THE IMPACT OF SALES FAILURE ON ATTRIBUTIONS MADE BY "RESOURCE-CHALLENGED" AND "RESOURCE-SECURE" SALESPEOPLE

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The present study investigates if the types of attributions salespeople use to account for a sales failure (internal or external) depend on the impact the failure has on their net resource inventory. The relative sizes of net resource inventories (resources left following a sales failure) were used to classify salespeople as either "resource challenged" or "resource secure." Results indicated that how salespeople were classified as well as the loss of a specific resource at different career stages determine, in part, the attribution type that salespeople assign for their sales failures. Revisions to an expectancy-causal model are suggested and application to other sales areas where managing or comanaging resource inventories is discussed.

Losing a sale may significantly affect employee morale and work efforts (Sujan 1986; Sujan, Sujan, and Bettman 1988; Sujan, Weitz, and Sujan 1988) as well as corporate performance (Dixon, Spiro, and Jamil 2001). The sales literature has primarily examined the type of attributions salespeople make following a sales failure to better understand how they might adjust their subsequent selling behaviors and efforts (Teas and McElroy 1986). Prior research in this area has centered on past performance and individual differences (Dixon and Schertzer 2005; Dixon, Forbes, and Schertzer 2005; Dixon, Spiro, and Jamil 2001) as the basis for salespeople attributing a cause for a sales loss. Although relevant, such factors are limiting in that they only account for certain situational and personal variables as the basis for salespeople assigning cause for their failures.

In an effort to identify other important variables, Mallin and Mayo (2006) found that the impact (on personal, career, and financial goals) of a sales failure is an important moderating variable between sales performance and the type of attributions salespeople make. Sales failure, in this context, was defined as a salesperson bidding for a sale that they did not get. Specifically, by using Hobfoll's (1989) conservation of resource (COR) theory, Mallin and Mayo were able to show that the failure attributions that salespeople make are also a function of certain valued resources that they strive to retain, protect, and build following some sales failure. Such resources might take the form of objects (e.g., tangible goods), energies (e.g., time, money), characteristics (e.g., physical strength, psychological well-being), and conditions (e.g., job tenure, security).

The purpose of this study is to advance the research of Mallin and Mayo (2006) by developing a multidimensional salesperson net resource scale and examining the relationship between net resources available to salespeople following a sales failure and the attributions that they make to explain the failure. Specifically, we go beyond previous studies that link failure attributions to single personal characteristic variables and consider additional salesperson resources relative to career stage, experience, compensation structure, task self-efficacy, and locus of control. This enables us to hypothesize and test that salespeople abundant in net resources are "resource secure" and make internal attributions whereas salespeople deficient in net resources are "resource challenged" and make external ones. The findings of this study contribute to the sales attribution literature by extending the Teas and McElroy (1986) causal and expectancy model to include additional variables beyond individual differences. This provides researchers another paradigm to investigate how salespeople make attributions and provides managers with further insight on how best to support their employees following a setback.

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THEORETICAL BACKGROUND

Conservation of Resources and Sales Attributions

The bulk of attribution research to date has employed Teas and McElroy's (1986) causal and expectancy model in order to examine how present and past sales performance (Kelly 1973) as well as individual differences (e.g., optimism and self-efficacy; Dixon and Schertzer 2005) among salespeople may shape the type of attributions (e.g., internal/external, stable/unstable) made to account for some sales failure. However, past performance and individual differences only begin to explain the many salient variables that salespeople consider when determining how to deal with a sales failure. One particularly useful theory—conservation of resources—can help to identify some additional variables necessary to consider when understanding how a salesperson might rationalize such a negative event.

Hobfoll's COR theory (1989) is a personal stress model that describes how individuals strive to retain, protect, and build (intrinsic and extrinsic) resources when facing some environmental event that poses a personal threat. Four resources types are identified: (1) objects (e.g., tangible goods), (2) energies (e.g., time, money), (3) personal characteristics (e.g., physical endurance, psychological hardiness), and (4) conditions (e.g., job tenure or security). Following some personal threat or negative event, individuals may cope by adopting resource replacement or reappraisal strategies. Replacement may be direct (e.g., getting a new job after the company goes out of business), indirect (e.g., collecting unemployment or charitable contributions to replace job income), or symbolic (e.g., volunteering at a social agency to regain one's self-confidence and poise).

Alternatively, when replacement is not possible, individuals may reappraise the situation by refocusing their attention (e.g., seeing job loss as a challenge not a setback) or reevaluating what was lost (e.g., the job was bad and offered few career opportunities) (see Schlenker 1987). Because each coping option may involve an expenditure of resources (e.g., spending time and money to network to identify job leads), COR theory holds that individuals will select the alternative that is most likely to retain, protect, or build resources. For those having few resources at their disposal (e.g., little job training and education) to offset their initial loss (e.g., getting fired), a series of subsequent resource losses (e.g., foreclosure, personal bankruptcy) may ensue. The interdisciplinary versatility of COR theory has been applied to a wide range of psychological (e.g., Hobfoll and Schroder 2001), social (Foa et al. 2005), and economic (Shteyn et al. 2003) events in order to examine how individuals react and adjust to negative circumstances.

Mallin and Mayo (2006) recognized that COR theory may also be useful to depict how salespeople react following some sales failure given the inherent stress and threats to resources that such setbacks represent (Goodwin, Mayo, and Hill 1997). They noted that the resource types identified by COR theory appeared to be comparable to those found in sales (e.g., contest prizes as *objects,* commissions and bonuses as *energies,* promotions as *conditions,* capacity to select and implement correct sales strategies as *personal characteristics*) and the composition of these resources serves to define the attributions a salesperson makes to explain a sales loss. Specifically, when a sales failure occurs, salespeople will likely take a hit on the net composition of these resources (e.g., financial and sales incentives will be forgone, career aspirations may be set back, confidence will be shaken). Thus, whether an abundance or deficiency of these combined resources exists will likely determine how salespeople react to a negative sale situation. For example, making an internal attribution (e.g., lack of effort) following some sales failure could be the result of a salesperson having an abundant amount of resources (e.g., confidence, experience, career, and financial security) to "spend." Alternatively, an external attribution (e.g., difficult selling situation) might be made to account for a scarce supply of these resources that the salesperson must "conserve" or replenish. Mallin and Mayo (2006) noted that, in addition to resource type, a salesperson's choice of failure attribution was dependent on the perceived impact of the failure. This suggests that how a salesperson reacts to a failure will depend on the *composition* of the resource base (e.g., an abundance or a deficiency) that salespeople could have following some sales failure. We refer to "resource secure" salespeople as those with considerable resources. These salespeople can afford to make internal attributions. Those salespeople considered to be "resource challenged" are deficient in resources and are expected to seek protection from their sales failure by making external attributions.

To investigate these propositions, some means to identify "resource-challenged" and "resource-secure" salespeople is necessary. Previous sales research (Yilmaz 2002) has demonstrated that career stages can be used to account for a wide range of differences (work experiences, job attitudes, work perceptions, performance levels, and motivational processes) among salespeople. This literature is reviewed next and used to justify classifying salespeople based on their resource base.

Sales Career Stage and Salesperson Resources

There is general agreement among researchers that a number of factors, including attitudes, motivational profiles, task and compensation preferences, change as salespeople get further along in their sales careers (e.g., Cron 1984; Cron and Slocum 1986; Cron, Dubinsky, and Michaels 1988; Darmon, Rigaux-Briemont, and Balloffet 2003; Lopez, Hopkins, and Raymond 2006; Lynn, Cao, and Horn 1996; Pappas and Flaherty 2006). To systematically study these differences, many have made use of Cron's (1984) career stage framework to group salespeople into various career stages they may experience during their work lives. Drawing on Super's (1957) theoretical work, Cron identified four career stages of exploration, establishment, maintenance, and disengagement.

Despite the popularity and widespread use of Cron's framework, there is less consensus on how to put salespeople into various stages (Mehta, Anderson, and Dubinsky 2000). Some researchers have used demographic variables to classify salespeople into stages where they are thought to have similar career concerns (Flaherty and Pappas 2002; Murphy and Sohi 1995; Sullivan 1999; Super, Zelkowitz, and Thompson 1981). Others assert that each demographic indicator represents a different career process, which makes study comparisons and aggregation of findings very difficult (Cohen 1991; 1993). Until some consensus emerges, Sullivan (1999, p. 463) recommends that measures be selected on the basis to which they allow us to examine different aspects of career progression (e.g., "age could be used to measure cohort effects, organizational tenure could be used to measure career stage within the context of one firm.").

Working from Sullivan's recommendation, some estimate of resources may be identified by assessing those that salespeople have on hand prior to and following some sales setback. According to the definition in *Webster's New Riverside Dictionary,* resources represent "a collection of sources for support and aid—allowing for the handling of a situation in an effective manner." These can include monies, talents, abilities, and the capacity to hold, receive, or draw on these sources in times of need. Such resource estimates will vary based on a salesperson's career stage. For example, in a recent study that examined reward preferences, Lopez, Hopkins, and Raymond (2006) reported that salespeople who preferred commission rate increases over other rewards tended to be more established in their careers and have higher incomes. Similar conclusions were noted by Miao, Lund, and Evans (2009). They found that salespeople more established in their careers were more compensation seeking as compared to their early career stage salesperson counterparts whose primary motivation was more challenging job opportunities. Thus, one means to identify salespeople with considerable COR *energy* resources (e.g., money) would involve differentiating those on commission from salespeople on a more salary-oriented compensation plan.

The rationale for commission compensation as a COR *energy* resource stems from the work of Eisenhardt (1989), who suggests that the salesperson (i.e., the "agent") and the sales manager (i.e., the "principal") have a contract specifying that certain selling behaviors and outcomes are requirements of the job. When measured predominantly on outcomes, the salesperson bears more personal risk (i.e., the onus is on him or her to provide evidence of the outcome via a sale); therefore, it is expected that he or she will demand more reward. As such, some mix of variable compensation and fixed salary will be used to reward these salespeople. Such a mix provides salespeople with higher earnings potential than those on straight fixed salary (Galea 2005; Oliver and Anderson 1994). Compared to those on fixed salary, salespeople who are paid using variable compensation tend to achieve higher levels of performance and are more likely to remain in their current job (Marchetti 1999). Such benefits contribute to the salesperson's bank of (COR) resources and provide the means for him or her to "spend," if necessary, these energy resources during subsequent sales calls.

Another resource base that salespeople may possess is COR *conditions*—defined as valued states that may serve as a basis for holding or securing additional resources. Later career stage salespeople enjoying valued states such as seniority, sales experience, and well-developed professional networks that might be identified on the basis of the demographic variables of occupational and job tenure which have been used previously in the career stage literature. These *conditions* contribute to the salesperson's resource bank by providing them with knowledge, expertise, and access to others who can assist in subsequent sales efforts. Having access to a resource base that includes such *conditions,* salespeople can readily employ them to positively impact their performance.

A third COR resource is *personal characteristics,* which are defined as traits that provide stress resistance and help one to gather or conserve resources. There are likely a number of psychological traits that fulfill this definition. Dixon and Schertzer (2005), for example, note that salespeople who are optimistic and see themselves as effective are more likely to assume responsibility following some failure and

as a result probably improve their chances of succeeding in sales. Likewise, Dixon, Spiro, and Jamil (2001) found that salespeople with an internal locus of control were more likely to take ownership for a sales failure and subsequently alter their selling effort and strategy. These studies are supportive of the notion that personal traits can serve as the basis for building a salesperson's resource base and that his or her approach in subsequent selling situations will be influenced by these qualities.

The fourth COR resource is *objects* which are intrinsic in nature and valued in their own right (e.g., sales contest prizes, corner office space, flexible hours, etc.). It is difficult, however, to estimate when and how many *objects* salespeople may earn and possess given that sales promotions may be offered anytime, for a multitude of reasons and at management's discretion anytime throughout the salesperson's career. Understanding the *energies, conditions, personal characteristics,* and *objects* that comprise a salesperson's resource base, we can begin to make predictions as to how he or she is likely to react to a sales failure when abundant and deficient in these resources. The next section develops and describes these circumstances and relationships.

HYPOTHESES

Salespeople's Resources and Attribution for Failure

When direct replacement of a sales failure is not possible (e.g., all major buyers are now under contract), salespeople may use performance attributions to cope with and account for the failure. A mechanism for coping with such stressful situations involves protecting the collective sum of resources that an individual possesses (Hobfoll 1989). For example, a salesperson making an external attribution (e.g., bad luck) is conserving and protecting one's sense of self-mastery, a *personal characteristics* resource. A rationalization of this sort could serve as a defense mechanism in a stressful situation such as losing a sale. Mallin and Mayo (2006) speculated that whether a salesperson spends or conserves resources (i.e., makes an internal or external attribution) depends in part on the net inventory of resources they possess following a sales failure. Thus, a collective sum of resources will be taken into consideration when attributing the final cause of such failures.

For this study, we classify salespeople as either "resource challenged" or "resource secure" depending on the size of the "net resource inventory" they possess. "Net resource inventory" is defined as the initial inventory of resources salespeople hold minus resources available to lose after some sales failure. Resources include *energies* (where those on variable/commission-based compensation plans were assumed to have larger total incomes), *conditions* (years in sales plus the time spent with present industry), and *personal characteristics* (level of self-reported task self-efficacy and internal locus of control). These two personal characteristics measures have been shown to make it easier for individuals to withstand stress, persist at a task, and successfully reach their intended goals (Bandura 1982; Onyema 2007). Moreover, previous sales attribution research (Dixon and Schertzer 2005; Mallin and Mayo 2006) indicates that these personal characteristics were associated with salespeople coping and adjusting to a sales failure. Mallin and Mayo (2006) also showed that the perceived impact of a sales failure (on financial and career goals) affected the type of attributions that salespeople made. Because these impact perceptions are formed postsales failure, the contribution on the salesperson's net resource inventory will be negative.

It is hypothesized that the net resource inventory held by a salesperson determines the type of attribution made to account for a sales failure. A smaller net resource inventory following a failure (e.g., "resource challenged) is expected to trigger defense mechanisms to cope with the stress of the loss (e.g., blame, justification). A larger net resource inventory following a failure (e.g., "resource secure") provides the salesperson the means to take ownership of the situation and objectively analyze what went wrong. Specifically,

> *Hypothesis 1: (a) "Resource-challenged" salespeople will make external attributions, while, conversely, (b) "resource-secure" salespeople will make internal attributions to account for a sales failure.*

Type of Failure and Attributions

The above discussion focuses on how the quantity of resources (net resource inventory) affects the type of attributions made by salespeople to account for sales failure. In addition to quantity, salespeople may also be sensitive to what specific resources were lost following some sales failure. Some evidence for this is found in the sales literature on reward preferences which reports that younger salespeople tend to prefer higher-order (intrinsic) rewards such as promotion and recognition, while experienced salespeople favor lower-order (extrinsic) rewards such as financial incentives (Churchill, Ford, and Walker 1979; Ford, Churchill, and Walker 1985; Ingram and Bellenger 1983; Murphy and Sohi 1995; Oliver 1974). Salespeople at

different stages of their career have also been shown to vary in their reward preferences (Cron and Slocum 1986; Miao, Lund, and Evans 2009). Although there is no consensus on how best to identify a salesperson in a specific career stage, one way to do this is by considering the total number of years an individual has worked in his or her field (i.e., occupational tenure). Unlike age or job tenure with present employer, considering occupational tenure has served as an adequate surrogate to gauge career stage (Jones et al. 2007) and has been shown to be a better indicator than other demographic variables in investigating the circumstances and issues salespeople face throughout their career (e.g., turnover intentions; Pappas and Flaherty 2006).

There is some precedent in the sales attribution literature suggesting that early career salespeople are more likely to make external attributions, whereas later career salespeople will make internal attributions. In a study of rookie salespeople, Dixon, Spiro, and Forbes (2003) supported the notion that because new sales representatives are more likely to experience ambiguity with the sales role (versus those in later career stage), sales call failure is likely to result in admission that the task was too difficult (e.g., "because I do not understand the task, it must be difficult"). A series of failures could lead to a loss of job security (a COR *conditions* resource) for new salespeople because performance is likely to be critically evaluated during this early probationary period (Cron and Slocum 1986). Because failure types that impact career goals put salespeople at risk, those reps with less occupational tenure may tend to blame their failure on external causes. However, for those salespeople who are more established in their career, the impact of a sales failure on their financial goals is likely to be more salient than the fear of losing their job (Cron and Slocum 1986; Dixon, Spiro, and Jamil 2001). We would expect that these reps would make external attributions when the failure results in a loss of COR *energies* (e.g., financial) resources.

Mallin and Mayo (2006) studied the impact of a sales failure relative to a salesperson's career and financial goals. This study helps pave the way to link what we know from the literature on career stage and what we would expect the effect to be on a salesperson's intrinsic career goals (e.g., COR *conditions*) and extrinsic financial goals (e.g., COR *energies*) following a sales failure. Depending on factors such as the size, perceived importance, foregone commissions, and emotional letdown (to mention a few) of losing any particular sale, a salesperson is likely to feel the impact relative to the most salient issues at that point in his or her career. For earlier career stage salespeople, intrinsic concerns, such as how they are perceived (by management) and career advancement, are prominent. For salespeople with more occupational tenure, external means such as job and financial security are most important. Thus, our second set of hypotheses predicts that the type of attribution made to account for a sales failure depends on what was lost as well as the salesperson's career stage. Specifically,

Hypothesis 2: (a) Salespeople with less occupational tenure are more likely to make external attributions (versus internal) following the failure of intrinsic (COR conditions) resources, whereas (b) salespeople with longer occupational tenure are more likely to make external attributions (versus internal) following the failure of extrinsic (COR energies) resources.

METHOD

Survey, Procedure, and Sample

Pretest results were collected from 24 salespeople from a financial services auditing firm and used to ensure appropriate survey length (about 10 minutes) and to improve the overall clarity of the instructions and questions set as well as redirect salespeople to recall their most recent sales failure rather than whatever failure first came to mind. Without this latter revision, salespeople tended to recall relatively large or difficult failures. Upon revising the instructions, 20 salespeople from a local chapter of Sales and Marketing Executives International (SMEI) were asked to complete a second round of survey pretesting. The purpose of this second pretest was to see if, by altering the instructions, salespeople would report a wider range of sales failure size, complexity, and attribution type. This change in instruction produced the desired effect of providing data variability needed to conduct the present study.

Salespeople attending a local midwest SMEI chapter meeting were then recruited to participate in the study. SMEI was chosen because its members vary in terms of sales organization, industry, and overall sales experience and thus were capable of reporting on a variety of different sales failure situations in various sales settings. Salespeople were asked to recall the last sales transaction that they had bid on and lost. This definition of sales failure was consistent with that used in the Mallin and Mayo (2006) study. Subsequently, demographic information, resources (e.g., compensation, experience, task self-efficacy, internal locus of control) and attribution measures were collected.

A total of 310 surveys were distributed with 112 usable surveys returned (response rate of 36.1 percent) at the end of the monthly meeting. The total number of usable

surveys obtained meets one of the guidelines suggested by Tabachnick and Fidell (2001), which calls for 104 plus the number of independent variables (seven in our case). To encourage members to return completed surveys, a scratch-off lottery ticket was distributed along with the survey. Sample demographics indicated that the typical respondent was middle aged (44.4 years), male (75 percent), and relatively experienced in sales (17.8 years occupational tenure; 7.9 years job tenure with present employer). Most received some mix of bonus and commission as compensation (63.9 percent), and the top five industries represented in the sample were financial services (18 percent), publishing/printing (16 percent), business/consulting services (15 percent), technology (11 percent), and health care (10 percent). The local SMEI director indicated that sample demographics were representative of its general membership.

Measures

Internal/External Attribution

Measures developed by Dixon, Spiro, and Jamil (2001) were used by salespeople to indicate (using a six-point agree/disagree Likert scale) whether some internal or external factor caused the sales failure. Each attribution measure consisted of three items. A total of five attribution measures (three internal—lack of effort, lack of ability, and incorrect strategy; two external—difficulty of sale and bad luck) were used. Given that the study was more interested in determining what type of attribution was made rather than any specific attribution per se, the average overall ratings for internal and external attributions were computed.

Net Resource Inventories

Net resource inventories were computed for each salesperson by subtracting resource losses from their initial resource base. To make these calculations, it was first necessary to convert all resource measures to *z*-score values in order to combine resources with different unit values (e.g., percentages, years). The initial resource base was computed by adding together a number of COR salesperson resources initially available. These included *energies* (percentage of compensation that was commission based, PC), *conditions* (years of total, TE, and industrial sales experience, IE), and *personal characteristics* (internal locus of control, ILOC). *Energies* and *conditions* were measured using single-item demographic scales. *Personal characteristics* included a measure of internal locus of control that indicates the degree to which individuals feel that they control what happens to them. Internal locus of control was measured using an abbreviated three-item (six-point agree/disagree Likert) scale developed by Lumpkin and Hunt (1989).

Resource losses (i.e., those that can vary based on experiencing a sales failure) consisted of a number of COR resources, including *energies* (impact of failure on salesperson's financial goals, FIFG), *conditions* (impact of failure on salesperson's career goals, FICG), and *personal characteristics* (impact of failure on salesperson's level of task self-efficacy, SE). Impact on financial and career goals (*energies* and *conditions*) was measured by single-item scales developed by Mallin and Mayo (2006) where salespeople rated the degree to which the reported failure impeded goal attainment. The *personal characteristic* of task self-efficacy was measured using a three-item (six-point Likert) scale developed by Wang and Netemeyer (2002) to gauge a salesperson's self-reported confidence to succeed in the task of selling. Previous research (Silver, Mitchell, and Gist 1995) indicated that self-efficacy is negatively related to unsuccessful sales performance. That is, sales failure decreases one's sense of self-efficacy and thus was included as a resource loss in the present study.

In sum, net resource inventories were computed for each salesperson by subtracting resource losses from the initial resource base, or, Salesperson net resources = (PC + TE + IE + ILOC) – SE – FICG – FIFG. Scales are listed in the Appendix.

ANALYSIS AND RESULTS

Measure Validation and Statistics

A number of previously published scales with established validity and reliability were used in the present study, including internal locus of control (Lumpkin and Hunt 1989), self-efficacy (Wang and Netemeyer 2002), and internal–external attributions (Dixon and Schertzer 2005; Dixon, Forbes, and Schertzer 2005; Dixon, Spiro, and Forbes 2003; Dixon, Spiro, and Jamil 2001). Descriptive statistics (means, standard deviations, correlations among variables, and reliability estimates) for all variables are reported in Table 1.

To test for nonresponse bias, an analysis of variance was conducted comparing responses from subjects who filled out surveys at the meeting versus those who sent in surveys within two weeks of the meeting. No significant differences were detected for the study variables between the two groups. Per Armstrong and Overton (1977), this is a sufficient test for nonresponse bias. Convergent validity of the independent constructs (ILOC and SE) was confirmed to be adequate as both values exceeded the 0.50 level as

Table 1
Means, Standard Deviations, and Correlations Among Variables

	1	2	3	4	5	6	7	8	9	10	11	12
1. Effort	(0.76)											
2. Ability	0.56**	(0.80)										
3. Strategy	0.47**	0.49**	(0.91)									
4. Difficulty	–0.04	0.09	–0.15	(0.80)								
5. Bad Luck	–0.06	–0.03	–0.32**	0.24*	(0.87)							
6. PC	0.02	0.15	0.05	–0.02	–0.01	1						
7. TE	0.14	–.03	–0.01	0.03	–0.01	–0.07	1					
8. IE	0.08	–0.17	0.02	–0.01	–0.07	0.01	0.63**	1				
9. ILOC	0.17	0.16	0.30**	–0.05	–0.17	0.16	–0.07	0.01	(0.76)			
10. SE	–0.28**	–0.24**	–0.11	0.13	0.04	0.02	0.17	0.05	0.34**	(0.96)		
11. FICG	0.16	0.10	0.01	0.01	0.14	–0.30**	–0.30**	0.10	–0.06	–0.07	1	
12. FIFG	0.09	0.21*	0.01	0.26**	0.23**	–0.16	–0.16	0.09	–0.08	–0.01	0.70**	1
Mean	2.25	2.38	3.15	3.67	2.59	57.11	9.21	9.13	4.83	5.32	2.00	2.71
Standard deviation	1.08	1.12	1.37	1.20	1.29	33.73	0.12	1.19	0.69	0.84	1.40	1.56
AVE									0.57	0.89		

Notes: PC = percent compensation from commission, TE = years total selling experience, IE = years industry experience, ILOC = internal locus of control, SE = task self-efficacy, FICG = failure impact on career goals, FIFG = failure impact on financial goals, AVE = average variance extracted. $N = 112$; Cronbach's alpha reliability scores are reported in parentheses on the diagonal. Correlation is significant at * $p < 0.05$ level; ** $p < 0.01$ level.

Table 2
Discriminant Validity Results

Observed Variable/Items	Task Self-Efficacy (SE)	Internal Locus of Control (ILOC)
Confidence in ability to perform job	**0.91**	0.34
Capable at task of selling	**0.94**	0.33
Capable to perform this job	**0.90**	0.32
What happens is my own doing	0.18	**0.50**
Getting . . . depends on ability, not luck	0.23	**0.52**
I am certain I can make plans work	0.42	**0.44**

Note: Results illustrate correlations of each item with its own scale (boldface) relative to the other two scales.

recommended by Fornell and Larcker (1981). Furthermore, all measurement items had significant loadings on their corresponding constructs and acceptable composite reliability measures (see Table 1). To test discriminant validity, we ensured that no single item loaded more highly on another construct than it did on the construct it intended to measure. In addition, the square root of the average variance extracted (AVE) from each construct (0.75 for ILOC and 0.94 for SE) was greater than the correlation shared between them (0.34) (Fornell and Larcker 1981). Table 2 in conjunction with Table 1 illustrates and confirms the discriminant validity of our measures.

Model and Hypothesis Results

To test the first hypothesis that the type of attribution made to account for a sales failure depended on the size of a salesperson's net resource inventory, the sample was divided into "resource secure" (large net resource inventories) and "resource challenged" (small net resource inventories) subgroups. This assignment was made by first computing the median score for net resource inventory and classifying salespeople as "resource secure or challenged" if they fell above (n = 56) or below (n = 56) the median split, respectively. Using this method, each of the two subsamples (n = 56) still meets one of the guidelines suggested by Tabachnick and Fidell (2001) which call for 15–20 times the number of independent variables (two in our case—resource secure and challenged). Regression analyses were run for each subgroup to assess the impact of net resource inventory on attributions (average internal and external). Moreover, regression analyses on the five specific internal and external attributions were conducted to explore how they were related to net resource losses. This method was used so that the relative magnitude and relationship direction between variables could be assessed.

The results reported in Table 3 provide marginal support for Hypothesis 1a and full support for Hypothesis 1b. That is, salespeople with fewer net resources (i.e., "resource challenged") are somewhat more likely to make an external attribution (and conserve resources) (β = –0.21; p < 0.10) whereas salespeople with considerable net resources (i.e., "resource secure") are more likely to make an internal attribution (i.e., can afford to spend resources) (β = 0.35; p < 0.01). Not all of the specific attributions made, however, are significant. "Resource-challenged" salespeople blame bad luck (β = –0.32; p < 0.01) rather than sale difficulty (β = 0.03) for the failure. "Resource-secure" salespeople do not perceive lack of sales ability (β = 0.15) as accounting for the failure but rather are more likely to blame lack of effort (β = 0.37; p < 0.01) or choosing the incorrect sales strategy (β = 0.35; p < 0.01). These results suggest that salespeople may choose specific attributions that permit them to later try (by working harder or smarter or simply seeing the past failure as an anomaly) to restore or protect remaining resources. Conversely, attributions that require a significant investment of resources (increase sales ability) or offer no specific direction on how to improve subsequent performance (the sale was difficult) may be perceived as poor resource management strategies.

To test the second hypothesis that the type of attribution made to account for a sales failure depends on what specific resource is lost at various stages of one's career, the sample was first divided into "early and later career stage" subgroups on the basis of their occupational tenure (i.e., TE). This assignment was made by first computing the median score for TE and classifying salespeople as "earlier career stage" (n = 56) or "later career stage" (n = 56) dependent on if they fell below or above the median split, respectively. Next, salespeople in each subsample were grouped based on the loss of a preferred resource (relative to other COR resources). This procedure yielded 32 (of the 56) early

Table 3
Regression Models: Failure Attributions for the "Resource-Challenged" and "Resource-Secure" Salesperson

	Average Internal	Lack of Effort	Lack of Ability	Incorrect Strategy	Average External	Difficult Sale	Bad Luck
Resource Challenged	0.02 (0.14)	0.08 (0.60)	0.01 (0.04)	–0.03 (–0.22)	–0.21* (–1.55) H1a marginally supported	0.03 (0.22)	–0.32*** (–2.49)
Resource Secure	0.35*** (2.73) H1b supported	0.37*** (2.93)	0.15 (1.12)	0.35*** (2.80)	–0.07 (–0.51)	–0.12 (–0.92)	0.02 (0.11)
R^2	0.12				0.04		
Adj. R^2	0.10				0.03		
F-value for model	7.44**				2.41*		

Notes: For each variable, the reported values are standardized betas with corresponding *t*-values in parentheses. $N = 112$ for total sample. $N = 56$ for resource-challenged model. $N = 56$ for resource-secure model. * $p < 0.10$; ** $p < 0.05$; *** $p < 0.01$.

Table 4
Impact of Resource Type and Career Stage on External Attribution

	Average External Attribution	Hypothesis
Failure Impact on Career Resources ≥ Financial Resources		
Early career stage ($n = 32$)	**0.29** **(1.68)****	H2a (supported)
Later career stage ($n = 32$)	0.18 (1.01)	
Failure Impact on Financial Resources ≥ Career Resources		
Early career stage ($n = 52$)	0.34 (2.71)**	
Later career stage ($n = 56$)	**0.25** **(1.85)****	H2b (supported)

Notes: Results are beta values with corresponding *t*-values in parentheses. Results in boldface indicate part of the empirical test pertaining to the hypothesis. ** $p < 0.05$ single-tailed test.

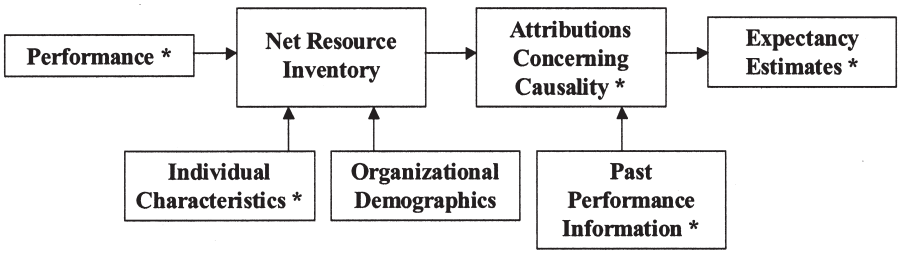
career stage salespeople (where the impact on career goals was greater than or equal to the impact on financial goals) and all 56 of the later career stage salespeople (where the impact on financial goals was greater than the impact on career goals).

Note that the former subsample is more inclusive for early career salespeople (also contains cases where resources losses are equal) than for later career salespeople. Because only a few early career salespeople reported failures that affected only their careers goals, it was necessary to include those where failures had equal impact (on career and financial goals) in order to proceed with the analysis. The results in Table 4 indicate some support for Hypotheses 2a and 2b. Specifically, early career stage salespeople who lost a preferred resource made external attributions ($\beta = 0.29$, $p < 0.05$) as did later career stage salespeople ($\beta = 0.25$, $p < 0.05$).

THEORY AND RESEARCH IMPLICATIONS

Unlike previous studies that link failure attributions to single personal characteristic variables (Dixon and Schertzer 2005; Dixon, Forbes, and Schertzer 2005; Dixon, Spiro, and Jamil 2001), our study provides partial support (via Hypothesis 1) that salespeople make attributions to account for sales failure based on the collective sum of net resources available to them following a specific sales failure. Specifically, when we combined salesperson resources relative to experience,

Figure 1
Revised Causal and Expectancy Model



Notes: Constructs from current study: net resource inventory (e.g., resources lost [postsales failure] relative to initial resource base [presales failure]); attributions concerning causality (e.g., internal, external); individual characteristics (resources due to compensation plan, experience, career stage); past performance information (e.g., impact of failure on financial, career goals). * Depicts constructs from Teas and McElroy's (1986) original causal and expectancy model.

compensation structure, task self-efficacy, and locus of control, we found that salespeople abundant in resources made internal attributions, whereas salespeople deficient in resources mostly blamed back luck for their losses. This finding has an impact on attribution theory because, to date, researchers have relied primarily on the Teas and McElroy (1986) model to investigate how salespeople account for a sales failure and plan subsequent selling efforts.

The results from the present study suggest several ways to update this model (see Figure 1). First, it is proposed that salespeople evaluate the impact their performance has on their net resource inventory and select a resource management strategy before they begin to make attributions to account for some sales failure. Resources here go beyond the traditional personal characteristics included in the Teas and McElroy model and may include some additional organizational demographics such as the compensation plan and a salesperson's experience and stage in his or her career. A more comprehensive view of salesperson resources (following some sales failure) may in turn help account for the emotional reactions salespeople have following a sales failure. Minor effects on net resources may evoke almost no response by salespeople who may simply "go on about their business." Conversely, failures that result in substantially smaller net resources inventories should motivate salespeople to concoct strategies to emotionally protect themselves.

Second, viewing salespeople as resource managers may impact the type of attributions they consider to account for their performance as well as develop expectations to guide subsequent sales behavior. Instead of thinking of attributions as simply internal or external, it may be useful in this context to think of attributions that are "resource building" (e.g., strategy, effort), "resource protecting" (i.e., difficulty, luck), or "resource retaining" (i.e., ability). Salespeople might reference information from other past sales performances to help form these attributions as well as to develop expectations about future sales performance and how to manage their net resource inventories.

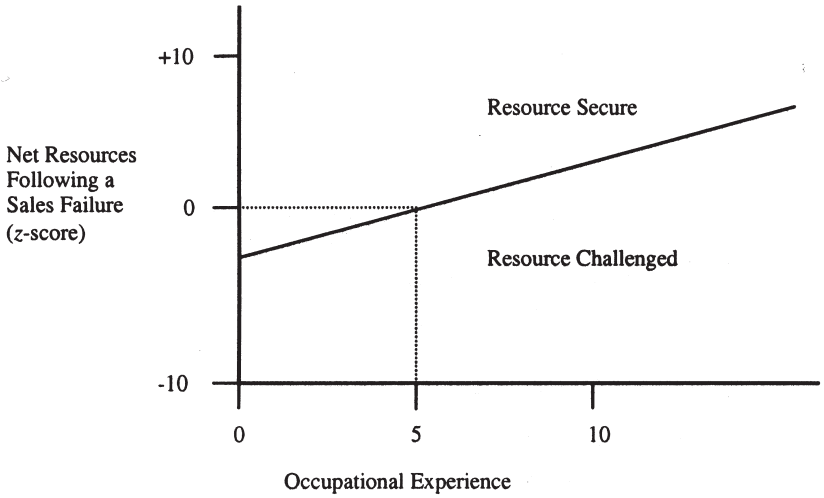
Third, our study enables us to advance and integrate the work of Mallin and Mayo (2006) into the Teas and McElroy (1986) causal and expectancy model by showing that a salesperson's net resource inventory (including additional variables beyond individual differences) following a sales failure will, in part, determine the attributions they make to explain their failures.

MANAGERIAL IMPLICATIONS

For the practicing sales manager, it is important to understand that changes over the course of a salesperson's career can impact how certain resources are valued. Such perceptions may also play a role in how a salesperson reacts when a failure occurs. For example, during the early stages of a career, salespeople may value opportunities to develop new skills, acquire knowledge and expertise, and participate in career development opportunities. During these early stages, managers can nurture these feelings with training, exposure to knowledge resources, and the prospects of promotion. Alternatively, later career stage salespeople may value ways to increase earnings and job security. For these salespeople, managers might respond with more variable compensation plans and the reassurance that consistent performance should lead to continued employment.

The notion that salespeople at various stages of their careers respond to a sales loss differently may provide some useful managerial guidelines. For example, we found that early career stage salespeople respond to a failure perceived

Figure 2
Salesperson Net Resources by Experience Level



Notes: Net resources = –2.24 + 0.45 (total selling experience): adj. R^2 = 0.20; *F*-value = 28.4; $p < 0.01$.

to affect their career with external attributions, while later career stage salespeople do not. It is reasonable to expect that reaction to failure at an earlier stage will be primarily motivated by protecting emotional and job security. Recognizing this, a manager could provide assurance to salespeople that learning and development early in a sales career is just as important as performance.

Counter to our hypothesis, when the perceived failure impact on a salesperson's financial goals was more salient (than on career goals), both early and later career stage salespeople showed a tendency to make external attributions. One explanation is that the mature nature of our sample (average nine years of experience) and our method of using a median split to delineate career stage may have skewed our results. The implication here for sales managers is that when a sale has major compensation impact, the stated cause for a failed sales opportunity should not be taken at face value. Instead, managers should implement a rigorous failure review process to probe for and reveal potential alternative causes for sales failure (e.g., incorrect strategy versus sales difficulty).

Finally, it is speculated that individual differences among salespeople could be construed as having a direct effect on net resource inventories. We might find, for example, that some differences (e.g., being male and selling to an industry dominated by "the old boy's network") may help build net resource inventories, while other differences (e.g., lacking educational credentials in a highly professional field) do not. This would seem especially true where individual differences are readily observable (e.g., age, sex, ethnic background, career stage), prompting a salesperson to make comparisons relative to peers. This last point may be especially important to managers in terms of how to deal with a salesperson who views him- or herself as either "resource challenged" or "resource secure." To explore this notion a bit further, we identified the point in a salesperson's career that he or she crosses between feeling resource secure/challenged upon experiencing a sales failure. In our sample, that point is at about five years of occupational experience (see Figure 2). This time frame typically occurs during the establishment stage (Cron and Slocum 1986) and is characterized by a salesperson's concerns with earnings stability, job security, and professional success. With this understanding, sales managers can more effectively coach these salespeople who have suffered a recent loss. Coaching could center on identifying strategies to provide value to existing customer accounts in order to retain and protect remaining revenues. The ultimate goal here would be to learn from the recent failure to ensure that subsequent failures do not occur.

LIMITATIONS AND FUTURE RESEARCH CONSIDERATIONS

The present study provides some evidence that COR theory is useful to explain how salespeople account for a sales failure, but measurement and sample size issues limited the investigation. A number of measures were single-item scales (e.g., impact on financial goals, impact on career goals, career stage, total selling experience) or only prox-

ies (e.g., total selling experience was thought to represent a host of COR conditions such as seniority and networks) and may not have fully tapped into the concepts of interest here. Career stages, for example, were roughly classified as "early" or "late" and thus provide no insights about how many "mid-career" salespeople might respond to sales failures. Admittedly, our net resource model excluded one of the COR resources (i.e., objects, such as contest prizes).

Another limitation was the relatively small sample size. This may have reduced the power needed in some analyses and may also call into question the reliability of some results (e.g., Hypothesis 1a was only marginally significant at the $p < 0.10$ level). Our sample, which was primarily collected through one professional organization (SMEI), might have posed limits due to the convenience and nonrandomized method of data collection at a single scheduled meeting. Subsequent research on this topic could benefit from a more expansive sample size across several professional organizations and in multiple contexts.

Despite these limitations, the present study provides sales managers another way to assess how salespeople might respond to a sales setback. This is especially important where salespeople are likely to make an external attribution (when "resource challenged") and may miss an opportunity to explore with management how they might make adjustments in order to improve their subsequent sales performance. Moreover, COR theory may prove to be a useful paradigm for researchers to investigate other sales areas where salespeople encounter the inherent stress and challenges associated with managing sales resources. For example, role overload (Jones et al. 2007) could be construed in resource management terms where salespeople do not have sufficient COR *energies* (time) to access and leverage resource inventories to sell due to conflicting job responsibilities. Turnover intentions (e.g., Flaherty and Pappas 2002) might signal that salespeople are unable to develop credible resource building, retaining, or protecting attributions to cope with sales failures and secure their future with their present employer.

In addition to its application within a sales force, COR theory may prove a useful model to examine sales relationships where resource inventories are comanaged. Lopez, Hopkins, and Raymond (2006), for example, question how reward preferences might change as a salesperson joins a sales team. In such a situation, how might "resource challenged" and "resource secure" salespeople interact? What kind of resource management strategies and attributions would the team adopt to account for some sales setback? Might COR theory also be useful to examine relationships up and down the supply chain where suppliers and buyers work in close partnerships and in a sense "share" or comanage resources (e.g., consigning inventories, sharing research and development capacity, assigning managers to joint boards)? In these and other situations (e.g., joint ventures) where resource inventories are comanaged, COR theory may be a useful paradigm to examine how individuals and organizations cope with sales and business failures.

In conclusion, the present study found that a salesperson's net resource inventory affected the type of attribution they would use to explain a sales failure. In general, "resource-secure" salespeople (with large net resource inventories) were more likely to make internal attributions, while "resource-challenged" salespeople (who possessed small net resource inventories) blamed external factors for their failure. The findings here present researchers the opportunity to expand their understanding of performance attribution to include salesperson's strategic resource planning and management. Given the changing role of the modern-day salesperson (i.e., increased emphasis on customer relationship building), such advancements to theory are beneficial to the field of sales research.

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APPENDIX
Sales Transaction Outcome Questionnaire

A six-point (forced choice) Likert scale is used to respond to the following statements (1 = strongly disagree to 6 = strongly agree).

Questions Measuring "Lack of Effort" Attribution

1. I lost this sale because I didn't work hard enough.
2. I didn't put in the necessary time to make this sale.
3. I didn't put forth the effort needed to make this sale.

Questions Measuring "Lack of Ability" Attribution

4. I need to improve my skills to be successful.
5. I need more skill and knowledge to be successful.
6. I need to increase my knowledge in order to be successful.

Questions Measuring "Incorrect Strategy" Attribution

7. I used the wrong selling strategy for this type of selling situation.
8. I picked the wrong strategy for this type of client.
9. My sales strategy was incorrect for this type of client.

Questions Measuring "Difficulty of Sale" Attribution

10. This type of sales call is difficult for everyone.
11. Everyone finds this to be a tough selling situation.
12. This was a difficult selling situation.

Questions Measuring "Bad Luck" Attribution

13. This situation was just an unlucky one.
14. I lost this sale because it was just an unlucky break.
15. I lost this sale because it was just bad luck.

Questions Measuring Failure Impact

16. This particular failure will make it difficult to achieve my personal sales goals (i.e., sales awards, top ranking, etc.).
17. This particular failure will make it difficult to achieve my career goals (i.e., promotion, advancement, etc.).
18. This particular failure will make it difficult to achieve my personal financial goals (i.e., commission, bonus, raises, etc.).

Questions Measuring Task Self-Efficacy

19. Overall, I am confident in my ability to perform my job well.
20. I feel that I am very capable at the task of selling.
21. I feel that I have the capabilities to successfully perform this job.

Questions Measuring Internal Locus of Control

22. What happens is my own doing.
23. Getting people to do the right things depends on ability not luck.
24. When I make plans, I am certain I can make them work.