

AN EXPLORATORY STUDY OF THE ROLE OF NEUTRALIZATION ON ETHICAL INTENTIONS AMONG SALESPEOPLE

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The purpose of this study is to propose and test a model suggesting that the relationship between antecedent variables (role ambiguity, organizational commitment, relationship orientation) and salesperson ethical intentions will be mediated by a “neutralization” construct. Neutralization techniques are defined as a means for individuals to justify potential behavior that is incongruent with (their own and society’s) moral and ethical code. A sample of 157 industrial salespeople was obtained and the results were analyzed by a structural equation path model. The results suggest that salespeople will use neutralization techniques to justify their ethical intention when they exhibit lower levels of organizational commitment, higher levels of role ambiguity, and lower levels of relationship orientation. These results were more prominent in a business-to-consumer selling environment. This research contributes to the sales literature since exploring ethical neutralizations as a mediator between situational/personal antecedents and salesperson ethical intention as an outcome has yet to be studied in the professional sales domain. Implications for both sales research and sales managers are discussed.

INTRODUCTION

Salesperson ethical decision making is an important issue because of the far reaching impact to both the customer and selling organization. Uncertainty about what to do in situations involving ethical scenarios may result in potentially harmful economic effects on customers; mental and physical effects on salespeople; and reputation or image effects on the selling organization. Within the domain of professional sales, salespeople are particularly vulnerable to engage in activities that are unethical mainly because of their boundary spanning role (Ferrell & Gresham, 1985). This role is unlike any other within the firm because sales reps are responsible for understanding and responding to the needs of customers, accountable for meeting profitability goals of the firm, and motivated toward accomplishing personal goals related to their job performance. Given these (sometimes competing) demands, salespeople may feel pressure to profitably balance customer and organizational demands in firms that are increasingly constrained of resources. Such pressure may lead to job burnout and questionable ethical practices

among other negative outcomes (Hansen & Riggle, 2009; Ingram, LaForge, & Schwepker, 2007; Hollet-Haudebert, Mulki, & Fournier, 2011). Furthermore, ethical problems are heightened because salespeople tend to work in isolation, with minimum supervision, and under intense pressure to perform. As described by Hollet-Haudebert, Mulki, and Fournier (2011), most salespeople rely on being autonomous as they work closer to customers and farther from supervisors. While such autonomy allows them the latitude to not clear every decision with their supervisor it also requires that they use their best judgment on their own (Hollet-Haudebert, Mulki, and Fournier 2011). Such stressors may lead to questionable selling practices and the potential need for firms to re-evaluate their own ethical sales codes. Thus, studying salesperson ethical behavior is paramount for both sales research and practice.

To advance knowledge in this area, researchers suggest more is needed to better understand how employee ethical values/behaviors and their commitment to the organization influence ethical decision making (Valentine & Rittenburg, 2007). This is relevant from the standpoint that research has confirmed a salesperson’s ethical behavior is linked to how he/she views their role and his/her degree of commitment to the organization (Amyx,

Bhuiyan, Sharma, & Loveland, 2008; Schwepker, 1999; Valentine & Barnett, 2003). Of equal emphasis is the growing focus on relationship building with customers. Studies have shown that a salesperson's customer orientation based on relationship building is necessary for client retention, long-term customer relationships, and developing a motivated sales force (Mallin & Pullins, 2009). Each of these issues may shape salesperson ethical intention toward dealing with their customers.

Although some work has been done in this area, the existing sales ethics literature falls short of fully explaining what drives the ethical intention of salespeople. Some studies confirm a direct relationship between some personal/situational/organizational factors and salesperson ethical intentions while others do not. Questions still remain. For example, to what extent does salesperson role definition and commitment to the organization have on ethical intention? For relationship oriented salespeople - does their approach to dealing with customers make them more likely to uphold higher ethical standards? Reinforcing that there are more questions than answers, Valentine and Rittenburg (2007) have called for further study of potential mediated relationships to better understand sales ethical behavior.

An area of research that begins to answer this call suggests that when unethical courses of action are chosen, individuals will attempt to justify their behavior and alleviate any guilt that might be experienced (Sykes & Matza, 1957; Vitell & Grove, 1987). When this occurs, the techniques of neutralization have been shown to play a key role in diminishing the importance of social norms (Sykes & Matza, 1957) in a wide range of behaviors ranging from juvenile delinquency to adult issues as well as personal and organizational situations. Techniques such as: *denial of responsibility* (e.g., "it is not my fault"), *denial of injury* (e.g., "nobody was really hurt"), *denial of victim* ("they had it coming to them"), *condemning the condemners* (e.g., "they deserved it"), and *appeal to higher loyalties* (e.g., "I didn't do it for myself") have been studied as means for people to explain their incongruent or illegal behavior (Chatzidakis, Hibbert, and Smith 2007; Vitell & Grove, 1987). However, few studies exist to

explain how these techniques interact in the professional sales work environment (Holland, Meertens, & Van Vugt, 2002).

Given this, the purpose of our study is to explore the role of neutralization that we propose mediates the relationship between several salesperson personal and situational factors and their ethical intentions. Neutralization describes the feelings to which salespeople attempt to justify ethical/unethical behavioral intentions. We develop and test a model that shows the relationship between three sales personal/situational antecedent variables (organizational commitment, role ambiguity, relationship orientation) and the outcome of ethical intention is mediated by the construct of neutralization. Our research contributes to the sales literature since exploring neutralizations in this context has yet to be studied in the professional sales domain. A discussion of research implications will be presented relative to further exploring this in the context of B2C versus B2B sales. Managerial implications will center on the training and mentoring role that managers can provide to ensure salespeople understand and execute ethical selling practice.

LITERATURE REVIEW

Marketing Ethics

Hunt and Vitell's (1986) ethical decision-making theory pinpoints elements in the decision-making process where an individual encounters an ethical issue, perceives the ethical problem, engages first in a deontological evaluation to assess perceived alternatives, and subsequently conducts a teleological evaluation of perceived consequences. Ultimately, moral behavior is a result of the ethical intention, defined as the probability or likelihood that a particular alternative will be chosen, given the situational constraints (Hunt & Vitell 1986). In the personal selling and sales management literature, ethics is exceptionally important not only because of the many and varied ethical challenges that salespeople face, but, also because many of these challenges are often addressed in a questionable fashion (Ingram, LaForge, & Schwepker, 2007). In addition, studying ethical intentions among salespeople is relevant due to the boundary spanning role of the salesperson, who continually is tasked with

needing to meet the expectations of both external (e.g. customers) and internal (e.g. managers) constituents.

Studies of situational factors and individual differences in ethical decision-making were two of the original research streams conveyed through sales ethics research (Ferrell, Johnston, & Ferrell, 2007). Situational factors focused on organizational climate and culture, managerial decision style, and the use of reward vs. punishment, among other issues (Dubinsky & Loken, 1989; Ferrell, Johnston, & Ferrell 2007; Hunt & Vasquez-Parraga, 1993; Lee and Cadogan, 2009). Individual factors such as age, job tenure and background, gender, education, and ethical values are but a few studied in sales ethics research (For a detailed review see Dubinsky et al., 1992; Ferrell, Johnston, & Ferrell, 2007; Futrell and Sager 1982). Currently, the study of ethics among salespeople has evolved to address how ethics can influence corporate practices. Ethics has been found to lead to higher levels of organizational commitment among employees, especially if the company's code matches the employee's personal code (Schwepker, 1999; Valentine & Barnett, 2003). Furthermore, research results have supported that substantial communication of the company's codes of ethics impacts the employee's perceptions of – and commitment to the organization. Employees who are knowledgeable about their organization's ethical codes perceived the organization as having higher ethical values than those who were not aware of such codes (Valentine & Barnett, 2003). Ethics also influences the supervisor-employee relationship, suggesting that an ethical climate can serve as a predictor of trust in supervisors, which, subsequently has a favorable impact on job satisfaction, organizational commitment, and levels of turnover intentions (Mulki, Jaramillo, & Locander, 2006; Vlachos, Theotokis, and Panagopoulos, 2010).

In the domain of professional sales, researchers conclude that truly ethical salesperson behavior emphasizes the interests and welfare of the customer. Salespeople who behave ethically will be able to build and sustain strong customer relationships as well as enjoy higher satisfaction, trust, and commitment levels from their customers (Roman & Ruiz, 2005). Some

of the ethical activities that focus on the customer wellbeing are collaborating with customers in a truthful and accurate manner, presenting products and services that will truly benefit the customer, keeping customer information confidential, and promising only what can be truly delivered (Hansen & Riggle, 2009). An ethical salesperson positions the firm in a better place to increase market share via committed customers who are more likely to buy additional or complimentary company products to help them address business challenges and opportunities.

The Role of Neutralization Techniques on Ethical Decision Making

Sykes and Matza's (1957) seminal work on neutralization techniques (henceforth neutralizations) found that individuals who engage in delinquent behaviors turned to neutralizations as a means to protect, shield, mute, and in some extreme cases disregard any negative outcomes of their norm-violating behavior and actions. Later research found that individuals do not use a single neutralization to eliminate negative feelings or consequences on their social and professional relations. People considering unethical and/delinquent acts actually depend on several neutralizations as a means of unspoken but, in their view, widely adopted practices to justify publicly unacceptable acts (Vitell & Grove, 1987). In addition, neutralizations have been found to be socially learned and have become the framework to diminishing the importance of values, attitudes and norms held by society-at-large (Sykes & Matza, 1957; Vitell & Grove, 1987).

Neutralizations are formed by five different justification categories. *In Denial of Responsibility*, The individual denies responsibility for his or her actions by using negations of personal accountability that deflect blame such as claiming that: it was an "accident." Behaving in such an unethical and/or deviant way can be perceived as the result of outside forces or elements that were beyond the individual's control. Examples are feeling of having unloving parents, bad friends, or bad colleagues/mentors. The link or association between the individual and the act is broken, leading to a denial of responsibility about

deviant acts (Sykes & Matza, 1957). *Denial of Injury* focuses on the damage involved in the delinquent act. The question here is whether anyone was hurt or injured by the behavior because frequently and in an unclear way, individuals do not think their behavior caused any damage (Sykes & Matza, 1957). For example, some might see auto theft as “borrowing” and vandalism as simply mischief of no concern since no one is hurt. The link between the act and injury is broken and rationalizations such as “What’s the big deal; No one was hurt?” are prevalent (Vitell & Grove, 1987, p. 434). *Denial of Victim* occurs when the individual states that there was no victim as a result of their act. The individual does accept responsibility for his or her actions and the injury that it caused (Sykes & Matza, 1957), yet any possible “moral indignation” is muted by stating that there was no victim. The key issue here is that the wrongdoer sees the issue as a matter of retribution or rightful retaliation where the victim deserved the injury; the person then acts as an avenger and the victim becomes a wrong-doer. Statements like “it’s their own fault they were taken advantage of” are common (Vitell & Grove, 1987, p.434). *Condemning the Condemners* involves the censure of others and the center of attention is shifted towards those who condemn or are in charge of enforcing or conveying societal norms (Sykes & Matza, 1957). Those who judge are considered to be moved by personal malice or spite and are either hypocrites or crooks in disguise (Sykes & Matza, 1957). By attacking others, the delinquent represses the wrongfulness of the behavior. For example, a salesperson might rationalize that “I was only doing what others do all the time” or “they had it coming” (Vitell & Grove, 1987, p.434). Lastly, *Appeal to Higher Loyalties* involves an individual excusing his or her behavior by granting more preference to the demands of social group (e.g., family, friends, etc.) to which the he or she belongs (Sykes & Matza, 1957). For salespeople, it might be more appealing to choose family or colleagues over the customer because he or she feels more loyal to them and their well-being. For a summary of the neutralization techniques and examples please refer to Table 1.

Few marketing studies have used neutralizations to explain ethical breaches in the

way consumers behave in the marketplace. This is despite the number of opportunities for unethical behavior in areas such as personal selling, advertising, marketing research, and international marketing (Vitell & Grove, 1987). Only a few studies were found in the domain of sales. Strutton, Pelton, and Ferrell (1997) conducted a study that centered on neutralization techniques and how consumers use them to justify unethical behavior in retail settings. Mallin and Serviere-Munoz (2012) explored the role of neutralizations among salespeople in areas such as sales and sales promotions. Chatzikadis, Hibbert, and Smith (2007) proposed the techniques as key links to explain the attitude-behavior discrepancies in fair trade purchase behavior between buyer and seller. The scant research in this area poses opportunities to advance the notion that salespeople utilize neutralizations in their decision process whether or not to behave ethically. In the section to follow, we develop a set of hypotheses suggesting a relationship between several situational/personal factors and ethical intention among salespeople. We also develop an argument to suggest that neutralization will mediate these relationships as salespeople seek to restore emotional balance when considering ethical behaviors.

HYPOTHESES DEVELOPMENT

Organizational Commitment

Organizational commitment is defined as an individual’s strong identification with his or her firm and its values (Mowday, Steers, & Porter, 1979). Such commitment towards the organization calls for a robust belief and acceptance of the organization’s goals, a disposition to work on its behalf, and a strong motivation to be a member of it. Organizational commitment is a bond that is born out of the employee’s attitudes about his/her work and the organization (Mowday, Steers, & Porter, 1979.) This commitment is composed of three dimensions: affective, normative, and continuance commitment (Meyer & Allen, 1991). In general, organizational commitment has been associated to many organizational variables in over 200 studies such as job scope, job satisfaction, and autonomy (See Mathieu & Zajac’s 1990 meta-analysis).

Organizational commitment has also been linked to organizational and personal ethics. Trevino, Butterfield, and McCabe (1998) reported firms that pursue the interests of employees, customers, and the public tend to experience higher levels of organizational commitment and lower levels of unethical behaviors. More recently, Chavez, Wiggins and Yolas (2001) found that a firm's commitment to ethical behavior was signaled by membership in organizations and associations committed to good ethical practices. Additional research (Mencl & May, 2009) confirmed that the affective dimension of organizational commitment, involving an emotional attachment, is more likely to influence individual recognition of an ethical act and the intention to act ethically. On the contrary, lower levels of organizational identification have been shown to result in lower levels of ethical recognition and ethical intention (Mencl & May, 2009). Within the sales domain, organizational commitment has been linked to ethical recognition and ethical intention (Hollet-Haudebert, Mulki & Fornier, 2011) and identified as an integral part to accurately capture salesperson corporate ethical values which in turn leads to job satisfaction and performance (Amyx et al., 2008). When a salesperson is very committed to his or her organization he or she will also be very likely to act in an ethical manner due to the mutual agreement notion (Cox, 1987). This suggests that when the salesperson has expressed his or her commitment to the organization, he or she will be more inclined to behave ethically towards the organization, manager, and customers (Cox, 1987). In sum, a salesperson who exhibits a strong pledge towards his or her organization will be more likely to exhibit ethical values regarding the organization and its customers (Amyx et al., 2008). Thus we propose:

H₁: Salesperson Organizational Commitment will be positively related to Salesperson Ethical Intention

Role Ambiguity

Role ambiguity has been defined as an uncertainty about job responsibilities and expectations (Rizzo, House, & Lirtzman, 1970). Lacking such clarity may cause salespeople to experience increased levels of stress and an

inability to be effective in their role (Kahn, Wolfe, Quinn, Snoek, & Rosenthal, 1964; Rizzo, House, & Lirtzman, 1970). Role ambiguity has been linked to detrimental effects on an individual's ethical behaviors and a firm's ethical climate. For example, Kidwell, Kellermanns, and Eddleston (2012) reported that role ambiguity was positively related to an increase in employees' opportunistic behaviors and unethical actions that ultimately lead to the demise of the firm. In addition, Schwepker and Hartline (2005) pointed that the absence of clear roles can lead to a negative ethical climate in service firms which also negatively impacts customer-contact service employees' satisfaction, role conflict, and commitment to service quality. Such ambiguity may lead to questionable ethical intentions because there is no clear delineation between right and wrong or ethical and unethical practices. More recent studies further support this notion. For example, Maas and Matejka (2009) report that role ambiguity among controllers was associated with data misreporting at the business unit level and Kidwell, Kellermanns, and Eddleston (2012) found that by minimizing role conflict and ambiguity among their employees, the firm's ethical climate could be enhanced. A salesperson's role perception is one of several key attributes that impact selling behaviors. Clear and unambiguous expectations are needed for salespeople to effectively execute the role of selling (Kahn et al., 1964; Walker, Churchill, & Ford, 1975). Based on these arguments, we propose:

H₂: Salesperson Role Ambiguity will be negatively related to Salesperson Ethical Intention

Relationship Orientation

Personal selling has evolved from early-days peddling to today's fully consultative relationship selling approach. As such, selling relationship orientation continues to receive attention due the positive impact and consequences on the buyer-seller interaction (Weitz, Castleberry, & Tanner, 2007). A selling relationship orientation involves a consultative approach to assist customers in growing and sustaining their business. However, equally important is the fact that these customer relationships can be damaged when salespeople behave in unethical ways, which in turn

**TABLE 1:
The Techniques of Neutralization**

Technique	Definition	Examples
Denial of responsibility	The individual focuses on negating that any wrongdoing was his or her fault. The argument used to negate personal accountability is that behaving in an unethical was simply beyond someone's control.	<p>"It is not my fault that this happened" "I was drawn into the situation" "I had nothing to do with it."</p> <p>Salespeople's behavior will reflect the fact that they believe the situation was beyond their control and that they are not responsible for any misconduct.</p>
Denial of injury	Focuses on the damage involved in the delinquent act. The question here is whether anyone was hurt or injured by the behavior because individuals do not think their behavior caused any damage	<p>"There was no wrong doing here" "The customer account was not damaged" "It (the action) was harmless"</p> <p>Salespeople perceive no harm was caused and might perceive their actions to be practical jokes or accepted practices - especially if their peers or society accept such practices.</p>
Denial of victim	The individual states that there was no victim as a result of their act. The individual does accept responsibility for his or her actions and the injury that it caused but states there was no one was injured.	<p>"I did not hurt him/her" "They deserved it" "They should have known better"</p> <p>There is no victim in the salesperson's mind as they perceive "they had it coming." The salesperson might see their acts as fair retaliation and thus no victim exists.</p>
Condemning the condemners	The center of attention is shifted towards those who condemn or are in charge of enforcing or conveying societal norms. By attacking others, the individual blocks the wrongfulness of the behavior.	<p>"I think that the company (account or person) had it coming" "They were asking for it"</p> <p>Salespeople will not deny their actions were wrong or that there was no injury. They will focus on blaming "the others" and thus this will block any guilt or feeling of wrongdoing.</p>
Appeal to higher loyalties	The individual focuses on excusing the behavior because his or her loyalty lies with a close social group such as family, friends, or even an organization.	<p>"I did it for the team" "My family is more important"</p> <p>Justification for unethical acts are sought as the salesperson may view others (e.g., family, significant other, or those in social groups) as being more important to serve than the customer or company.</p>

(Sykes & Matza, 1957)

negatively impacts trust, repeat business, and positive word of mouth (Mallin & Serviere-Munoz, 2012). Thus, a selling relationship orientation based on strong ethical values is paramount (Kaynak & Sert, 2012).

Researchers have concluded that a reciprocal correlation exists between a relationship orientation and ethical behavior. Colwell, Zyphur and Schminke (2011) confirmed the connection between ethical code enforcement and continuance commitment, a component of customer orientation, in the relationships between suppliers and buyers. They confirmed that buyers are more likely to continue their relationship with suppliers who signal enforcement of ethical codes (Colwell, Zyphur, & Schminke, 2011). Also within the context of the buyer-supplier relationship, Kaynak and Sert (2012) reported that safeguarding relationships via salespersons' ethical behaviors can lead to increased economic and social buyer satisfaction and Caldwell, Hayes, Bernal and Karri (2008) found that salespeople who behaved in a manner congruent with ethical organizational values built relationships much easier with their customers than their counterparts. Furthermore, Amyx et al. (2008) proposed that salesperson corporate ethical values focus mainly on customer relationships. When salespeople seek and nurture established relationships with their customers, firms are in a better position to fully implement the marketing concept (Amyx et al., 2008). As an outcome of a selling relationship orientation, Hansen and Riggle (2009) assert that companies can expect increased levels of buyer commitment and trust which ultimately will lead to improved share of customer, quality of customer communications, and positive word of mouth. Based on this discussion, we propose:

H₃: Salesperson Relationship Orientation will be positively related to Salesperson Ethical Intention

The Mediating Role of Neutralizations

Neutralization techniques are the means individuals employ to soften or completely eliminate guilt deriving from unethical and/or deviant behavior (Sykes & Matza, 1957). As noted by Hunt and Vitell (1986), while using neutralizations, people still respect societal norms, however they still opt for behaviors that

can lead them to experience guilt especially when their own ethical judgment does not match their intentions or behaviors. The role that neutralizations play between ethical judgment and intentions has been supported in studies that can be related to a professional sales domain. For example, Rosecrance (1988) studied how public defenders accommodate negative client perceptions by reporting that these defenders turned to all five neutralizations to cope with negative evaluations of their clients. Evans and Porche (2005) supported the notion that speech therapists who, just like salespeople, maintain close relationships with their clients, turned to denial of responsibility and denial of injury to justify charging higher prices to some clients. Gauthier (2001) recognized that professional veterinarians employed denial of injury and denial of victim when they engaged in questionable activities but still wanted to maintain the relationship with their customer base. Within the marketing literature, Vitell and Grove (1987) suggest that denial of responsibility and denial of injury can be "tempting" neutralization techniques used when faced with cut-throat competition. They argue that by engaging in questionable practices, salespeople may report feeling "acted upon" or that "they had to do it" to remain competitive. Moreover, when justifying sales and promotional activities related to a hypothetical drug that was about to be pulled off the market, Piquero, Tibbets and Blankenship (2005) found that denial of responsibility, denial of injury, and appeal to higher loyalties were neutralizations used to justify proceeding with "planned" original activities of selling the drug.

Additional research in marketing has confirmed the relevance of neutralizations specifically in consumer and retail settings. For example, Chatzikadis, Hibbert, Mittusis, and Smith (2004) explored the discrepancy between the way consumers behave and their professed ethical concerns. Their results suggest that consumers apply the techniques in a variety of fields such as: shoplifting, clothing made in sweat shops, and buying pirated goods, such as CDs and movies. Cromwell and Thurman (2003) concluded that shoplifters use neutralizations to justify their behavior and suggested that neutralizations might supply these thieves with a convincing defense for

their crimes. Strutton, Pelton, and Ferrel (1997) found that young consumers used neutralization techniques to justify unethical behavior in retail settings with *denial of victim* and *condemning the condemners* being the most likely techniques used. The study also suggested that consumers employ the techniques *before* committing unethical behaviors because the techniques help them to mitigate any possible self-blame that they might experience.

Moreover, marketing ethics researchers have confirmed both the mediating and moderating impact of various forms of cognitive processing when linking both organizational and personal factors to ethical behavior. For example, Foo Nin, Vitell, Barnes, and Desborde (1997) studied the role of cognitive moral development (CMD) as a mediating construct for ethical behaviors in marketing. They showed that CMD mediated the relationship between role conflict/ambiguity and ethical behavior. Other researchers have found mixed results noting that more work is needed to fully understand role ambiguity and its impact on ethical behavior – suggesting a potential mediator or moderator to fully explain this relationship (Holle-Haudebert, Mulki, & Fournier, 2012). Kaynak and Sert (2012) also found that the quality of communications mediated the relationship between suppliers and salesperson's actions/behaviors and buyers' satisfaction. When originally proposed, neutralization techniques were positioned as the missing bridge to explain incongruent deviant behavior. Sykes and Matza (1957) argued that these techniques could intervene either before or after committing deviant acts via either moderation (Chatzikadis, Hibbert, & Smith, 2007) or mediation. Based on this research, we hypothesize that a neutralization construct is needed to fully explain (via mediation) the relationship between the four situational/personal antecedent variables proposed thus far (i.e., organizational commitment, role ambiguity, and relationship orientation) and ethical intention among salespeople. These hypotheses can be summarized as:

H₄: Neutralizations will negatively mediate the relationship between Salesperson:

- a) Organizational Commitment and Salesperson Ethical Intention

- b) Role Ambiguity and Salesperson Ethical Intention
- c) Relationship Orientation and Salesperson Ethical Intention

METHOD

Survey, Procedure, and Sample

A cross-industry sample of 157 salespeople was used to test the study hypotheses. Data was collected by recruiting salespeople to fill out an online survey. Undergraduate students (from three sections of professional sales at two different universities) were given the opportunity to earn extra credit by locating salespeople to participate in the study. Students were instructed in writing to ensure that the subjects met the data collection criteria (e.g., B2B or B2C in a non-retail setting). Subjects were asked to provide contact information, company name, and job function title as a means for the research team to verify and validate subjects' participation via phone calls and email. To substantiate our data collection method, we drew from recent sales studies that deployed a similar technique (see Mayo et al. 2013; Gammoh et al. 2013; Serviere-Munoz et al. 2013) which consists of built in controls as the researchers ensure valid responses by verifying the subjects' sales credentials and actual participation in the survey through direct contact. Sample demographics revealed the average respondent was male (63.4%) and 36.9 years old. On average, subjects had 12.8 years of total sales experience of which 7.3 years were selling within their current industry and 3.1 years of tenure selling for their current organization. On average, they earned about 62% of compensation from salary. The top five industries represented in the sample included: publishing/printing (18%), manufacturing (15%), financial services (13%), automotive (7%), and real estate (7%).

Study Variables

The mediating variable, *neutralization (NEUT)* was measured using adaptations of scales developed by Strutton, Pelton, and Ferrell (1997). Following this methodology, respondents were asked to rate their agreement with each of five neutralization scales in response to a sales scenario. A scenario based

approach was chosen since it has been shown to improve the chances of obtaining higher quality of data (Fraedrich & Ferrell, 1992) while improving measurement accuracy in situations containing an ethical component (Hunt & Vitell, 1986). In our case, the scenario described a salesperson who just sold 20 units at full price in order to maximize his/her commissions. Subjects were then asked to respond on a 7-point Likert scale (1 = strongly disagree to 7 = strongly agree) the degree to which they feel the salesperson's actions were justified. A list of sample items for each type of five neutralizations appears in the paper's appendix. To obtain an overall composite score for the *NEUT* variable, all items for each of the five specific neutralizations were averaged. To measure the dependent variable, *ethical intention (EI)*, the same scenario was used and subjects were asked to indicate their level of disagreement/agreement on a 7-point Likert scale with statements indicating how they would act in that particular situation (e.g., if this were me, I would have automatically applied the volume discount to the customer's purchase of computers knowing that I did not have to).

Situational/personal variables of our model consisted of *organizational commitment (OC)*, *role ambiguity (RA)*, and *relationship orientation (RO)*. Organizational commitment (*OC*) was measured using seven items adapted from the Mowday, Steers, and Porter (1979) scale and *RA* was computed using three (7-point Likert scale) items from the scale originally developed and validated by Howell, Wilcox, Bellenger and Chonko (1988) and later refined by Shepherd and Fine (1994). To isolate *RO*, we used a measure of customer relationship orientation developed by Mallin and Pullins (2009). Using this measure subjects were asked to rate themselves on a continuum relative to nine dimensions pertaining to how they approach their sales job to promote productive customer relationship building (e.g., *transaction* versus *relationship* focus, *tell* versus *ask* customers about needs, *push* products/services versus *help* solve problems, etc.).

Three control variables were included in the model. *Career stage (CS)* was measured using a self-selection measure recently adapted and

tested by Pappas and Flaherty (2006). Subjects were instructed to select the one stage that best represented their current career concerns. Career stages were coded where lower numbers indicated early career stages and higher numbers were indicative of later stages. *CS* was chosen as a control variable (versus age) based on the notion that salesperson work values and ethical perceptions vary over time (Futrell and Sager 1982) and *CS* was a more contemporary means to account for career changers and individuals returning to the workplace after a life event (e.g., divorce, raising children, etc.). *Percent of Salary (PS)* was a direct measure of the proportion of total compensation paid through a fixed and consistent dollar value. Controlling for *PS* was necessary to account for any potential ethical sales decision bias due to the pressures of making a sale in the short run versus balancing the need to build long term relationships. Lastly we controlled for salesperson *gender* via a direct measure.

Analysis Techniques and Measurement Validation

SmartPLS (Ringle, Wende, & Will, 2005) was used to estimate the measurement model and test the hypothesized path relationships using a (partial least squares) structural model (Anderson & Gerbing, 1988; Joreskog & Sorbom, 1984). Partial least squares were used due to its ability to model latent constructs under conditions of non normality in small to medium sample sizes (Chin, 1998). Being a components-based structural equations modeling technique, PLS is similar to regression, but simultaneously models the structural and measurement paths (Chin, Marcollin, & Newstead, 2003). Table 1 shows the correlations, means, standard deviation, reliability and convergent validity estimates, of model variables. To ensure the reliability of our measures, all values for Cronbach's alpha exceeded the acceptable recommended threshold of 0.7 (Nunnally, 1978). Composite reliability values for all variables were above the recommended 0.6 level (Chin, 1998). Convergent validity of each construct was assessed by examining average variance extracted (AVE) values. All of the values exceeded the 0.5 level considered to be acceptable in exploratory studies (Chin, 1998; Chin, Marcollin, & Newstead, 2003).

Discriminant validity was assessed by comparing the inter-item correlations of each variable to ensure that it did not exceed the value of the item correlation to its own construct. Common method variance was assessed using Harman’s single factor test and based on the result was deemed inconsequential. The model fit and test of individual hypotheses was then assessed by examining the magnitude (beta coefficient) and statistical significance (t-value) of the path estimates.

RESULTS

The individual hypotheses of the model in figure 1 were evaluated based on the beta and t-values of the path coefficients. Support was found for H₁ as the relationship between *organizational commitment (OC)* and *EI* was positive and significant (b = .19, t = 1.69). The findings for H₂ were not significant (b = -.04) and thus the negative relationship between *role ambiguity (RA)* and *EI* could not be confirmed. The hypothesized positive path between

FIGURE 1:

The Mediation Effect of Neutralization on Salesperson Ethical Intentions

(*** p < .01; ** p < .05; * p < .10)

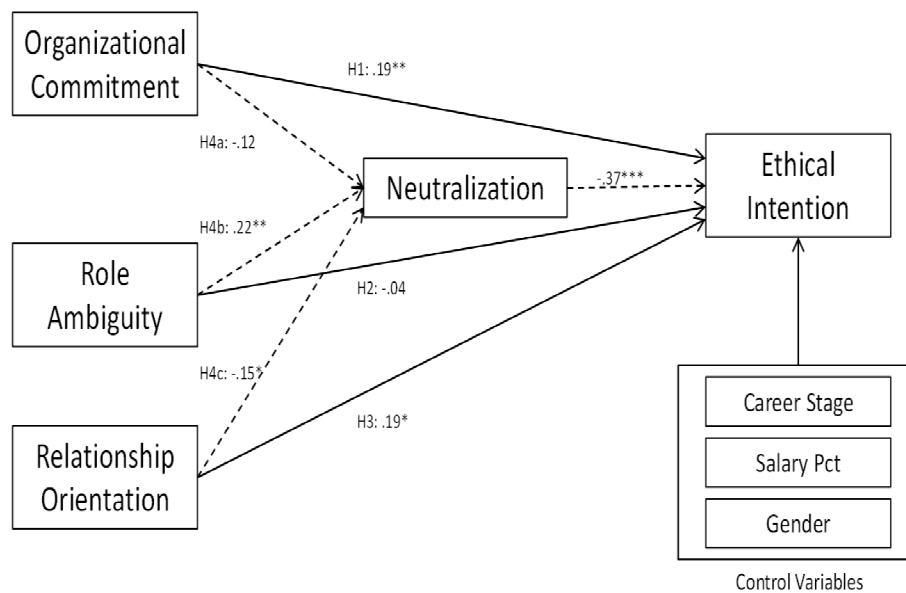


TABLE 2:
Correlations Among Variables, Descriptive Statistics, and Psychometric Properties

	EI	NEUT	OC	RA	RO	CS	PS	GEN
EI	(.86)							
NEUT	-.26	(.93)						
OC	.20	-.21	(.94)					
RA	-.11	.26	-.51	(.84)				
RO	.14	-.25	.47	-.41	(.82)			
CS	.01	-.17	.34	-.21	.23	(1.00)		
PS	.13	.01	-.05	.08	-.12	-.01	(1.00)	
GEN	.03	.01	.03	-.08	.04	-.12	-.01	(1.00)
Mean	5.19	2.80	5.52	2.30	5.82	1.90	62.02	1.44
Std Dev	1.49	1.29	1.20	1.11	0.95	0.83	33.59	0.49
AVE	.79	.53	.80	.55	.52			
CR	.92	.94	.95	.88	.87			

Cronbach's Alpha is in parentheses along the diagonal.

Key: EI = Ethical Intention, NEUT = Neutralization, OC = Organizational Commitment, RA = Role Ambiguity, RO = Customer Relationship Orientation, CS = Career Stage, PS = Percent of compensation from salary, GEN = Gender, AVE = Average Variance Extracted, CR = Composite Reliability.

TABLE 3a:
Path Analysis Results from Structural Model

Hypothesis	Path	beta (t-value)	Comments
H ₁₊ √	OC à EI	.19 (1.69) **	Supported
H ₂₋	RA à EI	-.04 (0.14)	Not Supported
H ₃₊ √	RO à EI	.19 (1.32) *	Marginally Supported
	NEUT à EI	-.43 (3.92) ***	Necessary for mediation effects
H _{4a}	OC à NEUT	-.12 (0.71)	Not supported
H _{4b} √	RA à NEUT	.22 (1.95) **	Limited support via partial mediation
H _{4c} √	RO à NEUT	-.15 (1.29) *	Marginal support via full mediation
	CS à EI	-.08 (0.92)	
	PS à EI	0.12 (1.20)	
	Gender à EI	.02 (0.23)	

Key: EI = Ethical Intention, OC = Organizational Commitment, RA = Role Ambiguity, RO = Relationship Orientation, NEUT = Neutralization, CS = Career Stage, PS = Percent Compensation from Salary.

N = 157; path is significant at: *p < .10; ** p < .05; *** p < .01; √ = hypothesis supported.

relationship orientation (RO) and *EI* was marginally supported in H₃ as this result was significant at the $p < .10$ level ($b = .19$, $t = 1.32$). To test the mediating role of *neutralization* on our study relationships, we used Baron and Kenny's (1986) method of evaluating mediation effects. This method requires a four step test. First, each of our independent variables (IVs) must have a significant effect on the dependent variable (DV) for full mediation. Second, each IV must be significantly related to the mediator variable (MV). Third, the MV must be significantly related to the DV. Finally, when controlling for the effect of the MV on the DV, each IV's effect on the DV should become non-significant.

Based on these rules, we were able to find limited support showing that *neutralization (NEUT)* mediates the relationships between our IVs and *ethical intention (EI)*. Specially, we were able to confirm a significant (negative) relationship between our mediator variable (*NEUT*) and *EI* ($b = -.43$, $t = 3.92$) – a full mediation requirement for supporting each of H_{4a-c}. Based on this, we were able to continue testing for mediation effects. H_{4a} was not supported. This was due to the non-significant relationship of *OC* to *NEUT* ($b = -.12$, $t = 0.71$). H_{4b} shows limited mediation support. Although the hypothesized direct relationship of *RA* to *EI* was not supported (via H₂), the *RA* to *NEUT* relationship was significant ($b = .22$, $t = 1.95$) while the (after controlling for *NEUT*), the original *RA* to *EI* direct relationship remained non-significant. Finally, H_{4c} can be marginally supported as we found the *RO* to *NEUT* path to be significant at the $p < .10$ level ($b = -.15$, $t = 1.29$) while (after controlling for *NEUT*) the direct *RO* to *EI* relationship was no longer significant ($b = .13$, $t = 0.94$). Table 3 reports all of these model statistics and summarizes our findings.

DISCUSSION

A review of the marketing literature will illustrate the importance of ethics as a key component to implementing the marketing concept. At an individual level, it has been widely supported that ethical practices contribute to sales success as it serves as a means for trust between seller and buyer. Our

findings show that organizational commitment seems to motivate salespeople to have stronger ethical intentions. This is evident by a positive and significant relationship. This is a key finding as organizational commitment, to the best of our knowledge, had not been previously confirmed as antecedent to individual ethical intention. We speculate that the reason for our finding lies in the dimensionality (affective, normative, and continuance) of the organizational commitment variable (Meyer & Allen, 1991). It would seem that once a salesperson develops an emotional attachment (affective), a sense of obligation (normative), and a desire to stay with the organization (continuance), they are strongly motivated to exhibit ethical behaviors as these are in line with the organizational values that the salesperson has internalized. Once internalized, an additional reason that compliments such organizational commitment resides in the long term orientation that might be developed. The salesperson is strongly committed and thus adopts a long term orientation that will preserve both his/her as well as the company's well-being.

Our results did not support a direct negative relationship between role ambiguity and ethical intentions as originally predicted. Salespeople do not find that having unclear roles are related to ethical intention. It seems that in their minds, they might understand that although a great deal of role ambiguity might be experienced at some points in their careers it is not an excuse or motive to act unethically. Although this finding might alleviate pressures on sales managers to reduce role ambiguity within the sales force, the result also eludes to the notion that minimizing role ambiguity does not necessarily promote ethical intention. However, our result here is somewhat consistent with other studies relating role ambiguity to sales outcomes. For example, previous studies found no significant relationship between role ambiguity and job burnout dimensions, such as depersonalization and personal non-accomplishment (Holle-Haudebert, Mulki, & Fournier, 2011), emotional exhaustion (Boles, Johnston, & Hair, 1997), and stress (Jackson & Schuler, 1985). Furthermore, role ambiguity has been typically found to have a significant impact on outcomes where the job is more complex or when related activities lack

formalization (Tubre & Collins, 2000). It is also quite possible that the nature of our sample lacked the organizational context (e.g., complexity and formalization) required to significantly relate role ambiguity to ethical intention. Therefore, we cannot discount job ambiguity as an important variable as it has shown significant negative effects on job commitment, job satisfaction, job performance, and ethical climate in other sales study contexts (MacKenzie, Podsakoff & Ahearne, 1998; Tubre & Collins, 2000; Schwepker & Hartline, 2005).

An unexpected result was the marginal contribution of relationship orientation on ethical intention. A relational approach to selling has been cited as one that fosters increased economic and social satisfaction in the buyer-seller relationship, improved quality of customer communication, and increased rate of customer retention. Such long term and ongoing commitment calls for a consultative approach where trust from both parties is required to succeed and thus salespeople could be more prone to protect such commitment with a higher orientation for ethical practices. It is possible that in salespeople's minds a relationship orientation is not directly related to ethical intention, rather a mediating factor exists that gives them reason to make ethical decisions. This notion is consistent with the assertions suggested by Wachner, Plouffe, and Gregoire (2009) who argue that the linkage between relationship orientation and performance outcomes is a mediated one.

The results of our study suggest that neutralizations play a limited role in mediating the relationships between personal/organizational factors and ethical intention. Specifically, the relationship between role ambiguity and ethical intentions was negatively mediated by neutralizations only to a limited degree. The limitation is due to the lack of support for H_2 (RA – EI path was not significant) which would be necessary for full mediation to occur. One possible reason for may be due to the related literature suggesting that the role ambiguity variable is often confounded with role conflict, thus producing mixed results as it relates to sales outcome variables (Holle-Haudebert, Mulki, & Fournier, 2011; Boles, Johnston, & Hair, 1997;

Jackson & Schuler, 1985; Mackenzie, Podsakoff, and Ahearne 1998). Measuring and testing role conflict as a distinct construct may have helped to discern if discriminant validity was, in part, an explanation for our result here. Our result of H_{4c} suggested that neutralization negatively mediates the path between relationship orientation and ethical intention. Translating this result to sales behavior eludes to the notion that that less relationship oriented salespeople are at risk of behaving in a questionably ethical manner given their propensity to use neutralizations to justify unethical intention.

Since the results for our general model were mixed, we decided to conduct a post-hoc analysis to see if the context in which a salesperson is conducting business has any effect on our model and results (i.e., selling in a Business-to-Consumer [B2C] versus Business-to-Business [B2B] environment). To do this, we split our sample based on the whether the customer was a consumer (B2C) or another business (B2B). From here, we ran concurrent models testing the original hypotheses. The results are illustrated in Tables 3b and 3c. Overall, the B2C subsample performed better relative to the hypotheses. Specifically, marginal support was found for each of the direct relationships to ethical intention (H_1 , H_2 , and H_3). Furthermore, full mediation support was found for H_{4b} and H_{4c} indicating that neutralization plays a key role in the linkage between salesperson situational/personal variables and their intent to act ethically. In all, five of the six hypotheses were supported in the B2C context, compared to two of the five in the B2B sample.

So, why is our model more responsive in an environment where the selling is direct to consumers versus selling to a business entity? Maybe, because the seller recognizes his/her ethical behavior is impacting an individual, the likelihood of rationalizing a potentially unethical act is greater (i.e., using neutralization). Possibly there is a sense of personal identification or self-projection of an ethical action (e.g., "this customer could be me ... or a member of my family") thus the need to use neutralization becomes relevant. Unlike selling to a business where the recipient of ethical behavior is a faceless entity, our

TABLE 3b:
Path Analysis Results from Structural Model – B2C Subsample

Hypothesis	Path	beta (t-value)	Comments
H ₁₊ √	OC à EI	.22 (1.32) *	Marginally Supported
H ₂₋ √	RA à EI	-.24 (1.48) *	Marginally Supported
H ₃₊ √	RO à EI	.21 (1.27) *	Marginally Supported
	NEUT à EI	-.27 (1.70) **	Necessary for mediation effects
H _{4a}	OC à NEUT	-.03 (0.18)	Not supported
H _{4b} √	RA à NEUT	.26 (1.72) **	Supported via full mediation
H _{4c} √	RO à NEUT	-.27 (1.90) *	Supported via full mediation
	CS à EI	-.13 (1.64) **	
	PS à EI	0.04 (0.42)	
	Gender à EI	-.04 (0.40)	

Key: EI = Ethical Intention, OC = Organizational Commitment, RA = Role Ambiguity, RO = Relationship Orientation, NEUT = Neutralization, CS = Career Stage, PS = Percent Compensation from Salary.

N = 157; path is significant at: *p<.10; ** p < .05; *** p < .01; √ = hypothesis supported.

TABLE 3c:
Path Analysis Results from Structural Model – B2B Subsample

Hypothesis	Path	beta (t-value)	Comments
H ₁₊	OC à EI	-.01 (0.05)	Not Supported
H ₂₋	RA à EI	.01 (0.06)	Not Supported
H ₃₊	RO à EI	.14 (0.91)	Not Supported
	NEUT à EI	-.45 (4.69) ***	Necessary for mediation effects
H _{4a} √	OC à NEUT	-.23 (1.70) **	Supported via partial mediation
H _{4b} √	RA à NEUT	.25 (2.87) **	Supported via partial mediation
H _{4c}	RO à NEUT	.03 (0.26)	Not Supported
	CS à EI	.08 (0.82)	
	PS à EI	.17 (1.42) *	
	Gender à EI	.09 (0.89)	

Key: EI = Ethical Intention, OC = Organizational Commitment, RA = Role Ambiguity, RO = Relationship Orientation, NEUT = Neutralization, CS = Career Stage, PS = Percent Compensation from Salary.

N = 157; path is significant at: *p<.10; ** p < .05; *** p < .01; √ = hypothesis supported.

proposed model is more responsive in a context of selling direct to consumers. In the B2B context, a major difference was the mediation support for H_{4a} (OC → NEUT → EI) relationship. This makes sense in that organizational commitment is a company level construct and organizational identification within the salesperson's own company may transcend into the customers organization/company. Overall, our model and results favor a context of B2C selling.

Practically speaking, our study suggests that managers have to remain attentive as to whether salespeople use neutralizations and the circumstances under which this occurs. To better illustrate how sales managers might know when salespeople are using neutralizations, we added examples of specific statements and behaviors to the Table 1 for each of the five types of neutralizations. It is also important to emphasize and remind that the neutralizations represented in this study are learned responses that tend to be socially reinforced to protect an individual from self-blame. Given this, it is quite possible for managers to err towards tolerating certain questionable behaviors among salespeople in favor of better sales performance. As such, many sales intensive industries such as pharmaceuticals and banking have been under scrutiny resulting in increased regulations due to, among other factors, a manager's role on ethical behaviors. Therefore, sales managers must remain vigilant and involved with their teams to prevent such justifications. Occasionally monitoring a salesperson response to a situation involving judgment (e.g., a customer request for price concessions, reporting an expense for a business lunch, responding to a competitor claim, etc.) may be advised. Especially for newer sales reps, who may not yet fully understand the ethical landscape, managerial coaching and training on acceptable ethical practice is important. Managers should be on alert for employees using phrases like, "I did it because it was better for all concerned," "I did it for myself," "I didn't mean it," or "they asked for it." This could be a signal that the employee is utilizing a neutralization technique to justify an unethical act. Finally, as a proactive measure, sales managers could engage Human Resources to help implement a training program with

"refresher" sessions to make the sales force aware of acts that might constitute unethical behavior. Awareness of how neutralizations tend to be used should be a part of such training. Human Resources could also support managers in reviewing job descriptions as clearly defining the roles and responsibilities of the sales person should serve to minimize role ambiguity - a significant factor identified in our study as contributing to unethical intention.

CONCLUSION, LIMITATIONS AND FURTHER RESEARCH

The purpose of our study was to explore the tendencies for sales people to use neutralizations to justify their (un)ethical intention. We did this by testing a model centered on predicting a salesperson's tendency to justify (or neutralize) ethical sales intention. Doing this was necessary to fully understand the relationships between some personal/situational factors (salesperson organizational commitment, salesperson role ambiguity, and salesperson relationship orientation) and the salesperson's ethical intentions via a negatively mediated relationship. Our research contributes to the sales literature since exploring this topic has received limited attention in the sales area. Furthermore, practical implications from our research can be used to help sales managers and sales trainers reinforce ethical selling practices within their sales organization.

Certain limitations must be taken into consideration when considering the findings of this study. Social desirability bias is a limitation that could have implications for our results as no measure was included to control for the respondents' tendency to under or over report unethical behaviors. Our rationale for using a scenario-based approach was to improve the likelihood of obtaining higher quality data and measurement accuracy as cited in similar type studies designed to capture ethical/unethical tendencies (Fraedrich & Ferrell, 1992; Hunt & Vitell, 1986). Nonetheless, we recognize the importance of accounting for social desirability bias in future studies on this topic. Furthermore, we did not account for certain personality traits that may have a bearing on our results (e.g., conscientiousness, achievement orientation, etc.) and individual differences (optimism, self-efficacy, and locus of control, etc.). Adding

personal characteristics as well as individual differences would help to further specify our model. The study is also limited by having employed only one scenario to test the hypotheses. Using multiple scenarios in subsequent research may strengthen the results by taking into account the variability introduced based on a different set of sales circumstances (e.g., product/service/offering, ethical dilemma, and personal relevance).

An area for further research stems from exploring how the age of the sales person has any bearing on how salespeople use neutralizations and/or the specific type of neutralizations (e.g., denial of responsibility, denial of injury, etc.) that are most prevalent. Since it is well established that life and work views differ between the various generations, studying younger sales people (i.e., the millennials) might provide additional insight as to how this demographic uses neutralizations to justify unethical behavior. Additional organizational variables can be incorporated for future study. This is especially important as many neutralization studies have overlooked factors such as perceived distributional fairness, organizational climate, supervisory style, and the sales rewards systems (Ferrell, Johnston, & Ferrell, 2007).

¹Five neutralization techniques were included in a composite measure of the *neutralization* variable used for the study. These techniques included *denial of responsibility*, *denial of injury*, *denial of victim*, *appeal to higher loyalties*, and *condemning the condemners*. Sample items from these measures are included in the paper's appendix.

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APPENDIX:
Sample Survey Items

Scenario: *Chris sells computers for a living. He just sold 20 computers (units) to a local company at full price. His company allows for a discount on volume sold over 10 units. Chris did not mention this because the customer did not ask for a discount – plus a discount would reduce his/her commission.*

Ethical Intention (referring to the scenario, indicate degree of agreement to the following statements):

If this were me, I would have automatically applied the volume discount to the customer's purchase of computers knowing that I did not have to.

If this were me, I would have explained to the customer that they are eligible for a volume discount knowing that I did not have to.

If this were me, I would think about how my actions would benefit the customer first and me second.

Neutralization (referring to the scenario, indicate degree of agreement to the following statements):

Denial of Responsibility

The computer company makes a profit whether or not discounts are given.

If he/she needed the extra money (commission), he/she had no choice.

Given the typical markup, computer companies can barely make any profits on their products.

Denial of Injury

The customer still benefits because he/she is acquiring brand new equipment.

Given the low markups, customers these days can afford to buy computers more often.

It's no big deal - the customer had the money.

Denial of Victim

- If his/her company paid better, he/she would not have to withhold information from the customer.
- If customers do not think of asking for discounts, they deserve what they get.
- No one was really hurt.

Appeal to Higher Loyalties

- Sales reps have to do whatever they can to improve their personal situation.
- His/her child may have needed new clothes because of peer pressure at school.
- If he/she would become unemployed, his/her family will need the extra commission.

Condemning the condemners

- It is likely that the customer has done such things before.
- Customers deserve what they get.
- The customer probably had it coming.

Organization Commitment: (7-point Likert scale 1 = "strongly disagree" to 7 = "strongly agree")

- I am willing to put in a great deal of effort beyond that normally expected in order to help my organization be successful.
- I talk up my organization to my friends as a great organization to work for.
- I would accept almost any type of job assignment in order to keep working for this organization.

Role Ambiguity: (7-point Likert scale 1="strongly disagree" to 7 = "strongly agree")

- I feel uncertain about how much authority I have in my selling position.
- Clear, planned goals and objectives do not exist for my selling position.
- I know I have divided my time properly while performing the tasks connected with my selling (reversed).

Customer Relationship Orientation (select the number more closely describes how you approach your sales job.

Order taker	1	2	3	4	Order getter
	5	6	7		
Transaction focused	1	2	3	4	Relationship focused
	5	6	7		
Create customer needs	1	2	3	4	Uncover customer needs
	5	6	7		
Tell customers what they need	1	2	3	4	Ask customers what they need
	5	6	7		
Push products/services	1	2	3	4	Help customers solve problems
	5	6	7		
Sell products/services	1	2	3	4	Sell solutions
	5	6	7		
Short term focused	1	2	3	4	Long term focused
	5	6	7		
Provide no after sales support	1	2	3	4	Emphasize service after the sale
	5	6	7		
Product focused	1	2	3	4	Customer focused
	5	6	7		