

# Moral Judgment and its Impact on Business-to-Business Sales Performance and Customer Relationships

*Charles H. Schwepker Jr.  
David J. Good*

**ABSTRACT.** For many years, researchers and practitioners have sought out meaningful indicators of sales performance. Yet, as the concept of performance has broadened, the understanding of what makes up a successful seller, has become far more complicated. The complexity of buyer–seller relationships has changed therefore as the definition of sales performance has expanded, cultivating a growing interest in ethical/unethical actions since they could potentially have impacts on sales performance. Given this environment, the purpose of this study is to explore the impact of moral judgment on sales performance and sellers engaging in a customer-oriented selling approach. Specifically, by utilizing a sample of 345 business-to-business salespeople, this study examines the relationships between moral judgment, customer-oriented selling, and outcome and behavior based performance. Results, managerial implications, and opportunities for future research are provided.

**KEY WORDS:** moral judgment, sales performance, customer relationship, customer-oriented selling, business-to-business salespeople

Understanding and fostering ethical decision making has become more critical (Valentine, 2009) as the pressure to improve salespeople's ethical behavior while succeeding in all economic conditions has intensified (Jones et al., 2005). Moral judgment, a precursor to ethical behavior, involves decisions regarding right and wrong and plays an instrumental role in marketers' ethical decision making (Ferrell and Gresham, 1985). As buyers increasingly consider a company's ethical reputation when making purchasing decisions, some sales organizations are turning to ethics as a key selling point (Gilbert,

2003). As boundary spanners, salespeople are the face of the organization to those with whom they communicate. Consequently, the manner in which salespeople behave is instrumental in determining a company's reputation amongst buyers and to a large extent the business their organization is able to do with other organizations (Gilbert, 2003). Moreover, it appears that ethical behavior may help sales organizations build, maintain and expand customer relationships even in industries tainted by ethical problems (Roman and Ruiz, 2005). Despite the apparent importance of salespeople's moral judgment and subsequent ethical behavior, little is known about moral judgment's effect on key salesperson behaviors and outcomes associated with developing business and building relationships, such as customer-oriented selling and job performance.

In addition to a practical perspective suggesting that moral judgment's impact on seller behaviors and outcomes should be examined, formal research also calls for such analysis. For example, in a comprehensive review of the literature on customer-oriented selling, Schwepker (2003) notes additional research is needed to understand the relationship between ethical behavior and customer-oriented selling. Likewise, Roman and Munuera (2005) call for research on this topic. Customer-oriented selling involves salespeople practicing the marketing concept at the salesperson–buyer interface (Saxe and Weitz, 1982). Fostering a customer-oriented selling approach amongst salespeople may play an instrumental role in establishing long-term customer relationships, since the marketing concept seeks, in part, to establish long-term relationships with customers (Perreault et al., 2002). Given the importance

placed on salespeople in developing long-term mutually profitable partnerships with customers (Jolson, 1997), coupled with the positive relationship between customer-oriented selling and salesperson's performance (Franke and Park, 2006; Jaramillo et al., 2007), it is important to fully understand means for fostering, developing or improving customer-oriented selling. Increasing the level of salespeople's moral judgment may be one avenue.

Little is known about the relationship between moral judgment and salesperson's performance. Researchers have long attempted to understand what drives salesperson's performance, and understandably so, due to its impact on organizational effectiveness, growth, and survival (cf. Jaramillo et al., 2007). Importantly, Wotruba's (1990) theoretical framework for ethical decision making in sales organizations suggests that salesperson's moral judgment may

impact salesperson's performance, and as such he called for research to understand this linkage. Despite this call, little empirical work has been done, although at least one study suggests that moral judgment may drive salesperson's performance (Schwepker and Ingram, 1996).

Given the paucity of research surrounding the relationships between moral judgment and both customer-oriented selling and salesperson's performance, the purpose of this research is to empirically examine these relationships to determine whether moral judgment impacts customer-oriented selling and salesperson's performance (see Figure 1). Moreover, to further understand the manner in which moral judgment and customer-oriented selling relate to salesperson's performance, we examine performance from both an outcome- and behavior-based perspective (Anderson and Oliver, 1987).

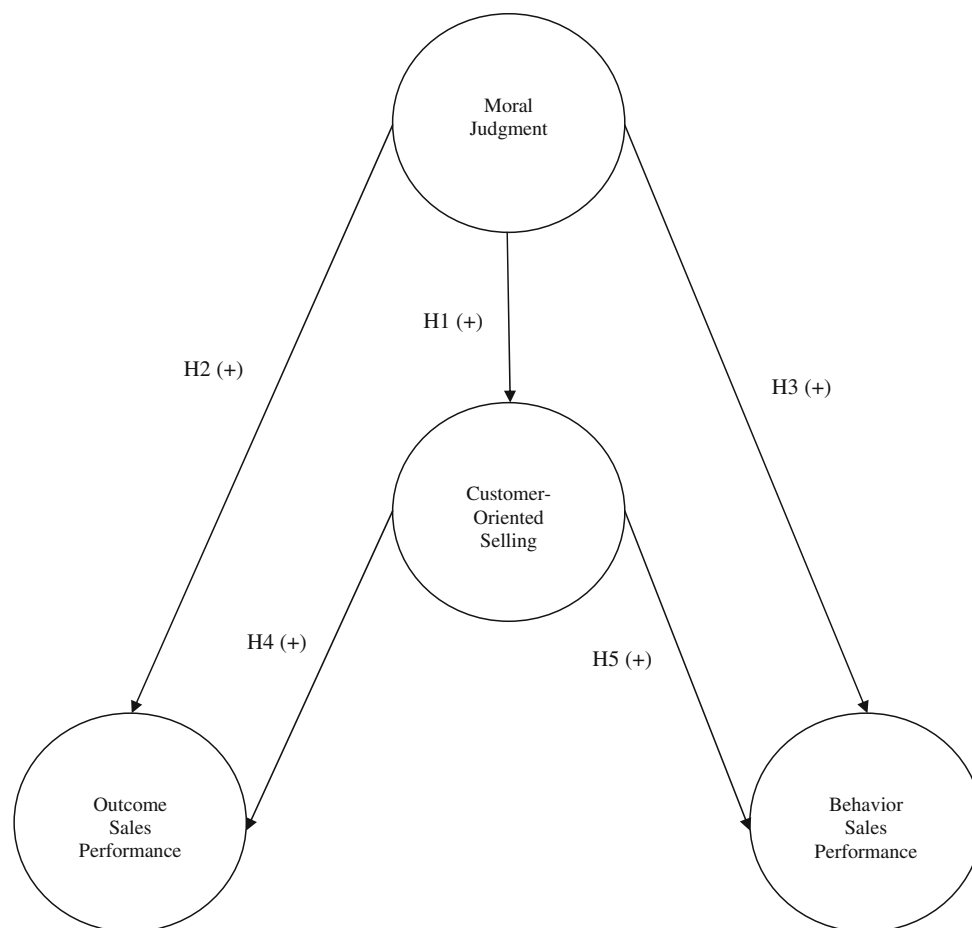


Figure 1. Hypothesized relationships among study variables.

We believe that our findings may contribute to both practice and theory. From a practical standpoint, we hope to learn how to better improve both salesperson's behaviors (i.e., customer orientation) and performance. Theoretically, we may gain by increasing our understanding of the relationship between these constructs, as well as advance ethical decision-making theory by explaining how moral judgment may impact job outcomes (Ferrell and Gresham, 1985; Wotruba, 1990).

First, we will explain the theoretical background and literature review for the proposed hypotheses. This is followed by an account of the research method and results. We conclude by providing managerial and theoretical implications, as well as the study limitations and directions for future research.

### Theoretical background and research hypotheses

Our model in Figure 1 is grounded in ethical decision-making theory. Wotruba's (1990) theoretical framework for ethical decision making in sales organizations suggests that a salesperson's moral decision structure impacts several outcomes, including sales performance. In his model, moral decision structure involves recognizing an ethical situation, making a moral judgment, intending to act and subsequently acting on that judgment. Wotruba's model, which draws significantly from Rest (1986), differs from other models of ethical decision making in marketing and management (Bommer et al., 1987; Dubinsky and Loken, 1989; Ferrell and Gresham, 1985; Ferrell et al., 1989; Hunt and Vitell, 1986; Jones, 1991; Trevino, 1986) in that it goes beyond the final outcome of ethical/unethical behavior to include other outcomes. Although Wotruba's model does not include customer-oriented selling as an outcome of moral judgment, it is plausible to consider that it could be, since customer-oriented behaviors exemplify a high concern for others (which would presumably involve ethical behaviors) (Saxe and Weitz, 1982).

#### *Moral judgment and customer-oriented selling*

In the ethical decision-making process, moral judgment refers to an individual's decision as to whether a

behavior is considered right or wrong, ethical or unethical (Trevino, 1986) and results from some form of moral reasoning (Rest, 1986). As supported in a review of over 70 studies by Blasi (1980) and reflected in ethical decision-making models in both marketing and management (Ferrell and Gresham, 1985; Ferrell et al., 1989; Hunt and Vitell, 1986; Jones, 1991; Trevino, 1986; Wotruba, 1990), moral judgment is an antecedent to moral behavior. These models suggest that individuals with higher moral values should make more ethical decisions (cf. Jones, 1991).

Moral values serve as a basis for making decisions regarding one's ethical behavior in relationships (Hosmer, 1985; Rokeach, 1968; Vinson and Munson, 1976). Various moral philosophies explain how individuals create ethical standards for determining right from wrong. As such, these form the basis for one's moral values. Individuals may draw from numerous moral philosophies, including justice, ethical relativism, deontology, teleology, or egoism, when making ethical judgments (Reidenbach et al., 1991). Each philosophy differs in its approach to determining right from wrong, ethical from unethical. However, most individuals do not use clearly delineated concepts of moral philosophy when making moral judgments (Reidenbach and Robin, 1988).

Because it is difficult to study actual moral behavior, moral judgment has commonly been investigated as a dependent variable in sales ethics research (e.g., Bass et al., 1998; Cherry and Fraedrich, 2000; Mantel, 2005; Reidenbach et al., 1991; Schwepker and Good, 1999; Schwepker and Ingram, 1996; Sivadas et al., 2002–2003). Given the strong support for moral judgment as a precursor of moral behavior, we use salesperson moral judgment as the criterion construct in our study.

The proposed relationship between moral judgment and customer-oriented selling hinges on the inherent meaning of customer-oriented selling. Customer-oriented selling has been defined as "the degree to which salespeople practice the marketing concept by trying to help their customers make purchase decisions that will satisfy customer needs" (Saxe and Weitz, 1982, p. 344). As such, customer-oriented salespeople take actions aimed at increasing long-term customer satisfaction and circumvent actions that sacrifice customer interests only to enhance the likelihood of making an immediate sale. Highly customer-oriented salespeople have high

concern for others and themselves, whereas salespeople with low customer orientation (referred to as a “selling orientation”) show high concern for themselves and low concern for others.

There is currently limited empirical support for a relationship between moral judgment and customer-oriented selling. Honeycutt et al. (1995) asked a sample of the U.S. and Taiwanese salespeople to provide the degree to which they agreed or disagreed with several unethical activities. Using this as a basis for determining salespeople’s unethical behavior, they found no relationship between unethical dealership activities and customer-oriented selling. However, a study of 254 insurance agents found customer-oriented selling to be associated with less unethical behavior (Howe et al., 1994). It should be noted, that both these studies investigated ethical behaviors, rather than moral judgment. Despite the limited and mixed findings, coupled with the fact that moral judgment is a precursor to moral behavior, there is evidence to suggest a positive relationship between customer-oriented selling and salesperson’s moral judgment.

Most moral philosophies would suggest that salespeople who make ethical moral judgments show concern for the welfare of others (e.g., the satisfaction of customers) (cf. Reidenbach et al., 1991). Moreover, such individuals are likely to exhibit fair play, honesty, and full disclosure when dealing with customers (Roberston and Anderson, 1993). In addition, salespeople who behave ethically do not lie, avoid overpromising, avoid over-selling, and shun behaviors such as selling products or services that customers cannot resell or utilize in a reasonable time period (Hansen and Riggle, 2009). Customer-oriented salespeople are likely to exhibit behaviors such as these since they have the customer’s best interests in mind. The customer-oriented salesperson, who practices low pressure selling, shows high concern for others. Conversely, the salesperson with a low customer orientation (i.e., selling-oriented) shows low concern for customers (Saxe and Weitz, 1982). As such, salespeople who practice a selling-oriented approach are less likely to be concerned with how the sale is made as long as it is made. Consequently, deception and dishonesty may be practiced as means to this end. In fact, the selling-oriented salesperson is identified in the SOCO scale (Saxe and Weitz, 1982), a commonly used measure

to identify the degree to which salespeople engage in customer-oriented selling, as one who participates in dishonest and deceptive selling practices. According to Williams and Wiener (1990, p. 239), “any force causing the salesperson to emphasize short-term gains in sales would diminish the resulting level of customer-orientation.” Therefore, selling-oriented behaviors are likely to be utilized by salespeople who hope to achieve short-term gain. However, they would do so at the expense of long-term customer satisfaction. Therefore,

*H1:* There is a positive relationship between salesperson moral judgment and customer-oriented selling.

#### *Moral judgment and salesperson’s performance*

Although we offer an opposing view, some suggest that ethical behavior and superior performance are at odds with one another. Vitell and Festervand (1987) suggest that executives facing an ethical dilemma may be forced to choose between the profitable option and the ethical one. Young managers are often cautioned against being too ethical to avoid adversely affecting performance (Webb and Badaracco, 1995). Some suggest that salespeople may actually participate in unethical behavior because they believe it improves their chances of making a sale (Dubinsky et al., 1992).

While there is evidence to suggest that ethical behavior is positively associated with organizational performance (Barles et al., 2002; Grisaffe and Jaramillo, 2007; Verschoor, 1999, 2003), surprisingly, the marketing literature finds few attempts to empirically link moral judgment to individual performance. One of the earliest attempts to do so involved an experiment that demonstrated that when kickbacks led to greater profits, decisions were less ethical than in the nonreward condition (Hegarty and Sims, 1978). Interestingly, one study found that marketing managers believe that successful managers perform specific unethical behaviors (i.e., withholding information that could harm them; making rivals look bad; blaming “scapegoats” for failure; and claiming undue credit), despite not believing that unethical behavior relates to success in their company (Chonko and Hunt, 1985). A study involving

one firm's salespeople found that those who understood the company's ethical policies exhibited "relatively high job performance" (Weeks and Nantel, 1992). The strongest evidence to support a relationship between moral judgment and salesperson's performance comes from a study examining 152 salespeople that found a positive relationship between the two (Schwepker and Ingram, 1996). More recently, research involving supply management professionals found that salesperson ethical behavior influences positive word of mouth on behalf of the buyer, communication of meaningful information from the buyer to the seller and to a lesser extent increases the seller's share of customer (Hansen and Riggle, 2009). As such, ethical salesperson behavior, a consequence of moral judgment, appears to lead to greater performance (i.e., more business from customers).

Additional support for a positive relationship between salesperson's moral judgment and job performance is rooted in relationship building. Salespeople who behave ethically appear to be more effective at building strong customer relationships (e.g., customers who are satisfied, trusting and committed) (Lagace et al., 1991; Roman and Ruiz, 2005). Recent research finding a positive correlation between salespeople's ethical behavior and customer trust building tends to confirm this (Hansen and Riggle, 2009). Importantly, it should be noted that buyers tend to purchase from salespeople they trust (Bingham and Dion, 1991). At least one form of ethical behavior, honesty, appears to be critical for developing these trust-based relationships (Hawes et al., 1989). Thus, ethical behavior, resulting from moral judgment, should lead to enhanced sales performance (i.e., ethical behavior helps build customer relationships which translates into sales).

A useful means for examining sales performance is to look at it in terms of outcomes and behaviors (Anderson and Oliver, 1987). An outcome-based perspective focuses on objective measures of results (e.g., dollar or product sales, market share, profits, new accounts) while a behavior-based perspective often involves complex and subjective assessments of salesperson's behaviors (e.g., ethical/moral behavior, time management, communication skills, initiative, and aggressiveness). Outcome sales performance focuses on results and involves objective measures of these results when determining one's level of per-

formance. Behavior sales performance focuses on the methods used to achieve results, and thus one's level of performance is based on what one brings to the selling task (e.g., competitive knowledge, aptitude), their activities (e.g., number of formal presentations), and the sales strategies one employs (Anderson and Oliver, 1987). We believe that it would be constructive to examine both components of performance in relationship to moral judgment. While limited, extant research would suggest that

- H2: Moral judgment is positively associated with salesperson outcome performance.  
 H3: Moral judgment is positively associated with salesperson behavior performance.

#### *Customer orientation and salesperson's performance*

Customer-oriented selling has been viewed as a selling style, an aspect of performance and an antecedent to performance (Schwepker, 2003). However, as evidenced by two meta-analyses, there is strong support for treating customer-oriented selling as an antecedent to salesperson's performance. The findings from these studies, however, are not in complete agreement. A meta-analysis that included 18 samples of more than 3800 salespeople found that customer-oriented selling has a positive effect on self-rated job performance. Customer-oriented selling, however, was not found to be related to either manager-rated or objective performance (Franke and Park, 2006). A meta-analysis of 16 studies involving 3477 retail and business-to-business salespeople likewise found a positive correlation between salesperson's customer-oriented selling and salesperson's job performance. The analysis showed that the strength of the relationship did not vary based on whether a subjective or objective measure of job performance was used (Jaramillo et al., 2007). Thus, customer-oriented selling appears to positively impact salesperson job performance, but it is not entirely clear whether it impacts objective performance.

What also remains unclear is how customer-oriented selling is related specifically to both outcome- and behavior-based performance. While published empirical studies show a positive relationship between customer-oriented selling and salesperson's



performance, they have involved samples of business-to-business salespeople, or a combination of business-to-business and business-to-consumer salespeople, and have tended to measure performance as either a mixture of both outcomes and behaviors (Chakrabarty et al., 1997; Cross et al., 2007; Swenson and Herche, 1994) or simply outcomes such as sales revenue, quotas, profit margins, or market share (Keillor et al., 2000; Rozell et al., 2004; Saxe and Weitz, 1982; Wachner et al., 2009). In one case, the behavioral component of performance was measured using only one item to assess salespeople's perceptions of the overall quality and quantity of work they perform while outcome performance was measured via quota attainment (Flaherty, 1999). Findings from this study indicate a positive relationship between customer-oriented selling and behavioral performance but no relationship between customer-oriented selling and outcome performance. While a clearer understanding of the relationship between customer-oriented selling and the components (outcome vs behavior) of performance is needed given the use of mixed samples and mixed performance measures, existing research suggests the following:

- H4:* Customer-oriented selling is positively associated with salesperson's outcome performance.  
*H5:* Customer-oriented selling is positively associated with salesperson's behavior performance.

## Methodology

### *Sample and data collection*

Data for this study was collected via a nationwide electronic mail survey of business-to-business sales professionals. We used a leading national data collection organization to send an invitation via email to 3842 salespeople in their database (which did not distinguish between consumer and business-to-business salespeople) inviting them to participate in our survey. This email generated responses from 1991 salespeople (51% response) who accessed our electronic survey via the Web. However, not all of these salespeople were business-to-business salespeople, and as such, 1555 were not allowed to answer the questionnaire after responding to a screening question

that asked if they were in business-to-business sales. Excluding the 1555 consumer salespeople from the original 3842 salespeople leaves us with a starting point of potentially 2287 business-to-business salespeople (many of the 49% who did not respond also may have been business-to-business salespeople), of which 436 business-to-business salespeople completed the survey. We were left with a final sample of 345 (15.1% response rate – 345/2287) after examining the data for incomplete responses. We estimated nonresponse bias with a time-trend extrapolation test (Armstrong and Overton, 1977) using demographic, classification, and measurement variables. The results ( $F = 1.36$ , significance  $F = 0.163$ ) indicate that nonresponse bias is not likely a problem.

Our sample consists of business-to-business salespeople who are primarily male (53%), married (67.3%) and average 32 years of age. Many (41.2%) have an undergraduate degree, with 8.1% having received a graduate degree. On average, respondents have been with their company 9.02 years and have an average income of \$71,917. Most respondents (45.8%) work for firms selling primarily physical goods, while 19.1% work for those selling primarily services and the remainder (35.1%) work for those selling both. Compensation for respondents includes salary (34.5%), commission (27%), or a combination of salary, commission, and bonus (38.5%). These salespeople come from a variety of industries and sell for manufacturing (26.3%), wholesaling (27%), service (45.5%), government (0.3%), and nonprofit (0.9%) organizations.

### *Operationalization of study variables*

A multidimensional ethics scale intended to measure various individual moral value frameworks (Reidenbach and Robin, 1988, 1990; Reidenbach et al., 1991) was used to measure salesperson *moral judgment* (MJ) (see the Appendix for all measurement scale items). Respondents reacted to three different scenarios by responding to eight, seven-point semantic differential statements anchored by bipolar adjectives (e.g., fair/unfair; morally right/not morally right) after reading each scenario. The statements capture three ethical dimensions: (1) a broad-based moral equity dimension; (2) a relativistic dimension, and; (3) a contractualism dimension. These dimensions

comprise three different ethical philosophies including justice, relativism and deontology. We summed the scores across all three scenarios, as suggested by McMahon and Harvey (2007), and higher scores indicate higher moral judgment. The psychometric properties of this scale have been examined and confirmed by numerous studies (cf. McMahon and Harvey, 2007). Scenarios have been acknowledged as an acceptable method for conducting ethics research in marketing (cf. Chonko et al., 1996).

*Customer-Oriented Selling* (CO) was measured with a reduced ten-item version of the Saxe and Weitz (1982) SOCO scale developed by Thomas et al. (2001). Participants were asked to respond to five customer-oriented and five selling-oriented sales behavior items using a five-point scale anchored with (1) “True for none of your customers-NEVER” and (5) “True for ALL of your customers-ALWAYS”. After reverse scoring the selling-oriented items, responses were averaged such that higher scores indicate greater customer-oriented selling. This scale has been found to demonstrate good reliability and validity (Pettijohn et al., 2007; Thomas et al., 2001; Wachner et al., 2009).

We measured both *outcome* (OP) and *behavior sales performance* (BP). The measure we used to assess outcome sales performance, developed by Sujan et al. (1994), consists of seven items used to assess the extent to which salespeople achieve their sales targets. Salespeople were asked to rate their current level of performance by evaluating how well they believe they performed in each area relative to other salespeople in their organization at the time of their last performance review. A scale ranging from (1)

“much worse” to (5) “much better” was used. Behavior performance was measured by a four item scale used by Miao and Evans (2007) who adapted it from Behrman and Perreault (1982). Participants responded to statements about their job performance using a seven-point Likert scale ranging from (1) “strongly disagree” to (7) “strongly agree”. For each scale, responses were averaged such that higher scores indicate greater salesperson’s performance. Reliability and validity have been demonstrated for both the outcome (Challagalla and Shervani, 1996; Pettijohn et al., 2007; Sujan et al., 1994) and behavior (Behrman and Perreault, 1982; Miao and Evans, 2007) sales performance measures.

#### Measure assessment

The scales used in this study previously have been shown to be both reliable and valid. Nonetheless, we assessed both the reliability and validity of the measures. To assess the reliability of each scale, we calculated Cronbach’s (1951) coefficient alpha. The descriptive statistics, reliabilities (along the diagonal) and intercorrelations for the variables used in the study are summarized in Table I. The measures appear to be reliable as indicated by their high coefficient alphas (Nunnally, 1978).

The convergent and discriminant validity of the measures was assessed using confirmatory factor analysis with AMOS 16 (Arbuckle, 2007). Evidence of convergent validity is found in the statistically significant *t*-values (greater than 2.0) for the parameter estimates shown in Table II (Anderson

TABLE I  
Descriptive statistics, reliabilities and intercorrelation matrix of variables in the study

	Moral judgment	Customer-oriented selling	Outcome performance	Behavior performance
Mean	5.70	4.27	3.73	6.08
SD	1.02	0.61	0.62	0.88
Moral judgment	(0.94)			
Customer-oriented selling	0.609*	(0.87)		
Outcome performance	0.245*	0.332*	(0.86)	
Behavior performance	0.485*	0.671*	0.466*	(0.87)

\* $p \leq 0.01$ .

TABLE II

Confirmatory factor analysis results: factor loadings and *t* values

	Factor loading	<i>t</i> value
<i>Moral judgment</i>		
Moral equity dimension		
MJ1	0.713	– <sup>a</sup>
MJ3	0.728	13.28
MJ4	0.739	13.49
MJ6	0.682	12.44
MJ9	0.866	15.84
MJ11	0.855	15.63
MJ12	0.883	16.15
MJ14	0.856	15.65
MJ17	0.678	12.36
MJ19	0.670	12.21
MJ20	0.721	13.15
MJ22	0.660	12.03
Relativistic dimension		
MJ2	0.691	–
MJ5	0.721	12.22
MJ10	0.807	13.52
MJ13	0.822	13.74
MJ18	0.752	12.70
MJ21	0.748	12.63
Contractualism dimension		
MJ7	0.615	–
MJ8	0.657	10.25
MJ15	0.880	12.58
MJ16	0.900	12.73
MJ23	0.554	8.95
MJ24	0.625	9.86
<i>Customer-oriented selling</i>		
Customer orientation		
CO1	0.696	–
CO3	0.756	12.95
CO4	0.802	13.67
CO5	0.816	13.89
CO10	0.771	13.19
Selling orientation		
CO2	0.696	–
CO6	0.663	10.76
CO7	0.768	12.16
CO8	0.630	10.28
CO9	0.692	11.17
<i>Outcome sales performance</i>		
OP1	0.777	–
OP2	0.659	12.23
OP3	0.811	15.45

TABLE II

continued

	Factor loading	<i>t</i> value
OP4	0.658	12.22
OP5	0.651	12.06
OP6	0.708	13.26
OP7	0.682	12.72
<i>Behavior sales performance</i>		
BP1	0.844	–
BP2	0.872	19.68
BP3	0.719	14.95
BP4	0.732	15.31

Notes: <sup>a</sup>constrained to 1.0; *p* < 0.001 for each factor loading.

TABLE III

Discriminant validity: average variance extracted, shared variance, confidence interval

	Shared variance	Confidence interval
MJ (0.560) <sup>a</sup> ↔ CO (0.534)	0.370	0.284–0.456
MJ ↔ OP (0.502)	0.060	–0.008 to 0.128
MJ ↔ BP (0.631)	0.235	0.115–0.355
CO ↔ OP	0.110	0.064–0.156
CO ↔ BP	0.450	0.370–0.530
OP ↔ BP	0.217	0.141–0.293

<sup>a</sup>The average variance extracted for each construct is in parentheses.

and Gerbing, 1988). In addition, evidence of convergent validity is confirmed when the proportion of variation in the indicators captured by the underlying construct is higher than the variance due to measurement error (Fornell and Larcker, 1981). The values of the average variance extracted of 0.534 for customer-oriented selling, 0.502 for outcome performance, 0.631 for behavior performance, and 0.560 for moral judgment all exceed a suggested critical value of 0.50 (Fornell and Larcker, 1981).

Table III provides evidence for the discriminant validity of the constructs. As shown in Table III, the average variance extracted by each construct from its indicators is greater than its shared variance with every other construct (Fornell and Larcker, 1981). In



addition, it can be determined that the constructs are distinguishable from one another since the 95% confidence intervals for the correlations between each pair of study constructs does not contain the value of 1.0 (Anderson and Gerbing, 1988).

We conducted a single factor test using confirmatory factor analysis and found that all 45 of the study items do not load on a single factor as indicated by fit statistics for this model ( $\chi^2 = 7,610.27$ ,  $df = 946$ ,  $p = 0.000$ ,  $GFI = 0.398$ ,  $AGFI = 0.341$ ,  $NFI = 0.409$ ,  $RMR = 0.257$ ), suggesting that common method variance is not a serious problem. In addition, similar to Griffith and Lusch (2007), we used the partial correlation procedure of including a marker variable (i.e., a variable expected to be theoretically unrelated to the variables in the model) in our model (Lindell and Whitney, 2001). We used marital status, which was not found to be significantly related to any of the other variables, providing further support for the lack of common method variance. Finally, various aspects of our research design (physical separation of constructs on the questionnaire; ensuring respondents that there are no right or wrong answers; anonymity; using different scale formats with unambiguous scale items; not having respondents report retrospective accounts of their attitudes, perceptions, or behaviors; and not using bipolar numerical scale values) diminish the possibility for common method variance (Podsakoff et al., 2003).

### Analysis and results

We performed structural equation modeling with AMOS 16 (Arbuckle, 2007) to test the hypotheses. The fit statistics ( $GFI = 0.944$ ,  $NFI = 0.905$ ,  $RMR = 0.041$ ) suggest that the model provides an acceptable fit for the data (see Table IV for results). Hypothesis H1 suggesting a positive relationship between moral judgment and customer-oriented selling is supported ( $\beta = 0.609$ ,  $p < 0.001$ ). However, moral judgment is not significantly related to outcome performance as suggested in hypothesis H2, but is significantly related to behavior performance as suggested in hypothesis H3 ( $\beta = 0.121$ ,  $p < 0.05$ ). Both hypotheses H4 and H5 are supported as customer-oriented selling is related to both outcome performance ( $\beta = 0.290$ ,  $p < 0.001$ ) and behavior

TABLE IV

Hypothesis test results standardized parameter estimates and goodness-of-fit statistics

Predictor variable	Dependent variable	Path estimate	Hypothesis
MJ	→ CO	0.609**	H1 Support
MJ	→ OP	0.068	H2 Reject
MJ	→ BP	0.121*	H3 Support
CO	→ OP	0.290**	H4 Support
CO	→ BP	0.597**	H5 Support
$\chi^2$		43.50	
df		1	
p value		0.000	
GFI		0.944	
NFI		0.905	
RMR		0.041	

\* $p < 0.05$ ; \*\* $p < 0.001$ .

performance ( $\beta = 0.597$ ,  $p < 0.001$ ). It appears that salespeople who make more ethical judgments are more likely to practice customer-oriented selling and have higher levels of behavioral performance. In addition, the practice of customer-oriented selling is likely to lead to higher results performance for salespeople.

### Discussion and implications

The implications of the model results provide meaningful insight for salespeople and managers. This article addresses initially the implications of each hypothesis, followed by a discussion that addresses the overall impacts of the findings.

In an important finding for the benefit of managers and researchers, these results identify that the presence of moral judgment among business-to-business sellers impacts relational client interaction. Coupled with an increased focus on relational selling in the business-to-business marketplace (Dubinsky et al., 2003; Watkins and Hill, 2009, etc.), if a competitive advantage can be strategically gained through some aspect of ethical offerings (i.e., moral judgment), then it would be valued. In this context, the significance of H1 (moral judgment's positive impact on customer-oriented selling) suggests that sellers may be able to gain marketplace relational

advantages through the employment of sellers with higher moral judgment. The increased importance of having clients participate in long term commitments (Muir, 2007) and a customer oriented approach to selling (e.g., concern for the needs of the customer and offering products that satisfy their needs) appears to indicate employing moral judgment enriches long-term opportunities. Therefore, engaging in a customer-oriented focus (e.g., Hadcroft and Jarratt, 2007) should influence who sellers employ (e.g., through the use of a multidimensional ethics scale such as utilized by Reidenbach and Robin, 1988, 1990; Reidenbach et al., 1991), which in turn, impacts positively customer interactions (i.e., customer-oriented selling).

The second hypothesis, H2 (moral judgment is positively associated with salesperson outcome performance), is not supported. From a managerial perspective, this finding is intriguing because it suggests that solely having a moral sales organization is not going to directly generate sales performance outcomes. Yet, this hypothesis underscores sales performance may be the result of diverse inputs (e.g., ethical behaviors, product development, hiring, training, development, supervision), since simply presenting a seller to clients as possessing “moral judgment,” will not generate sales results. This is not however, inconsistent with the role of moral judgment (or H1), since sellers may utilize moral judgment in a broader context, for the more long-term purpose of engaging clients in relational connections (e.g., customer-oriented selling), believing this enhances relational partnerships. Hence, as noted in H3, sales outcomes may be a byproduct of elements that enhance relationships (e.g., moral judgment). This finding may also explain why sellers focused on short term results may not incorporate moral judgment as a valued selling quality.

The importance of behavior-based outcomes in the sales organization (Anderson and Oliver, 1987) provides the opportunity to visualize sellers as complex entities, offering more than a “quota seeking” perception. In this context, the third hypothesis offers valuable insight into some sales professionals. The significance of H3 (moral judgment is positively associated with salesperson behavior performance) demonstrates that while offering moral judgment may not directly generate sales results (as reported under H2), it does lead to desired

outcomes. Specifically, the results of this study show that sellers with higher moral judgment are associated with behaviors reflective of desired long-term customer relationships (e.g., communicating with clients). As sales organizations escalate relationship- and service-focused selling strategies (Muir, 2007), the importance of diverse sales outcomes (Anderson and Oliver, 1987) can be driven by more value-centered efforts. Therefore, organizations seeking long-term client partnerships would be well served by assessing the moral judgment qualities of their sales professionals, and aligning moral judgment with clients.

The significance of H4 (customer-oriented selling is positively related to outcome sales performance) reinforces that, in this study, having a customer orientation generates sales performance. Consistent with previous research (Schwepker, 2003), sellers committed to a customer-oriented environment can expect that such a “two-sided relationship” will produce tangible results for buyers (e.g., they have salespeople interested in meeting their needs) and sellers (e.g., producing sales results). Second, the significance of H1 (moral judgment on customer-oriented selling), and subsequent significance of H4, indicates the potential for moral judgment to have a complex influence on producing sales results.

The significance of H5 (customer-oriented selling has a direct association with behavior performance) identifies the value of being focused on clients, and the positive results (e.g., customer relations) such actions create. Selling organizations driven by more complex entities than immediate sales results (e.g., quotas) can therefore engage positive results with an array of tools designed to enhance behavioral connections with clients. For example, sales personnel can be empowered to make decisions (e.g., relational commitments) that enhance long-term customer partnerships. From a field manager perspective, the dual significance of H4 (customer-oriented selling affects outcome sales performance) and H5 (customer-oriented selling affects behavior sales performance) in a broader context signifies the critical role of sellers being customer orientated, and the range of benefits it enhances (e.g., both client-centered communication and sales results). As a result, a firm might hire individuals capable of selling within the customer-oriented style, or develop programs and training situations (e.g., Valentine, 2009) to assist salespeople in adapting to such conditions.

Continued large investments in the salesforce (companies on average spend about 10% of sales revenue on their salesforce, Zoltners et al., 2008) underscore the critical nature of creating profitable and lasting ties to customers. As a result, fostering superior business practices to enhance client relationships have become a priority (Dickson et al., 2009), as the literature focuses on the customer-oriented culture as being key to relational management (Zablah et al., 2004). Consistent with this perspective, and shown in this study, connecting seller ethics (and performance) and corresponding buyer relationships appears to be a logical path (and outcome) sought by many sales organizations.

The findings of this study specifically underscore the importance of relational-oriented sellers embracing moral judgment as part of their working philosophy. Sales organizations that include moral judgment as part of their selling strategy can reasonably expect long-term returns from this decision. Specifically, the positive linkages reported earlier (e.g., moral judgment and customer-oriented selling, moral judgment and behavioral sales performance, and customer-oriented selling and outcome sales performance) all suggest that the moral judgment of the salesperson influences long-term relational activities (e.g., behavior sales performance and customer-oriented selling) that are increasingly part of sales strategies (Dickson et al., 2009).

Sellers, therefore, who strategically desire to enrich and retain long-term customer relationships will need to demonstrate (to clients) that their salespeople engage in positive moral judgment (e.g., honest communications to buyers relating to marketplace conditions). Over the long term, such efforts should also have the indirect benefit of enhancing direct sales performance outcomes. Of course, this suggests sales organizations that include moral judgment as part of their overall strategic efforts, can expect that such efforts are long term both in terms of creating positive outcomes (e.g., sales results), and in terms of implementing such policies (e.g., hiring and instilling such an ethical framework). Organizations committed to this approach therefore should anticipate that this approach is a long-term commitment, designed to enrich long-term relational results. Simply said, it is not a short-term fix, or easily implemented.

While ethical decision-making theory (Bommer et al., 1987; Dubinsky and Loken, 1989; Ferrell and

Gresham, 1985; Ferrell et al., 1989; Hunt and Vitell, 1986; Jones, 1991; Trevino, 1986) provides us with understanding ethics in such a context, the role of management in strategically utilizing moral judgment can be critical. While employment practices lend support to the selection of the “best” individuals, managers can also influence sellers through leadership. Further, management can diminish unethical behaviors by providing clear ethical codes and policies that are enforced, and communicating these to the salesforce (Ferrell and Gresham, 1985). Given the belief that training can advance ethical behaviors (e.g., Seekerka, 2009), part of this improvement should be able to focus on developing salespeople’s moral judgment. For instance, salespeople could be provided with ethically based scenarios, and discuss how as sellers they would (and should) respond. Moreover, salespeople’s cognitive moral reasoning (Kohlberg, 1969), which affects their moral judgment (Trevino, 1986), should be theoretically improved by exposing salespeople to higher forms of reasoning. In doing so, cognitive disequilibrium develops, and one questions the adequacy of his or her ethical decision making, and considers the merits of other possibilities (Trevino, 1986). To do so, however, would entail first assessing each salesperson’s level of cognitive development, which could be accomplished using the Defining Issues Test (Rest, 1986), which is beneficial in improving one’s level of cognitive moral reasoning (Goldman and Arbuthnot, 1979; Penn and Collier, 1985).

Because most firms are already entrenched with existing salespeople, it is probably not practical to expect a firm can improve outcomes or ethical behaviors through only one approach (i.e., hiring more ethically sound sellers). Instead, given the diversity of sellers (education, experience, organizational objectives, etc.) and their situations (customers, markets, products sold, etc.), effectively improving the moral judgment of salespeople would more likely be the result of many different efforts (hiring, training, best practices by management, etc.) that incorporates enhanced moral judgment into all aspects of the position. For example, while firms could seek better hiring practices to improve their selection of incoming employees, managers could also engage in sales coaching activities that embrace moral judgment as part of the selling process.

Our findings likewise contribute to marketing theory. Research finds that there are several

variables that impact salesperson's performance, including personal factors (Churchill et al., 1985). Supporting research by Schwepker and Ingram (1996) hypothesizes that moral judgment is an additional personal factor impacting salesperson's performance. However, importantly, while many personal factors such as age, height, gender, race, marital status, number of dependents, etc. cannot be influenced by the firm, moral judgment can be. Furthermore, we contribute to ethical decision-making theory by offering behavior (i.e., customer-oriented selling) and performance as outcomes to moral judgment. In particular, our findings support Wotruba's (1990) ethical decision/action process by empirically validating salesperson's job performance as an outcome of moral judgment and adding customer-oriented selling as an additional consequence. Further, ethical decision-making models indicate moral judgment as the antecedent to ethical/unethical behavior. Our findings confirm that higher moral judgment results in more ethical behavior (customer-oriented behavior) while lower moral judgment results in less ethical behavior (sales-oriented behavior).

### Limitations and future research

As with all studies, there are limitations as to how the research applies, and by what is included in the scope of the investigation. First of course, this study is limited by the type of sales professional examined (business-to-business sellers) and their environment. Given that different selling environments may create different ethical dilemmas (Dubinsky et al., 2004), these environments may also create different tolerances for moral judgment.

The survey was done via email, which can be an effective form of collecting survey data given the basic methods and philosophies of ensuring accurate collection on the internet are similar to those used with other survey (e.g., mail) methods (Dillman and Smyth, 2007). Thus, while sound methodological procedures were utilized in creating and distributing the survey, our data collection was restricted to business-to-business sellers who had access to e-mail and the Web. Sales professionals not having such access would have been excluded from inclusion, and therefore may not be represented in the population under study.

Given that the topic of this study is somewhat sensitive (moral judgment), as with other research involving sensitive issues (Good and Stone, 1995), we rely upon the honesty of the respondents to produce reliable results. Of course, this study did offer respondents the anonymity designed to minimize external noise (Randall and Fernandes, 1991). Further, we did not directly ask respondents about unethical actions they may have taken, but rather about actions taken by another in an ethical scenario. Equally, while the survey participants were classified (business-to-business) to ensure population compliance, classifications were self-reported, and so opportunities exist for mistaken inclusion, and differences might exist between samples and populations.

In terms of opportunities for future research, the use of moral judgment as a directing variable in the context of impacts on buyer-seller behaviors offers a great deal of interest for future studies. For example, the lack of a significant relationship between moral judgment and outcome sales performance presents an opportunity to understand why this occurred, and under what conditions such a relationship might exist (e.g., different measures of outcome sales performance). It might also be meaningful to examine this, and other studied relationships in the context of the two critical views (buyer and seller perspectives), to determine a more holistic understanding of this relationship, and its impact by moral judgment. Through an understanding of how buyers see this relationship (the impact of moral judgment and its impact on how they as buyers wish to be sold) could provide some interesting insights into the buyer-seller relationship.

Replicating this study in the context of different organizational levels (salespeople, sales managers, top managers, etc.) offers the opportunity to explore whether differences exist within strategic and operational personnel. Examining different operational levels would enhance the understanding, as well as the application of moral judgment throughout the firm. In addition, understanding the role of moral judgment among buyers could be useful. This type of examination also allows researchers to understand the degree to which sellers and buyers interface ethical strategies (e.g., moral judgment) with various selling/buying approaches.

Opportunities exist for research to assess the cost (time, investment, etc.) of creating relationships and

returns (e.g., revenue) of an ethical sales unit. Determinations could also be assessed as to financial impacts of ethical (unethical) sales behaviors. While such strategies are not easily implemented (e.g., building relationships through a sales unit with moral judgment), actual evidence that supports specific investment levels (e.g., hiring ethical employees), remains sparse.

**Acknowledgment**

The authors would like to thank the University of Central Missouri for their financial support of this project through the Kyle Carter Graduate Faculty Research Award.

on the next order. Salesperson S knows the price will not be lowered on the next order.

*Scenario 3*

A sales representative needs to make a yearly quota of \$500,000. During the last month of the year, the sales rep is \$5000 below acceptable quota performance. To make quota, the sales rep makes statements to an existing customer that exaggerate the seriousness of the problem. As a result, the sales rep is able to get a \$5000 order and achieve acceptable quota performance.

The following scale followed each scenario:

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Fair	1	2	3	4	5	6	7	Unfair	(MJ1, MJ9, MJ17) <sup>a</sup>
Traditionally acceptable	1	2	3	4	5	6	7	Traditionally unacceptable	(MJ2, MJ10, MJ18)
Just	1	2	3	4	5	6	7	Unjust	(MJ3, MJ11, MJ19)
Morally right	1	2	3	4	5	6	7	Not morally right	(MJ4, MJ12, MJ20)
Culturally acceptable	1	2	3	4	5	6	7	Culturally unacceptable	(MJ5, MJ13, MJ21)
Acceptable to my family	1	2	3	4	5	6	7	Unacceptable to my family	(MJ6, MJ14, MJ22)
Violates an unwritten contract	1	2	3	4	5	6	7	Does not violate an unwritten contract	(MJ7, MJ15, MJ23)
Violates an unspoken promise	1	2	3	4	5	6	7	Does not violate an unspoken promise	(MJ8, MJ16, MJ24)

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<sup>a</sup>The same scale was used for each scenario, but since we used three scenarios, we counted each scale item as a unique item in our analysis, one for each scenario.

**Appendix: scale items**

*Moral judgment (multidimensional ethics scale – Reidenbach and Robin, 1988, 1990; Reidenbach et al., 1991)*

*Scenario 1*

Salesperson R was eager to make a sale. In order to close the sale, salesperson R promised a customer a delivery time that he knew his company probably could not meet. R thought to himself, “If the customer complains about the order arriving late, I’ll just blame it on the shipping department.”

*Scenario 2*

Salesperson S works for an industrial products company. Upon visiting one prospect, salesperson S hints if an order is placed the price might be lower

*Customer-oriented selling scale (Thomas et al., 2001)*

- CO1 I try to get customers to discuss their needs with me.
- CO2 I try to sell as much as I can rather than satisfy a customer.
- CO3 A good salesperson has to have the customer’s best interests in mind.
- CO4 I try to bring a customer with a problem together with a product that helps solve that problem.
- CO5 I offer the product of mine that is best suited to the customer’s problem.
- CO6 It is necessary to stretch the truth in describing a product to a customer.
- CO7 I try to sell a customer all I can convince him/her to buy, even if I think it is more than a wise person would buy.



- CO8 I paint too rosy a picture of my product to make them sound as good as possible.
- CO9 I decide what products to offer on the basis of what I can convince customers to buy, not on the basis of what will satisfy them in the long run.
- CO10 I try to find out what kind of product would be the most helpful to a customer.

*Outcome sales performance scale (Sujan et al., 1994)*

- OP1 Contribution to your company's market share.
- OP2 Selling high profit margin products.
- OP3 Generating a high level of dollar sales.
- OP4 Quickly generating sales of new company products.
- OP5 Identifying and cultivating major accounts in your territory.
- OP6 Exceeding sales targets.
- OP7 Assisting your sales supervisor in meeting his or her goals.

*Behavior sales performance scale (Miao and Evans, 2007)*

- BP1 I am very effective in maintaining good customer relations.
- BP2 I am very effective in providing accurate information to customers and other people in my company.
- BP3 I am very effective in providing accurate and complete paperwork.
- BP4 I am very effective in acquiring the necessary knowledge about my products, competitors' products and my customers' needs.

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Charles H. Schwepker Jr.  
 Department of Marketing and Business Law,  
 Harmon College of Business Administration,  
 University of Central Missouri,  
 Warrensburg, MO 64093, U.S.A.  
 E-mail: Schwepker@ucmo.edu

David J. Good  
 Department of Marketing,  
 Seidman College of Business,  
 Grand Valley State University,  
 401 W. Fulton Street, 368 C DeVos,  
 Grand Rapids, MI 49504, U.S.A.  
 E-mail: goodd@gvsu.edu

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