


The Personal Selling Ethics Scale: Revisions and Expansions for Teaching Sales Ethics

Journal of Marketing Education
33(1) 107–122
© The Author(s) 2011
Reprints and permission:
sagepub.com/journalsPermissions.nav
DOI: 10.1177/0273475310392546
http://jmd.sagepub.com


Casey Donoho¹ and Timothy Heinze¹

Abstract

The field of sales draws a large number of marketing graduates. Sales curricula used within today's marketing programs should include rigorous discussions of sales ethics. The Personal Selling Ethics Scale (PSE) provides an analytical tool for assessing and discussing students' ethical sales sensitivities. However, since the scale fails to address many ethical issues within the personal selling process, it should be revised. The current research assessed the PSE's content validity via a content analysis of today's university sales texts, popular press sales books, and codes of ethics. Results of the content analysis were used to develop a revised scale (PSE-2) that includes new scenarios suggested by the literature search. A sample of 669 students was used to replicate the original study and test the revised PSE-2 and its new ethical scenarios. The updated scale offers marketing educators an effective tool by which to enhance sales ethics discussions.

Keywords

codes of ethics, moral idealism/relativism, Personal Selling Ethics Scale, sales scenarios, scale development

Introduction

Interest in sales education is on the rise. The University Sales Education Foundation (2010) lists 48 university programs in the United States with specific sales curriculum tracks. The government estimates a 9% growth rate in sales employment through 2016 (Bureau of Labor Statistics, 2010), and Manpower (2008) has reported that sales jobs are among the top five hardest positions to fill. At the same time, students and the public tend to view sales negatively, especially in relation to ethical matters (Chonko, Tanner, Weeks, 1996; Luthy, 2007; R. Ramsey, Marshall, Johnston, Deeter-Schmelz, 2007). Therefore, sales ethics training is particularly important within today's marketing and sales programs.

The utility of scales such as the Multidimensional Ethics Scale (Reidenbach & Robin, 1990) for teaching and assessing general business ethics has been widely acknowledged. General business ethics scales can be pedagogically used to assess, discuss, and reassess ethical issues (Nguyen, Basuray, Smith, Kopka, & McCulloh, 2008). However, few ethics scales exclusively deal with sales. An exception is the Personal Selling Ethics Scale (PSE; Dabholkar & Kellaris, 1992), which solely addresses sales ethics issues (see the appendix). Though the PSE's specificity potentially offers pedagogical utility in sales courses, it is almost 20 years old and lacks both balance and comprehensiveness in

its representation of today's ethical selling situations. Therefore, compelling reasons for scale revision exist.

The purpose of the current research is to revise the PSE so that it will be representative of today's personal selling ethical issues and useful in today's sales classroom environments. To that end, the study will (a) review existing sales literature (texts, popular press books, and ethical codes) to develop a comprehensive set of sales scenarios that reflect current ethical issues within the personal selling process, (b) evaluate the content validity of the original PSE relative to the literature review, and (c) develop a new, improved PSE for sales ethics training and research. The article's specific research objectives are as follows:

1. To revise the PSE so that it will specifically and comprehensively represent today's ethical sales issues.
2. To test the construct validity and reliability of the revised scale.
3. To suggest potential pedagogical and research uses for the revised scale.

¹California State University, Chico, Chico, CA, USA

Corresponding Author:

Casey Donoho, 307 Tehama Hall, California State University Chico, Chico, CA 95929-0051, USA
Email: cdonoho@csuchico.edu

The article is organized under five major headings. First, a brief background presents the importance of ethics training within sales programs and reviews the utility associated with using ethics scenario scales in pedagogical situations. Second, the article presents an exploratory ethical content analysis of written sales material. The results are discussed and then used in the third section of the article to help develop the revised PSE (PSE-2). The fourth section provides an overview of the study's empirical results, and the final section discusses results, reviews limitations, and offers recommendations for future research.

Background

Informed by a complex array of personal and social variables, ethics can be viewed as the moral values or principles that guide an individual's determination of right and wrong (Wotruba, 1990). Though the dawn of the new millennium offered the promise that ethical reasoning and behavior could be successfully taught (Loe & Weeks, 2000), major corporate scandals ranging from Goldman Sachs to Countrywide Mortgage have illustrated that the road from theory to practice is often bumpy at best. A broad range of studies have examined ethical issues in all areas of business (Mulki, Jaramillo, & Locander, 2009), and the sales arena has enjoyed particular review in recent years because of its myriad opportunities for ethical abuse (Chonko et al., 1996; R. Ramsey et al., 2007).

To help alleviate negative sales stereotypes and, more important, the underlying causal factors, university sales programs should specifically emphasize sales ethics training. Future sales representatives and managers require a firm ethical foundation from which to face ethical dilemmas. If this training is not provided, lax practice and enforcement can result (Schwepker & Good, 2004). Without training and enforcement, ethical conduct is marginalized through the resultant operational confusion regarding ethical principles and directives (Mulki, Jaramillo, & Locander, 2009). However, the problem can be minimized via focused organizational leadership efforts (Ingram, LaForge, & Schwepker, 2007; Singhapakdi & Vitell, 2007), and sales curricula must prepare students to participate in these efforts.

An effective preparatory tool involves using ethical case scenarios to analyze and discuss appropriate ethical responses (Dabholkar & Kellaris, 1992; Dubinsky, Joslen, Michaels, Kotabe, & Lim, 1992; Hoffman, Howe, & Hardigree, 1991; Holly, 2002; Jelinek & Ahearne, 2006; Loe & Weeks, 2000; Weber, 2007). Research indicates that sales managers can improve ethical climates through providing training on ethical dilemmas and then enforcing resultant ethical codes of conduct (Rogers, 2007). A representation of many of these dilemmas can be found in Dabholkar and Kellaris's (1992) Personal Selling Ethics Scale. The PSE presents a set of 20 ethical sales scenarios and can be used to measure the sensitivity of sales professionals and students to ethical issues. Dabholkar and Kellaris (1992) originally found that various factors affect the

evaluations of the PSE's scenarios. Sales practices that directly involve money are viewed as less ethical than practices that do not involve money. Sales practices that affect customers are viewed as less ethical than those involving employers or competitors. Other studies indicate that females view the scenarios as less ethical than males, the strength of religious practice affects ethical evaluations, and ethical judgments vary widely among individuals, countries, personal values, and age (Donoho, Polonsky, Cohen, Balazs, Herche, Swenson, & Smith, 1998; Allport & Penman, 2002; Donoho, Herche, & Swenson, 2003).

Although the PSE offers a sales-specific scale, it has not been updated in almost 20 years. The current study reviews whether the scale reflects current ethical pedagogy. An exploratory content analysis of college sales textbooks, popular press sales books, and corporate codes of sales ethics was conducted. The analysis provided an understanding of the major ethical scenarios within today's selling world and offered the basis for a review and revision of the PSE. The new scale, referred to as PSE-2, provides both researchers and teachers a representative tool for analyzing, discussing, and reviewing today's ethical issues in sales.

Content Analysis

To develop an understanding of the major ethical sales issues being addressed in today's written formats, the authors reviewed sales texts, popular press sales books, and several corporate codes of sales conduct. The content analysis generally followed Neuendorf's (2002) methodological recommendations. Conceptualization and operationalization included a preliminary review of textbooks, popular press books, and codes of conduct to develop a list of ethical scenario items. The items were coded using a "by-utterance" coding scheme. Once a comprehensive list of all ethical situations discussed in the reviewed materials was developed, the list was qualitatively factored. This factoring involved having two separate researchers independently classify and condense individual items. The list was then used to review the study's final sample of materials.

The final sample included 20 textbooks, 44 popular press books, and 4 major codes of conduct. Textbooks were chosen based on proprietary sales data. Ten top-selling personal selling texts and 10 top-selling sales management texts were chosen, representing titles from all major publishers. Popular press books were randomly selected and reviewed. Four major codes of conduct, specifically related to sales, were used after being found to represent a wide array of corporate sales codes.

Textbooks

The Association to Advance Collegiate Schools of Business strongly advocates the inclusion of ethics within business school curricula (Association to Advance Collegiate Schools of

Table 1. Textbooks Reviewed in Content Analysis

Author(s)	Year	Edition	Title	Publisher
Anderson, Dubinsky, and Mehta	2007	2	<i>Personal Selling</i>	Houghton Mifflin
Cron and DeCarlo	2009	10	<i>Dalrymple's Sales Management</i>	Wiley
Donaldson	2007	3	<i>Sales Management: Theory and Practice</i>	Macmillan
Futrell	2009a	10	<i>ABC's of Relationship Selling through Service</i>	McGraw-Hill
Futrell	2009b	11	<i>Fundamentals of Selling: Customers for Life Through Service</i>	McGraw-Hill
Hair, Anderson, Mehta, and Babin	2009	1	<i>Sales Management: Building Customer Relationships and Partnerships</i>	Houghton Mifflin
Havaladar and Cavale	2008	1	<i>Sales and Distribution Management</i>	McGraw-Hill
Honeycutt, Ford, and Simintiras	2003	1	<i>Sales Management: A Global Perspective</i>	Routledge
Hopkins, Dalrymple, Cron, and DeCarlo	2008	1	<i>Selling: Building Relationships and Achieving Results</i>	Wiley
Jobber and Lancaster	2006	7	<i>Selling and Sales Management</i>	Pearson
Johnston and Marshall	2010	3	<i>Relationship Selling</i>	McGraw-Hill
Johnston and Marshall	2009	9	<i>Churchill/Ford/Walker's Sales Force Management</i>	McGraw-Hill
Ingram, LaForge, Avila, Schwepker, and Williams	2010	1	<i>Sell</i>	Southwestern
Ingram, LaForge, Avila, Schwepker Jr., and Williams	2009	7	<i>Sales Management: Analysis and Decision Making</i>	M. E. Sharpe
Ingram, LaForge, Avila, Schwepker, and Williams	2008	4	<i>Professional Selling: A Trust-Based Approach</i>	Thomson-Southwestern
Lill	2005	4	<i>Selling: The Profession</i>	D. M. Bass
Manning, Reece, and Ahearne	2010	11	<i>Selling Today</i>	Prentice Hall
Spiro, Rich, and Stanton	2008	12	<i>Management of a Sales Force</i>	McGraw-Hill
Tanner, Honeycutt, and Erffmeyer	2009	1	<i>Sales Management: Shaping Future Sales Leaders</i>	Prentice Hall
Weitz, Castleberry, and Tanner	2001, 2009	7	<i>Selling: Building Partnerships</i>	McGraw-Hill

Business, 2008). Textbooks are an important curricular and pedagogical tool, and they should provide students with an understanding of the major ethical issues confronting today's business environment. Reviewing textbooks offers insights into the ethical arenas being discussed with today's sales and marketing students. Texts can be considered a "translation" of current sales pedagogy and practice.

A review of the sales programs associated with the University Sales Center Alliance indicated that the top two sales courses in today's sales programs are personal selling and sales management. Therefore, personal selling and sales management texts were reviewed. A list of the textbooks is presented in Table 1.

Personal selling texts generally reserve considerable space for the topic of ethics. Hundred percent of the 10 reviewed personal selling texts devoted a chapter or more to ethics. Sales management texts generally offer less ethical coverage. Comprehensive ethical discussions, in the form of full chapters devoted to a discussion of ethics, were only found in 60% of the 10 reviewed sales management texts (Cron & DeCarlo, 2009; Donaldson, 2007; Hair, Anderson, Mehta, & Babin, 2009; Jobber & Lancaster, 2006; Spiro, Rich, & Stanton, 2008; Tanner, Honeycutt, & Erffmeyer, 2009). The remaining four texts referenced ethical stances without devoting a full

chapter to ethics (Havaladar & Cavale, 2008; Honeycutt, Ford, & Simintiras, 2003; Ingram, LaForge, Avila, Schwepker, & Williams, 2009; Johnston & Marshall, 2009).

Though varying degrees of topical emphasis exist, qualitative factor analysis indicated five major ethical situation categories across all texts. Similar to the Kellaris and Dabholkar (1989) study, the current study found that ethical issues are generally divided among (a) customer, (b) company, and (c) competitor categories. Additional areas include (d) personal and (e) combination (e.g., customer/company) categories. Customer ethical issues are the most heavily reviewed, representing 45% of all ethical topics discussed in textbooks. Company issues follow at 24%. Competitor issues clock in at 12%, and company/customer issues and personal issues tie at 9%.

Within each category, multiple ethical situations (items) exist. Several items receive uniform attention, and others receive only scattered mention. Top items within the customer category include bribes/gifts, dishonesty, puffery, and sexual harassment. Top company items include expense accounts, misusing company assets, and sales management ethics (e.g., the degree of pressure a sales manager may legitimately place on subordinates). Important competitor items include conspiracy/collusion, defamation, hiring from competitors, and price fixing.

Popular Press

An exploratory search of popular press books on personal selling indicated the subject of sales ethics is rarely mentioned. More than 40 popular sales books were reviewed (see Table 2), and although many discuss aspects of trust, integrity, and character, more than 70% fail to include an ethics section or discussion. For example, Baldrige (2000), Bosworth (1994), Boylan (1997), Page (2002), Geraghty (1998), Gschwandtner (2007), Hopkins (2001), Johnson and Wilson (1984), Parinello (1994), Rackham (1988, 1996), and 20 other reviewed books are silent on the subject of sales ethics.

The few books that mention ethics tend to do so in fairly general terms (see Table 3 for list of mentioned items). For example, though Alessandra, Wexler, and Barrera (1987) include “honesty and ethics” as one of their characteristics of excellence, they allocate less than a page to the subject. Duncan (2002), Guertin (2010), Jolles (2009), Miller and Heiman (2005), D. Ramsey (2008), Tracy (2004), and Ziglar (2003) mention the importance of trust but do not explicitly couch the discussion in ethical terms. Dudley and Goodson (1999) discuss unethical self-promotion, and Gitomer (2008), Guertin (2010), Jolles (2009), and D. Ramsey (2008) discuss taking advantage of unsuspecting parties. Jolles (2009) also briefly discusses manipulation and sales management ethics. Rogers (2007) suggests that managers should provide ethical training and coaching rather than simply assuming ethical behavior.

Codes of Ethics

Codes of ethics offer an overview of the ethical items that organizations consider important. Additionally, use of these codes can positively affect ethical self-regulation in sales organizations (Chonko, Wotruba, & Loe, 2002). A review of codes was conducted to determine the extent to which text and press situations/items are reinforced in organizational codes. A convenience sample of 24 corporate sales organization codes was selected, and Abbott Laboratories' code of ethics was chosen for the final study based on its circumspect inclusion of all major scenarios included in other codes. The codes of three professional organizations were also reviewed. The four final codes were the following:

- Direct Selling Association (2009)
- Sales and Marketing Executives International, Inc. (2009)
- American Marketing Association (2009)
- Abbott Laboratories Business Code of Ethics (2009)

The Direct Selling Association is quite detailed in its ethical prescriptions, whereas the American Marketing Association code is a more generalized marketing code. An overview of the items discussed in the ethical codes is found in Table 3.

Only two new items (not mentioned in texts or popular press books) were uncovered (backdating sales and underbidding).

Scale Development

The current section reviews the process by which the revised PSE (PSE-2) was developed. First, the original PSE items were compared with the results of the exploratory content analysis. Second, new items were constructed to address gaps in the PSE. Testing of the original and revised scales is presented in the Testing and Results section.

Comparison of Original PSE to Content Analysis

A comparison of PSE categorical items with the items reviewed in the content analysis offered the opportunity to determine whether the PSE's scenarios should be updated or modified to better reflect current ethical pedagogy. Table 3 provides a comparison of the original PSE items with the items uncovered in the content analysis. The PSE column represents the original items included in the PSE. Remaining columns indicate items uncovered in texts, popular press books, and codes of ethics. The PSE-2 column represents the new scale that will be discussed later.

Both the PSE and current literature devote primary space to customer ethical issues. For example, approximately 50% of the topics in textbooks deal with customer and customer/company issues. The PSE devotes 45% of its items to these areas. Twenty-eight percent of text items deal with the company, compared with 30% of the PSE's scenarios. The PSE and texts are very similar in their respective devotion to competitors (PSE 15%, Texts 14%) and personal issues (PSE 10%, Texts 8%). Therefore, from a categorical perspective, the PSE largely represents the subject matter found within current literature.

However, the PSE and current literature diverge when individual items (within each category) are reviewed. Though the PSE reflects the literature's emphasis on bribes/gifts, dishonesty, and overpromising within the customer category, the PSE does not address issues such as puffery or sexual harassment. Both items are reviewed, by comparison, in 80% of surveyed texts. The PSE addresses expense accounts and misusing company assets (the top two text items in the company category), but within the competitor category, the PSE fails to address the top three text items (conspiracy/collusion, defamation, and hiring from competitors). Within the personal category, the PSE only addresses one (job switching) of the three text items. Additionally, across all categories, the PSE fails to address important items such as withholding information, tying agreements/coercion, price discrimination, and passing blame. Therefore, although the PSE offers categorical representation, its individual item representation is unbalanced. For example, the PSE devotes three scenarios to sabotage/spying while ignoring important literature items such as defamation, tying

Table 2. Popular Press Books Reviewed in Content Analysis

Author(s)	Year	Ethics Mentioned	Title	Publisher
Alessandra, Wexler, and Barrera	1987	Yes	<i>Non-Manipulative Selling</i>	Prentice Hall
Baldrige	2000	No	<i>The Fast Forward MBA in Selling</i>	Wiley
Bosworth	1994	No	<i>Solution Selling: Creating Buyers in Difficult Markets</i>	McGraw-Hill
Boylan	1997	No	<i>The Power to Get In</i>	St. Martin's Griffin
Burg	2006	No	<i>Endless Referrals (2)</i>	McGraw-Hill
Cates	2004	No	<i>Get More Referrals Now</i>	McGraw-Hill
Charan	2007	No	<i>What Customers Want You to Know</i>	Portfolio/Penguin
Cialdini	2007	No	<i>Influence: The Psychology of Persuasion (3)</i>	Collins
Dudley and Goodson	1999	Yes	<i>Psychology of Sales Call: Reluctance</i>	Behavioral Sciences Research Press
Duncan	2002	Yes	<i>High Trust Selling</i>	Thomas Nelson
Feigon	2010	No	<i>Smart Selling on the Phone & Online</i>	Amacom
Geraghty	998	No	<i>Visionary Selling</i>	Simon & Schuster
Girard	1989	No	<i>How to Close Every Sale</i>	Warner
Gitomer	2008	Yes	<i>Sales Bible</i>	Collins
Greshes	2006	No	<i>The Best Damn Sales Book Ever</i>	Wiley
Gschwandtner	2007	No	<i>The Ultimate Sales Training Workshop</i>	McGraw-Hill
Guertin	2010	Yes	<i>The 800 lb Guerilla of Sales: How to Dominate Your Market</i>	Wiley
Hoover	2006	No	<i>How to Sell to an Idiot</i>	Wiley
Hopkins	2005	No	<i>How to Master the Art of Selling</i>	Business Plus
Hopkins	2001	No	<i>Selling for Dummies</i>	Hungry Minds
Hopkins	1998	No	<i>Sales Closing for Dummies</i>	Wiley
Howard	2009	No	<i>Boomer Selling</i>	ACT Group
Johnson and Wilson	1984	No	<i>The One Minute Sales Person</i>	Avon Books
Jolles	2009	Yes	<i>Customer Centered Selling</i>	Free Press
Karr	2009	No	<i>Lead, Sell, or Get out of the Way</i>	Wiley
Kennedy	2004	No	<i>No B.S.: The Ultimate No Holds Barred, Kick Butt, Take</i>	Entrepreneur Press
Khalsa and Illig	2008	No	<i>Let's Get Real or Let's Not Play</i>	Penguin
Kenrath	2006	No	<i>Selling to Big Companies</i>	Kaplan
Martin	2009	No	<i>Heavy Hitter Sales Psychology</i>	Tilis
Miller and Heiman	2005	Yes	<i>The New Conceptual Selling</i>	Business Plus
Page	2002	No	<i>Hope Is Not a Strategy: The 6 Keys to Winning the Complex Sale</i>	Nautilus Press
Palmer	2008	No	<i>Good in a Room: How to Sell Yourself and Your Ideas and Win Over any Audience</i>	Currency Doubleday
Parinello	2006	No	<i>Think and Sell Like a CEO</i>	Entrepreneur Press
Rackham	1996	No	<i>The SPIN Selling Fieldbook</i>	McGraw-Hill
Rackham	1989	No	<i>Major Account Sales Strategy</i>	McGraw-Hill
Rackham	1988	No	<i>SPIN Selling</i>	McGraw-Hill
Ramsey	2008	Yes	<i>The Everything Sales Book</i>	Adams Media
Roberts	2008	No	<i>Walk Like a Giant, Sell Like a Madman</i>	Wiley
Rogers	2007	Yes	<i>Rethinking Sales Management: A Strategic Guide for Practitioners</i>	Wiley
Schiffman	2009	No	<i>The 25 Most Common Sales Mistakes and How to Avoid Them (3)</i>	Adams Media
Schiffman	2008	No	<i>Sales Essentials</i>	Adams Media
Tracy	2007	No	<i>The Art of Closing the Sale</i>	Thomas Nelson
Tracy	2004	Yes	<i>The Psychology of Selling</i>	Thomas Nelson
Ziglar	2003	Yes	<i>Ziglar on Selling</i>	Thomas Nelson

Note. The parenthetical numbers "2" and "3" after publication title indicate book edition.

Table 3. Comparison of PSE With PSE-2 and Current Literature

Ethical Situations (Items)	PSE	PSE-2	Texts	Press	Codes
Customer category					
Backdating Sales					X
Backdoor Selling			X		
Bribes & Gifts	1, 10	1	X		X
Coercion		23	X		X
Dishonesty	13	28	X	X	X
Flattery & False Compliments				X	
Forcing Samples on Buyer	8				
Inside Information	14	14	X		X
Manipulation	7, 16	16	X	X	X
Overpromising	13	13	X	X	X
Price Discrimination		24	X	X	X
Puffery		25	X		X
Reciprocity		26	X		X
Scarcity		28		X	
Sexual Harassment			X		
Special Treatment		27	X		X
Trust	20	20	X	X	X
Tying Agreements		23	X		
Withholding Information		21	X		X
Company category					
Affirmative Action			X		X
Contest Cheating	12	12	X		
Expense Accounts	3	3	X		X
House Accounts			X		
Misusing Company Assets	18	18	X		X
Misusing Company Time	4, 5	4	X	X	X
Misusing Confidential Information	14	14	X		X
Moonlighting	6	6	X		X
Sales Management Ethics			X	X	
Taking Advantage	12	12	X	X	X
Whistle-Blowing			X		X
Competitor category					
Conspiracy & Collusions			X		
Defamation		22	X	X	X
Hiring from Competitors			X		
Price Fixing			X		X
Sabotage & Spying	2, 9, 15	2	X		X
Underbidding					X
Company/customer category					
Conflict of Interest	6	6	X		X
Entertainment	11	11	X		X
Personal category					
Job Switching	19		X		X
Passing Blame	13	13	X	X	X
Resume Inflation	17				
Self-interest			X		X

Note. Relative categoral representation within texts: Customer, 45%; Company, 24%; Competitors, 12%; Personal, 9.5%; Combination (Customer/Company), 9.5%. PSE = Personal Selling Ethics Scale. Numbers in PSE and PSE-2 columns represents individual items in the scales that correspond to the listed categoral item.

agreements/coercion, passing blame, price discrimination, withholding information, and puffery. Likewise, through including nonrepresented items such as resume inflation and forcing samples on buyers, the PSE fails to represent current

literature. As seen in Table 3, the PSE both over- and under-represents important ethical items. Beginning with the list of 20 situations from the PSE, another 21 situations not represented by the PSE are suggested by the content analysis. As

described in the following section, these additional situations were filtered and condensed to complete the PSE-2 scale.

Construction of the PSE-2 Scale

Using the exploratory content analysis as a foundation, the PSE-2 was constructed in the following manner:

1. Twenty total items were included (for utilitarian reasons and to mirror the original PSE).
2. Items included were most directly related to the personal selling process.
3. Items reflected the relative emphasis of ethical situations uncovered in the content analysis. The items included were found in at least 20% of texts and were also mentioned in the popular press and/or the codes of ethics.
4. Duplicate scenarios (in the original PSE) were dropped and/or replaced. The retained scenarios were the ones that were most ethically problematic (lowest score).

Specific changes are as follows:

1. *Scenarios deleted:* Eight of the original PSE scenarios were deleted. PSE scenarios not represented in the content analysis, such as forcing samples on buyers (PSE8) and resume inflation (PSE17), were deleted. PSE scenarios representing duplication of ethical situations within the scale were deleted. These included misallocation of company time (PSE5), use of psychological tricks to close the sale (PSE7), spying on the competition (PSE9), indirect material bribe to buyer (PSE10), and competitor sabotage (PSE15). Though represented in 20% of the texts, job switching (PSE19) was eliminated because it was not directly related and unique to the sales process.
2. *Scenarios added:* Eight scenarios not represented in the original scale but uniformly suggested by the literature search and directly related to the sales process were added. These included the following: withholding information (PSE21), defamation of a competitor (PSE22), tying agreements/coercion (PSE23), price discrimination (PSE24), puffery (PSE25), reciprocity (PSE26), special treatment (PSE27), and dishonesty—scarcity (PSE28).
3. *Scenarios considered but not added:* Sexual harassment and whistle-blowing were not included because they represent more general business ethics issues rather than specific sales process issues. Conspiracy and collusion, backdating sales, backdoor selling, flattery, and false compliments did not meet the 20% requirement. Pricing fixing was not added because this behavior is not generally under the control of the salesperson.

Testing and Results

Procedure and Sample Characteristics

To test content validity of the PSE and PSE-2 and to examine possible evaluation changes during the past 20 years, combined scales were administered to students. Study participants evaluated 28 ethical scenarios, consisting of the 20 original scale items of the PSE scale and 8 new items that were suggested by the exploratory content analysis. New ethical situations centered specifically on the sales process. The appendix presents the 28 sales ethics scenarios, and Table 4 presents the means and standard deviations for the scenarios tested. The evaluations are ordered from least ethical to most ethical. The original 20 PSE scenarios were rewritten to be gender neutral. PSE Scenario 15 was updated from a phone ordering system to an online computer ordering system. The scenarios were evaluated using a 7-point semantic differential scale ranging from 1 (*very unethical*) to 7 (*very ethical*). The description is slightly different from the original study in which “1” represented “unethical” and “7” represented “ethical.”

The original (PSE) and revised (PSE-2) scales were administered via a questionnaire taken by 759 students enrolled in marketing courses at a medium-sized U.S. university in the West. The questionnaire was part of a multisurvey assignment. A total of 669 students provided usable surveys. The survey was administered using the survey/quiz function of the WebCT/Blackboard learning system. The survey took approximately 25 minutes to complete. The survey was a voluntary, extra credit assignment offered to more than 1,000 students in 25 marketing classes over three semesters, resulting in an approximate 75% response rate.

Table 5 presents sample characteristics. The gender composition of the sample was 58% male and 42% female. The age range of 18 to 24 years represented 87% of the sample. Most were juniors (46.8%) or seniors (49.5%); 33% were marketing majors. Approximately 75% of the students had 3 or more years of work experience; only 24% had 3 or more years of sales experience, with almost 40% having no sales experience. The sample appears to represent today's traditional, undergraduate business student enrolled in upper division classes.

Of the sample characteristics, age and gender exhibited statistically significant differences with respect to both composite mean PSE and PSE-2 scales. The 35 years or older age group and females had significantly lower mean PSE and PSE-2 scores.

Replication of Original PSE Study

The original PSE study was replicated to test whether ethical evaluations of personal selling situations have shifted over the past 20 years. Table 6 presents a comparison of student scores for the replication and for the original Dabholkar and Kellaris (1992) study. The Cronbach α for the replication study is .75 versus .84 for the original study. The Spearman rank order correlation test indicates the rankings of the two studies are correlated (Sum $d^2 = 90.0$, $r_s = .932$, $t = 10.9$, $p < .001$). That

Table 4. Ethical Scenario Means, Standard Deviations, and Percentage Unethical

Item	Ethical Scenarios (1 = Very Unethical, 7 = Very Ethical)	Mean	Standard Deviation	Percentage Unethical
2	Sabotage & Spying—Steal from competitor	1.94	1.11	92.0
15	Sabotage & Spying—Competitor sabotage	2.27	1.07	89.4
13	Overpromising & Passing Blame—False promises	2.39	1.54	85.2
12	Taking Advantage—Cheating on sales contest	2.44	1.17	85.8
4	Misusing Company Time—Sneak vacations	2.46	1.20	83.6
3	Expense Accounts—Inflate expense report	2.72	1.18	83.9
1	Bribes & Gifts—Monetary bribe to buyer	2.72	1.18	83.9
19	Job Switching—Quit on short notice	2.79	1.39	73.5
20	Trust—Indiscreet use of Information	2.96	1.25	71.9
17	Resume Inflation	2.96	1.31	73.6
18	Misusing Company Assets—Frequent flyer abuse	3.25	1.49	62.2
10	Bribes & Gifts—Indirect material bribe to buyer	3.27	1.44	57.5
6	Conflicts of Interest—Moonlighting	3.33	1.48	60.6
23	Coercion—Tying agreement	3.51	1.44	48.9
28	Dishonesty—Scarcity (excessively limited choice)	3.56	1.37	56.2
22	Defamation—Misrepresentation of a competitor	3.58	1.22	43.6
11	Entertainment—Lavish entertaining	3.63	1.38	51.9
9	Sabotage & Spying—Spying on competition	3.73	1.57	45.9
24	Price Discrimination—Charging customer different prices	3.75	1.51	47.4
21	Withholding Information	3.82	1.25	43.9
5	Misusing Company Time	3.83	1.35	40.5
14	Misusing Confidential Information—Cheating on bidding process	3.93	1.43	39.0
16	Manipulation—Fear appeal to close sale	4.07	1.37	34.3
7	Manipulation—“Psychological tricks” to close sale	4.38	1.47	31.1
27	Special Treatment	4.43	1.40	21.4
26	Reciprocity	4.50	1.44	24.2
25	Puffery	5.16	1.44	11.5
8	Force Take-home Samples on Buyer	5.40	1.41	10.7

Note. 1 = Very unethical, 7 = Very ethical.

is, the rank orders of the scale items are statistically similar. The means for the two studies were 3.19 and 3.34, indicating that students evaluated the scenarios as “somewhat unethical.” Eighty-five percent of the scenarios (17 of 20) were viewed as unethical versus only 65% (13 of 20) in the original Dabholkar and Kellaris (1992) study. The mean percent unethical was 62.9% for the current study versus 53.7% for the Dabholkar and Kellaris study. The range of the mean scores was also smaller for the present study (3.46 vs. 4.74).

Test of the PSE-2 Scale

Table 7 presents the PSE-2 scale, including means and standard deviations. The scenario evaluations are ordered from least ethical to most ethical. The average mean for the PSE-2 is 3.38, which corresponds to the PSE at 3.19 and the original study at 3.34. The Cronbach α is .77. Both the PSE and PSE-2 mean ranges (3.46, 3.22) for the present study were narrower than in the original Dabholkar and Kellaris (1992) study (4.74).

The relationship between the PSE-2 means and their standard deviations is similar to the relationship found in the

original PSE research. As the means for the PSE scale items get larger, the standard deviations also get larger. Student evaluations appear to have less variance of opinion on the more unethical scenarios and larger variance of opinion on the more ethical scenarios ($F = 9.949$, $p < .005$, adjusted $R^2 = .320$, standardized beta coefficient = .597).

Validity of PSE-2 Scale: Comparison to Moral Idealism and Relativism

Construct validity of the revised scale can be supported by the presence of convergent validity. It is hypothesized that the PSE-2 should be related to ethical norms, as suggested by the Hunt-Vitell Model (Hunt & Vitell, 1986). Administered in a planned follow-up survey, Forsyth’s (1980) Ethical Position Questionnaire (EPQ) was used to measure ethical norms. The EPQ is a 20-item instrument that measures moral idealism and relativism. The idealism scale measures acceptance of universal moral rules and assumes that the following of these rules yields superior outcomes. The relativism scale measures the degree to which moral rules are rejected in favor of evaluations based

Table 5. Sample Characteristics

Sample Characteristic	Frequency	Percentage	PSE-2 Mean	<i>p</i>	PSE Mean	<i>p</i>
Gender						
Male	386	57.7	3.44		3.26	
Female	283	42.3	3.31	.002	3.10	.000
Age (in years)						
20 or younger	150	22.4	3.43		3.27	
21-22	330	49.3	3.39		3.21	
23-24	104	15.6	3.42		3.21	
25-34	68	10.2	3.35		3.09	
35 or older	17	2.5	2.80	.001	2.52	.000
Class Standing						
Freshman/sophomore	20	2.9	3.37		3.10	
Junior	313	46.8	3.38		3.21	
Senior	331	49.5	3.39		3.18	
Graduate student	5	.7	3.74	.582	3.61	.300
Work experience (years)						
0	50	7.5	3.22		3.16	
1	45	6.7	3.43		3.23	
2	74	11.1	3.48		3.25	
3	74	11.1	3.43		3.22	
4	143	21.4	3.45		3.25	
5+	283	42.3	3.34	.370	3.14	.076
Sales experience (years)						
0	267	39.9	3.37		3.18	
1	141	21.1	3.43		3.22	
2	102	15.2	3.40		3.20	
3	56	8.4	3.40		3.24	
4	47	7.0	3.41		3.22	
5+	56	8.3	3.31	.811	3.09	.705
Major						
Accounting	59	8.8	3.21		3.01	
Information systems	36	5.4	3.43		3.24	
Economics	2	.3	2.95		3.23	
Finance	44	6.6	3.40		3.23	
Management	124	18.5	3.38		3.18	
Marketing	221	33.0	3.42		3.21	
Other	183	27.4	3.40	.287	3.22	.287
	669	100.0	3.38		3.19	

on a personal analysis of each situation. Vitell, Singhapakdi, and Thomas (2001) used the Forsyth EPQ to measure ethical norms or principles. They hypothesized that individuals measuring high in Idealism would be more ethical or less tolerant of unethical behaviors, whereas those high in Relativism might be less ethical and more tolerant of unethical behaviors. Chonko, Wotruba, and Loe (2003) suggested that high idealism managers view codes of ethics as more useful than high relativism managers. Tansey, Brown, Hyman, and Dawson (1994) found that a salesperson's moral philosophies can affect his or her judgments of a life insurance agent's ethically questionable actions.

Table 8 presents results supporting convergent validity. For the present study, mean Idealism was negatively related to the PSE-2 mean (a higher moral idealism score results in less

tolerance of the unethical situations), whereas mean Relativism was positively related (a high relativism score results in more tolerance of the unethical situations). The two components of EPQ are related to PSE-2 in the hypothesized direction and thereby support convergent validity.

Discussion, Limitations, and Recommendations

Our analysis of the content validity of the PSE scale used an exploratory review of sales texts, popular press books, and codes of ethics. A new scale, the PSE-2 scale, was constructed to improve the content validity of the original PSE. Scenarios were added to expand the ethics scale content in the areas of

Table 6. Mean Comparison of PSE Scale Items

Item	PSE Scenario Description	2010 (<i>n</i> = 669)			Dabholkar and Kellaris (1992), <i>N</i> = 198			2010 Rank	1992 Rank
		Mean	SD	Percentage Unethical	Mean	SD	Percentage Unethical		
2	Sabotage & Spying—Steal from competitor	1.93	1.09	92.0	1.38	0.73	97.3	1	1
15	Sabotage & Spying—Competitor sabotage ^a	2.13	1.20	85.7	1.45	0.95	95.9	2	2
13	Overpromising & Passing Blame—False promises	2.27	1.07	89.4	2.04	1.13	90.9	3	3
12	Taking Advantage—Cheating on sales contest	2.39	1.16	85.2	2.40	1.43	80.4	4	4
4	Misusing Company Time—Sneak vacations	2.44	1.17	85.8	3.02	1.51	70.9	5	6
3	Expense Accounts—Inflate expense report	2.46	1.20	83.6	3.31	1.52	66.4	6	11
1	Bribes & Gifts—Monetary bribe to buyer	2.72	1.18	83.9	3.06	1.63	64.4	7	7
19	Job Switching—Quit on short notice	2.79	1.39	73.5	3.16	1.79	59.4	8	8
20	Trust—Indiscreet use of Information	2.96	1.25	71.9	2.76	1.56	61.2	9	5
17	Resume Inflation	2.96	1.31	73.6	3.65	1.81	59.1	10	13
18	Misusing Company Assets—Frequent flyer abuse	3.25	1.49	62.2	3.21	1.82	49.5	11	9
10	Bribes & Gifts—Indirect material bribe to buyer	3.27	1.44	57.5	3.60	1.84	55.9	12	12
6	Conflicts of Interest—Moonlighting	3.33	1.48	60.6	3.21	1.74	45.4	13	10
11	Entertainment - Lavish entertaining	3.63	1.38	51.9	4.36	1.81	34.5	14	15
9	Sabotage & Spying—Spying on competition	3.73	1.57	45.9	4.72	1.88	25.9	15	18
5	Misusing Company Time	3.83	1.35	40.5	4.55	1.63	33.3	16	16
14	Misusing Confidential Information—Bid process	3.93	1.43	39.0	4.68	1.89	27.4	17	17
16	Manipulation—Fear appeal to close sale	4.07	1.36	34.3	4.25	1.75	25.5	18	14
7	Manipulation—“Psychological tricks”	4.38	1.47	31.1	4.78	1.76	25.5	19	19
8	Force Take-home Samples on Buyer	5.40	1.41	10.7	6.12	1.16	5.0	20	20
	PSE mean	3.19	.56	62.9	3.34	—	53.7	Spearman Rank Order Sum $d^2 = 90.0$	
	Range of means	3.46			4.74			$r_s = .932$; $t = 10.9$ $p < .001$	
	Cronbach α	.75			.84				

Note. 1 = Very unethical, 7 = Very ethical.

a. Scenario updated from sabotaging a phone order systems to a computer ordering system.

withholding information (PSE21), defamation (PSE22), tying agreements/coercion (PSE23), price discrimination (PSE24), puffery (PSE25), reciprocity (PSE26), special treatment (PSE27), and dishonesty (PSE28). Both the PSE and PSE-2 exhibited a similar overall mean range. Females viewed the sales scenarios as less ethical than their male counterparts. The PSE-2's reliability was similar to the PSE in the current study, suggesting a consistency in the pattern of responses. We believe that the PSE-2 offers a more comprehensive set of scenarios than the original PSE and is more representative of a sales code of ethics. The broader array of sales scenarios should make the scale a better pedagogical tool for the ethics training of both students and salespeople. Finally, testing of moral idealism and moral relativism provided support for the convergent validity of the PSE-2 scale.

Limitations

Limitations of the current study include the following:

1. The order in which the scenarios were presented to students was not controlled. All participants were exposed to the scenarios in the same order, and therefore, scenario order exposure bias may exist.
2. Articles in popular press magazines were not systematically reviewed. An exploratory review of popular magazines such as *Selling Power* was conducted, but the findings indicated that a comprehensive review of magazine articles was not warranted.

Recommendations

Pedagogical recommendations. The PSE-2 offers an updated method by which to teach, discuss, and assess ethical issues specific to today's sales environment. The scale can be pedagogically used in many ways, including the following:

- As an ethical situation checklist designed to summarize major ethical scenarios and provide a foundation

Table 7. PSE-2 Scale Means

Item	PSE-2 Ethical Scenarios	Mean (N = 669)	Standard Deviation	Percentage Unethical
2	Sabotage & Spying—Steal from competitor	1.93	1.09	92.0
13	Overpromising & Passing Blame—False promises	2.27	1.07	89.4
12	Taking Advantage—Cheating on sales contest	2.39	1.16	85.2
4	Misusing Company Time—Sneak vacations	2.44	1.17	85.8
3	Expense Accounts—Inflate expense report	2.46	1.20	83.6
1	Bribes & Gifts—Monetary bribe to buyer	2.72	1.18	83.9
20	Trust—Indiscreet use of Information	2.96	1.25	71.9
18	Misusing Company Assets—Frequent flyer abuse	3.25	1.49	62.2
6	Conflicts of Interest—Moonlighting	3.33	1.48	60.6
23	Coercion—Tying agreement	3.50	1.44	48.9
28	Dishonesty—Scarcity (excessively limited choice)	3.55	1.37	56.2
22	Defamation—Misrepresentation of a competitor	3.58	1.22	43.6
11	Entertainment—Lavish entertaining	3.63	1.38	51.9
24	Charging customer different prices	3.75	1.50	47.4
21	Withholding information	3.82	1.25	43.9
14	Misusing Confidential Information—Bid process	3.93	1.43	39.0
16	Manipulation—Fear appeal to close sale	4.07	1.36	34.3
27	Special Treatment	4.43	1.40	21.4
26	Reciprocity	4.50	1.44	24.2
25	Puffery	5.15	1.44	11.5
PSE-2	PSE-2 mean (all 20 scale items)	3.38	.58	
	Range of means	3.22		
	Cronbach α	.77		

Table 8. Multiple Regression of Mean PSE-2 to Mean Moral Idealism and Mean Relativism

	Standard B	t	p
Constant		14.471	.000
Moral Idealism (10 items)	-.200	-4.292	.000
Moral Relativism (10 items)	.222	4.769	.000

Note. Adjusted $R^2 = .078$, $F = 19.203$, $p = .000$. Moral Idealism, Cronbach $\alpha = .83$. Moral Relativism, Cronbach $\alpha = .71$. The convergent validity hypotheses are that the higher the moral idealism the more sensitive (less tolerant) a person is; the higher the moral relativism the more tolerant (less sensitive) a person is. The hypotheses are confirmed.

for discussing how to apply ethical principles in each unique situation

- As an assessment tool given either before and/or after the presentation of a sales course’s ethical content
- As the basis for an ethic’s research assignment in which students research and write an analytical report regarding “real-world” situations that mirror the scale’s ethical scenarios
- As the basis for ethical role play assignments in which students role play and discuss the scale’s ethical scenarios

Research recommendations. A range of future research suggestions arises from the development of the PSE-2. Specific suggestions are as follows:

- The generalizability of the PSE-2 to salespeople should be tested. A shorter version of the PSE-2 may provide greater opportunity for testing the relationships among ethical evaluation, intentions, and actual behaviors in the workplace.
- The PSE-2 could be used as an ethics training diagnostic tool. Donoho et al. (2003) found that relaters evaluated the PSE scenarios as less ethical than their achiever counterparts. However, alongside the pursuit of individual achievement, the expanded use of relationship selling strategies may counter evaluation compromise and further heighten ethical sensitivity.
- The PSE-2 offers an updated tool for replicating past cross-cultural studies (Abratt & Penman, 2002; Polonsky, Donoho, & Cohen, 2003).

Textbook recommendations. Apart from scale development (the objective of the current paper), the textbook review also highlighted opportunities for textbook preparation. Improvement is particularly required within sales management texts. The fact that 40% of the 10 sampled sales management texts

do not devote a chapter to sales ethics is cause for concern. Since ethical sensitivities are often derived from superiors (Ingram et al., 2007), sales management texts should uniformly offer training on the importance and practice of ethics in sales situations.

Popular press recommendations. The lack of explicit ethical content in today's popular press books is both surprising and troubling. Since sales professionals and sales managers are clearly not receiving substantive ethical guidance from the popular press, and since sales managers must communicate and enforce company sales ethics codes, the PSE-2's inclusive set of sales ethics scenarios should be a good training tool in both academic and professional settings.

Appendix

PSE and PSE-2 Ethical Scenarios (Items)

Ethical Scenarios (gender neutral)

PSE Scale (1-20)

PSE-2 Scale (1-4, 6, 11-14, 16, 18, 20-28)

1. *Bribes & Gifts—Monetary Bribe to buyer.* A wine wholesale distributor was running a special contest for its salespeople. Salesperson X was only 10 cases away from selling enough to win a \$500 bonus. The customer was pressed to place a 10 case order. When the buyer voiced reluctance, X told the buyer about the sales contest and offered to "split" the bonus to "help make the quota."
2. *Sabotage & Spying—Steal from competitor.* While attending a trade show, Salesperson Y passed by a competitor's exhibit that was temporarily unattended. Y took all the free product samples from the competitor's booth. Y felt that this not exactly "stealing" because the samples were there to be taken for free anyway. "Besides," Y thought, "If they're stupid enough to leave their exhibit unattended . . ." When the competitor returned it was discovered that the product samples were missing and no more were available for prospective buyers attending the trade show.
3. *Expense Accounts—Inflate expense report.* W is basically an honest hard-working salesperson. However, W occasionally "inflates" the expense report, rationalizing that this would cover any expense W had overlooked. This is common practice in W's company and is ignored by the sales manager.
4. *Misusing Company Time—Sneak vacations on company time.* When salesperson V gets a hotel room and rents a car to make out-of-town calls, V sometimes keeps the room and the car an extra day or two for personal use. This allows V to sneak in "mini-vacations" without taking time off. This is common practice in the company and V feels that the relaxation makes for a more effective employee for the company. V has always been a top 10% performer in his company's sales force.
5. *Misusing Company Time.* Salesperson J was a college recruiter for a small private school in Tennessee. J's job is to travel all over to promote the college and talk with prospective students. J determined the schedule and travel itinerary. J spent about 25% of the time and travel budget in Texas (J's home state), even though J was aware that less than 8% of the college's students came from Texas. J did not, however, spend time with J's parents or girlfriend during regular working hours.
6. *Conflicts of Interest—Moonlighting.* Salesperson M is a former computer programmer who now sells computer hardware for XYZ Company. In M's spare time, M developed some software that M sells "on the side." Most of the buyers of M's software are Company's customers that M contacted through the job. The Company also sells software to run on its equipment. M sees no problem with this situation because M feels it's up to the customer to decide which product is best for them.
7. *Manipulation—Use of psychological tricks to close sale.* Salesperson Q has a BA degree in psychology and an MBA. in marketing. As a student, Q had learned many psychological "tricks" that could be used in personal selling. Q had also been trained extensively in assessing customers' needs. In one situation, Q was not really sure if the company's product was best suited to a prospect's needs, but a psychological technique was used and Q closed the sale. The buyer in this case was a highly educated, mature professional.
8. *Forcing Samples on Buyer.* A salesperson for a wholesale beverage company called on a new buyer at a retail store who was unfamiliar with the company's product line. To acquaint the buyer with the line, the salesperson gave the customer some product samples to "take home and try." The buyer hesitated to take the samples, but the salesperson insisted. "This way you will be able to make honest recommendations to your customers."
9. *Sabotage & Spying—Spying on competition.* Salesperson Z likes to "keep on top of what the competition was doing." One technique Z used was to call (or have someone else call) competitors and pose as a prospective buyer in order to gain potentially valuable information such as price changes, new product releases, upcoming sales, and so on.
10. *Bribes & Gifts—Indirect material bribe to buyer.* The ABC wholesale company developed an interesting

(continued)

Appendix (continued)

- promotional offer. Any retail account ordering 100 cases or more would receive a free color TV. According to a brochure that described the promotion, the retailer could sponsor a contest or drawing in which the TV could be given away as a “Grand Prize.” ABC left the administration of the program “details” up to its sales force. One ABC salesperson told several retail buyers that if they placed a 100 case order, the salesperson would have the TV shipped to their home address. “What you do with it after that is entirely up to you.”
11. *Entertainment—Lavish entertaining.* Salespeople at manufacturer ABC often spend large amounts of money on entertaining clients and prospective clients. It is not unusual for a salesperson at A to invite a client and spouse to an expensive (\$500) dinner. The client’s company has a policy against accepting gifts, but as the salesperson at ABC likes to say, “everybody’s got to eat.”
 12. *Taking Advantage—Cheating on sales contest.* The D Company sometimes holds sales contests for its sales force. The salesperson with the most sales during the contest period (usually one month) would win a cash bonus. Salesperson V found an easy way to “boost sales” during the contest. V simply held the orders from previous weeks and did not turn them in until after the contest period began. To this V added regular orders taken during the contest period.
 13. *Overpromising & Passing Blame—False promises used to close sale.* Salesperson R was young, inexperienced, and eager to make a sale. To close a sale, R promised a customer a delivery time that R knew the company probably could not meet. R thought, “If the customer complains about the order arriving late, I’ll just blame it on the shipping department.”
 14. *Misusing Confidential Information—Cheating on the bidding process.* Salesperson S would sometimes ask customers for information about the competitors’ prices. This frequently enabled S to underprice the competition when bidding for the job.
 15. *Sabotage & Spying—Competitor sabotage.* One of salesperson M’s competitors installed a new computer order system that allowed customers to place orders. Salesperson M instructed the secretary to log on to the computer and repeatedly input random orders. As a result of these “prank calls,” the competitor’s legitimate customers had difficulty placing orders since the computer was tied up with prank calls. Strictly speaking, what M did was not illegal per se.
 16. *Manipulation—Fear appeal to close sale.* Psychological research has revealed that irrational social anxiety and a fear of growing old are primary motives underlying consumer’s use of a certain group of products. A door-to-door salesperson for a company that markets such products has used this information to increase sales dramatically. “It’s easy to sell [our products] if you just work on [the prospect’s] natural fears.”
 17. *Resume Inflation.* H is an experienced salesperson who sustained a period of unemployment for more than 7 months. To increase the chances for getting a position, H’s experience, performance record, and salary history on H’s resume was exaggerated. Soon thereafter H was offered a job and became one of that company’s top performing salespersons.
 18. *Misusing Company Assets—Frequent flyer abuse.* A company that has many out-of-town clients has negotiated a special rate with airline E—a 35% discount between designated cities—and encourages its employees to use that airline whenever possible. Salesperson T prefers to use airline D because of their “frequent flier” program (which allows him to earn free personal trips). In some cases T has booked flights on airline D even though the tickets cost up to \$200 more than similar flights on airline E, just so T could “rack up those frequent flier points.” T doesn’t use the points for business travel.
 19. *Job Switching—Quit on short notice.* On July 1st, salesperson Y accepted a new position with a competitor of Y’s present company. Y’s present company generally requires 2 weeks minimum notice when employees quit, but makes resignations effective immediately on learning that an employee is going to work for a competitor. Y decided not to tell the company about Y’s new job until August 14th. Besides being paid during this time, Y might gain some information that might be useful in the new job.
 20. *Trust—Indiscreet use of information.* Salesperson B had several customers who were in competition with each other. Sometimes a customer would ask for information about one of the other customers (e.g., “did they have any special sales coming up?”). To gain favor with one customer, B would sometimes “let something slip” about another customer. B felt that this was acceptable as long as that customer had not explicitly asked him to hold a piece of information in confidence.
 21. *Withholding Information.* Salesperson J works for a consumer electronics store. Although Salesperson J always makes the customer aware of all of the features and benefits of a product, the drawbacks and limitations of the product are rarely, if ever, mentioned.

(continued)

Appendix (continued)

22. *Defamation—Misrepresentation/down selling of a competitor.* Salesperson U works for a firm that has been in business for 50 years. Most businesses do not make it to year 5. When a buyer asks about a competitor who has been in business for 2 years, Salesperson U replies that they will probably be going out of business soon.
23. *Coercion—Tying agreement.* Salesperson A sells Company C's products to retailers. Product A is a good product with high demand, but Product B is old and has low demand. When meeting with a retailer, Salesperson A says that the retailer can only have Product A if the retailer also agrees to stock Product B.
24. *Price Discrimination—Charging customers different prices based on their negotiation ability.* Salesperson N sells a product that has a negotiable price. Salesperson N charges a lower price to buyers that have several sources to buy similar product and charges a higher price to buyers who use Salesperson N's company as a sole source for the product.
25. *Puffery.* When customers ask for product specifications, Salesperson U always presents accurate information. To conclude the presentation, Salesperson U usually asserts that the product "can't be beat."
26. *Reciprocity.* Salesperson Y sells advertising space for a local paper. While visiting a local copier distributor, Salesperson Y assures the copier distributor that the paper will renew its copier contract with the distributor if the distributor agrees to a 1-year advertising contract.
27. *Special Treatment.* Salesperson E enjoys sports and frequently visits Business R since the buyer at Business R is an avid sports fan. Business R represents 10% of Salesperson E's revenue, and Salesperson E spends 15% of his time visiting and servicing the Business R account.
28. *Dishonesty—Scarcity (excessively limited choice).* Salesperson G works for a retail camera store. When a customer was uncertain about whether to buy a camera, G would say, "Let me go to the stock room and see if we have one." On returning, Salesperson G would say, "That's the last one in stock—you should buy it while we still have it."

Declaration of Conflicting Interests

The author(s) declared no conflicts of interest with respect to the authorship and/or publication of this article.

Funding

The author(s) received no financial support for the research and/or authorship of this article.

References

- Abbott Laboratories. (2009). *Code of business conduct*. Chicago, IL: Author.
- Abratt, R., & Penman, N. (2002). Understanding factors affecting salespeople's perceptions of ethical behavior in South Africa. *Journal of Business Ethics, 35*, 269-279.
- Alessandra, T., Wexler, P., & Barrera, R. (1987). *Non-manipulative selling*. New York, NY: Prentice Hall.
- American Marketing Association. (2009). *Statement of ethics*. Chicago, IL: Author.
- Anderson, R., Dubinsky, A., & Mehta, R. (2007). *Personal selling: Building customer relationships and partnerships* (2nd ed.). Boston, MA: Houghton Mifflin.
- Baldrige, J. (2000). *The fast forward MBA in selling*. Hoboken, NJ: John Wiley.
- Bosworth, Michael T. (1994). *Solution selling: creating buyers in difficult selling markets*. New York, NY: McGraw-Hill.
- Boylan, M. (1997). *The power to get in*. New York, NY: St. Martin's Griffin.
- Business Accreditation Standards (Standard 15) *Association to Advance Collegiate Schools of Business*. Retrieved: February 13, 2011, from <http://www.aacsb.edu/accreditation/business/standards/aol/standard15.asp>
- Bureau of Labor Statistics. (2009). *Employed persons by detailed occupation, sex, race, and Hispanic or Latino ethnicity*. Retrieved from <http://www.bls.gov/cps/cpsaat11.pdf>
- Burg, B. (2006). *Endless referrals* (3rd ed.). New York, NY: McGraw-Hill.
- Cates, B. (2004). *Get more referrals now*. New York, NY: McGraw-Hill.
- Charan, R. (2007). *What the customer wants you to know*. New York, NY: Portfolio.
- Chonko, L., Raymond, W., LaForge, R., & Schwepker, C. (2007). Salesperson ethical decision making: The impact of sales leadership and sales management control strategy. *Journal of Personal Selling & Sales Management, 27*(4), 301-315.
- Chonko, L., Tanner, J., & Weeks, W. (1996). Ethics in salesperson decision making: A synthesis of research approaches and an extension of the scenario method. *Journal of Personal Selling & Sales Management, 16*(1), 35-52.
- Chonko, L., Wotruba T., & Loe, T. (2002). Direct selling ethics at the top: An industry audit and status report. *Journal of Personal Selling & Sales Management, 22*(2), 87-95.
- Chonko, L., Wotruba, T., & Loe, T. (2003). Ethics code familiarity and usefulness: Views on idealist and relativist managers under varying conditions of turbulence. *Journal of Business Ethics, 42*, 237-252.
- Cialdini, R. (2007). *Influence: the psychology of persuasion*. New York, NY: Collins.
- Cron, W., & DeCarlo, T. (2009). *Dalrymple's sales management* (10th ed.). Hoboken, NJ: Wiley.
- Dabholkar, P., & Kellaris, J. (1992). Toward understanding marketing students' ethical judgment of controversial personal sales practices. *Journal of Business Research, 24*, 313-329.

- Direct Selling Association. (2009). *DSA's code of ethics*. Retrieved from <http://www.dsa.org/ethics/code/>
- Donaldson, B. (2007). *Sales management: Theory and practice* (3rd ed.). New York, NY: Palgrave Macmillan.
- Donoho, C., Herche, J., & Swenson, M. (2003). A cross cultural study of the effects of achievement and relationship values on student evaluations of personal selling ethical dilemmas. *Marketing Education Review*, 13(3), 53-63.
- Donoho, C., Polonsky, M., Cohen, D., Balazs, A., Herche, J., Swenson, M., & Smith, M. (1998). A preliminary investigation of the universality of the personal selling ethics scale. *Contemporary Issues in International Business and Marketing*, 1, 109-122.
- Dubinsky, A., Joslen, M., Michaels, R., Kotabe, M., & Lim, C. (1992). Ethical perceptions of field sales personnel: an empirical assessment. *Journal of Personal Selling & Sales Management*, 12(4), 9-21.
- Dudley, G., & Goodson, S. (1999). *Psychology of sales call: Reluctance*. Dallas, TX: Behavioral Sciences Research Press.
- Duncan, T. (2002). *High trust selling: Make more money in less time with less stress*, Nashville, TN: Thomas Nelson.
- Feigon, J. (2010). *Smart selling on the phone and online*. New York, NY: Amacom.
- Forsyth, D. (1980). A taxonomy of ethical ideologies. *Journal of Personality and Social Psychology*, 39, 175-184.
- Futrell, C. (2009a). *ABC's of relationship selling* (10th ed.). Boston, MA: McGraw-Hill.
- Futrell, C. (2009b). *Fundamentals of selling: Customer for life through service* (11th ed.). Boston, MA: McGraw-Hill Irwin.
- Geraghty, B. (1998). *Visionary selling*. New York, NY: Simon & Schuster.
- Girard, J. (1989). *How to close every sale*. New York, NY: Warner Business Book.
- Gitomer, J. (2008). *Sales bible*. New York, NY: Collins.
- Greshes, W. (2006). *The best damn sales book ever*. Hoboken, NJ: John Wiley.
- Gschwandtner, G. (2007). *The ultimate sales training workshop*. New York, NY: McGraw-Hill.
- Guertin, B. (2010). *The 800 lb. guerilla of sales: How to dominate your market*. Hoboken, NJ: John Wiley.
- Hair, J., Anderson, R., Mehta, R., & Babin, B. (2009). *Sales management: Building customer relationships and partnerships*. Boston, MA: Houghton Mifflin.
- Havaladar, K., & Cavale V. (2008). *Sales and distribution management: Text and cases*. New Delhi, India: Tata McGraw Hill.
- Hoffman, K., Howe, V., & Hardigree, D. (1991). Ethical dilemmas faced in the selling of complex services: Significant others and competitive pressures. *Journal of Personal Selling & Sales Management*, 11(4), 13-25.
- Holly, D. (2002). Alternative approaches to applied ethics: a response to Carson's critique. *Business Ethics Quarterly*, 12, 73-82.
- Honeycutt, E., Ford, J., & Simintiras, A. (2003). *Sales management: A global perspective*. New York, NY: Routledge.
- Hoover, J., & Sparkman, B. (2006). *How to sell to an idiot*. Hoboken, NJ: John Wiley.
- Hopkins, T. (1998). *Sales closing for dummies*. Hoboken, NJ: John Wiley.
- Hopkins, T. (2001). *Selling for dummies*. New York, NY: Hungry Minds.
- Hopkins, T. (2005). *How to master the art of selling*. New York, NY: Business Plus.
- Hopkins, T., Dalrymple, D., Cron, W., & DeCarlo, T. (2008). *Selling: Building relationships and achieving results*. Hoboken, NJ: Wiley Pathways.
- Howard, S. (2009). *Boomer selling*. Phoenix, AZ: Act Group.
- Hunt, S., & Vitell, S. (1986). A general theory of marketing ethics. *Journal of Macromarketing*, 8, 5-16.
- Ingram, T., LaForge, R., Avila, R., Schwepker, C., & Williams, M. (2008). *Professional selling: A trust-based approach* (4th ed.). Mason, OH: Thomson-Southwestern.
- Ingram, T., LaForge, R., Avila, R., Schwepker, C., & Williams, M. (2009). *Sales management: Analysis and decision making*. Armonk, NY: M.E. Sharpe.
- Ingram, T., LaForge, R., Avila, R., Schwepker, C., & Williams, M. (2010). *Sell*. Mason, OH: Thomson-Southwestern.
- Ingram, T., LaForge, R., & Schwepker, C. (2007). Salesperson ethical decision making: the impact of sales leadership and sales management control strategy. *Journal of Personal Selling & Sales Management*, 27(4), 301-315.
- Jelinek, R., & Ahearne, M. (2006). The enemy within: Examining salesperson deviance and its determinants. *Journal of Personal Selling & Sales Management*, 26(4), 327-344.
- Jobber, D., & Lancaster, G. (2006). *Selling and sales management* (7th ed.). Upper Saddle River, NJ: Pearson.
- Johnson, S., & Wilson, L. (1984). *The one minute sales person*. New York, NY: Avon Books.
- Johnston, M., & Marshall, G. (2008). *Relationship selling* (3rd ed.). Boston, MA: McGraw-Hill.
- Johnston, M., & Marshall, G. (2009). *Churchill/Ford/Walker's sales force management* (9th ed.). Boston, MA: McGraw Hill.
- Jolles, R. (2009). *Customer centered selling*. New York, NY: Free Press.
- Karr, R. (2009). *Lead, sell, or get out of the way*. Hoboken, NJ: John Wiley.
- Kellaris, J., & Dabholkar, P. (1989). The PSE scale: A scenario based approach to assessing the ethical sensitivity of sales students and professionals. In D. J Good (Ed.), *Pi Sigma Epsilon National Conference in Sales Management* (pp. 32-37). New Orleans, LA: Pi Sigma Epsilon.
- Kennedy, D. (2004). *No B.S.: The ultimate no-hold barred kickbutt take no prisoners and make tons of money guide*. New York, NY: Entrepreneur Press.
- Kenrath, J. (2006). *Selling to big companies*. New York, NY: Kaplan.
- Khalsa, M., & Illig, R. (2008). *Let's get real or let's not play*. New York, NY: Penguin.
- Lill, D. (2005). *Selling: The profession* (4th ed.). Antioch, TN: DM Bass.

- Loe, T., & Weeks, W. (2000). An experimental investigation of efforts to improve sales students' moral reasoning. *Journal of Personal Selling & Sales Management*, 20(4), 243-251.
- Luthy, M. (2007). Influences on undergraduates considering a career in professional selling. *Academy of Educational Leadership Journal*, 11(3), 1-7.
- Manning, G., Reece, B., & Ahearne, M. (2010). *Selling today* (11th ed.). Upper Saddle River, NJ: Pearson.
- Manpower. (2008). *Manpower's annual 10 hardest jobs to fill survey*. Retrieved from <http://www.manpower.com/investors/releasedetail.cfm?ReleaseID=305783>
- Martin, S. (2009). *Heavy hitter sales psychology*. Laguna Hills, CA: Tilis.
- Miesing, P., & Preble, J. (1985). A comparison of five business philosophies. *Journal of Business Ethics*, 4, 465-476.
- Miller, R., & Heiman, S. (2005). *The new conceptual selling*. New York, NY: Business Plus.
- Mulki, J., Jaramillo, F., & Locander, W. (2009). Effects of ethical climate and supervisory trust on salesperson's job attitudes and intentions to quit. *Journal of Personal Selling & Sales Management*, 26(1), 19-26.
- Neuendorf, K. (2002). *The content analysis guidebook*. Thousand Oaks, CA: SAGE.
- Nguyen, N., Basuray, T., Smith, W., Kopka, D., & McCulloh, D. (2008). Ethics perception: Does teaching make a difference? *Journal of Education for Business*, 84, 66-75.
- Page, R. (2002). *Hope is not a strategy: The 6 keys to winning the complex sale*. New York, NY: Nautilus Press.
- Palmer, S. (2008). *Good in a room: How to sell yourself and your ideas and win over any audience*. New York, NY: Currency Doubleday.
- Parinello, A. (1994). *Selling to VITO the very important top officer*. Holbrook, MA: Adams Media.
- Parinello, A. (2006). *Think and sell like a CEO*. New York, NY: Entrepreneur Press.
- Polonsky, M., Donoho, C., & Cohen, D. (2003). The ethics of personal selling: A cross-cultural study of gender differences. *Journal of Business and Society*, 11, 46-59.
- Rackham, N. (1988). *SPIN selling*. New York, NY: McGraw-Hill.
- Rackham, N. (1989). *Major account sales strategy*. New York, NY: McGraw-Hill.
- Rackham, N. (1996). *The SPIN selling fieldbook*. New York, NY: McGraw-Hill.
- Ramsey, D. (2008). *The everything sales book*. Avon, MA: Adams Media.
- Ramsey, R., Marshall, G., Johnston, M., & Deeter-Schmelz, D. (2007). Ethical ideologies and older consumer perceptions of unethical sales tactics. *Journal of Business Ethics*, 70, 191-207.
- Reidenbach, R. E., & Robin, D. P. (1990). Toward the development of a multidimensional scale for improving evaluations of business ethics. *Journal of Business Ethics*, 9, 639-653.
- Roberts, R. (2008). *Walk like a giant, sell like a madman*. Hoboken, NJ: John Wiley.
- Rogers, B. (2007). *Rethinking sales management: A strategic guide for practitioners*. Hoboken, NJ: John Wiley.
- Sales and Marketing Executives International, Inc. (2009). *Sales & marketing creed: The international code of ethics for sales and marketing*. Retrieved from <http://www.smei.org/displaycommon.cfm?an=1&subarticlenbr=16>
- Schiffman, S. (2008). *Sales essentials*. Avon, MA: Adams Media.
- Schiffman, S. (2009). *The 25 most common sales mistakes and how to avoid them* (3rd ed.). Avon, NA: Adams Media.
- Schweper, C., & Good, D. (2004). Marketing control and sales force customer orientation. *Journal of Personal Selling & Sales Management*, 24(3), 167-179.
- Singhapakdi, A., & Vitell, S. (2007). Institutionalization of ethics and its consequences: A survey of marketing professionals. *Journal of the Academy of Marketing Science*, 35, 284-294.
- Spiro, R., Rich, G., & Stanton, W. (2008). *Management of a sales force* (12th ed.). Boston, MA: McGraw-Hill.
- Tanner, J., Honeycutt, E., & Erffmeyer, R. (2009). *Sales management*. Upper Saddle River, NJ: Prentice Hall.
- Tansey, R., Brown, G., Hyman, M., & Dawson, L. (1994). Personal moral philosophies and the moral judgments of salespeople. *Journal of Personal Selling & Sales Management*, 14(1), 59-75.
- Tracy, B. (1995). *Advanced selling strategies*. New York, NY: Simon & Schuster.
- Tracy, B. (2004). *The psychology of selling*. Nashville, TN: Thomas Nelson.
- Tracy, B. (2007). *The art of closing the sale*. Nashville, TN: Thomas Nelson.
- University Sales Education Foundation. (2010). *Top university sales programs*. Retrieved from <http://www.saleseducationfoundation.org/>
- Vitell, S., Singhapakdi, A., & Thomas, J. (2001). Consumer ethics: an application and empirical testing of the Hunt-Vitell theory of ethics. *Journal of Consumer Marketing*, 18, 153-178.
- Weber, J. (2007). Business ethics training: Insights from learning theory. *Journal of Business Ethics*, 70, 61-85.
- Weitz, B., Castleberry, S., & Tanner, J. (2001). *Selling: Building partnerships* (4th ed.). Boston, MA: McGraw-Hill Irwin.
- Weitz, B., Castleberry, S., & Tanner, J. (2009). *Selling: Building partnerships* (7th ed.). Boston, MA: McGraw-Hill Irwin.
- Wotruba, T. (1990). A comprehensive framework for the analysis of ethical behavior, with a focus on sales organizations. *Journal of Personal Selling & Sales Management*, 10, 29-42.
- Ziglar, Z. (2003). *Ziglar on selling*. Nashville, TN: Thomas Nelson.