

The impact of performance measurement diversity on customer-oriented selling behavior

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Abstract

Motivated by recent high-profile cases of salespeople behaving ‘badly’ (i.e., unethically, aggressively, or misleading towards customers), we investigate traditional behavioral controls to examine the specific relationship between performance measurement choices and selling behavior with a survey of 207 business-to-business salespeople. Borrowing from attention-based theory and the theory of planned behavior, our findings suggest that sales management can encourage more pro-customer behavior by using a more diverse performance measurement schema to influence the underlying drivers of customer-oriented selling behavior, including salesperson attitudes and subjective norms. This is particularly important in transactional selling environments where the use of diverse measures has the strongest effect on pro-customer attitudes and customer-oriented selling behavior.

Keywords: sales control, performance management, measurement diversity, sales ethics, customer-oriented selling behavior, buying complexity

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The Impact of Performance Measurement Diversity on Customer-Oriented Selling Behavior

1 Introduction

A core focus on customers is considered a critical competitive advantage for organizations (Saxe & Weitz, 1982; Zang et al., 2020). Salespeople are said to focus on customers when they appreciate and understand their needs, find solutions that maximize customer value (Kassemeier et al., 2022), and display a willingness to trade off short-term personal gain for the long-term benefit of their customers (Saxe & Weitz, 1982). In sales literature, this complex behavior is often referred to as “customer orientation” or, more precisely, “customer-oriented selling behavior” (Gerlach et al., 2016, p. 221). Theoretically, customer orientation contributes to individual and organizational performance (Goad & Jaramillo, 2014; Lussier & Hartmann, 2017; Zang et al., 2020). However, empirical research has shown mixed results regarding this relationship (Franke & Park, 2006; Jaramillo & Grisaffe, 2009a). Moreover, researchers and media outlets have pointed out that salespeople often act opportunistically, prioritizing short-term personal gain at the expense of their customers, and using misleading, aggressive, or even fraudulent sales tactics (Johnson, 2017; Kelly, 2020; LaFlamme, 2018). These insights suggest that customer-oriented behavior, and its effect on performance may be contingent on situational conditions, and driven by unknown mechanisms (Homburg et al., 2011). Consequently, calls have emerged for further research into mechanisms that shape these important behaviors (Ferrell et al., 2019).

Interestingly, in other management fields, such as operations and management accounting, researchers have traditionally taken salespeople’s opportunistic behaviors for granted, and found

that how organizations measure and manage performance explains some of these behaviors (Franco-Santos & Otley, 2018; Graf et al., 2019). For instance, scholars have shown that when organizations emphasize performance achievement in narrowly defined terms (e.g., financial targets), this approach creates a myopic focus on economic results (Merchant, 1990). To address this issue, operations and accounting scholars have proposed using diverse performance measurement frameworks, which include both financial and non-financial measures, such as the well-known balanced scorecard (Kaplan, 2009; Lucianetti et al., 2019).

Scholars have highlighted the importance of adopting diverse performance measures to assess sales performance. For example, Kerr and Marcos-Cuevas (2022), in their systematic review of the literature on sales performance measurement, concluded that the exclusive use of any one type of measure cannot account for the complex and evolving role of professional selling. Nonetheless, the sales literature has been unable to corroborate recommendations regarding the use of more diverse measures to foster behaviors that go beyond optimizing financial gains. Furthermore, research on measurement diversity in sales has been limited to studies focusing on sales control combinations (Miao & Evans, 2012; Zang et al., 2020), whereby information mechanisms, including performance measures, are entangled with reinforcement mechanisms, such as the use of variable pay (i.e., commission) and incentive payments to explain variance in financial sales performance (Challagalla & Shervani, 1996). Thus, we still know little about the influence of performance measurement diversity on selling behaviors and, particularly, its influence on customer-oriented behavior.

To shed light on this issue, we examined the influence of performance measurement diversity on customer-oriented selling behavior. Additionally, we investigated the underlying mechanisms responsible for this relationship, and how certain selling conditions may influence

this relationship. To help explain customer-oriented behavior, we adopt insights extracted from two distinct theories: attention-based theory (Ocasio, 1997) and the theory of planned behavior (Ajzen, 1991). We formulated a set of hypotheses and tested them using data obtained from an online survey of business-to-business salespeople. We found evidence that using a more diverse performance measurement schema is positively related to customer-oriented selling behavior. Our findings further suggest that salesperson attitudes fully mediate the relationship between measurement diversity and customer-oriented selling, and that this effect is greater under less complex transactional selling than solution selling conditions.

Our work extends previous literature in three ways. First, we contributed to the literature on customer-oriented selling behavior, which include notable works of Schwepker Jr. (2003), Singh and Venugopal (2015), and Habel et al. (2020), by identifying performance measurement diversity as a new antecedent of customer-oriented selling behavior. Second, we applied the recommendations put forward by operations and accounting scholars, such as Franco-Santos et al. (2012) and Lucianetti et al. (2019), regarding the use of comprehensive performance measurement systems, to enhance employee behaviors toward customers and found that, in the context of sales, this recommendation is supported by the evidence. Finally, we add to the research on the relationship between sales control and selling behavior (Evans et al., 2007; Miao & Evans, 2012; Oliver & Anderson, 1995; Zang et al., 2020) by unpacking sales control into its fundamental components, which are information and reinforcement (Challagalla & Shervani, 1996), and examining the relative role of performance information on selling behavior when unencumbered by reinforcement.

The remainder of this paper is structured as follows. The next section defines our key constructs of customer-oriented selling behavior and measurement diversity. The following three

sections describe our theoretical model, the research method, including detailed descriptions of our data gathering and analysis process, and our findings. Finally, we discuss how our work contributes to theory and practice along with an explanation of the limitations of our data and directions for future research.

2 Background literature

2.1 Customer-oriented selling behavior and its relationship with sales performance

Salespeople engage in customer-oriented selling, by understanding and solving problems to maximize customer value (Kassemeier et al., 2022). Saxe and Weitz (1982, p. 344) propose that customer-oriented selling behavior requires salespeople to “spend time collecting customer needs-based information and demonstrating how their products satisfy those needs.” They further argue that salespeople must regularly forgo the benefits of “making an immediate sale” in favor of their customers’ longer-term needs and satisfaction. Conversely, sales-oriented behaviors focus on maximizing immediate selling opportunities regardless of whether they are in the best interests of the customer (Thomas et al., 2001). When behaving in a sales-oriented manner, salespeople may stretch the truth regarding product benefits and recommend products that can be quickly sold, rather than products that meet customers’ needs more effectively (Saxe & Weitz, 1982).

Research on the direct relationship between customer-oriented selling and salesperson performance shows mixed results (See meta-analysis by Franke and Park, 2006). While many studies have found a positive relationship between customer orientation and sales performance (Goad & Jaramillo, 2014; Lussier & Hartmann, 2017; Terho et al., 2015; Zang et al., 2020), others have only identified a relationship between customer orientation and long-term

performance (Jaramillo & Grisaffe, 2009b). Moreover, some studies have observed a curvilinear relationship between these two variables, indicating that the influence of customer-oriented behavior on performance may be situationally contingent (Homburg et al., 2011).

Historically, customer-oriented selling has been conceptualized as a set of observable behaviors that benefit the customer, as well as an attitudinal orientation. Indeed, prominent scales used to measure customer-oriented behavior include both attitudinal and behavior-based items (see Brown et al., 2002; Saxe & Weitz, 1982). In addition, the measurement of the sales performance construct has been applied inconsistently across studies. This is important because narrower operationalizations of sales performance, such as *total sales achieved versus quota*, directly conflict with the measurement of customer-oriented behavior given that the behavior requires salespeople to relinquish an immediate sale for the long-term benefit of the customer (Kerr & Marcos Cuevas, 2022). Together, these conceptual and operational challenges may account for some of the mixed results found in the literature and highlight the complexities of investigating this relationship. At the same time, they underscore the need to better understand the concept of customer-oriented selling, how it manifests, the mechanisms responsible for this manifestation, and the conditions under which the behavior is appropriate.

2.2 Measurement diversity

Measurement diversity is defined as the use of a comprehensive set of financial and non-financial measures of performance (Moers, 2005; Scott & Tiessen, 1999). Dysfunctional behaviors can occur when employees focus their efforts on meeting a narrow set of performance measurement criteria which exclude all else (Graf et al., 2019; Schwepker & Good, 2012). For example, a salesperson evaluated based solely on financial measures may choose not to expend energy on departmental initiatives, such as mentoring new staff, if they believe that the time

required might affect their financial results (Kerr & Marcos Cuevas, 2022). The operations and accounting literature investigating performance measurement and management systems, recommends increasing the level of measurement diversity within the firm's performance measurement system to minimize dysfunctional behaviors (Franco-Santos et al., 2012; Lucianetti et al., 2019). However, the organizational benefits of using a diverse measurement approach at the individual employee level are equivocal. While Lau and Martin-Sardesai (2012) found a positive relationship between measurement diversity and job satisfaction, other scholars have reported mixed results (Bénet et al., 2022), and undesirable outcomes such as increased performance evaluation leniency among supervisors (Moers, 2005) and higher employee role ambiguity (Miao & Evans, 2012).

In operations and accounting literature, measurement diversity is strictly concerned with the extent to which an organization or individual's performance is evaluated using a broad cross-section of financial (i.e., outcome measures) and non-financial measures (i.e., outcome, activity, and capability-based measures) (Franco-Santos et al., 2012; Lucianetti et al., 2019). This differentiates it from discussions related to outcome- and behavior-based sales control, given that sales control systems include both an information (measurement) component and a reinforcement component (compensation and incentives) (Anderson & Oliver, 1987; Challagalla & Shervani, 1996). While the sales literature has frequently explored the combined use of outcome- and behavior-based controls, such as in Miao and Evans (2012) and Zang et al. (2020), these studies have excluded opportunities to understand measurement diversity in a sales context, because the performance measure components of these sales control combinations have not been uncoupled from their reinforcement counterparts. This is somewhat surprising given that behavioral issues related to narrowly defined performance measurement schemas, such as short-

termism and gaming, were identified almost 50 years ago (Cravens & Woodruff, 1973). Furthermore, the need for studies in this area has never been more pressing, as professional selling continues to increase in complexity (Khusainova et al., 2018; Marcos Cuevas, 2018), demanding the use of more diverse measurement designs to more accurately capture all facets of the performance construct (Kerr & Marcos Cuevas, 2022). As a result, we focus our study on understanding the influence of measurement diversity on one specific behavior, customer-oriented selling, excluding the reinforcement effects.

3 Theoretical framework and hypotheses

To help explain the underlying mechanisms linking performance measurement diversity and customer-oriented selling behavior, we draw on insights from two well-known theories: attention-based theory (Ocasio, 1997) and the theory of planned behavior (Ajzen, 1991). Attention-based theory (ABT) is a macro-level theory used to explain organizational behavior. It embraces the concept of *bounded rationality* (Simon, 1947), which perceives organizational members not as self-serving economic utility maximizers, but rather as utility satisfiers, given their cognitive limitations. Under ABT, organizational members have an upper limit for attentional capability; thus, their behaviors and actions are dependent on what they focus their limited attention on (Ocasio, 1997). ABT scholars argue that given human cognitive limitations, only salient beliefs are ever acted upon (Ocasio, 1997). In other words, beliefs that capture people's limited attention are prioritized, ultimately shaping their behaviors and actions. Formal and informal communication channels, such as management reports or departmental meetings, are utilized within an organization to enhance the salience of firm priorities (Ocasio et al., 2018).

Following the ABT logic, performance measurement systems can be interpreted as communication tools. They focus on organizational attention in different areas, including different dimensions of corporate business performance (Azzone et al., 1991), and specific business strategies (Govindarajan & Gupta, 1985). Performance measures communicate organizational priorities that influence attention and driving actions. For example, Ittner et al. (1997) provided evidence for the occurrence of this phenomenon in their research. They demonstrated that a more measure-diverse performance measurement system, which included both financial and non-financial measures of performance, helped focus employees' attention and was associated with a positive increase in specific behavioral tasks necessary to meet regulatory obligations, which was a key firm priority.

In conclusion, ABT posits that individuals focus their time and effort on more salient beliefs and behaviors, at the expense of other beliefs and behaviors that are less salient. Furthermore, communication channels are used by organizations to improve the salience of specific priorities, inducing "organizational decision-makers to action" (Ocasio, 1997, p.194). ABT recognizes that the communication channels used by organizations can influence organizational members' beliefs and behaviors. However, as a macro-organizational theory, ABT stops short of contemplating the mechanisms through which individual behavior manifests itself. To that end, in our argument, we complement the learnings of ABT with the insights extracted from the theory of planned behavior (TPB) (Ajzen, 1991). TPB is crucial for our work, as it describes the micro-processes that explain how individual behavior occurs, and it can help us better understand how the use of diverse performance measures relates to customer-oriented behaviors.

Like ABT, TPB is also belief-driven (Madden et al., 1992), in that it assumes that beliefs trigger the underlying drivers of people's behavioral intentions, which are directly related to

actual behavior. Specifically, the TPB argues that individual behavioral intention (and subsequent actual behavior) can be derived from (a) the attitudinal beliefs responsible for one's attitude toward the behavior, (b) the normative beliefs responsible for the perceived social pressure in utilizing the behavior (subjective norms), and (c) the behavioral control belief's responsible for one's perceived control over the behavior (Ajzen, 1991). In other words, "individuals have a high degree of intention to engage in a behavior when their salient beliefs view the behavior favorably (attitude), comply with perceived social pressure [to utilize the behavior] (subjective norms) and believe they can [successfully] perform the expected behavior (perceived behavioral control)" (Swaim et al., 2016, p. 306). For example, Fu (2010) demonstrated that higher levels of new product selling behavior were directly influenced by salesperson selling intention toward new products, and that these behavioral intentions were, in turn, a function of salesperson attitudes, subjective norms, and perceived behavioral control toward the sale of new products.

With regard to customer-oriented behavior, performance measurement systems, acting as communication channels, are expected to raise the salience of customer-oriented attitudinal, normative, and behavioral-control-based beliefs, over other beliefs held by a salesperson during a selling situation. This situation will ultimately influence the salesperson's customer-oriented behavioral intentions and the likelihood of adopting a customer-oriented behavioral approach. We now hypothesize how a measure-diverse performance measurement system influences each of the underlying drivers of customer-oriented behavior.

Measurement diversity, customer-oriented attitudes, norms, and behavioral control

TPB posits that more salient beliefs can influence an individual's attitudes, subjective norms, and perceived behavioral control views. For example, Wang et al. (2014) demonstrated how

communication messages can influence voters' attitudes toward political candidates. As previously discussed, information within a firm's performance measurement system can be considered a type of communication with organizational members, raising the salience of specific attitudinal beliefs over other possible beliefs an individual could hold (Ocasio et al., 2018). As the level of measurement diversity within a sales performance measurement system increases, the weight and resulting attentional focus associated with achieving a narrow set of objectives, such as short-term financial results, is defused and balanced against the weight and attentional focus associated with a broader set of performance measures (Graf et al., 2019). As diverse measurement systems include both financial and non-financial performance measures, a short-term financially driven focus is balanced against measures with a longer-term outlook, such as customer retention. At the same time, this type of system communicates performance dimensions that are important for customer-oriented behaviors, such as customer satisfaction, sales-related knowledge, and listening skills. This approach will increase the salience of pro-customer-related attitudinal beliefs, positively influencing the pro-customer attitudes of salespeople. Thus, we posit:

H1_a: There is a positive relationship between measurement diversity within a sales performance measurement system and customer-oriented salesperson attitudes.

Performance measurement systems are used to communicate organizational expectations and monitor results (Busby & Williamson, 2000). For example, Gordon and Miller (1976) argued that performance measurement systems serve as feedback and coordination mechanisms between and within departments, regarding organizational strategic objectives. Gawankar et al. (2015, p.13) suggest that performance measurement systems, such as the balanced scorecard, are "a fundamental approach to managing a business by ensuring that strategic goals in key

performance areas are defined and communicated to all employees.” Other scholars argued that higher-performing organizations utilize performance measurement information interactively, focusing heavily on communicating performance measurement information, through formal and informal communication channels (Ittner et al., 2003).

As a communication channel, the information within a firm’s sales performance measurement system focuses salespeople’s attention on organizational norms related to expected behaviors, activities, skills, and outcomes (Ocasio, 1997). Previous field experiments have shown how raising specific attentional focus, influences specific normative beliefs (Ittner et al., 1997). Similarly, a more diverse measurement schema, acting as a communication channel that includes measures geared toward the customer, will focus attention and normative beliefs toward customer-oriented selling behaviors, over other normative beliefs a salesperson might hold.

Stated more formally:

H1_b: There is a positive relationship between measurement diversity within a sales performance measurement system and customer-oriented subjective norms.

Previous research has observed that in roles with high task uncertainty, increased levels of measurement diversity are associated with higher levels of perceived employee control, given the diffusion of measurement priorities (Hoque, 2005). In other words, measurement diversity offers employees multiple paths to success in highly task-uncertain roles rather than an all-or-nothing scenario, such as when performance is based on a single measure. As a boundary-spanning function, changing customer expectations and competitive offerings can impact selling success, making professionals sell highly task-uncertain vocations (Lips et al., 2012). Increasing the level of measurement diversity within the sales function reduces the weighted importance of more uncertain financial outcomes while increasing the importance of non-financial, often behavior-

based, measures of performance, which employees have direct control over (e.g., the number of presentations they make each month). As salespeople perceive their selling ability to be more under their direct control (rather than under the control of external factors), their goal-expectancy levels and, in turn, their self-efficacy related to their selling abilities, increase (Goker, 2006; Gould et al., 1989).

In addition, the use of a more diverse measurement schema that includes both financial and non-financial measures of performance provides sales managers and salespeople with greater diagnostic information to understand why financial results are (or are not) being achieved (Kerr & Marcos Cuevas, 2022). For example, the use of a single measure of performance, such as the achievement of financial results, to clearly identify a performance gap, does not provide any additional information as to why the target performance has not been met. Higher levels of measurement diversity offer salespeople and sales managers the ability to review non-financial information to understand the “how” and the “why” behind the substandard financial result. This allows for both data-driven employee self-correction, and a more effective coaching discussion focused on correcting specific skills or behaviors, ultimately increasing the salesperson’s self-efficacy (i.e., perceived behavioral control in this study) (Onyemah, 2009). Thus, we propose:

H1c: There is a positive relationship between measurement diversity within a sales performance measurement system and customer-oriented perceived behavioral control.

Customer-oriented attitudes, norms, behavioral control, and selling behavior

The TPB has been used to successfully predict behavioral intention and subsequent behavior, within and outside the sales domain. For example, Fu et al. (2010) demonstrated a relationship between changes in salespeople’s attitudes, subjective norms, perceived behavioral control

levels, and new product sales. Similarly, Swaim *et al.* (2015) used all three antecedents to predict behavioral intentions toward environmentally sustainable purchase decisions. Accordingly, we propose that increasing the level of a salesperson's pro-customer attitudes, subjective norms, and perceived behavioral control, will increase customer-oriented selling behavior.

H2_a: There is a positive relationship between customer-oriented attitudes and customer-oriented selling behavior.

H2_b: There is a positive relationship between customer-oriented subjective norms and customer-oriented selling behavior.

H2_c: There is a positive relationship between customer-oriented perceived behavioral control and customer-oriented selling behavior.

The moderating role of selling complexity

As previously stated, salespeople's behaviors are likely to be influenced by their selling environment (Onyemah et al., 2010). Guesalaga *et al.* (2018, p. 160) observed that "difficult market conditions, changes in customer needs, and the reshaping of business practices through new technologies are making business-to-business (B2B) marketing and sales complex." Sales organizations operating in complex selling situations are required to recruit, develop, and manage salespeople to co-create customer value for success (Rustholikarhu et al., 2020). As a result, salespeople working in these organizations are expected to have a more salient set of pro-customer attitudinal, normative, and perceived behavioral control-based beliefs, than those operating in a low-complexity environment, where a sales-oriented, transactional approach is a more viable alternative. Furthermore, because the benefits of using a more customer-oriented approach are more evident to salespeople in complex selling situations, where its use is important for understanding customer needs and the co-

creation of customized solutions (Saxe & Weitz, 1982; Terho et al., 2015), increasing levels of customer-oriented attitudes, subjective norms, and perceived behavior are likely to have a greater impact on customer-oriented selling behavior in less complex selling environments, where customer orientation is less salient and requires more attentional intervention to be initiated. Thus, the following hypothesis was proposed:

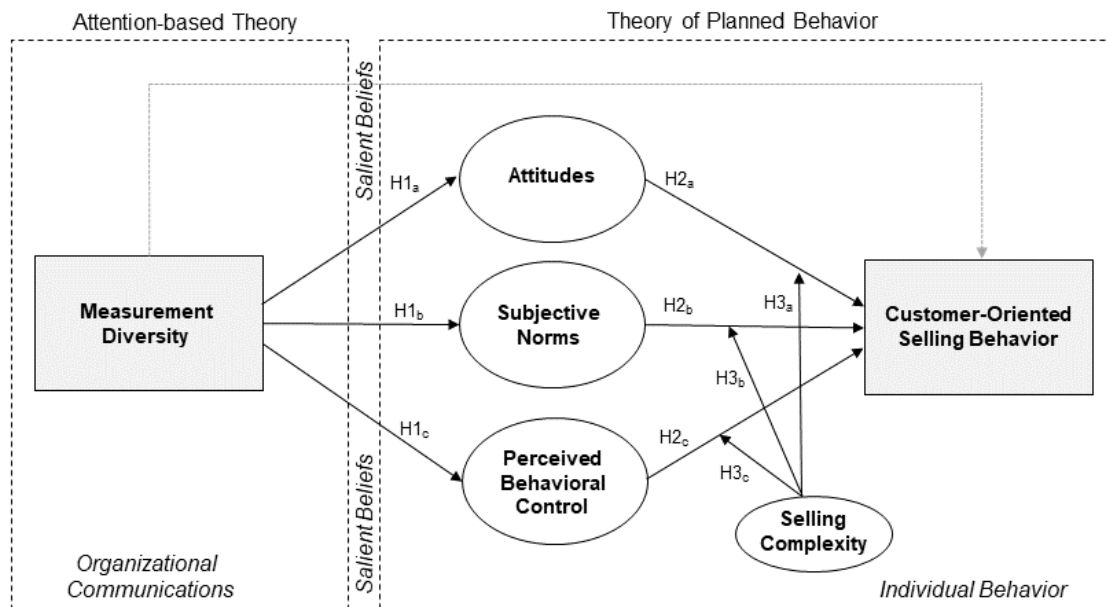
H3_a: The relationship between customer-oriented attitudes and customer-oriented selling behavior is moderated by selling complexity such that the relationship is stronger under lower levels of selling complexity.

H3_b: The relationship between customer-oriented subjective norms and customer-oriented selling behavior is moderated by selling complexity such that the relationship is stronger under lower levels of selling complexity.

H3_c: The relationship between customer-oriented perceived behavioral control and customer-oriented selling behavior is moderated by selling complexity such that the relationship is stronger under lower levels of selling complexity.

Figure 1 summarizes our overall conceptual model and the hypothesized relationships to be tested.

FIGURE 1. Conceptual Framework with Hypotheses



4 Research Method

4.1 Sample and data collection

Our sample consisted of salespeople working in business-to-business markets in Canada, the U.K., and the U.S.A. for organizations with more than 100 employees, as some evidence suggests that smaller organizations are less likely to have formalized performance measurement systems (Franco-Santos, 2007). To collect a broad sample of salespeople operating across different performance measurement schemas, we utilized a messaging service offered by LinkedIn that allows researchers to target specific subgroups of LinkedIn's entire membership base, using researcher-defined criteria, such as language, company size, industry sector, and job title. Social media platforms are increasingly being used for research data collection (Charoensukmongkol & Sasatanun, 2017; Peesker et al., 2022), as these platforms have been noted by scholars to offer several benefits over traditional methods when targeting hard-to-reach groups, such as salespeople (Kerr & Marcos Cuevas, 2022; King et al., 2014). For example, LinkedIn offers a more representative population to draw respondents from than mail panels or rented lists, given the ubiquitous use of the platform by B2B salespeople (Peesker et al., 2022). Second, the ability to target salespeople directly through LinkedIn rather than through their organization reduces the likelihood of social desirability bias. Third, salespeople self-maintain their own contact information within the application, increasing the accuracy of the contact details (Kerr & Marcos Cuevas, 2022).

We utilized a stratified sampling methodology (Black, 1999), by establishing a LinkedIn messaging campaign for each high-level North American Industry Classification System (NAICS) industry sector, distributing 1100 research invitations across campaigns, weighted on NAICS (2018) business counts per industry. Each invitation included a description of the

research and a link to the Qualtrics web-based questionnaire. Of the invitations distributed, 231 responses were returned (21%), and we eliminated 24 surveys that were only partially completed, leaving us with 207 surveys for analysis. Table 1 summarizes the profiles of the 207 respondents.

TABLE 1. Sample Profile

	<i>N</i>	%
Industry		
Manufacturing	40	19.3
Wholesale	11	5.3
Media & Publishing	31	15.0
Telecommunications	39	18.8
IT Services	37	17.9
Other Business Services	49	23.7
Salesperson Experience ($M = 9.51$ years)		
Less than 3 years	45	21.7
3 - 4.9 years	35	16.9
5 - 9.9 years	41	19.8
10 - 14.9 years	28	13.5
15+ years	58	28.0
Selling Focus (as a % of total selling time)		
Hunting New Accounts		43.1
Farming Existing Accounts		56.9
Compensation (as a % of total compensation)		
Pct. Variable Compensation		42.9
Pct. Fixed Compensation		57.1
Total sample = 207		

4.2 Measures

In our model, our exogenous variable is measurement diversity, and our endogenous variables are salesperson customer-oriented attitudes, subjective norms, perceived behavioral control, and customer-oriented selling behavior. We also included one moderating variable (selling complexity) and two control variables (compensation and salesperson experience). All measures were taken from the existing literature. We will now discuss each measure separately.

Measurement diversity (MD). We define this measure as the level of financial and non-financial comprehensiveness within a firm's sales performance measurement system (Scott & Tiessen, 1999). We constructed a scale similar to that developed by Kerr and Marcos-Cuevas (2022). First, we compiled an initial item pool of potential sales performance measures, based on a systematic review of sales literature. Our goal was to establish an item list that was "sufficiently specific to offer inter-item discrimination, yet general enough to incorporate sector or role-specific idiosyncrasies." (p. 5). A panel of twelve academic and industry professionals reviewed the item pool for face validity. To ensure that the items were sufficiently comprehensive, we conducted interviews with 31 random business-to-business sales managers, identified through a rented list, to review our current list of measures and discuss what other performance measures they utilize. Our final item pool consisted of 26 sales performance measures, residing within eight measurement categories: revenue management, account management, customer outcomes, activities, knowledge, skills, and traits (Table 2).

TABLE 2. List of Salesperson Performance Measures

<i>Revenue Management:</i> Sales Results (e.g., sales vs quota)	<i>Knowledge:</i> Product Knowledge Customer Knowledge Industry Knowledge Competitive Knowledge
<i>Account Management:</i> Account Results (e.g., account penetration)	
<i>Expense Management:</i> Expense variance to budget	<i>Skills:</i> Planning Skills Time Management Skills Prospecting Skills Listening Skills Presentation Skills Persuasion Skills
<i>Customer Outcomes:</i> Customer Satisfaction Customer Retention Customer Life-time Value	
<i>Activity:</i> Sales activity (e.g., # of sales calls made) Gathering competitive information Work attendance	<i>Traits:</i> Demonstrating Initiative Being Flexible Being Creative Demonstrating Good Judgement Demonstrating Teamwork Being Dependable Selling Effort

For each of the 26 underlying measures, respondents were asked to identify the frequency at which each measure was used by their supervisor during the firm's performance evaluation process, to evaluate salesperson performance, from 1, *never used*, to 7, *always used*. In calculating the overall level of measurement diversity, we were more interested in understanding the number of measurement categories in use within each respondent's sales performance measurement system (i.e., measurement breadth) rather than the number of individual measures in use within a specific measurement category (i.e., measurement depth). Thus, for a respondent's sales performance measurement system to be considered fully measure-diverse, the respondent would have to indicate that all eight measurement categories were in use by their supervisor during performance evaluation. For a measurement category to be considered in use, at least one underlying measure within that measurement category had to be identified by

respondents as being used to evaluate sales performance *very often* or *always*, regardless of the status of other underlying measures within that category. The final measurement diversity score was equal to the sum of the measurement categories in use (from 0 = no categories used to 8 = all categories used).

Customer-oriented attitudes (COA). We operationalized this measure as a way of thinking or feeling for or against customers, using the six-item attitudinal scale developed by Stock and Hoyer (2005). Items were evaluated on a 7-point Likert-type scale, with scale anchors ranging from 1, *strongly disagree* to 7, *strongly agree* on attitudinal statements, such as “A good salesperson must have the customer’s best interest in mind.”

Salespeople subjective norms (SN). This measure was defined in a manner consistent with Armitage and Conner (2001, p. 485), as “global perceptions of social pressures [...] from salient others, weighted by the motivation to comply with these groups or individuals.” We operationalized this measure following the approach developed by Fu et al. (2010). Respondents were asked to assess the normative beliefs of four reference groups (i.e., immediate supervisor, other sales managers, marketing and product managers, and senior executives) regarding the importance of a customer-oriented sales approach on a 7-point Likert scale ranging from 1, *extremely unimportant* to 7, *extremely important*. Each reference group’s score was then multiplied by a corresponding value representing the respondent’s motivation to comply with that particular reference group, based on a 7-point scale, ranging from 1, *extremely unmotivated* to 7, *extremely motivated*.

Salesperson perceived behavioral control (PBC). Consistent with Ajzen (1991), we define customer-oriented perceived behavioral control, similar to the concept of self-efficacy, as a belief in one’s ability to enact selling behaviors in a customer-oriented fashion. We operationalized

PBC consistent with Fu *et al.* (2010) using a single composite score representing the confidence level of respondents behaving in a customer-oriented manner. Respondents were asked about their confidence (from 0 to 100%) in exhibiting customer-oriented selling behaviors as well as or better than different percentages of salespeople from their company in 10% increments.

[*Exemplar items: “I am X% confident that I am able to act in a customer-oriented manner as well or better than 90-99% of the salespeople within our company”; “I am Y% confident that I am able to act in a customer-oriented manner as well or better than 80-89% of the salespeople within our company”*]. The scores for each increment were then summed to obtain the total confidence score for each respondent.

Customer-oriented selling behavior (COSB). We conceptualized customer-oriented selling behavior consistent with the original definition proposed by Saxe and Weitz (1982, p. 344) as “the degree to which salespeople practice the marketing concept by helping their customers make purchase decisions that will satisfy customer needs.” We measured COSB using the short-form customer orientation scale developed by Thomas et al. (2001). The scale consists of five pro-customer-oriented behavioral statements and five statements representing opposing sales-oriented behaviors. Similar to Schwepker and Good (2011), we utilized all ten statements by reverse scoring the sales-oriented behavioral items so that higher scores represented higher levels of customer-oriented behavior. Scale anchors for all items measured the proportion of each respondent’s customer base, in which the respondent behaved in a particular manner, ranging from 1, *false for all customers* to 7, *true for all customers*.

Selling Complexity (SC). We operationalized this measure, consistent with the 5-item scale developed by John and Weitz (1989), to capture the level of complexity involved in the selling process. Respondents were asked to evaluate their level of agreement related to items that

described selling complexity in a typical sales situation on a 7-point Likert scale, ranging from 1, *strongly disagree*, to 7, *strongly agree*.

Control variables. This research aims to study the influence of a more diverse performance measurement schema on salesperson behavior, uncoupled from the reinforcement mechanisms (i.e., compensation and incentives), that together make up a sales control system (Challagalla & Shervani, 1996). To control for the influence of compensation on salesperson behavior, we included a single-item variable representing the percentage of total compensation paid to the respondent as variable pay (VPAY) (i.e., sales commission). In sales literature, higher variable pay compensation is aligned with outcome-based control strategies, and lower levels of customer-oriented behavior (Oliver & Anderson, 1995; Zang et al., 2020).

Attention-based behavior mechanisms can be either routine or automatic based on “well-learned activities,” or may require significant attentional capability, in the case of non-routine or new stimuli (Ocasio, 1997, p. 190). For example, less experienced salespeople may require greater levels of attentional focus toward customer-oriented behavior than more experienced salespeople. Thus, we included salesperson experience (EXP) as a control variable, operationalizing it as a single-item variable representing the amount of time the respondent has spent in their current or similar role in years.

The descriptive statistics, intercorrelations, and psychometric properties of each measure within our study are included in Table 3, and a list of items making up each scale and their load factors are included in Appendix A.

TABLE 3. Descriptive Statistics, Correlation Matrix, and Psychometrics

		M	SD	CR	AVE	1	2	3	4	5	6	7
1.	COA	6.43	.65	.85	.53							
2.	SN	34.63	8.33	.93	.76	.189						
3.	PCB ¹	877.12	194.01	-	-	.132	.044					
4.	MD ¹	4.85	1.72	-	-	.197	.165	.053				
5.	SC	5.98	.90	.85	.66	.315	.135	-.040	.051			
6.	VPAY ¹	38.66	26.21	-	-	-.050	-.046	.022	.020	-.130		
7.	EXP ¹	9.51	8.26	-	-	.149	.022	.079	-.020	.046	.181	
8.	COSB	6.31	.82	.78	.65	.371	.161	.060	-.012	.142	-.171	.192

M is sample mean; SD is standard deviation; CR is composite reliability; AVE is average variance extracted; ¹single-item measure;

COA is customer-oriented attitudes; SN is subjective norms; PCB is perceived behavioral control; MD is measurement diversity;

SC is sales complexity; VPAY is variable-pay compensation; EXP is salesperson experience; COSB is customer-oriented selling behavior

4.3 Measurement and structural model validation

All measurements and structural validation, as well as hypothesis testing, were conducted through partial least squares structural equation modeling (PLS-SEM) using SmartPLS 3 (Ringle et al., 2015). PLS-SEM was chosen for its ability to utilize higher-order constructs without substantially increasing sample size (Hair et al., 2019), and for the ease with which it handles multiple mediation analyses, assessing each mediation path, while “controlling for all other included mediators” simultaneously (Hair Jr. et al., 2017; Sarstedt et al., 2020). All the reflective measures in the model met the required internal reliability, convergent validity, and discriminant validity thresholds (see Table 3).

Several procedural and statistical methods recommended by Podsakoff et al. (2003) and Kock (2015) were employed to minimize and test for common methods variance (CMV). Procedural methods included voluntary and assured anonymity of survey respondents, to reduce social desirability bias, physical separation of predictor and criterion variables within the questionnaire, and the use of different scale anchors for predictor and criterion variables. Two post hoc statistical methods were used to test for the presence of CMV. First, Harmon’s one-factor test was applied to the data (Podsakoff et al., 2012), with the main factor representing only 18.5% of the total covariance. Second, the more robust, full collinearity test recommended by Kock (2015) for use within PLS-SEM, was also utilized. This method requires that the inner variance inflation factor (VIF) of each model variable be less than 3.3, when all other variables are pointed at it. Both procedures indicated that CMV was unlikely to be present in our dataset. Finally, the presence of interaction effects in our model, as discussed later in our paper, indicates a lack of significant CMV (Terho & Jalkala, 2017).

Structural model adequacy was first tested by confirming that no critical collinearity problems existed, by ensuring that the inner VIF values were < 5 , as recommended by Hair *et al.* (2019). Unlike covariance-based, structural equation modeling, the quality of the PLS-SEM model is based on the model's explanatory and predictive strength, rather than the evaluation of goodness of fit indices (Hair et al., 2019). In terms of our model's in-sample explanatory strength, it had an overall R^2 value of .261 for the main endogenous variable, increasing to $R^2=.282$ with the addition of the two control variables. This was deemed acceptable given that it fell within the range of R^2 values (.19 to .38) produced by the previous theory of planned behavior research (see meta-analysis conducted by Armitage and Conner, 2001). The R^2 values, along with the direct and indirect effects of our path model, are summarized in Table 4.

Finally, to evaluate our model's out-of-sample predictive power, we followed the steps recommended by Shmueli et al. (2019), using the *PLSpredict* module in SmartPLS. *PLSpredict* replicates the concept of a hold-out sample by separating the research sample into equal subgroups of k , known as folds, and establishing a training fold by consolidating $k-1$ folds to predict the results of the final fold. Our sample of 207 respondents was sufficient for using the recommended number of folds ($k=10$). First, to conduct our evaluation, we reviewed the Q^2_{predict} statistic for each of our endogenous variables' indicators to ensure that all values were greater than zero, indicating that "they outperform the most naïve benchmark (the training sample's indicator means)" (p. 2334). Next, after reviewing the non-symmetrical distribution of predictive errors in our model, we used the mean absolute error (MAE) prediction statistic to assess predictive power. For each endogenous indicator, we compared our model's MAE prediction with the training sample's mean. Since the predictions of all the indicators outperform the training sample mean, the model is considered to have high predictive power.

5 Findings

Because PLS-SEM is a non-parametric procedure, the strength and statistical significance of all direct and indirect path coefficients and moderating effects were tested using 5000, bias-corrected and accelerated (BC_a) bootstrap subsamples, as recommended by Hair Jr. *et al.* (2017, p. 156). The path results are summarized in Table 4. In Model 1, we tested the strength of the relationships without the presence of moderating or control variables. The findings indicated a significant relationship between MD and COA ($\beta = .195, p < .01$) and between MD and SN ($\beta = .165, p < .05$), supporting H1_a and H1_b, while the relationship between MD and PCB was not significant ($\beta = .053, p > .05$). Thus, H1_c is not supported. Measurement diversity appears to influence customer-oriented subjective norms and customer-oriented attitudes but does not influence customer-oriented perceived behavioral control.

Hypotheses H2_a, H2_b, and H2_c propose a positive relationship between customer-oriented attitudes, subjective norms, perceived behavioral control, and customer-oriented selling behavior. We observed a positive and significant relationship only between COA and COSB ($\beta = .490, p < .01$), supporting H2_a, while no similar relationship was found between SN ($\beta = .079, p > .05$) or PCB ($\beta = .019, p > .05$) and COSB, indicating that H2_b or H2_c are not supported.

We then tested for mediation effects between MD and COSB through the underlying drivers of behavior (COA, PBC, and SN) using multiple mediation analysis (MMA). MMA is preferable to conducting simple mediation analysis on each individual mediation path, as it automatically adjusts effect size misestimations caused by the correlation between mediating variables (Preacher & Hayes, 2008). The specific indirect effect between MD and COSB through COA was positive and significant ($\hat{I}^2 = .064, p < .01$), while no other mediation effects were significant. In addition, the direct relationship between MD and COSB, in the presence of the

three mediating variables, was also not significant ($\beta = .090, p > .05$). Therefore, we can conclude that the relationship between measurement diversity and customer-oriented selling behavior appears to be fully mediated by customer-oriented attitudes.

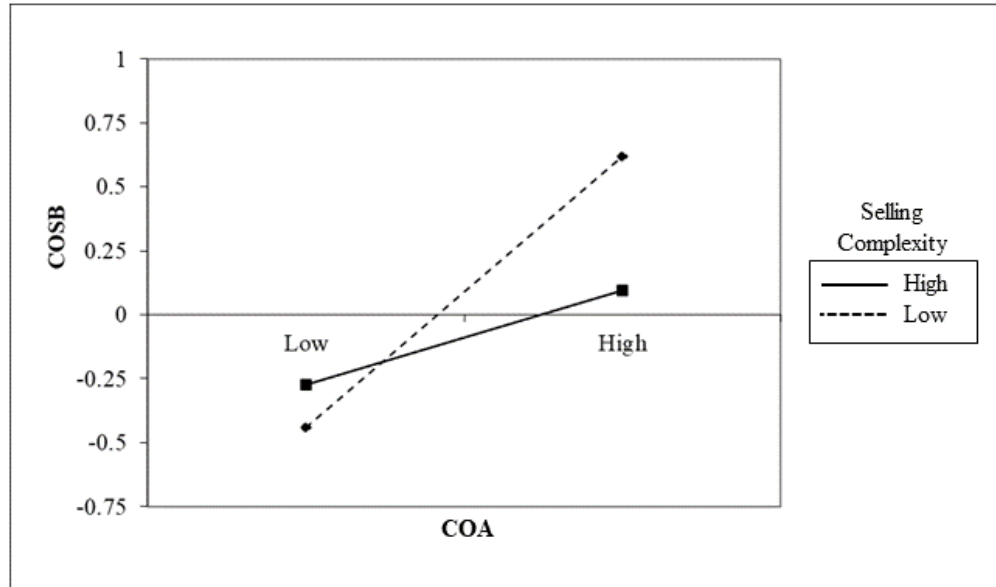
H3_a, H3_b, and H3_c propose that the degree of selling complexity (SC) influences the relationship between customer-oriented selling behavior and customer-oriented attitudes, subjective norms, and perceived behavioral control. To assess moderation in PLS-SEM, an interaction term was generated, representing the product of the direct effect between the two primary variables, and the effect between the moderator and the dependent variable (Hair Jr. et al., 2017, p.249). Several approaches were available to operationalize the interaction term. We evaluated moderation by assessing the direction, strength, and significance of the interaction terms using the orthogonalizing approach, as recommended by Hair Jr. et al. (2014). Our analysis has revealed that SC generates a significant negative interaction between COA and COSB ($\beta = -.206, p < .01$), indicating the presence of moderation in support of H3_a. Conversely, no moderation was present between SN and COSB ($\beta = -.060, p > .05$), or PCB and COSB ($\beta = -.066, p > .05$); thus, H3_b and H3_c are not supported. To better understand the moderating effect of selling complexity on the relationship between customer-oriented attitudes and customer-oriented selling behavior, a simple slope analysis was performed (Figure 2). The results show that at lower levels of selling complexity (-1 standard deviation), changes in customer-oriented attitudes influence customer-oriented selling behavior more strongly, than at higher levels of selling complexity (+1 standard deviation).

TABLE 4. Path Modeling Results

	<i>H</i>	Model 1	Model 2 w/moderation	Model 3 w/control	Multi-group Analysis (β difference)		
					Cust in-use Cust no-use	Product vs Service	Farmer vs Hunter
Direct Effects							
MD $\rightarrow$ COA	H1 _a	.195***	.196***	.195***	.089	-.007	.090
MD $\rightarrow$ SN	H1 _b	.165**	.165**	.165**	-.194	.163	.063
MD $\rightarrow$ PBC	H1 _c	.053	.053	.053	-.215	-.039	.043
MD $\rightarrow$ COSB		.090	.079	.083	-.063	.150	.297
COA $\rightarrow$ COSB	H2 _a	.490***	.354***	.450***	.300	.048	.023
SN $\rightarrow$ COSB	H2 _b	.079	.096	.079	-.196	-.020	.062
PBC $\rightarrow$ COSB	H2 _c	.019	.020	.013	-.007	.048	.137
VPAY $\rightarrow$ COSB				-.129			
EXP $\rightarrow$ COSB				.149***			
Mediation effects							
MD $\rightarrow$ COA $\rightarrow$ COSB		.064***			.105	.006	.160
MD $\rightarrow$ SN $\rightarrow$ COSB		.018			-.050	.006	.016
MD $\rightarrow$ PBC $\rightarrow$ COSB		.001			-.003	.001	.013
Moderation effects							
SC x COA $\rightarrow$ COSB	H3 _a		-.206***				
SC x SN $\rightarrow$ COSB	H3 _b		-.060				
SC x PBC $\rightarrow$ COSB	H3 _c		-.066				
<i>R</i> ² COSB		.261	.338	.282			
<i>f</i> ² EXP		.003	.003	.024			

H=hypothesis; ** $p < .05$; *** $p < .01$; f^2 = effect size; Cust in-use indicates respondents using customer outcomes within their performance measurement system; Customer no-use indicates that customer outcomes are not used within the performance measurement system; COA is customer-oriented attitudes; SN is subjective norms; PCB is perceived behavioral control; MD is measurement diversity; SC is selling complexity; VPAY is variable-pay compensation; EXP is salesperson experience; COSB is customer-oriented selling behavior

FIGURE 2. Simple Slope Analysis
(Selling Complexity $\times$ Customer-Oriented Attitudes $\rightarrow$ Customer-Oriented Selling Behavior)



In Model 3, we assess the impact of our two control variables, sales experience and variable pay compensation, on customer-oriented selling behavior. As anticipated, the relationship between sales experience and customer-oriented selling behavior is positive and significant ($\beta=.149, p<.01$). However, the effect size of our model is small ($f^2=.024$). While the relationship between the variable pay compensation and customer-oriented selling behavior was negative, as expected, our findings, surprisingly, were not statistically significant ($\beta=-.129, p>.05$).

5.1 Additional analysis

An additional analysis was conducted to establish the stability of our model under changing sales conditions. First, we wanted to confirm that our findings on the relationship between measurement diversity and customer-oriented selling behavior were indeed due to the presence of measurement diversity, rather than simply due to the impact of a specific set of customer-related measures in use. Second, we reviewed any changes in the model relationships based on specific selling conditions, assessing any model differences occurring from changes in product

type (i.e., sectors primarily focused on selling products versus services) and salesperson role focus (i.e., roles more focused on *farming* existing accounts versus *hunting* for new accounts). To assess model variations under these changing conditions, we used a multi-group analysis (MGA) within SmartPLS, to assess whether the difference in the path coefficients between subsamples was significant (Hair Jr. et al., 2017, p. 291).

In the first analysis, we compared respondents who indicated that the customer outcome category was considered to be in use, against respondents for whom it was not in use. No significant differences were found in any of the path relationships between the two groups, indicating that the relationships within our model were not specifically dependent on customer-outcome measures, but on a broader set of diverse measures. Second, we compared respondents selling within service-based industries, against those selling within product-based industries, and those with sales roles primarily focused on farming existing accounts, versus those who primarily hunt for new clients. No significant differences across subsamples were found for either sales condition, indicating the stable nature of our model under these changing conditions. Table 4 summarizes the results of the MGA analysis.

6 Discussion

This study investigates the relationship between measurement diversity within a firm's sales performance measurement system, and customer-oriented selling behavior, by unpacking customer-oriented selling into its underlying behavioral drivers, as proposed by the theory of planned behavior. Our findings suggest that even when separated from their reinforcement counterparts (i.e., compensation and incentives) within a sales control system, a more diverse performance measurement schema positively influences customer-oriented selling behavior, and

this influence is fully mediated by salespeople's customer-oriented attitudes. Furthermore, we find that the mediating influence of salesperson attitudes on customer-oriented selling behavior is particularly sensitive to the degree of selling complexity, with the relationship being the strongest in low selling-complexity environments (i.e., transactional selling). These findings have important implications for both theory and sales management practice.

6.1 Theoretical implications

First, our research contributes to the customer-oriented selling behavior literature by identifying an antecedent of customer-oriented selling behavior not previously considered, the level of measurement diversity within the firm's sales performance measurement system, and the underlying mechanism responsible for this influence, salesperson, and customer-oriented attitudes. In doing so, we begin to answer recent calls for a greater understanding of customer-friendly and ethical selling behaviors (Ferrell et al., 2019).

Second, we introduce into the sales domain, the claims of operations and accounting researchers (Franco-Santos et al., 2012; Lucianetti et al., 2019), that a more comprehensive and diverse performance measurement framework helps address dysfunctional employee behavior. It has been over 25 years since performance measurement frameworks have become a critical aspect of management research (Kaplan & Norton, 1996). However, sales literature has remained relatively silent regarding the impact of measurement diversity on selling behavior. Our study addresses this gap by confirming operations and accounting research recommendations regarding the use of diverse measurement frameworks to diminish dysfunctional behavior, while also addressing recent calls to better understand the behavioral impacts associated with performance measurement diversity (Kerr & Marcos Cuevas, 2022).

Finally, studies which have considered the relationship between sales control and selling behavior (Evans et al., 2007; Miao & Evans, 2012; Oliver & Anderson, 1995; Zang et al., 2020), did not do so by unpacking sales control into the fundamental components of information and reinforcement (Challagalla & Shervani, 1996), in order to understand their relative role in managing sales behaviors. We contribute to sales control literature by separating these components, to illuminate how information mechanisms within a sales control system influence selling behavior when unencumbered by reinforcement. For example, before our research, performance measures and reinforcement mechanisms were regarded as extrinsic motivational levers (Khusainova et al., 2018). Contrary to our actual findings, we would have expected subjective norms to be the primary mediating driver of our performance measurement behavioral model, because sales managers (key normative influencers) are responsible for the distribution of rewards to salespeople, which affects their extrinsic motivation (Fu et al., 2010). However, by uncoupling information from reinforcement, we demonstrated that performance measures act as a communication channel, providing diagnostic information to salespeople regarding how to improve their short- and long-term customer-related competencies (Kerr & Marcos-Cuevas, 2022). As a diagnostic and competency development tool, information mechanisms are more likely to increase intrinsic, rather than extrinsic, motivation (Challagalla & Shervani, 1996) and, as a result, are more strongly associated with attitudinal, rather than normative, beliefs, which is consistent with our findings. Thus, our contribution helps provide greater transparency in the underlying dynamics of the sales control-selling behavior relationship, by highlighting the different roles played by performance measures versus compensation and reward decisions.

6.2 Managerial implications

This study has several implications for sales management. First, the sales control theory proposes an integrated set of reinforcement and information elements that can be aligned to the intended sales control approach. However, in practice, sales control systems are often a hybrid of both approaches, with their performance measurement elements being increasingly fragmented to include a cross-section of outcome and behavioral performance metrics (Kerr & Marcos Cuevas, 2022). Within this context, our findings suggest that sales managers have the flexibility to make independent and uncoupled compensation and performance measurement decisions, and that performance measurement framework designs may be as important, or more important, in establishing appropriate selling behavior, than reward and recognition-related decisions.

Second, our study provides some evidence that deviations in customer-oriented selling behavior are more likely to occur in selling environments characterized by a low degree of selling complexity, such as transactional selling. Salespeople likely already utilize customer-oriented selling behaviors in more complex selling situations, given the necessity to identify customer needs to develop specific solutions to customer problems (Zang et al., 2020). The opposite is true in less complex sales transactions, where enhancing salesperson attitudes toward a customer-oriented approach has a strong influence on customer-oriented behavior. As it is impractical to introduce a specific set of measures for every desired behavior and outcome, sales managers need to consider the use of a more balanced set of diverse measures, similar to how measurement frameworks are used at the organizational level to address multiple firm priorities (Lucianetti et al., 2019). In this regard, our findings suggest that, if sales management is looking to enhance the level of customer-selling behavior within their department, it is more important to ensure a higher level of overall measurement diversity within their sales performance

measurement system rather than simply focusing on customer-specific outcome measures, such as customer satisfaction or retention.

6.3 Limitations and future research

This study has some limitations. First, *behavioral intention* was not included in our model, given the challenge of discriminating it from other variables, such as customer-oriented attitudes and customer-oriented selling behavior. Behavioral intention is central to the theory of planned behavior, and its exclusion may have reduced predictive power and contributed to some of our non-significant findings. For example, neither subjective norms nor perceived behavioral control were found to act as significant mediators in our model. These results are consistent with previous TPB research findings, where not all three antecedents influenced behavior (e.g., Hubner & Florian, 2006; Legris et al., 2003; Sparks et al., 1995; Trafimow & Finlay, 1996). Incorporating behavioral intention into the model in future research would be an important consideration and provide further validation of our findings.

Second, the exclusion of *sales performance* from our model may be seen as a limitation. \ We chose not to include this for several reasons. First, our primary objective was to unpack customer-oriented selling behavior to understand the mechanisms necessary to enhance it, when the behavior is situationally appropriate. Thus, the inclusion of sales performance was not required to achieve this research objective. Second, some evidence suggests that the benefits of customer-oriented selling are likely situationally contingent, and we urge scholars to undertake future research to identify when it should be adopted to support sales performance. In our study, the broad cross-sector sample required to meet our primary research objective would likely have confounded the sales performance results.

Third, customer-oriented selling requires salespeople to trade off short-term, self-serving gains for the long-term benefits of their customers, making the operationalization of sales performance a paramount concern (Kerr & Marcos Cuevas, 2022), but beyond the scope of our study.

Finally, this study used a single data source. While steps were taken to minimize the bias associated with this approach, future research may want to replicate our work using multiple sources, such as having customers or sales managers evaluate specific aspects of our model. We chose not to adopt this approach for a number of reasons. As an initial exploration of measurement diversity in sales, we felt that it was important to collect a broad cross-section of performance measurement schema from a wide selection of organizations, rather than using a case-based study. This sampling decision made using matching data from customers or sales managers is problematic. In addition, there is some evidence that customers are not in a position to accurately observe and evaluate customer-oriented behavior (Franke & Park, 2006). We argue that in B2B sales, where salespeople are often in the field, the same can be said about sales managers who are not in a position to observe these behaviors, potentially increasing measurement errors (Kerr & Marcos Cuevas, 2022).

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Appendix A – Reflective Measure Scale Items and Factor Loadings

Reflective Measures	λ	CR	AVE
<i>Customer-Oriented Selling Behavior (COSB)</i>		.763	.631
Customer-oriented selling		.776	.532
I have the customer's best interest in mind	.765		
I offer the product that is best suited for the customer's problem	.738		
I try to find the product that would be most helpful to the customer	.692		
Sales-oriented selling (reverse-scored)		.894	.632
I believe it is necessary to stretch the truth in describing a product to a customer	.733		
I try to sell a customer all I can even if it is more than they should buy	.878		
I paint too rosy a picture of products to make them sound as good as possible	.755		
I decide what to offer based on what I can sell, not on what will satisfy the customer	.910		
I try to sell as much as I can rather than satisfy a customer	.673		
<i>Subjective Norms (SN)</i>			
<i>(Normative Beliefs x Motivation to Comply)</i>		.926	.759
Immediate supervisor	.901		
Top management	.878		
Other sales managers	.900		
Marketing and product management	.802		
<i>Customer-Oriented Attitudes (COA)</i>		.850	.663
I think customer interaction contributes to my personal development	.717		
I enjoy interacting with customers	.715		
A customer orientation is one of my personal goals	.710		
A customer orientation is very important within my job	.834		
A good salesperson must have the customer's best interest in mind	.662		
<i>Selling Complexity (SC)</i>		.850	.654
Several people are involved in the purchase decision	.755		
The customer needs a lot of information before purchasing	.830		
The purchase decision evolves over a long time period	.839		