

Top-Performing Sales Students' Often-Problematic Ethical Orientation

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Sales managers want new hires to think and behave ethically. Hence, the professional selling programs proliferating within marketing departments should attend to students' ethics-related training and assessment. Ethical relativism is an ideology that spans utilitarianism to subjectivism. Most moral philosophers agree that extreme ethical relativism, as found in the philosophies of cultural relativism and subjectivism, is unethical. In this vein, we examined top-performing sales students' tendencies toward relativism rather than idealism and the problematic implications. We also discuss the implications for marketing pedagogues and practitioners, including modifications to sales curricula and steps sales managers may take to mitigate potential risks, including a virtue ethics perspective that would maintain the adaptive and relativistic nature of the sales environment yet guide students and practitioners.

INTRODUCTION

Student sales competitions have become a resource for sales recruiters seeking talented salespeople (Mani et al., 2015). Because sales competitions feature role-playing and students' performance in those exercises can foretell their performance as salespeople, sales recruiters can rely on those performances to identify good professional selling prospects (Parker et al., 1996; Unger et al., 2021; Widmier et al., 2007). Furthermore, studying sales competition performance can help marketing pedagogues adjust their training and curricula to produce the best results.

Although sales competitions provide an excellent venue for screening job candidates, little research has examined predictors of competition performance. Psychology and marketing pedagogy researchers have primarily focused on motivation, ability, knowledge, experience, and opportunity (MacInnis et al., 1991; Nicholls, 1984; Verbeke et al., 2011; Weitz et al.,

1986). One unresearched domain is personal ethical ideology's role in students' sales competition success. We explored sales competition participants' ethical predispositions and formal university ethics training to fill this research lacuna.

Researching this topic is vital because sales professionals continually face ethical dilemmas. They often perform and then act on expeditious and relativistic cost/benefit analyses. For example, salespeople trying to meet sales quotas may choose to coax their customers into making ill-advised or unnecessary purchases. Such transactions may boost immediate customer happiness but lower customers' lifetime value, ultimately creating protracted and unknowable sales and revenue losses for sellers.

One way to avoid such problematic behavior is to encourage more ethical thinking by future sales professionals (aka students), who "are often more at risk to deviate from desired ethical behaviors than are other organizational employees by the very nature of their positions as boundary spanners" (Bush et al., 2017, p.551). Current traditional-age college students born in the post-1995 decade belong to Generation Z (Gen Z) (Gabrielova & Buchko, 2021). Although these students are socially conscious and thus likelier to prioritize ethical business practices, their ability to identify ethical concerns is unknown (Thomason, Weeks, and Gallperin, 2022). Hence, sales curricula should—but currently may not—prepare them with the ethical knowledge, predisposition, and decision-making ability requisite to personal and company success (Aguirre et al., 2020; Spiller et al., 2020). Teaching ethics

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within a university's sales curriculum should improve salespeople's performance by enhancing their ethical knowledge and skills.

We proceed as follows. After defining the ethical ideologies of relativism and idealism, we discuss ethical relativism's problematic nature in selling contexts, sales as a growing career and pedagogical domain, Gen Zers as future sales professionals, and the increase in student sales competitions. We then develop two hypotheses grounded in Forsyth's Ethics Position Theory (Forsyth, 1980; Forsyth et al., 1988; Forsyth and O'Boyle Jr., 2011). Next, we present our study design and data analysis. We close with a discussion that includes pedagogical and managerial implications.

THEORETICAL BACKGROUND

Responding to increasingly emphatic media coverage, public and public policymakers have grown increasingly concerned about marketers' ethical misconduct (Stabler and Fischer, 2020). Furthermore, the behaviors of frontline employees, like salespeople, can influence a company's reputation and success; hence, marketing pedagogues' recent efforts to research and encourage ethical behavior among future sales professionals (Aguirre et al., 2017; Aguirre et al., 2020; Friend et al., 2020).

Ethics within Sales Curricula

Ethics, viewable as the moral values and principles that guide people's 'right and wrong' determinations, are informed by various personal and social components (Wotruba, 1990). Fortunately, undergraduate students taught about these components can learn to reason and behave more ethically (Aguirre et al., 2020; Loe and Weeks, 2000).

Although universities encourage introductory sales course instructors to discuss ethics, advanced sales course instructors have not received such guidance (Loe and Inks, 2014), which is alarming given the complexity of sales relationships and the likelihood that sales professionals will encounter ethical dilemmas. A recent review of the sales pedagogy literature indicates the need for more research on how educators can help students learn to develop more ethical strategies and interventions (Cummins et al., 2020).

Ethical Relativism

Ethical ideologies are the moral frameworks that people use to evaluate ethical situations. These ideologies are central to the integrated personal systems applied to resolving ethical dilemmas (Forsyth, 1980; Ferrell et al., 1986). One ethical ideology is relativism, which "is the view that objective moral standards are unknowable or do not exist, and that, as a result, no way exists to mediate among competing interests" (Pearson, pp. 67-68). It contrasts with universal morality—idealism—and focuses on "flexible conceptions of right and wrong based on context" (Valentine and Bateman, 2011, p.157). Relativism is widespread in postmodern workplaces (Spillane and Joullié, 2022) and is "taught as standard in business schools and training sessions at multinational corporations" (Demuijnck, 2015, p.820). Among marketing practitioners, relativism correlates positively with ethical evaluations of controversial practices, suggesting more relativistic salespeople are more tolerant of controversial sales practices (Barnett et al., 1998).

Ethical relativism assumes cultural, societal, or personal judgments, rather than universal moral truths or standards, dictate an action's morality. Although advantageous in some ways, such as sensitivity to diverse values and beliefs (i.e., promotes tolerance, respect, and understanding of different perspectives), flexible and adaptive problem-solving, and ethnocentrism avoidance (Velasquez et al., 1992), it also suffers from the following major disadvantages.

- By implying that any action accepted by anyone or any group is moral, proponents cannot condemn or criticize it despite possible or realized harmfulness, oppressiveness, or unjustness. Believing that all moral standards are equally valid can encourage moral nihilism and justify unethical practices (Velasquez et al., 1992). For example, suppose Daniel, a commission-only salesperson, desperately needs money for his daughter's cancer treatments. Ethical relativism cannot speak to whether Daniel's closing a 'big sale' by lying to a customer about a product's safety features is a moral or immoral action.

- Ethical relativism precludes moral debate because it offers no common ground or objective criteria for resolving disagreements. If everyone's moral truth is equally valid, persuading someone to alter their ethical perspective is impossible. Ethical relativism also precludes moral progress or reform because any changes in moral values would be arbitrary.
- Ethical relativism is self-contradictory and inconsistent. Although ethical relativists reject universal moral standards, they claim universality by assuming it applies to all people and cultures. Moreover, ethical relativists often appeal to universally valid moral values like tolerance, respect, and human rights, which is logically inconsistent.
- Applying ethical relativism successfully requires an almost impossible balance between cultural sensitivity and universal standards. As a result, relativism in a simulated selling context is problematic because students without a strong ethics foundation may truncate the calculations needed to achieve the best overall outcome for a time-constrained selling exercise.

Forsyth's Ethics Position Theory

Forsyth's Ethical Position Theory (EPT) assumes that personal moral philosophies influence people's ethical judgments, actions, and emotions. Relativism and idealism are the two dimensions that characterize these philosophies. "[H]ighly relativistic individuals are skeptical about...universal moral principles, so they avoid basing their judgments on moral rules. In contrast, people...low in relativism argue that right actions...are consistent with moral principles, norms, or laws... [H]ighly idealistic individuals assume that desirable consequences can...always be obtained...[and] less idealistic [persons] pragmatically assume that in some cases harm is unavoidable, and that one must sometimes choose between the lesser of two evils" (Forsyth and O'Boyle Jr., 2011, p.354). Relativism, not idealism, influences sales managers' judgments about ethical behavior and hiring intentions (Sivadas et al., 2003). Exposure to moral relativism makes people more likely to engage in immoral behaviors (Rai and Holyoak, 2013).

Relativism and idealism are not mutually exclusive; for example, a highly relativistic person can also be highly idealistic. Highly idealistic and relativistic people approach a problem believing an ideal outcome is possible and flexible thought and action produce the greatest good. Conversely, highly relativistic and slightly idealistic people believe that achieving an ethical good is unlikely and that protecting personal interests is best.

By dichotomizing relativism and idealism into 'high versus low' levels and crossing them, Forsyth created the two-by-two taxonomy of *situationism*, *subjectivism*, *absolutism*, and *exceptionism*. *Situationists*, who rate high on both dimensions, base their moral judgments on assessing an act's total utility rather than a universal moral code. *Absolutists*, who rate high on idealism and low on relativism, anchor their moral decisions in deontological philosophies (e.g., Kant's categorical imperative). They believe in discovering and following inherently good natural laws, and stress the Golden Rule's social justice and humanitarian aspects (Schlenker and Forsyth, 1977). *Subjectivists*, who rate low on idealism and high on relativism, are ethical egoists who judge an action's morality based on net gains rather than inherent moral rightness (Forsyth, 1980). They tend to maximize personal rather than societal gains when making moral decisions. *Exceptionists*, who rate low on both dimensions, are rule-utilitarians who believe that "moral principles are useful because they provide a framework for making choices and acting in ways that will tend to produce the best consequences for all concerned" (Forsyth 1992, p.463). Rather than seek maximum personal utility, like subjectivists, *exceptionists* seek maximum societal welfare; thus, *exceptionists* will harm others intentionally if doing so increases societal welfare.

Ethical Relativism is Problematic in Selling Contexts

Rather than an abstract philosophical discussion (e.g., Kreeft, 1999; Moser, 1988; Steinbock, 1981; Tilley, 1988), consider these two sales management cases illustrating ethical relativism's shortcomings.

Case #1: Boosting profits by encouraging senior employees to leave. Several established companies dominate one major city's banking and financial

services sector. As a result, they enjoyed substantial power over customers and employees. One company's employment policies permitted annual revisions of its commission structure. Recently, this company opted to cap account managers' commissions based on a fiscal audit, which affected only senior managers with a well-established client base.

The new policy profited stakeholders in two ways. First, it encouraged most senior account managers to seek other employment or retire. These managers tended to be older and have multiple dependents, so they relied more heavily than junior managers on costly company benefits (e.g., health care, vacation, and sick leave). Hence, their departures boosted the company's immediate profitability and stock price by lowering salesforce costs. Second, it likely increased long-run profitability by allowing the company to use some recovered pay to grow its salesforce with lower-cost entry-level replacements.

As this anonymized example highlights, many stakeholders (e.g., stockholders and new salespeople) gained from a few employees' losses. When gainers outnumber losers, a net increase in overall happiness is likely. Nonetheless, most ethicists would argue that unilaterally voiding contract rights and engaging in ageism are wrong *a priori*. In contrast to the relativistic perspective described in the vignette, less relativistic people would be less likely to perform strictly cost/benefit analyses (i.e., net profits) and more likely to consider other factors, such as contract rights, legal implications, and corporate social responsibility, in their analyses.

Case #2: The subprime mortgage crisis. The subprime mortgage crisis revealed the challenge of making relativistic calculations in complex environments with grim yet unrecognized implications. Before deregulation, Fannie Mae and Freddie Mac regulated the home mortgage lending industry. Because they required extensive documentation for home mortgage applications, buyers needed to share objectively verifiable financial information with lenders, including their income (verified by W-2s, paystubs, federal income tax returns, social security benefits, commissions, profits and losses from any business holdings, passive income, and veterans' benefits), assets (e.g., savings

accounts, checking accounts, savings bonds, title to property both real and personal), debts (e.g., credit card balances, personal loans, other mortgages, alimony, child support), and purchase details (e.g., a valid purchase contract and proof of earnest money paid). When Fannie Mae and Freddie Mac discontinued this documentation requirement, sales professionals began selling mortgages based solely on the buyer's self-reported income. In turn, lenders resold these mortgages to financial institutions that packaged them into AAA-rated instruments for sale to investors. These institutions based their excessive ratings on complex financial models that relied on later-realized false assumptions. The results were catastrophic for homeowners and investors.

These examples demand that justice and fairness considerations temper a purely utilitarian (relativistic) calculus. Calculating total happiness is always relativistic because each situation's contexts and fact patterns are unique. To ensure the greatest overall happiness, utilitarianism, in its purest form, requires rational cost/benefit analyses by decision-makers. Unfortunately, incompleteness (attributable to finiteness and parsimony constraints) and prediction uncertainty always limit such analyses. To sidestep this problem, some moral philosophers proposed 'rule utilitarianism', which relies on multiple rules that jointly promote the greatest happiness rather than situation-specific cost/benefit analyses (Rachels and Rachels, 2018). However, 'rule utilitarianism' requires limited relativistic analyses because rules are neither unambiguous nor universal (i.e., they must be chosen and interpreted). For example, assume this rule: sales professionals should never lie to customers. Although seemingly straightforward, whether it includes acts of omission or statements of opinion is uncertain (Rachels and Rachels, 2018).

Sales as a Growing Career and Pedagogical Domain

Sales jobs continue to proliferate. Indeed.com (2024) lists over 200,000 entry-level sales jobs requiring at least a bachelor's degree. In 2012, 82% of marketing majors and 66% of College of Business graduates began a sales-related job (National Sales Foundation, 2012). Hence, the demand for sales courses and knowledge is substantial and precipitated universities' desire to meet it.

Marketing departments usually offer sales courses as part of a business curriculum (Sales Education Foundation, 2021; Spiller et al., 2020). U.S. universities offering at least one sales course grew from 44 in 2003 to 157 in 2019 (Rocco and Hoffmeister, 2020). Although more than 200 U.S. universities now administer a sales program, with 37 offering a sales major, this growth has lagged behind the need for more salespeople. Memberships in the University Sales Center Alliance (2024) increased from nine in 2002, when the organization was founded, to 76 in April 2024 (<https://www.universitysalescenteralliance.org/>).

Compared to peers without a university-based sales education, university sales program graduates are 50% more productive after formal company training. Within their first 18 months of employment, graduates save their companies \$4,200 on average and are 30% less likely to resign (Sales Education Foundation, 2022). Furthermore, program graduates outperform non-sales program peers (Bolander et al., 2014).

Gen Zers as Future Sales Professionals

Gen Z, the newest workforce group, differs markedly from previous generations. Gen Zers tend to be more honest, loyal, responsible, judgmental, spontaneous, tolerant, adventurous, and competitive (Seemiller and Grace, 2018). Their ethical perspectives are grounded in traditional ethical principles yet include new aspects like entrepreneurial spirit and high emotional intelligence (Bresler et al., 2021). Many of those intergenerational differences derive from their childhood's defining events, namely, the terrorist attacks on September 11, 2001, the 2008 financial crisis, and the rise of technology (Rodriguez, 2019). These events shape Gen Zers' workplace behaviors and ethical orientations.

Little research exists on Gen Zers as salespeople. Gen Zers will soon surpass Millennials as the largest generation on earth and will enter the workforce with a profound impact (Deloitte, 2019). Few industries are prepared for this workforce cohort. Professional selling could be ideal for many Gen Zers because salespeople are often more autonomous than other entry-level employees (Loring and Wang, 2022).

Increase in Student Sales Competitions

During the last decade, student sales competitions have grown in size and scope. More than 100 universities in the U.S. compete in internal and external competitions annually. The National Collegiate Sales Competition—the largest sales competition—has grown from 12 participating universities in 1999 to 76 in 2024 (Loe and Chonko, 2000; National Collegiate Sales Competition, 2024). Although competitions sometimes rely on other sales process elements, simulated sales calls predominate (Heinze et al., 2018; Inks et al., 2011).

Sales competitions help students learn about professional selling (Cummins et al., 2016; Mani et al., 2016). To prepare for competitions, they analyze preassigned cases before role-playing a sales call and being evaluated on pre-established judging criteria (see Appendix A for a sample judging rubric). Most competitions award monetary prizes to winning students.

HYPOTHESES AND SUPPORTING LITERATURE

Given the selling profession's ethically sensitive nature (i.e., sales professionals' ability to influence consumer and organizational buying behavior) and the negative or positive influence sales professionals may have on consumers' and organizations' financial health, understanding relevant ethical ideologies and their associated problems and benefits should interest sales academicians, practitioners, and society. Kant posited that people discover moral rules via thought experiments defining context-independent ethical commands. Consider his prohibition against lying. Lying is unjustifiable because it treats other human beings as means to ends rather than ends themselves (i.e., violates the categorical imperative). Even examples that entail saving lives cannot justify it. In contrast, relativism (and utilitarianism, a form of relativism) is context-dependent. Relativistic utilitarians thrive on debating particulars and contexts.

Ethical idealism and relativism generally relate significantly to judgments about ethical issues and their intensity (Barnett et al., 1998; Chonko et al., 2003); Davis et al., 2001; Donoho and Heinze, 2011; Donoho et al., 2012; Forsyth et al., 1988; Forsyth and Nye, 1990; Singhapakdi et al., 1999; Tansey et al., 1994)

and ethics-related behavior (Forsyth and O'Boyle Jr., 2010; Henle et al., 2005). However, a few studies report relativism but not idealism influence ethical judgments, behavior, or intentions (Chonko et al., 2003; Fernando et al., 2008; Karande et al., 2002; Sivadas et al., 2003) or no relationship between ethical ideologies and ethical behavioral intent (Eastman et al., 2001; Marques and Azevedo-Pereira, 2008).

Our experiences running sales competitions and coaching top-performing sales teams at national competitions suggested that winning competitors share several traits. Because most role-playing exercises ended within 20 minutes, almost all top performers seemingly thrived in high-pressure dynamic situations. In particular, they often responded to objections and changed presentation styles within seconds, which is characteristic of the transactional cost/benefit analyses that are common among more relativistic thinkers. However, it is unknown whether they share ethical orientations.

Hence,

H1: Compared to average performers, top sales competition performers will tend more toward an ethical relativism orientation.

H2: Compared to average performers, top sales competition performers will tend less toward an ethical idealism orientation.

Control Variables: Gender and Ethnicity

Previously published reports about significant gender differences in relativism and idealism are mixed. Although Comunale et al. (2006), Eastman et al. (2001), Fernando et al. (2008), Forsyth et al. (1988), and Rawwas and Isakson (2000) indicate no difference, Donoho et al. (2012), Karande et al. (2002), and Singhapakdi et al. (1999) indicate females scored higher on idealism but not relativism. Regarding the dependent variable, however, consideration of gender differences is warranted.

Women comprise more than half of college-educated workers, yet they hold fewer than one-third of B2B sales jobs (Zoltners et al., 2020). Nonetheless, women often outperform men in sales roles. A 2019 study by Xactly indicates that 86% of female but only 78% of male salespersons achieved their quota (Zoltners et al.,

2020). However, women perceive gender differences in job performance as contingent upon whether employees are evaluated objectively or subjectively (Maas and Torres-Gonzalez, 2011). Specifically, Dutch women are most comfortable being evaluated by female evaluators if their organization uses a subjective 'performance appraisal style' (Maas and Torres-Gonzalez 2011). This finding suggests gender-based evaluator bias in subjective performance appraisal (Bauer and Baltes, 2002; Castilla, 2008; Davison and Burke, 2000; Jawahar, 2005). Given the subjectivity introduced by our rubric-based performance appraisal method (see Appendix A) and the possibility of evaluator bias or participant beliefs about possible gender bias in a subjective appraisal, we controlled for gender.

Scant research has investigated racial or ethnic differences in sales performance. One 15-year-old study found that white salespeople outperformed Hispanic but not African-American salespeople (McKay et al., 2008). In contrast, other studies indicate that ethnicity is unrelated to sales performance (Elvire and Towne, 2001). Racial differences between evaluators and evaluatees yield lower performance ratings when evaluations are subjective (Elvire and Towne, 2001). Similarly, subjectively determining pay based on supervisory evaluations leads to higher race-based wage differentials than objective piece-rate payment schemes (Heywood and O'Halloran, 2005). Although no intentional evaluator bias occurred, it is prudent to control for unintentional racial bias (Moers 2005).

STUDY DESIGN

Students enrolled in a professional sales course taught at a mid-sized comprehensive university in the Southwestern U.S. served as study participants. They attended the course during one of four semesters between Spring 2021 and Fall 2022. All students previously completed a principles of marketing course and were professional selling, marketing, or fashion marketing majors. Every semester, the course included multiple role-playing exercises, with a final role-playing competition that qualified students to participate in external sales competitions. Several sales program faculty members used the grading rubric (see Appendix A) to evaluate students' role-play performance. Similar scores across faculty reviewers indicate high inter-rater reliability.

Forsyth (1980, 2021) developed the Ethics Position Questionnaire (EPQ) to determine a person's ethical predisposition to evaluate differences between idealistic (i.e., belief in actively pursuing principles or values) and relativistic orientations. His idealism and relativism scales contain ten items each (see Appendix B). Respondents use a nine-point, Likert-type level-of-agreement scale to indicate their beliefs about these items. EPQ scores for both scales are calculated by summing responses to both item sets.

Ethics researchers have applied the EPQ in their studies of sales professionals (Chonko et al., 2003; Sivadas et al., 2003; Tansey et al., 1994) and business students (Comunale et al., 2006; Davis et al., 2001; Donoho and Heinze, 2011; Donoho et al., 2012; Kleiser et al., 2002; Rawwas and Isakson, 2000). Although most studies using the EPQ confirm the two-factor idealism-relativism solution (e.g., Karande et al., 2002), a few studies reported additional factor solutions (Cui et al., 2005; MacNab et al., 2011) or need to delete items from the relativism scale to preserve the two-factor solution (Davis et al., 2001; Redfern and Crawford, 2004). Nonetheless, the numerous published studies using the EPQ suggest that the two-factor solution is relatively stable compared to the factor solutions for other established ethics scales (Hyman, 1996).

At the course's conclusion, students competed in sales role-playing simulations similar to the ones conducted at sales competitions. In addition to learning about specific aspects of the sales process (i.e., the approach, need identification phase, product/service presentation, overcoming objections, closing, and overall communication skills and impression management), they familiarized themselves with a faculty-chosen product throughout the semester. Based on a fictional buyer, students tried to create an approach, gain rapport, make a presentation, and close a deal for this product. The course instructor used a rubric (see Appendix A) to calculate each student's grade on this exercise. Among participants ($n=87$), scores ranged from 45 to 100, with a mean of 80.89.

After the role-playing simulation, students completed a questionnaire that included the EPQ items, gender, and ethnicity. Computing the average level of agreement for the EPQ items yielded relativism scores ranging from 2.1 to 8.9, with a mean of 6.5 (see Appendix B). Idealism scores ranged from 1.0 to 9.0, with a mean of 5.97. Gender and ethnicity data were collected and coded as dummy variables for subsequent regression analyses. Table 1 lists descriptive statistics for the EPQ scores (independent variables), role-playing scores (dependent variable), gender (control variable), and ethnicity (control variable).

Table 1

Descriptive Statistics

Variable	Mean	Standard Deviation	Minimum	Maximum
Role Play Score	80.89	14.57	45	100
Relativism Score	6.51	1.62	2.1	8.9
Idealism Score	5.97	2.47	1.0	9.0
Female (0=no; 1=yes)	0.47	0.50	0.0	1.0
Minority (0=no; 1=yes)	0.55	0.50	0.0	1.0

Note: $n = 87$

RESULTS AND ANALYSIS

The bivariate correlations between the EPQ variables and the role-playing scores confirm that the association is positive and statistically significant for relativism ($r=.726$;

$p<.001$) and negative for idealism ($r= -.571$; $p<.001$). Relativism and idealism correlate at $-.461$ ($p<.001$). Due to the significant bivariate correlation between these two independent variables, we report variance inflation factors (VIF) for our regression models.

Neither gender nor ethnicity related significantly to role-playing scores. For gender, 54.8% of females and 42.2% of males scored above the median on role-playing. For ethnicity, 39.6% of minority students and 59.0% of non-minority students scored above the median on role-playing. Although neither gender nor ethnicity related significantly to our dichotomized role-

playing variable, we nevertheless believed it prudent to include them in our regression models. Moreover, given our goal to understand the link between ethical perspective and performance, we tested gender and ethnicity, including interaction effects, for linkages to relativism (Table 2) and idealism (Table 3).

Table 2 shows multiple regression results with

Table 2

Effects of Gender and Ethnicity on Relativism

Variable	Standardized Coefficient	Unstandardized Coefficient	t-score	p-value	VIF
Female	-.027	-.088	-.175	.861	2.237
Minority	-.372	-1.205	-2.546	.013	1.964
Female*Minority	.151	.580	.851	.397	2.909
Constant		7.083	19.183	<0.001	

Note: $n = 87$; $R^2 = .099$

Table 3

Effects of Gender and Ethnicity on Idealism

Variable	Standardized Coefficient	Unstandardized Coefficient	t-score	p-value	VIF
Female	-.010	-.048	-.061	.951	2.237
Minority	.166	.822	1.106	.272	1.964
Female*Minority	-.221	-1.287	-1.204	.232	2.909
Constant		5.839	10.070	<0.001	

Note: $n = 87$; $R^2 = .043$

relativism as the dependent variable. The independent variables are gender, ethnicity, and an interaction term. Due to including an interaction term, we checked for multicollinearity. All variance inflation factors (VIF) were between 2.0 and 2.9, indicating no significant multicollinearity. Table 2 shows that only ethnic minority status is statistically significant, with a negative association. In other words, minority students tend to be less relativistic. As Table 3 shows, neither gender, ethnicity, nor their interaction term relate significantly to idealism.

Table 4 shows that the main regression results are statistically significant. After factoring out gender and ethnicity, the model ($F=30.61$, $p<0.001$) suggests

relativism correlates positively and idealism correlates negatively with sales competition success. The standardized coefficient for relativism indicates that a 0.59 standard deviation increase in the role-playing score is associated with a 1.0 standard deviation increase in the relativism score. The unstandardized coefficient suggests an increase of more than five points ($b=5.31$) in role-playing score associated with a one-point increase on the relativism scale. The effect size for idealism is somewhat less pronounced, with a standardized coefficient of $-.298$. The unstandardized coefficient suggests a one-point increase on the idealism scale is associated with a decrease of nearly two points ($b=-1.76$) in the role-playing score.

Table 4
Effects of Relativism, Gender, and Ethnicity on Performance

Variable	Standardized Coefficient	Unstandardized Coefficient	t-score	p-value	VIF
Relativism	.591	5.311	7.151	<0.001	1.396
Idealism	-.298	-1.760	-3.737	<0.001	1.303
Female	.009	.262	.127	0.449	1.039
Minority	.010	.283	.131	0.633	1.116
Constant		56.543	7.821	<0.001	

Note: $n = 87$; $R^2 = .599$

The complete model, which includes each student's performance score (i.e., the dependent variable), their relativism and idealism scores (i.e., our independent variables of interest), and dummy variables capturing gender and ethnicity (i.e., control variables), accounted for 59.9% of the role-playing score's variation (see Table 4). The interaction between the relativism and idealism terms was not statistically significant ($p=.417$); thus, we dropped it.

We performed a final analysis to evaluate the relative positioning of performance scores on Forsyth's two-

by-two typology. We used median splits to assign respondents to one of the four mutually exclusive categories. We coded respondents scoring 6.9 (median) or higher on relativism and 6.4 (median) or higher on idealism as *situationists* ($n=14$), those below both medians as *exceptionists* ($n=13$), those below the median on relativism and at or above the median on idealism as *absolutists* ($n=30$), and those above the median on relativism and below the median on idealism as *subjectivists* ($n=30$).

Table 5
Mean Performance Score by Personal Moral Philosophy

	Absolutists	Exceptionists	Situationists	Subjectivists
Mean Performance Score	68.03*	81.92	84.43	91.63*
<i>p</i> -value	<.001	.811	.206	<.001
Number of respondents	$n=30$	$n=13$	$n=14$	$n=30$

Note: *p*-values reflect two-tailed independence of means tests.

Table 5 summarizes the results of means comparisons for each subgroup relative to the rest of the sample. The results comport with expectations regarding Forsyth's categories and the regression results in Table 4. On average, *absolutists* scored lowest (mean=68.03) and *subjectivists* scored highest on performance (mean=91.62). In other words, the high idealism and low relativism subgroup performed significantly worse, and the high relativism and low idealism subgroup performed significantly better. By modifying the rubric

shown in Appendix A to reflect ethical considerations, personal selling instructors and sales competition judges might induce *subjectivists* to reconsider their ethical orientation.

In the middle were the *situationists* (high relativism and idealism) and *exceptionists* (low relativism and idealism). As in Table 4, relativism and idealism predict performance. While a *prima facie* case could be made that providing ethics training might lead to worse

results regarding sales professionals' performance in sales call situations, we should not jump to this conclusion prematurely. Instead, a sales professional exposed to ethics training might be better positioned to take a holistic approach to customers' needs, leading to increased customer satisfaction and lifetime value.

CONCLUSION

The number of sales competitions and business sponsors is growing. To recoup their time and financial investment, these sponsors often recruit a competition's best-performing role-play students. A negative externality of current sales pedagogy and competition training may be that more relativistic students are likelier to receive job offers. Without ethics instruction in sales programs that presents non-relativistic ethical perspectives, highly relativistic students often become highly relativistic sales professionals.

From an ethical perspective, this study's results are troubling. Although relativism has some advantages, Gen Z salespeople with minimal ethical training can effortlessly slip from utilitarianism to subjectivism. Conducting a totality-of-the-circumstances audit within the time constraints associated with daily decision-making is challenging. Unsurprisingly, sales faculty who have judged competitions and taught professional selling have repeatedly witnessed competition participants trying 'to close', thus maximizing their rubric score, by making promises that exceed the role-play's product information.

Pedagogical Implications

Marketing scholars and practitioners yearn for public recognition as professionals (Hunt, 1994). To achieve this goal, marketing educators must instill fidelity to four clients: students, marketing practitioners, academicians, and society (Hunt, 1994). Typically antithetical to enduring business relationships, relativistic calculus often prioritizes opportunistic behavior and power dynamics (Hunt, 1994). When, for example, a Gen Z salesperson ponders a decision's implications for society, relativistic calculus is unworkable, necessitating alternative approaches such as virtue and duty ethics.

University sales programs should emphasize sales ethics training to mitigate salespeople's ethical infractions and combat negative stereotypes surrounding sales careers (Donoho and Heinze, 2011). Because Gen Z sales professionals require a solid ethical foundation, sales curricula should provide ethics training. Generally, sales courses ignore ethics or attend to it minimally due to the traditional 16-week semester's time constraints (Spiller et al., 2020). Because ethical knowledge and skills should improve Gen Z salespeople's performance, a dedicated sales ethics course that favors critical analysis of alternative valid ethical theories is recommended (Aguirre et al., 2020). Specifically, virtue ethics training would consider the sales process's highly context-specific nature and guide Gen Zers to avoid unethical behavior amenable to subjectivism and cultural relativism.

AACSB has mandated ethics education, but not its form, in all accredited business programs. The two broad approaches are to include an ethics component in most business courses or to offer a dedicated ethics course. Shoehorning ethics content into substantive courses—generally via 'one ethics class session' or brief acknowledgment during several class sessions—shortchanges ethics coverage. Our study and past research on dedicated ethics courses (Aguirre et al., 2020; Rundle-Thiele and Wymer, 2010) suggest that a dedicated discipline-specific course may enhance students' ethical sensitivity and decision-making processes. Teaching ethical idealism in sales courses enhances ethical sensitivity and "the likelihood that students will pursue ethical alternatives when faced with questionable sales scenarios" (Donoho et al., 2012, p.62). Furthermore, relativism orientation correlates negatively with adherence to corporate ethics (Forsyth and O'Boyle Jr., 2012).

Managerial Implications

Sales managers supervising highly relativistic Gen Z salespeople have cause for concern. Highly relativistic or idealistic employees only attend to communications consistent with their ethics orientation (Park, 2005). Declines in ethics code familiarity and believed usefulness are greater for more relativistic managers (Chonko et al., 2003). Highly idealistic

and lower relativistic persons most strongly endorse care ethics, which stresses empathy, shared concern, care-sustaining relationships, collective harmony, and shared social identity (Forsyth et al., 2018). Relativism correlates positively and idealism correlates negatively with workplace deviance (i.e., voluntary behaviors that violate meaningful company norms, policies, or rules and threaten company and employee well-being) (Henle et al., 2005). Hence, an organization may gain from ethics-position-centric communications to Gen Zers about ethical concerns.

Prior research suggests that dedicated courses in marketing ethics create more ethically aware marketing students (Aguirre et al., 2020; Aguirre et al., 2017). As historical corporate failings have shown (e.g., Enron, Worldcom), businesses benefit from robust ethical standards, codes, training, and enforcement. We posit that our results suggest that sales managers recruit more idealistic salespeople and reinforce idealism in training activities.

Limitations and Future Research

This study was conducted at one university with a highly homogeneous student population. Furthermore, it focused only on Gen Z sales students. If the findings reported here are generalizable, valuable pedagogical and recruiting insights could follow from studying other student populations (e.g., participants in university-level competitions in entrepreneurship and law school ‘moot court’ competitions). Hence, future research should test our predictive model in additional settings and among different student populations.

One pedagogical field experiment showed that general marketing students receiving logic, critical thinking, and ethics instruction improved their ability to think ethically (Aguirre et al., 2020). It follows that a similar field experiment to test various approaches to sales ethics instruction focused on non-relativistic perspectives is warranted. Although highly relativistic Gen Z sales students’ greater information processing ability and rapid sales call responses may be attributable to their assuming ethical dilemmas have multiple workable resolutions, why and how a highly relativistic orientation affects performance is unknown. Also, delineating and discussing instructional specifics

related to the best approach for introducing sales students to non-relativistic ethical perspectives deserves further attention.

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Appendix A

Role-play Judging Rubric

Student Name: _____

Approach (Gain attention and Rapport)	Notes			Section Score
	Good	Marginal	Poor/Not Done	
• Professional Introduction	_____	_____	_____	
• Salesperson gained prospect's attention	_____	_____	_____	
• Effectively builds rapport	_____	_____	_____	
• Smooth transition into the presentation	_____	_____	_____	
Approach Score	0-10 Points (1/2 points are acceptable)			_____

Need Identification (Understand Buyer's Situation)	Notes			Section Score
	Good	Marginal	Poor/Not Done	
• Uncover decision process	_____	_____	_____	
• Effectively determine relevant facts about buyer (Situation)	_____	_____	_____	
• Effectively uncover the needs (Problem questions)	_____	_____	_____	
• Effectively questions to bring buyer's attention to what happens if the problems continue (Implication questions)	_____	_____	_____	
• Gain pre-commitment to consider the product (Needs questions)	_____	_____	_____	
Needs Identification Score	25 points (1/2 points are acceptable)			_____

Product/Service Presentation (Match benefits to Buyer's Needs)	Notes			Section Score
	Good	Marginal	Poor/Not Done	
• Presents benefits based on discovered buyer needs	_____	_____	_____	
• Logical demonstration focused on the buyers "hot buttons"	_____	_____	_____	
• Used appropriate/professional visual aids	_____	_____	_____	
• Effectively involves the buyer in the demonstration	_____	_____	_____	
• Effective use of trial close	_____	_____	_____	
Product or Service Presentation Score	25 points (1/2 points are acceptable)			_____

Overcoming Objections (Eliminated Buyer's Concerns)	Notes			Section Score
	Good	Marginal	Poor/Not Done	
• Gains better understanding of objection (clarifies)	_____	_____	_____	
• Effectively resolves objection or answers question	_____	_____	_____	
• Confirms objection or question is no longer a concern	_____	_____	_____	
Overcoming Objections Score	15 points (1/2 points are acceptable)			_____

Close (Understands buyer/seller relationship)	Notes			Section Score
	Good	Marginal	Poor/Not Done	
• Persuasive in reason to buy	_____	_____	_____	
• Asked for appropriate commitment	_____	_____	_____	
Closing Score	10 points (1/2 points are acceptable)			_____

Communication Skills and Overall Impression	Notes			Section Score
	Good	Marginal	Poor/Not Done	
• Effective communication (questioning, listening, clarifying)	_____	_____	_____	
• Appropriate non-verbal communication	_____	_____	_____	
• Demonstrated enthusiasm and confidence	_____	_____	_____	
• Product knowledge	_____	_____	_____	
• Absence of verbal pauses ("ah", "uhms", "okay")	_____	_____	_____	
• Good choice of words ("awesome", "perfect")	_____	_____	_____	
Communication Skills and Overall Impression Score	15 points (1/2 points are acceptable)			_____

Notes: _____

Appendix B

Relativism and Idealism Scales (from Forsyth, 1980)

Relativism Scale

- There are no ethical principles that are so important that they should be a part of any code of ethics.
- What is ethical varies from one situation and society to another.
- Moral standards should be seen as being individualistic; what one person considers to be moral may be judged to be immoral by another person.
- Different types of moralities cannot be compared as to “rightness.”
- Questions of what is ethical for everyone can never be resolved since what is moral or immoral is up to the individual.
- Moral standards are simple personal rules which indicate how a person should behave, and are not to be applied in making judgments of others.
- Ethical considerations in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes.
- Rigidly codifying an ethical option that prevents certain types of actions could stand in the way of better human relations and adjustment.
- No rule concerning lying can be formulated; whether a lie is permissible or not permissible totally depends upon the situation.
- Whether a lie is judged to be moral or immoral depends upon the circumstances surround the action.

Idealism Scale

- A person should make certain that their actions never intentionally harm another even to a small degree.
- Risks to another should never be tolerated, irrespective of how small the risks might be.
- The existence of potential harm to others is always wrong, irrespective of the benefits to be gained.
- One should never psychologically or physically harm another person.
- One should not perform an action which might in any way threaten the dignity and welfare of another individual.
- If an action could harm an innocent other, then it should not be done.
- Deciding whether or not to perform an act by balancing the positive consequences of the act against the negative consequences of the act is immoral.
- The dignity and welfare of people should be the most important concern in any society.
- It is never necessary to sacrifice the welfare of others.
- Moral actions are those which closely match ideals of the most “perfect” action.

Measured on a nine-point scale, from 1 = completely disagree to 9 = completely agree.