

Influence of substantive corporate social responsibility attribution on salespeople's value-based selling: a resource perspective

Salespeople's
value-based
selling

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Abstract

Purpose – Drawing upon the conservation of resources theory, this study aims to investigate whether, how and when salespeople's substantive attribution of the organization's corporate social responsibility (CSR) affects value-based selling (VBS). The authors argue that salespeople's substantive CSR attribution increase value-based selling through two mechanisms (i.e. by lowering emotional exhaustion and increasing empathy), and treatment by customers can increase or decrease the strength of these relationships.

Design/methodology/approach – B2B salespeople working in various industries in China were recruited through snowball sampling to participate in the study. There were 462 volunteers (57.58% women; aged 30–55; tenure ranging from six months to 15 years) who provided valid self-report questionnaires.

Findings – Hierarchical multiple regression supported the association between salespeople's substantive CSR attribution and VBS. The results showed that salespeople's emotional state (i.e. emotional exhaustion and empathy) mediated the association between substantive CSR attribution and VBS. As expected, salespeople's experiences of customer incivility weakened the mediating effect of emotional exhaustion; contrary to expectations, customer-initiated interpersonal justice weakened the mediation effect of empathy.

Originality/value – This study makes a unique contribution to the existing marketing literature by first investigating the role of salespeople's attribution of CSR motives in facilitating their VBS, which answers the call to identify factors that predict VBS. In addition, to the best of the authors' knowledge, the authors are the first to test salespeople's emotions as a mechanism of the link between their CSR attributions and selling behaviors.

Keywords Corporate social responsibility, Value-based selling, Emotional exhaustion, Empathy, Customer incivility, Customer-initiated interpersonal justice

Paper type Research paper

1. Introduction

In a world riddled with socio-environmental pressures, especially with the outbreak of the COVID-19 pandemic, people have attached greater significance to humans' shared future. One example of this change is people's higher expectations of corporate social responsibility (CSR) (Rodrigo *et al.*, 2019; He and Harris, 2020). CSR can be defined as the corporation's efforts



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beyond its economic interest, and it aims to affect stakeholders such as customers, suppliers, environment and society (Turker, 2009; Donia and Tetrault Sirsly, 2016; De Roeck and Delobbe, 2012). In the past few years, there has been significant progress in identifying ways that a company can engage in CSR, including being socially responsible for employees (Afridi *et al.*, 2020; He and Harris, 2020). However, there is still no agreement on whether CSR promotes or hinders organizational sales performance (Cui *et al.*, 2015; Saeidi *et al.*, 2015; Waheed and Yang, 2019). Thus, there has been a call for more finely grained investigations on the intermediate process between CSR and sales performance (Cui *et al.*, 2015). Indeed, whereas majority of scholars have focused on CSR at the macro level, researchers have paid increasing attention to the microlevel CSR, such as the effects of CSR on employees' attitudes and behavior.

Previous studies showed that salespeople's CSR perception was related to greater organizational commitment (Castro-González *et al.*, 2019a), identification with the organization (Castro-González *et al.*, 2019b), perception of organizational pride and reputation (Castro-González *et al.*, 2021). Furthermore, salespeople in high CSR perception are more likely to promote organizational citizenship behavior (Castro-González *et al.*, 2019a), and refrain from engaging in unethical pro-organization behavior (Cheng *et al.*, 2019) and quitting (Castro-González *et al.*, 2021). However, there have been inconsistent findings regarding the influence of CSR on employees. Employees' perception of organizational involvement in CSR has been shown to be positively associated with job satisfaction, work engagement, perceived external prestige, organizational identification and socially responsible behavior (Gond and Moser, 2019; Wang *et al.*, 2020). Results in other studies do not provide clear evidence of an association between CSR and employees' thoughts and behaviors. For instance, the relationship between CSR and employees' unethical pro-organization behavior ranges from negative (Liu *et al.*, 2022) to positive (Wang *et al.*, 2022; Yin *et al.*, 2021). In addition, whereas several studies suggested that employees' perceptions of overall CSR can enhance the perception of procedural justice (Farid *et al.*, 2019; Lu *et al.*, 2020), Kim *et al.* (2021b) found that this relationship was not positive for economic or philanthropic CSR.

A reasonable explanation for the above mixed outcomes is employees' attributions about the motives behind the CSR initiatives (Boan and Sark, 2020). Companies do not always represent the real picture of CSR strategies but instead engage in greenwashing (creating green symbolism without taking the necessary radical measures of CSR) or green muting (deliberately not projecting an external image of CSR behaviors) (Glavas and Godwin, 2013; Donia and Tetrault Sirsly, 2016). Donia and Tetrault Sirsly (2016) suggested that employees tend to view the organization as engaging in CSR mainly for either substantive or symbolic motives. Employees' substantive CSR attribution is the perception that organizational CSR is other-serving and genuinely aimed at supporting the common good. At the same time, symbolic CSR attribution is the perception that organizational CSR is self-serving and performed primarily to maintain a good reputation and enhance profits (Donia *et al.*, 2017). Extant research has shown that substantive CSR attribution is beneficial to employees and organizations, whereas symbolic CSR attribution brings negative or mixed effects.

While there has been research on CSR attributions made by general employees (Lin *et al.*, 2022; Donia *et al.*, 2019), managers (Vlachos *et al.*, 2017) and customers (Aljarah *et al.*, 2022; Karaosmanoglu *et al.*, 2016), only Vlachos *et al.* (2010) examined CSR attributions of employees in marketing and sales management. Results indicate that salespeople's substantive CSR attribution has significant association with trust, loyalty intentions and positive word-of-mouth about the organization.

Our research focuses specifically on salespeople because they have unique characteristics in CSR context. First, salespeople are more responsible for bridging the gap between businesses and society (Chakraborty and Jha, 2019). Second, they are more susceptible to the underlying motives of CSR, for their cognition of CSR is not only directly

influenced by intraorganizational factors (e.g. supervisors and coworkers) but also extra-organizational factors (e.g. customers). Third, from the instrumental perspective, CSR is treated as a pivotal corporate marketing tool to build company image, reputation or other goals (Vaaland *et al.*, 2008; Hildebrand *et al.*, 2011). Customers often do not acquire knowledge of a company's CSR via glossy sustainability reports or corporate websites but through their experiences in interaction with salespeople (Edinger-Schons *et al.*, 2019; Korschun *et al.*, 2014). Thus, delivering value without causing harm is quite crucial for selling organizations (Vaaland *et al.*, 2008). Against this backdrop, value-based selling (VBS), which emphasizes the importance of seller-customer interaction for effective co-creation of value (Terho *et al.*, 2015), provides a new paradigm for practitioners and researchers.

Based on the conservation of resources (COR) theory (Hobfoll, 1989; Hobfoll *et al.*, 2018), we aim to provide insights into the relationship between salespeople's CSR attribution and VBS. The successful implementation of VBS involves understanding customers' needs, crafting the value proposition and communicating with customers about value (Liu and Zhao, 2020; Mullins *et al.*, 2020; Terho *et al.*, 2012). Salespeople should invest considerable resources to build such value creation relationships. When salespeople evaluate their organizations' CSR initiatives as focused on stakeholders' interests and the common good (vs self-interest, reputation and profit), they will gain personal resources such as organizational pride, psychological attachment and job competence (Donia and Tetrault Sirsly, 2016; Lin *et al.*, 2022; Yan *et al.*, 2021). These resources, in turn, will facilitate VBS. Furthermore, the COR theory proposes resource-depleting and resource-building mechanisms that account for the effects of salespeople's CSR attribution on VBS.

We formulated and tested a dual path model of salespeople's substantive CSR attribution and their VBS. According to COR, emotional exhaustion and empathy are considered emotional losses and gains in the dynamic process of the depletion and building of resources, respectively. Previous studies found that learning environment, educational program in mindful communication have significant influence on emotional exhaustion and empathy at the same time (Dyrbye *et al.*, 2021; Krasner *et al.*, 2009). In addition, we examine how treatment by customers (i.e. customer incivility and customer-initiated interpersonal justice) moderates the above relationships, as customers are both crucial stakeholders of organizational CSR strategies and beneficiaries of VBS.

The current study contributes to the literature in four ways. First and foremost, it extends the existing management and marketing literature on CSR outcomes by examining salespeople's CSR attributions. Although a few studies have explored the effects of CSR attributions of general employees (Chaudhary and Akhouri, 2018; Boan and Sark, 2020) and customers (Habel *et al.*, 2016; Aljarah *et al.*, 2022), the examination of salespeople's CSR attributions is still nascent. To date there has been only one study (Vlachos *et al.*, 2010) on the influence of CSR attributions on salespeople's attitudes and behaviors. There is still dearth of research investigating whether CSR (CSR attribution included) has a significant effect on salespeople's selling behaviors. Particularly, selling behaviors are key predictors of sales performance.

Second, the findings of our research could offer novel insights into the complex mechanisms by which CSR attributions influence salespeople's selling behaviors. Most prior studies explored cognitive mechanisms of the association between CSR and employees' outcomes (Lin *et al.*, 2022; Farooq *et al.*, 2014). By contrast, little is known about how emotions shape CSR. In this study, we respond to Gond *et al.*'s (2017) call for the investigation of emotional processes that link CSR to employees' behavior. To the best of our

knowledge, we are the first to test salespeople's emotions as mediators on the link between their CSR attributions and selling behaviors.

Third, we test whether treatment by customers can serve as a boundary condition in salespeople's response to CSR (Gond *et al.*, 2017). To get a more nuanced understanding of underlying CSR processes, Glavas (2016) suggested that future studies should consider actual human experiences. Salespeople are inevitably influenced by both organizations and customers (Glavas, 2016). Thus, we are to explore the moderating effects of treatment by customers in the relationship between substantive CSR attribution and VBS.

Finally, we contribute to the still small number of VBS studies by investigating the individual-level antecedents of VBS. Previous research has provided insights into organizational-level issues affecting VBS, including empowering leader behaviors, managerial support, resource platformization, flexibility-oriented HRM systems, internal collaborative support and service visualization (Kienzler *et al.*, 2019; Liu and Zhao, 2020; Mullins *et al.*, 2020). However, the individual-level antecedents of VBS are relatively underexplored (Kienzler *et al.*, 2019). This study provides a unique perspective on the importance of CSR attributions.

2. Theoretical framework and hypothesis development

2.1 Conservation of resources theory

COR theory begins with the tenet that people strive to retain, protect and build resources, and that people are threatened by the potential or actual loss of these valued resources (Hobfoll, 1989). Resources include object resources (e.g. cars and tools for work), condition resources (e.g. employment, tenure and seniority), personal resources (e.g. key skills and personal traits such as self-efficacy and optimism) and energy resources (e.g. credit, knowledge and money) (Hobfoll *et al.*, 2018; Yan *et al.*, 2021). Halbesleben *et al.* (2014) defined resource value as the willingness of an individual to invest current resources to acquire new resources, and argued that the value of a resource can vary significantly depending on the context (Halbesleben *et al.*, 2014). From these primary foundations emerge four central principles of COR theory. The first is the *primacy of loss principle*, which states that resource loss is disproportionately more salient than resource gain. The second is the *principle of resource investment*. The core idea of this principle is that people must invest resources to gain resources or to protect themselves against and recover from resource loss. The third is the *principle of gain paradox*, which states that resource gains become more salient and are weighted more heavily when people have experienced recent resource loss. The fourth is the *desperation principle*, which proposes that resource deprivation drives people to become defensive, aggressive and even irrational when their resources are overextended or exhausted (Halbesleben *et al.*, 2014; Lim *et al.*, 2020).

People's resources exist in ecological conditions that either foster and nurture or limit and block resource creation and sustenance, in which organizations and the broader culture play a major role (Hobfoll *et al.*, 2018). While CSR has come to be regarded as a critical element of COR theory in the workplace, there is no agreement on whether individuals can gain or lose resources from CSR. Yan *et al.* (2021) argued that CSR has the potential to facilitate resource gains or to prevent resource losses. Employees working in responsible enterprises can easily gain contextual resources, and further promote the acquisition of additional resources, such as thriving at work (Yan *et al.*, 2021). At the same time, participation in organization-initiated CSR activities may drain resources (e.g. time and energy), and consequently lessen customer-oriented citizenship behavior (Bavik, 2019). The potentially contradictory effects of CSR may also be caused by employees' different explanations of the underlying motives of organizational CSR. According to COR theory, personal resources are likely to emerge

from nurturing and supportive social conditions (Hobfoll *et al.*, 2018), perhaps the conditions provided by authentic CSR. Donia *et al.* (2017) found that only substantive CSR attribution predicted outcomes that were valuable to employees' well-being and organizational productivity (Donia *et al.*, 2017). Thus, we argue that when salespeople evaluate their organizations' CSR initiatives as substantive, they will regard organizational CSR as a means to gain resources or to avoid resource losses.

2.2 Direct effect of salespeople's substantive corporate social responsibility attribution on value-based selling

Employees' substantive CSR attribution is employees' evaluation of their organizations' motivations for engaging in CSR as other-serving and genuinely aimed at supporting the common good (Donia *et al.*, 2017). In this case, employees are more likely to see the organization as a "giver" out of a pure interest in the social environment (Donia *et al.*, 2017). Previous research highlighted positive attitudinal, behavioral and performance outcomes of substantive CSR attribution. Employees' substantive CSR attribution is positively related to meaningfulness of work, organizational commitment, person-organization fit, trust in top management and leader-member exchange (Donia *et al.*, 2019; Donia *et al.*, 2017; Lin *et al.*, 2022). These positive outcomes thereby positively affect individual performance (Donia *et al.*, 2019; Lin *et al.*, 2022; Story and Neves, 2015) and work behaviors, such as employee advocacy and creativity (Chaudhary and Akhouri, 2018; Story and Neves, 2015; Vlachos *et al.*, 2017).

VBS is defined as "the degree to which the salesperson works with the customer to craft a market offering in such a way that benefits are translated into monetary terms." Based on an in-depth understanding of customers' business model, salespeople engage in VBS demonstrate their contribution to customers' profitability (Terho *et al.*, 2012). Studies have confirmed a significant positive effect of VBS on customers' confidence, salespeople-customer relationship quality, customers' adoption of new products and sales performance (de Jong *et al.*, 2021; Mullins *et al.*, 2020). However, motivating VBS is a resource investment process because it requires precise and comprehensive efforts by salespeople to understand customers' needs, craft the value proposition and communicate the value to customers (Liu and Zhao, 2020; Mullins *et al.*, 2020; Terho *et al.*, 2012). Thus, support from organizations is crucial for the implementation of VBS (Kienzler *et al.*, 2019).

We argue that salespeople's substantive CSR attribution has positive effects on their VBS. First, when salespeople regard their organizations as engaging in meaningful and cause-driven interactions with external stakeholders, their psychological resources (e.g. organizational pride and psychological attachment) will be added (Donia and Tetrault Sirsly, 2016; Lin *et al.*, 2022). Edinger-Schons *et al.* (2019) argued that engaged employees are more likely to stay with their employers and to be customer-focused. Second, salespeople who evaluate the organization as engaging in substantive CSR are more likely to characterize it as guided by "giver" values, such as helpfulness, caring about the well-being of others and valuing social justice (Donia *et al.*, 2017; Glavas, 2016; Lin *et al.*, 2022). Accordingly, salespeople tend to be in a good position to mobilize job resources to perform altruistic behaviors directed toward their customers (Loi *et al.*, 2011). Third, substantive CSR signals to salespeople that the organization will support them, in turn, Donia *et al.* (2017). When organizations are supportive, salespeople may become more competent in their work and more willing to make further investments to accumulate resources, even if they are confronted with difficulties (Hobfoll *et al.*, 2018; Yan *et al.*, 2021).

Based on the resource investment principle of COR theory, individuals' reciprocal resource gain spiral is developed through three stages, namely, resource investments, the

perception of resource availability and recipients' investment behaviors in the resources acquired (Hobfoll *et al.*, 2018; Halbesleben and Wheeler, 2015). Thus, when salespeople recognize that their organizations provide them with adequate psychological, physical and social resources, they may perceive that resources are available to invest in VBS. In turn, they are motivated to display VBS. We, therefore, advance the following hypothesis:

H1. Salespeople's substantive CSR attribution is positively related to VBS.

2.3 Mediation effect of salespeople's emotional exhaustion

Emotional exhaustion refers to feeling emotionally overextended and "drained" by work as a result of chronic work-related stress, and is characterized by professional debilitation (Bande *et al.*, 2015; Wright and Cropanzano, 1998). According to COR theory, emotional exhaustion happens when individuals fail to retain, protect and build resources, as well as when individuals suffer from potential or actual loss of valued resources such as positive emotion (Halbesleben *et al.*, 2014; Hobfoll, 1989). Researchers argue that emotional exhaustion is particularly common in work environments where people are in long-term contact with others (Bande *et al.*, 2015). Emotional exhaustion is regarded as an important topic in sales environments because salespeople's interactions with customers are often emotionally demanding. This has been especially true under the COVID-19 pandemic, which has threatened salespeople's job security, physical and mental health and well-being (Kim *et al.*, 2021a). Previous studies have identified several influences on salespeople's emotional exhaustion, including an internal competitive work environment (Kalra *et al.*, 2020), job insecurity (Jung *et al.*, 2020), work-family conflict (Bande *et al.*, 2019), role stress (McFarland *et al.*, 2016) and perceived organizational support (Edmondson *et al.*, 2019). However, little attention has been paid to the influence of CSR on salespeople's emotion. Ji and Jan (2019) called for research on emotional exhaustion as a mechanism of the influence of CSR attributions on salespeople's emotional labor. According to COR theory, we argue that salespeople's substantive CSR attribution can influence VBS through emotional exhaustion.

Salespeople's substantive CSR attribution can interfere with the resource loss process and thus decrease emotional exhaustion. First, when salespeople attribute organizational CSR to substantive motives, CSR may serve as an organizational catalyst for enhancing values of stakeholders. Accordingly, salespeople who make this attribution firmly believe that organizations are ethical and future-focused, and this belief minimizes their risk of emotional exhaustion. Second, a positive perception of the work environment can trigger a resource-building process, such as an increase in positive emotion by satisfying basic human needs (Hobfoll *et al.*, 2018; Zhang *et al.*, 2021). Evidence suggests that when employees perceive the organization's CSR activity to be substantive, they tend to also perceive organizational support, leader-member exchange, person-organization fit, organizational commitment and work meaningfulness (Donia *et al.*, 2017; Raub, 2017). These factors are important in meeting salespeople's needs for autonomy, competence and relatedness, thus reducing strain in the forms of burnout (Tang and Vandenberghe, 2020; Fernet *et al.*, 2013). Third, an authentically responsible organization is likely concerned about the development and welfare of salespeople and may provide job security. In line with this perspective, it has been shown that job security is associated with employees' lower risk of emotional exhaustion (Jung *et al.*, 2020; Qin *et al.*, 2014). In sum, salespeople who perceive the organization as engaging in authentic CSR behaviors are less likely to have negative emotion (Raza *et al.*, 2021).

COR theory asserts that people must protect themselves against and recover from resource loss. Thus, we propose that salespeople's emotional exhaustion would be seen as a

threat to the loss of resources, and they are subsequently less likely to engage in VBS. Salespeople's efforts to engage in VBS involve reducing customers' expenses and increasing their revenues, activities that consume energy resources (Pöyry *et al.*, 2021; Terho *et al.*, 2017). Previous research has shown that salespeople with higher VBS invest their time in relationship building and value communication with customers (Pöyry *et al.*, 2021). Moreover, they are expected to develop creative capability and exert effort in cross-functional collaboration (Hinterhuber, 2017; Terho *et al.*, 2017). According to COR theory, when employees experience resource loss, they tend to make defensive attempts to protect themselves from further loss and subsequently adopt debilitating behavior at work (Hobfoll *et al.*, 2018). In line with this perspective, emotionally exhausted salespeople may protect their current resources by decreasing resource investment, therefore decreasing VBS.

Hence, in this study, we posit that salespeople who assess the organizational CSR as substantive would be less likely to experience emotional exhaustion, and therefore, more willing to engage in VBS. Thus, we hypothesize the following:

- H2. Salespeople's emotional exhaustion mediates the relationship between substantive CSR attribution and VBS.

2.4 Mediation effect of salespeople's empathy

Empathy refers to the ability to identify, understand and react to another person's thoughts, feelings, intentions, experiences and/or perspectives (Bettencourt *et al.*, 2001; Markovic *et al.*, 2018). Empathy has both cognitive (accurate prediction of others' thoughts, feelings and actions) and emotional (emotional reactions and sympathy) components (Bettencourt *et al.*, 2001). In the sales context, empathy is generally accepted as a critical trait for salespeople in nurturing and maintaining successful relationships with customers (Agnihotri and Krush, 2015; Homburg *et al.*, 2009). In addition, it is believed to be an important psychological resource to cope with ever-increasing pressures from their work (Westman, 2001; Wagaman *et al.*, 2015). Whereas most studies regard empathy as an individual trait, it can also be a state that is aroused by organizational context (Anaza *et al.*, 2018; Clark *et al.*, 2019). Based on the gain spiral of COR theory, we propose that once salespeople attribute organizational CSR as substantive, CSR as a contextual resource increases their empathy and further investment in VBS.

According to COR theory, employees' substantive CSR attribution can trigger a resource-building process, which would presumably include an increase in empathy. People's resources exist in ecological conditions that either foster and nurture or limit and block, resource creation and sustenance (Hobfoll *et al.*, 2018). We argue that salespeople who attribute CSR as substantive would regard their organizations as ecological conditions for resource enrichment. Cognitive empathy involves individuals' perspective taking ability (Daniels *et al.*, 2014), and perspective taking ability is regarded as a psychosocial and relational component of CSR. For example, this component might be apparent in caring for stakeholders (D'Aprile *et al.*, 2012; Glavas, 2016). Because substantive CSR involves "giver" values, such as compassion for the public's social welfare (Donia *et al.*, 2017), substantive CSR attribution will activate salespeople's empathy by putting themselves in the position of other stakeholders. Substantive CSR attribution also provides emotional assurance to employees that the organization is willing and able to dedicate resources to serve its stakeholders' interests, and consequently is likely to create work meaningfulness. According to the broaden-and-build theory of positive emotions, work meaningfulness will generate empathy (Liu *et al.*, 2021). In addition, emotional event theory suggests that CSR can be regarded as an emotional event. Recent studies have shown that CSR can generate

employees' affective commitment (Boan and Sark, 2020) and organizational pride (Ng *et al.*, 2019) as well as consumers' moral emotions such as awe and gratitude (Xie *et al.*, 2019). Specifically, when salespeople attribute organizational CSR as substantive, they will become more concerned with other stakeholders' experience and feelings (Delpetit *et al.*, 2018; Packard and Burnham, 2021; Robertson and Barling, 2013). Prior research has demonstrated that perceptions of an organization's CSR or socially responsible human resource management significantly improve employees' empathy (Yin *et al.*, 2021; Kim, 2019; He and Kim, 2021; Shao *et al.*, 2019). By extension, we argue that substantive CSR is a social resource that helps salespeople to gain or conserve personal cognitive and emotional resources to show empathy toward others.

In line with COR theory, salespeople's empathy should increase their VBS. One of the basic tenets of COR is that individuals are motivated to gain resources, which drives them to invest resources to enrich their resource pool for greater payoff or for increased odds of payoff (Hobfoll, 1989). Those with greater resources are less vulnerable to resource loss and more capable of resource gain (Hobfoll *et al.*, 2018). Empathic salespeople can understand the needs of customers and subsequently engage in altruistic behaviors toward them (Thi *et al.*, 2019; Bettencourt *et al.*, 2001). For instance, one study showed that salespeople who are empathic tend to show customer-oriented attitudes and behaviors (Gerlach *et al.*, 2016).

Drawing from the above reasoning, we argue that empathic salespeople may become more capable of analyzing, delivering and confirming customer value (Terho *et al.*, 2012; Kienzler *et al.*, 2019). Emotional states are transmitted between people, such that the observer comes to feel the same emotional state as the target (Clark *et al.*, 2019). As one of the positive emotions singled-out as essential to salesperson-customer relations (Markovic *et al.*, 2018), empathy can broaden the range of salespeople's thoughts and actions, which eventually enriches long-lasting personal resources to maintain social connections and benefit others (Anaza *et al.*, 2018; Fredrickson and Branigan, 2005). Empathy can act as a resource that generates other positive emotions such as gratitude (Lasota *et al.*, 2020; Pang *et al.*, 2022), and magnifies the positive effects of hope (Hur *et al.*, 2021). According to the concept of the resource gain spiral, as individuals gain resources, they are in a better position to invest and gain additional resources (Hobfoll, 2001). The deepening of customer interactions and value co-creation helps all actors to add value (Alamäki and Korpela, 2021) and fulfill the long-term performance goal. Therefore, salespeople may be driven out of compassion to take customers' value enhancement into account, and subsequently facilitate VBS. In support of these arguments, previous research has confirmed that salespeople's empathy predicts customer need knowledge (Homburg *et al.*, 2009), customer-oriented behavior (Ngo *et al.*, 2020), listening and adaptive selling behaviors (Anaza *et al.*, 2018) and sales performance (Agnihotri and Krush, 2015). Hence, we posit that salespeople who assess their organizational CSR as substantive would be more likely to experience empathy, and therefore, more willing to engage in VBS. We, therefore, hypothesize:

H3. Salespeople's empathy mediates the relationship between substantive CSR attribution and VBS.

2.5 Moderating role of treatment by customers

Salespeople play pivotal roles as boundary spanners, serving both the firm's and customers' interests (Agnihotri *et al.*, 2012). Thus, organizational factors (e.g. CSR, leaders and colleagues) and external contexts (e.g. treatment by customers) should be considered simultaneously to predict salespeople's emotional, attitudinal and behavioral outcomes (Mullins *et al.*, 2020). Compared with research investigating the impact of organizational

practices on salespeople's outcomes, relatively few studies have focused on the potential impact of customers' behavior. For example, illegitimate or unreasonably dysfunctional customer behavior has been shown to be linked to salespeople's negative emotions (Sommovigo *et al.*, 2020), revenge motivation (Cheng *et al.*, 2020), burnout (Bani-Melhem, 2020) and role stress (Boukis *et al.*, 2020). In contrast, when customers are generally cooperative and respectful, salespeople are likely to experience employee-customer fit and self-efficacy (Jung *et al.*, 2017). They may then be more likely to expend effort on customer-oriented behaviors that promote customer need satisfaction (Yoon *et al.*, 2004).

An additional dimension of COR theory is the exchange of resources based on the crossover model, indicating that resource gains and losses are transferred in social settings from one person to another (Hobfoll *et al.*, 2018). Research in the workplace has demonstrated crossover effects of resources, such as performance self-esteem (Neff *et al.*, 2012), job-related self-efficacy (Neff *et al.*, 2015), work engagement (Bakker and Xanthopoulos, 2009) and positive emotions (Bakker *et al.*, 2005). However, until now, the focus has been on the dyadic resource exchange in relationships between supervisors and subordinates and not salespeople and customers. To further address this issue, we draw on COR theory to argue that customer incivility and customer-initiated interpersonal justice is interpreted by salespeople as accelerating resource gain or loss. Customer incivility is defined as low-intensity deviant behavior perpetrated by someone in a customer or client role, with ambiguous intent to harm an employee in a rude, impolite and discourteous manner (Sliter *et al.*, 2010; Walker *et al.*, 2014). As indicated by the COR theory, stress occurs when central or key resources are threatened (Hobfoll *et al.*, 2018), and customer incivility is a crucial work-related stressor. When salespeople encounter customers' incivility, they may experience frustration, depletion in their cognitive resources, disrespect and negative emotions (Bani-Melhem, 2020). Customer incivility can be considered as a negative social exchange between the customer and the salesperson (Walker *et al.*, 2014), one that may require excessive cognitive or emotional effort from salespeople (Hur *et al.*, 2021). Thus, salespeople will perceive an unequal trade-off between investments and returns because their input of time, energy and emotion are not responded to positively by customers (Cheng *et al.*, 2020). Salespeople with substantive CSR attribution identify with the altruistic motivation of the organization and may proactively provide better products or service to customers, but this effort could be a stressor if customers are uncivil. A work-related stressor can increase employees' feeling of emotional exhaustion (Yang *et al.*, 2021). In line with this perspective, customer incivility has been shown to be significantly related to frontline employees' emotional state (Hur *et al.*, 2021; Al-Hawari *et al.*, 2020).

Customer-initiated interpersonal justice (CIJ) refers to customers' treatment to individuals with politeness, respect and dignity, and it is reciprocated by the salesperson's respect and courtesy to the customer (Jung *et al.*, 2017; Liu *et al.*, 2016; Rupp and Spencer, 2006). The perception of a customer's politeness has been shown to be significantly related to lower emotional exhaustion and higher job satisfaction (Wessel and Steiner, 2015). In a similar vein, Jung *et al.* (2017) showed that customer interpersonal justice exerts a positive influence on employee-customer fit. Thus, customer-initiated interpersonal justice can be seen as social support (Hobfoll *et al.*, 2018). As is posited by COR theory, social support is among the resources that are most helpful for employees (Hobfoll *et al.*, 2018; Kurtessis *et al.*, 2017). Therefore, we argue that salespeople who experience customer-initiated interpersonal justice would pay greater attention to the resource acceleration effect of substantive CSR attribution, thereby enhancing their empathy. Thus, we hypothesize:

- H4a.* Salespeople’s experience of customer incivility moderates the relationship between substantive CSR attribution and lower emotional exhaustion, such that the relationship will become weaker when there is higher experienced customer incivility.
- H4b.* Customer-initiated interpersonal justice moderates the relationship between substantive CSR attribution and empathy, such that the relationship will become stronger when there is more customer-initiated interpersonal justice.

We further anticipate that the experience of customer incivility moderates not just the direct effect of substantive CSR attribution on VBS but also the indirect effect via lower emotional exhaustion. COR theory posits that individuals who lack resources are more vulnerable to resource loss and less capable of gaining resources (Hobfoll *et al.*, 2018). More specifically, salespeople’s experience of customer incivility damages their substantive CSR attribution, and they experience emotional exhaustion) because of the threat to their personal resources. This risk may make them less willing to engage in resource investment such as VBS. In a similar vein, we propose that customer-initiated interpersonal justice moderates the indirect relationship between substantive CSR attribution and VBS via empathy. According to COR theory, those with greater resources are less vulnerable to resource loss and more capable of gaining resources (Hobfoll *et al.*, 2018). That is, when customer-initiated interpersonal justice increases salespeople’s substantive CSR attribution, salespeople gain the personal resource of empathy that is required for further investment, and they are more willing to perform VBS. Therefore, the following hypotheses are proposed:

- H5a.* Salespeople’s experience of customer incivility moderates the indirect effect of substantive CSR attribution on VBS through lower emotional exhaustion, such that the mediated relationship will be weaker when there is greater experience of customer incivility.
- H5b.* Customer-initiated interpersonal justice moderates the indirect effect of substantive CSR attribution on VBS through empathy, such that the mediated relationship will be stronger when there is more customer-initiated interpersonal justice.

The hypothesized model is presented in Figure 1.

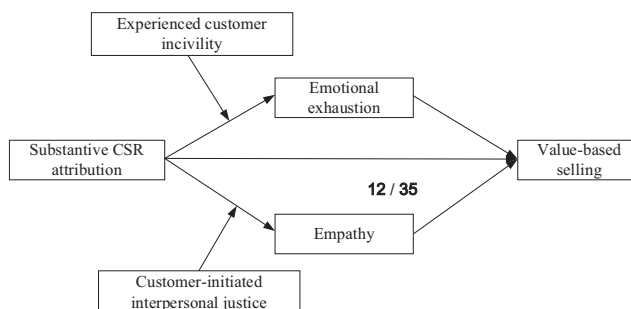


Figure 1.
Conceptual model

Source: Figure created by author

3. Methodology

3.1 Participants and procedure

Participants in the present study were full-time B2B salespeople working in various enterprises in China. Because B2B salespeople are required to go out of firms to develop and maintain good relationships with customers, it is highly impracticable to gather them at one place to participate our survey, especially under the continuing impact of COVID-19. Therefore, we used a snowball sampling method to recruit B2B salespeople to complete an online survey (Leighton *et al.*, 2021). For the purpose of collecting data more widely and enhancing the validity of the survey results, we selected salespeople from Hunan, Anhui, Zhejiang, Shandong and other provinces in China, covering several industries such as technology, manufacturing, service, consumption and so on. Thus, the samples of companies appeared to represent broadly the business organizations in China. Table 1 shows the profile of organizational characteristics. Following the guidelines provided by Donia *et al.* (2019), we only invited full-time B2B salespeople working in an organization engaging in CSR. They were informed of the definition of CSR in the introduction part of the questionnaire (Turker, 2009; Donia and Tetrault Sirsly, 2016; De Roeck and Delobbe, 2012).

Initially, B2B salespeople from four MBA classes were approached. Subsequently, they were requested to provide referrals to recruit other participants for the study. A total of 623 filled-up questionnaires were received in April 2021. After excluding invalid surveys, our final sample included surveys from 462 salespeople. Among 462 valid respondents, 57.58% of respondents were male. As for educational background, 51.7% of the participants had college degree or below, 40.5% got bachelor's degree and 7.8% got master's degree or above. In terms of age, 35.06% were under 30 years, 45.67% were between 30 and 40 years, 15.37% were between 41 and 50 years and only 3.90% were 50 years or older. In addition, 51.87% of respondents had been working as a salesperson for less than five years. Table 2 shows the profile of individual characteristics.

3.2 Measures

The measures in the current study were originally developed in English, and we created Chinese versions by adopting the translation and back-translation technique (Brislin, 1980). A pilot test of 30 Chinese salespeople was conducted to assess the scales' face validity, usability and the quality of the translation. In order to accurately reflect the original

Statistical variables	Categories	Quantity	Valid (%)
Firm size	Less than 50 employees	110	23.81
	50–300 employees	206	44.59
	301–1,000 employees	73	15.80
	More than 1,000 employees	73	15.80
Industry	Medicine and health	23	4.98
	Construction	19	4.11
	Finance	21	4.55
	Transportation	24	5.20
	Manufacturing	66	14.28
	Energy	19	4.11
	Technology	234	50.65
	others	56	12.12

Table 1.
Profile of the
organizational
characteristics

Source: Table created by author

CMS	Statistical variables	Categories	Quantity	Valid (%)
	Gender		Male	266
Female			196	42.42
Age		Less than 30 years	162	35.06
		30–40 years	211	45.67
		41–50 years	71	15.37
		More than 50 years	18	3.90
Education		Senior high school	58	12.5
		College degree	181	39.2
		Bachelor's degree	187	40.5
		Master's or doctoral degree	36	7.8
Tenure as a salesperson		Less than three years	165	35.72
		3–5 years	70	15.15
		More than five years	227	49.13

Table 2. Profile of the individual characteristics ($N = 462$)

Source: Table created by author

intention of the developers, we revised the questionnaires based on the feedbacks to ensure their applicability in the Chinese context, until the respondents informed us that all survey measures were meaningful and applicable to their work context (Yan *et al.*, 2021). We measured all variables on a seven-point Likert-type response scale ranging from 1 for “strongly disagree” to 7 for “strongly agree.”

3.2.1 Substantive corporate social responsibility attribution. We adopted the eight-item scale developed by Donia *et al.* (2017). A sample item is:

My organization involves in socially responsible practices because it cares about what happens to the community in which it operates (both domestic and internationally, if operating globally).

The Cronbach's alpha of this scale is 0.908.

3.2.2 Emotional exhaustion. This study measured salespeople's emotional exhaustion with a nine-item scale developed by Maslach and Jackson (1981). Sample items include “Working with people all day is really a strain for me” and “I feel I'm working too hard on my job.” The Cronbach's alpha of this scale is 0.916.

3.2.3 Empathy. We assessed salespeople's empathy with a seven-item scale revised by Bettencourt *et al.* (2001), which is adapted from Davis's (1980, 1983) empathy scale. Sample items include “I would describe myself as a pretty soft-hearted person” and “I believe that there are two sides to every question and try to look at them both.” The Cronbach's alpha of this scale is 0.881.

3.2.4 Value-based selling. We measure VBS by adopting the seven-item scale developed by Terho *et al.* (2015) to rate the extent salespeople agree with the statements concerning their sales approach to high potential customers. Sample items include “I work with my customers to find out what is needed to improve their performance” and “I focus on proactively improving my customers' business performance.” The Cronbach's alpha of this scale is 0.921.

3.3.5 Experienced customer incivility. Following Medler-Liraz (2020), we adopted the 11-item scale developed by Burnfield *et al.* (2004) and adapted from Sliter *et al.* (2010, 2012). The salespeople were asked to rate how strongly they agreed or disagreed with statements relating to their recent interaction with their customers. Sample items include “Customer has taken out his/her frustrations on me” and “Customer shows that he/she is irritated or impatient.” The Cronbach's alpha of this scale is 0.953.

3.2.6 Customer-initiated interpersonal justice. Following Jung *et al.* (2017), we adopted the five-item scale adapted from Colquitt (2001) to assess CIJ perceived by salespeople in their recent interaction with their customers. Sample items include “Customers treat me in a polite manner” and “Customers treat me with dignity.” The Cronbach’s alpha of this scale is 0.853.

3.2.7 Control variables. In testing the hypotheses, we controlled for individual characteristics (i.e. gender, age, education and tenure as a salesperson) as well as organizational characteristics (i.e. firm size and industry). We controlled for these variables not only because they were found to affect the level of emotional exhaustion (McFarland *et al.*, 2016; Lussier *et al.*, 2021) but also because they have also been shown to influence VBS (Terho *et al.*, 2017; Mullins *et al.*, 2020).

4. Results

4.1 Common method variance tests

Since our study relied on self-reported data, we recognized the potential influence of common method variance (CMV). Thus, we took procedural remedies and post hoc statistical remedies to minimize the effects (Conway and Lance, 2010). Procedural remedies were taken at the data collection stage, including the methods of reverse scoring for some questionnaire items, separating arrangement of different scales, the promise that participants’ answers to be anonymous, assured them that there are no right or wrong answers and required that they should answer questions as honestly as possible (Podsakoff *et al.*, 2003). For statistical remedies, we adopted Harman’s single-factor test in SPSS25.0 statistical analysis software. The results showed that the KMO value of the questionnaire was 0.910, and six components with eigenvalues greater than one were extracted, and the first component explained 27.93% of CMV, which is far below the cut-off value of 40% (Podsakoff *et al.*, 2003), suggesting that the CMV will not affect the reliability of the research conclusion.

4.2 Confirmatory factor analysis

Confirmatory factor analysis (CFA) through Mplus 8 was performed to determine whether our measured variables are distinguishable from each other. The results indicated that the six-factor model is statistically superior to other models: $\chi^2/df = 2.207(<3)$, CFI = 0.911 (>0.9), TLI = 0.915 (>0.9) and RMSEA = 0.051 (<0.08). The above results revealed that the model we proposed has the best validity (Table 3).

Model	χ^2/df	CFI	TLI	RMSEA
The hypothesized six-factor model	2.207	0.911	0.915	0.051
M1 (CSRS + EEXT; EP; CIVT; CIJ; VBS)	3.668	0.802	0.790	0.076
M2(CSRS + EEXT + CIVT; EP; CIJ; VBS)	5.279	0.681	0.663	0.096
M3 (CSRS + EEXT + CIVT + VBS; EP; CIJ)	7.059	0.547	0.522	0.161
M4 (CSRS + EEXT + CIVT + VBS + EP; CIJ)	8.303	0.453	0.424	0.126
M5 (CSRS + EEXT + CIVT + VBS + EP + CIJ)	9.015	0.399	0.368	0.132

Notes: $N = 462$; CSRS = substantive CSR attribution; EP = empathy; EEXT: emotional exhaustion; CIVT = experienced customer incivility; CIJ = customer-initiated interpersonal justice; VBS = value-based selling; χ^2/df = Chisquare/degrees of freedom; CFI = comparative fit index; TLI = Tucker–Lewis index; RMSEA = root-mean-square error of approximation

Source: Table created by author

Table 3.
Comparison of
measurement models

4.3 Descriptive statistics

The descriptive statistics and zero-order correlations for our variables are in [Table 4](#).

4.4 Hypothesis testing

We used hierarchical regression analysis to test our hypotheses. The number of bootstrap samples was 5,000 with a 95% confidence interval (CI). With *H1*, we predicted that salespeople who attribute organizational CSR to be substantive gain more resources to engage in VBS. It can be seen from [Table 5](#) that salespeople's substantive CSR attribution is significantly related to VBS (Model 10, $\beta = 0.411, p < 0.001$). Therefore, *H1* is supported. We further conducted the regression analysis after adding the mediators. On the one hand, results show that substantive CSR attribution (Model 11, $\beta = 0.390, p < 0.001$) and emotional exhaustion (Model 11, $\beta = -0.075, p < 0.01$) both have a significant influence on VBS. However, compared with Model 8, the regression coefficient of substantive CSR attribution is reduced ($0.390 < 0.411$), which suggests that emotional exhaustion acts as a partial mediating role in the relationship between substantive CSR attribution and VBS. Hence, *H2* is supported. On the other hand, the results reveal that substantive CSR attribution (Model 12, $\beta = 0.348, p < 0.001$) and empathy (Model 12, $\beta = 0.196, p < 0.001$) are both significantly related to VBS. However, compared with Model 8, the regression coefficient of substantive CSR attribution is also reduced ($0.348 < 0.404$), indicating that empathy plays as a partial mediating role in the relationship between substantive CSR attribution and VBS. Hence, *H3* is supported. In addition, we further adopted a bootstrapping test with 5,000 samples to confirm the indirect effect of emotional exhaustion and empathy on the relationship between substantive CSR attribution and VBS. The results show that the indirect effect of substantive CSR attribution on VBS via emotional exhaustion is positive (Effect = 0.026, SE = 0.009) and bootstrapped 95% CI around the indirect effect did not include zero [0.010, 0.046]. Moreover, the indirect effect of substantive CSR attribution on VBS via empathy is positive (Effect = 0.070, SE = 0.018) and bootstrapped 95% CI around the indirect effect did not include zero [0.038, 0.107]. Hence, the results of indirect effects also well support *H2* and *H3*.

Next, hierarchical regression provided by SPSS was used to analyze the moderation effects of experienced customer incivility and customer-initiated interpersonal justice. [Table 5](#) demonstrated that the interaction term of experienced customer incivility and substantive CSR attribution on emotional exhaustion is significant (Model 4, $\beta = 0.074, p < 0.05$), providing support for *H4a* (see [Figure 2](#)). However, the interaction term of customer-initiated interpersonal justice and substantive CSR attribution on empathy is contrary to our expectation (Model 8, $\beta = -0.106, p < 0.01$), indicating that increased level of customer-initiated interpersonal justice weakens the positive effects of substantive CSR attribution (see [Figure 3](#)). Hence, *H4b* is therefore not supported.

Based on the approach of [Hayes \(2013\)](#), we assessed the conditional indirect effects at low (i.e. one standard deviation below the mean), mean and high (i.e. one standard deviation above the mean) values of experienced customer incivility and customer-initiated interpersonal justice, respectively. It can be seen in [Table 6](#) that moderated mediation effect is significant (Index = -0.005 , SE = 0.003, 90% CI = $[-0.010, -0.0003]$). To be specific, the mediational effect of emotional exhaustion on the substantive CSR attribution-VBS relationship is stronger when experienced customer incivility is low (conditional Indirect effect = 0.016, SE = 0.008, 90% CI = $[0.006, 0.030]$) and at the mean level (conditional Indirect effect = 0.010, SE = 0.006, 90% CI = $[0.003, 0.020]$), but not significant when experienced customer incivility is high (conditional Indirect effect = 0.003, SE = 0.006, 90% CI = $[-0.005, 0.015]$). Hence, *H5a* is supported. *H5b* was that the mediating role of empathy between

Variable	Mean	SD	1	2	3	4	5	6	7	8	9	10	11	12
1. Gender	1.42	0.49												
2. Age	34.27	7.87	-0.21***											
3. Education	2.44	0.81	-0.01	-0.02										
4. Tenure	4.69	4.78	-0.10*	0.43***	-0.02									
5. Firm size	2.24	0.99	-0.09	0.09	0.05	0.04								
6. Industry	6.26	2.16	0.15**	-0.03	0.08	-0.13**	-0.10*							
7. CSRS	5.50	0.99	-0.03	0.12*	0.01	0.09	-0.05	0.05	(0.908)					
8. EP	5.42	0.86	0.09	0.14**	0.01	0.06	-0.01	0.12**	0.38***	(0.881)				
9. EEXT	2.78	1.28	0.05	-0.14**	-0.07	-0.13**	-0.03	-0.06	-0.23**	0.03	(0.916)			
10. CIVT	2.81	1.31	-0.04	-0.17**	-0.23**	-0.11*	-0.06	-0.03	-0.22***	-0.07	0.58***	(0.953)		
11. CIJ	5.55	0.90	-0.02	0.11*	0.07	0.02	0.01	0.03	0.32***	0.30***	0.23***	-0.36***	(0.853)	
12. VBS	6.05	0.77	-0.15**	0.06	0.10*	0.10	0.02	0.04	0.53***	0.37***	-0.25***	-0.25***	0.34***	(0.921)

Notes: N: 462; CSRS = substantive CSR attribution; EP = empathy; EEXT = emotional exhaustion; CIVT = experienced customer incivility; CIJ = customer-initiated interpersonal justice; VBS = value-based selling; Tenure: tenure as a salesperson. Gender was coded "1": "male" and "2": "female." Education was coded "1": "high school diploma or below"; "2": "associate degree"; "3": "bachelor degree"; "4": "master degree or above." Firm size was coded "1": "50 employees or below"; "2": "51-300 employees"; "3": "300-1000 employees"; "4": "1000 employees or above"; * $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$

Source: Table created by author

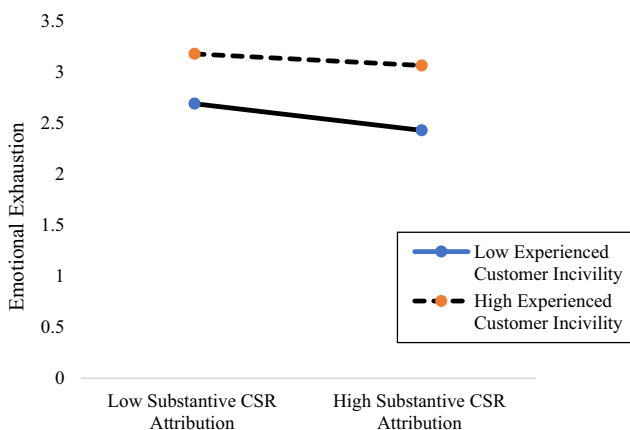
Table 4.
Means, standard
deviations and
correlations among
variables

Table 5.
Results of
hierarchical
regression analysis

Variable	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8	Model 9	Model 10	Model 11	Model 12
Constant	3.920***	5.281***	1.580**	1.698**	4.262***	2.657***	2.046***	2.313***	5.966***	3.898***	4.291***	3.377***
Gender	0.074	0.064	0.194	0.208*	0.183*	0.194*	0.192*	0.201**	-0.238**	-0.223**	-0.218**	-0.261**
Age	-0.016	-0.013	0.001	0.000	0.017**	0.013*	0.011*	0.011*	0.000	-0.005	-0.006	-0.008
Education	-0.110	-0.108	0.105	0.112	0.005	0.003	-0.011	-0.010	0.095*	0.092*	0.084*	0.091*
Tenure	-0.025	-0.022	-0.117	-0.015	0.003	0.000	0.001	0.002	0.014	0.010	0.008	0.010
Firm size	-0.020	-0.036	0.002	-0.002	-0.001	0.018	0.016	0.011	0.001	0.025	0.022	0.021
Industry	-0.044	-0.037	-0.037	-0.041	0.045*	0.037*	0.036*	0.035*	0.022	0.011	0.008	0.004
CSRS		-0.270***	-0.117**	-0.131*		0.318***	0.267***	0.244***		0.411***	0.390***	0.348***
EEXT											-0.075**	
EP												0.196***
CIVT			0.561***	0.562***								
CIJ							0.181***	0.165***				
CSRS*CIJ				0.074*								
CSRS*CIVT												
R ²	0.037	0.080	0.364	0.370	0.047	0.179	0.211	0.228	0.043	0.312	0.326	0.308
ΔR ²		0.043	0.284	0.006		0.132	0.032	0.017		0.043	0.269	0.014
F	2.926*	20.956***	202.395***	4.268*	3.725**	73.052***	18.566***	9.548**	3.444**	177.453***	9.410**	26.932***

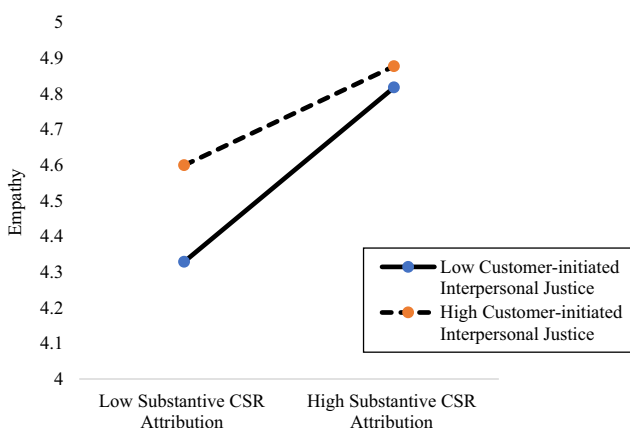
Notes: N = 462; CSRS: substantive CSR attribution; EP = empathy; EEXT = emotional exhaustion; CIVT = experienced customer incivility; CIJ = customer-initiated interpersonal justice; VBS = value-based selling; Tenure = tenure as a salesperson; * p < 0.05, ** p < 0.01, *** p < 0.001

Source: Table created by author



Source: Figure created by author

Figure 2.
Moderating effect of
experienced customer
incivility on the
relationship between
substantive CSR
attribution on
emotional exhaustion



Source: Figure created by author

Figure 3.
Moderating effect of
customer-initiated
interpersonal justice
on the relationship
between substantive
CSR attribution on
empathy

substantive CSR attribution and VBS becomes stronger with the improvement of customer-initiated interpersonal justice. As shown in Table 6, the indirect effect is significant at the low (conditional Indirect effect = 0.069, SE = 0.020, 90% CI = [0.041, 0.101], mean (conditional Indirect effect = 0.049, SE = 0.014, 90% CI = [0.029, 0.073]) and high levels of customer-initiated interpersonal justice (conditional indirect effect = 0.030, SE = 0.014, 90% CI = [0.009, 0.056]). Whereas moderated mediation effect is significant (Index = -0.021, SE = 0.010, 90% CI = [-0.039, -0.006]), the results is opposite to the hypothesis. Hence, *H5b* is not supported.

5. Discussion

Drawing on the COR theory, we investigated the internal mechanisms and boundary conditions of the relationship between salespeople's substantive CSR attribution and VBS.

Specifically, we tested whether substantive CSR attribution facilitates salespeople's VBS via the mechanisms of lower emotional exhaustion and greater empathy. In addition, we tested the potential moderating role of customer treatment, namely, customer incivility and customer-initiated interpersonal justice. Our survey data from 462 salespeople supported a dual-mediation pathway by which salespeople's emotional exhaustion and empathy mediate the influence of substantive CSR attribution on VBS. Results also showed that salespeople's experiences of customer incivility weakened the relationship between substantive CSR attribution and lower emotional exhaustion. However, contrary to expectations, high customer-initiated interpersonal justice weakened the relationship between substantive CSR attribution and empathy. The results have theoretical and practical implications.

5.1 Theoretical contributions

This study makes four theoretical contributions to the literature. First, it extends the existing literature on microlevel CSR by studying the relation between salespeople's substantive CSR attribution and VBS. Existing studies on CSR attribution have primarily examined the effects of CSR attributions made by general employees (Lin *et al.*, 2022; Donia *et al.*, 2019) or customers (Karaosmanoglu *et al.*, 2016), and the research that especially focuses on salespeople is scant (Vlachos *et al.*, 2010). This study filled this gap by showing that substantive CSR attribution had several benefits to salespeople. Specifically, salespeople who made substantive CSR attribution showed higher empathy and lower emotional exhaustion, and consequently more VBS. Therefore, this study provides a step forward in terms of integrating marketing and microlevel CSR research.

Second, the results are consistent with the tenets of COR theory in that salespeople's substantive CSR attribution were associated with lower emotional exhaustion (limiting resource loss) and more empathy (enhancing resource building), both of which facilitated VBS. Previous studies mainly explained the relationship between CSR attributions and employee outcomes from a cognitive perspective (Lin *et al.*, 2022; Story and Neves, 2015), and no studies have tested the relationship between employees' CSR attributions and emotions. Therefore, the current study extends our understanding of specific mediational mechanisms underlying the relationship between salespeople's CSR attributions and VBS, echoing Gond *et al.*'s (2017) call for more attention to the role of affect and emotions in shaping reactions to CSR.

	Conditions	Effect	Conditional indirect effect		
			BootSE	BootLLCI	BootULCI
CIVT	–SD	0.016	0.008	0.006	0.030
	Mean	0.010	0.006	0.003	0.020
	+SD	0.003	0.006	–0.005	0.015
CIJ	–SD	0.069	0.020	0.041	0.101
	Mean	0.049	0.014	0.029	0.073
	+SD	0.030	0.014	0.009	0.056
Index of moderated mediation	Emotional exhaustion	–0.005	0.003	–0.010	–0.0003
	Empathy	–0.021	0.010	–0.039	–0.006

Table 6.
Results of testing the moderated mediation

Notes: $N = 462$; Bootstrap sample size = 5,000; CIVT = experienced customer incivility; CIJ = customer-initiated interpersonal justice; LL = lower limit; CI = confidence interval; UL = upper limit
Source: Table created by author

Third, we advance the understanding of customers' roles in the relationship between salespeople's substantive CSR attribution and VBS. Our findings showed that uncivil treatment by customers reduced the positive effects of salespeople's substantive CSR attribution. The effect of salespeople's substantive attribution in reducing emotional exhaustion was weakened when salespeople experienced high vs low customer incivility. However, inconsistent with our hypothesis, the positive relationship between salespeople's substantive CSR attribution and empathy was more pronounced when customer-initiated interpersonal justice was low vs high. This unexpected finding suggests that there is a mutually substituting effect between substantive CSR attribution and customer-initiated interpersonal justice in shaping salespeople's empathy. According to COR theory, therefore, it is possible that when salespeople obtain interpersonal justice from their customers, they are not as dependent on substantive CSR initiatives because they have received enough resources from a supplementary resource to cultivate their empathy.

Finally, this study deepens our understanding of the facilitators of VBS (Mullins *et al.*, 2020). Kienzler *et al.* (2019) argued that the individual-level antecedents of VBS are relatively underexplored. Whereas previous studies confirmed several salesperson-level drivers of VBS, including personal ability (Terho *et al.*, 2017; Liu and Zhao, 2020), learning orientation (Terho *et al.*, 2015; Kienzler *et al.*, 2019) and self-motivation (Mullins *et al.*, 2020), this study extends our understanding of the roles of salespeople's CSR attributions and emotions in facilitating their VBS. In addition, our findings are similar to those of previous research demonstrating that salespeople's emotions are significantly related to their selling behaviors (e.g. adaptive selling behavior and up-selling behavior) (Hur *et al.*, 2021; Anaza *et al.*, 2018).

5.2 Practical implications

It would be injudicious simply to extrapolate prior research findings to the sales context (Korschun *et al.*, 2014). This research makes a fourfold contribution to managerial knowledge. First and foremost, our study offers novel insights into the complex mechanisms of internal CSR communications that translate CSR strategy into VBS in the Chinese context. Salespeople may be viewed as credible CSR ambassadors of the selling organization (Vlachos *et al.*, 2017) to satisfy customers' societal expectations (e.g. engaging in prosocial consumption and value-cocreation) (Kim, 2019; He and Harris, 2020). The organization thus needs to communicate CSR initiatives to salespeople to cultivate and guide their substantive attribution about CSR. Firms can communicate CSR philosophy and moral beliefs from an integrated and global perspective (Kim and Lee, 2022). For instance, firms can emphasize the crucial role of organizational CSR from the development of the entire human being, underline the value consistency between the company and stakeholders in marketing meetings, practice both internal and external CSR with the same caring and compassion (Boğan and Sarıışık, 2020), make action concurrent with words, and sustainable investment of CSR. To foster organizational CSR climate is another way to promote substantive CSR attribution. Accordingly, firms are suggested to encourage salespeople to involve in corporate philanthropy to witness the positive effects of CSR on the lives and development of people in need (Schaefer *et al.*, 2019; Boğan and Sarıışık, 2020). In addition, firms should pay more attention to the trickle-down effect of CSR attribution since it is confirmed that employees' CSR attribution is influenced by the leaders' ethics, leadership styles and CSR attribution of their managers (Ogunfowora *et al.*, 2018; Donia and Tetrault Sirsly, 2016). Thus, organizations can signal genuine motives to salespeople through their sales managers.

Second, our results suggest that salespeople's emotional state is an underlying mechanism by which substantive CSR attribution contributes to VBS. Nurturing

salespeople's empathy appears to be one avenue for facilitating their VBS. Importantly, empathy is not merely a trait as noted in previous studies (Iglesias *et al.*, 2019; Ngo *et al.*, 2020) but is also a professional skill that can be developed and fostered in the workplace (Malle and Pearce, 2001). The current findings reveal that salespeople's empathy can be developed through communication about the authentic value of CSR practices. Our study also serves as a reminder of the importance of decreasing salespeople's emotional exhaustion. This is particularly salient for salespeople who are responsible for implementing VBS because they have to identify suitable customers, understand the customer's business and position the firm's offering to deliver a business impact (Töytäri *et al.*, 2011), all of which require continuous resource investment. Hence, sales managers should provide more CSR-related resources to prevent or decrease salespeople's emotional exhaustion.

Third, our research implies that customer treatment plays a key contingent role in the relationship between salespeople's substantive CSR attribution and emotion. Correspondingly, sales managers should pay special attention to customer incivility. For example, managers could strengthen salespeople's skills in responding favorably to customer incivility by analyzing the underlying cause of incivility (Cheng *et al.*, 2020). In addition, previous studies indicated that organizational culture (e.g. clan culture and adhocracy culture) can enable employees to excuse customers who mistreat them (Balaji *et al.*, 2020). Cultivating an appropriate organizational culture may be a way to deal with customer incivility in a collectivist society. Finally, our study demonstrated a mutually substituting effect between substantive CSR attribution and customer-initiated interpersonal justice in enhancing salespeople's empathy. Accordingly, sales managers should be aware of the need to assist salespeople in cultivating empathy from different sources. If salespeople are fairly and respectfully treated by their customers, organizations' resource investment in convincing salespeople of the altruistic motives of CSR initiatives is not critical, especially if such persuasion is costly or time-consuming. In contrast, if salespeople are treated by their customers with low respect and dignity, efforts in communicating with salespeople about the other-serving motives of CSR are critical in fostering their empathy.

Finally, the results offer guidance to sales managers attempting to drive VBS. Sales managers face significant challenges in motivating a VBS approach in their salesforce (Mullins *et al.*, 2020). Based on the findings, sales managers can design interventions to help salespeople realize the altruistic motives of CSR initiatives. Whereas prior studies focused on salespeople's individual characteristics such as personal motivation (Liu and Zhao, 2020), personality (Mullins *et al.*, 2020) and selling experience (Kienzler *et al.*, 2019) as facilitators of VBS, this study suggests that sales managers should pay attention to salespeople's emotional states, such as feelings of empathy and emotional exhaustion. Accordingly, efforts should also be made to invest in the development of salespeople's emotional abilities in implementing VBS.

5.3 Limitations and future directions

This study has several limitations that offer opportunities for further research. First, the cross-sectional research design cannot capture a causal connection between substantive CSR attribution and VBS. A longitudinal, experimental or qualitative design would provide stronger evidence of causality. We also point out that all variables were self-reported by salespeople. To mitigate the effect of common method variance, future research may consider using customer- or supervisor-rated measures of VBS (Mullins *et al.*, 2020), as well as peer- or customer-rated measures of empathy (Mangus *et al.*, 2020).

Second, this research investigated the impact of salespeople's substantive CSR attribution on VBS. However, there are other types of attributions of CSR that could be studied. For instance, [Ellen et al. \(2006\)](#) categorized CSR motives into four types, namely, strategic, egoistic, values driven and stakeholder driven. [Vlachos et al. \(2017\)](#) put forward genuine and self-serving CSR attributions, and [Du et al. \(2007\)](#) distinguished intrinsic and extrinsic CSR attributions. Accordingly, future research should explore the differential impacts of distinct CSR attributions on selling behavior.

Thirdly, whereas our study offers nuanced sights into salespeople- and customer-related factors in facilitating VBS, another potential area for future research is the examination of team-level factors that influence engagement in VBS ([Mullins et al., 2020](#)). For instance, further research might consider the role of error management climate in facilitating VBS in that such a climate may become a source of social support. In addition, responsible leadership focusing on stakeholders' sustainable value creation may also increase salespeople's VBS ([Pless et al., 2011](#)).

Finally, it is also possible that our results would be different in other cultural settings. Employees in societies that value collectivism show a high perception of CSR ([Hofman and Newman, 2014](#); [Jia et al., 2019](#)), empathy ([Heinke and Louis, 2009](#)) and individual's value co-creation process ([Zhang et al., 2020](#); [Chan et al., 2010](#)). Therefore, we expect that the results of studies on salespeople in different cultures would have meaningful implications for understanding the effect of CSR attributions on selling behaviors.

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