



The Bright and Dark Side of Incongruence Value between Managers and Salespeople in Generating Sales Performance

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Resumo

Previous research have been supporting the positive effect of congruence value on firm outcomes. However, few studies have been suggesting that the incongruence value can also have a negative influence. Contrary to traditional wisdom, the authors suggest that there are a bright and a dark side of incongruence value between managers and salespeople in generating sales performance. The bright side of incongruence value is based on Leader?Member Exchange Theory. Otherwise, the dark side is based on Expectancy Violations Theory, in which salespeople perceive that the transactional leadership behavior from their managers is lower than the managers evaluate themselves. Across three surveys using multi-level approach with managers and their salespeople, we found a positive and a negative effect of incongruence value. In addition, we also support that these two effects goes through self-efficacy, which plays a mediating role in the relationship.



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Abstract: Previous research have been supporting the positive effect of congruence value on firm outcomes. However, few studies have been suggesting that the incongruence value can also have a negative influence. Contrary to traditional wisdom, the authors suggest that there are a bright and a dark side of incongruence value between managers and salespeople in generating sales performance. The bright side of incongruence value is based on Leader–Member Exchange Theory. Otherwise, the dark side is based on Expectancy Violations Theory, in which salespeople perceive that the transactional leadership behavior from their managers is lower than the managers evaluate themselves. Across three surveys using multi-level approach with managers and their salespeople, we found a positive and a negative effect of incongruence value. In addition, we also support that these two effects goes through self-efficacy, which plays a mediating role in the relationship.

Key-words: incongruence, transformational, transactional, salespeople, performance

Previous research have been proposing different perspectives for analyzing (in)congruence value (Edwards, & Cable, 2009; Edwards, & Parry, 1993; Hayibor et al., 2011; Ahearne et al., 2013; Mullins et al., 2014; Mullins & Syam 2014; Kraus et al., 2015). For example, Hayibor et al (2011) analyzed the hypothesis that value congruence between leaders and their followers is empirically linked to follower perceptions of the charisma of their leader. Ahearne et al (2013) studied the interpersonal identification in the sales manager–salesperson congruence dyad. Kraus et al (2015) explored the organizational identification agreement and organizational identification tension in the sales manager–salesperson congruence dyad. These studies provide a valuable and a positive view of how congruence value can improve business performance.

However, in the sales field we know that the incongruence can exist between leaders and their followers. "Incongruent values are often associated with increases in mistrust, conflict and job dissatisfaction" and can reduce business performance (Mullins & Syam, 2014, p.2). These aspects create a dark side of incongruence value. The dark side of incongruence value suggests that salespeople perceive the leadership behavior form their managers lower than the managers evaluate themselves. This value incongruence is prejudicial because there is an over-evaluation from the supervisors' perspectives that does not reflect the reality observed by the salespeople. Nevertheless, a bright perspective can boosts performance when the salespeople perceive the leadership behavior form their managers higher than the managers do evaluate themselves.

To dig deeper into these bright and dark side phenomena, we hypothesize about the positive and negative effects of value incongruence separately according to Leader–Member Exchange Theory (Rockstuhl et al., 2012), and Expectancy Violations Theory (Burgoon & Hale, 1988). The bright perspective suggests that salespeople perceive the leadership behavior form their managers higher than the managers do evaluate themselves, generating better results because there is an exchange relationship. This bright perspective is expected and positive because salespeople exchange information with leaders in such level that motivate them to achieve results and improve aspirations for executing the selling tasks.

In methodological terms, we draw on incongruence value theory (Edwards, & Cable, 2009; Edwards, & Parry, 1993) to understand how salespeople evaluate their managers and managers self evaluation can create greater levels of self-efficacy and performance. We conduct three studies with field data collected from managers–salespeople dyads. Our research makes three contributions to the literature. First, it shows that there is a bright effect of value incongruence on performance. The theoretical logic behind the bright side of the



value incongruence is based on Leader–Member Exchange Theory (Rockstuhl et al., 2012), which suggests leaders develop a trust and respectful exchange with each of their subordinates. Second, Expectancy Violations Theory enriches understanding of the incongruence value by presenting a dark effect of incongruence value when managers overevaluate themselves, creating a salesperson-frustrated perception of his/her expectation toward the manager. Third, this investigation advances understanding of what transmit the direct effect of value incongruence by demonstrating that when salespeople make accurate leadership evaluations of their managers, they have greater levels of self-efficacy, which in turn rises sales performance.

Hypotheses

The dark side of Value incongruence in reducing Performance.

The transactional leadership style is based on punishment and reward transactions in which leaders engage in transactions with their employees, showing what they expect from them and what the rewards, goals and punishment will be if they do what they expect (Bass, 1990; Dubinsky et al., 1995). When salespeople perceive the transactional leadership behavior from their managers is lower than the managers evaluate themselves, salespeople can perceive a violation of social norms, influencing their expectation. According to Expectancy Violations Theory (Guerrero & Bachman, 2008), a violation of social norms occurs because one create an expectation from other behavior. Salespeople have expectations of how transactional leader would punishment and reward sales transactions. If the transactional leader has lower capacity of proving the positive and negative feedback, salespeople would perceive a violation of social norm, which influences their expectations, and frustration. This violation of social norm reduces sales performance because salespeople' expectations about their tasks, positive feedback, employee performance (Bass, 1990, Dubinsky et al., 1995, Mackenzie et al. 2001) are not achieved. Since "expectancies are primarily based upon social norms" (Goli, 2016, p.107) and they are violated, lower levels of frustration and sales performance should happen.Therefore:

 H_{1a} : When salespeople perceive the transactional leadership behavior from their managers is lower than the managers evaluate themselves, there are low levels of sales performance.

The next hypothesis suggests that transformational leadership value incongruence reduces sales performance. Incongruence occurs when the assessments of the transformational leader are divergent between the salesperson and the manager. The divergent evaluations are the opposite of the desire of organizations seeking alignment in the relationship between employees. The lack of alignment of the transformational leader is detrimental for performance because it violates the social norm created between leader and employee (Burgoon & Hale, 1988). Drawing on Expectancy Violations Theory (Guerrero & Bachman, 2008; Burgoon & Hale, 1988), a violation of social norms occurs because employees expected specific behaviors from their superiors. When these specific behaviors (such as support and inspirations) are not perceived, the level of liking and relationship to the violators might influence interpersonal identification (Mullins & Syam, 2014) between leader-follow (Burgoon & Jones, 1976). As consequence, salespeople might perceive the misalignment in the relationship, reducing their expectation toward sales performance. Therefore:

 H_{1b} : When salespeople perceive the transformational leadership behavior from their managers is lower than the managers evaluate themselves, there are low levels of sales performance.

The bright side of Value incongruence increasing Performance.

Next, we suggest that when salespeople perceive the transactional leadership behavior from their managers is greater than the managers evaluate themselves, there are high levels of sales performance. Salespeople may perceive their manager is much more leader oriented than



manager think they are. This difference creates an interpersonal identification (Mullins & Syam, 2014) that transactional leadership is being exercised in the way that salesperson expected in terms of reward, positive feedback, recognition and performance above expectations (Mackenzie et al., 2001). According to Leader–Member Exchange Theory (Rockstuhl et al., 2012), when salespeople perceive the transactional leadership behavior from their managers is greater than the managers evaluate themselves, there is more interaction between leaders and followers that improves the quality of leader–member exchange relationships. By creating better information exchange and vertical dyad linkage (Graen & Uhl-Bien, 1995) "the leader provides rewards for the subordinate's effort" (Mackenzie et al., 2001, p.118) in terms of inputs, process, and outcomes. By having more information exchange and interaction, salespeople may have a mutual respect for transactional leaders they can intervene, direct, punish, and reward sales activities through feedback. Thus:

 H_{2a} : When salespeople perceive the transactional leadership behavior from their managers is greater than the managers evaluate themselves, there are high levels of sales performance.

When salespeople perceive the transformational leadership behavior from their managers is greater than the managers evaluate themselves, there are high levels of sales performance. The theoretical logic behind this assumption is based on Leader–Member Exchange Theory (Rockstuhl et al., 2012). This theory suggests that the transformational leader tends to offer individual support and provides conditions for each salesperson to achieve his/her best performance (Mackenzie et al., 2001) by exchanging relationships that influences salespeople's obligation, choices, and access to resources and performance (Deluga, 1988). With this exchange in mind, the transformational leader can extract extra effort from his followers (Bass, 1990) and the salesperson perceives his/her manager as an example to be follow, identifying and internalizing the values and aspirations of the same (Mackenzie et al., 2001). Therefore, when salespeople perceive their managers with a greater transformational orientation, the leader–member exchange motivates effort and performance beyond expectations (Deluga, 1988; Kopperud, Martinsen & Humborstad, 2014). Thus, we have the following hypothesis:

 H_{2b} : When salespeople perceive the transformational leadership behavior from their managers is greater than the managers evaluate themselves, there are high levels of sales performance.

The indirect effect of Value incongruence through self-efficacy.

We suggest that when salespeople perceive the transactional leadership behavior from their managers greater than the managers evaluate themselves, there are high levels of selfefficacy, which in turn increases sales performance. Basing on Leader–Member Exchange Theory (Rockstuhl et al., 2012), this mediating effect occurs because the quality of leader– member exchange relationships (Graen & Uhl-Bien, 1995) help to influence the self-efficacy that a given task can be successfully developed (Bandura, 1977). The fact that the salesperson perceives that transactional is supporting in his/her action toward sales and the fact that there is exchange in the communication about punishment and reward generate high levels of belief that a sales task can be performed, which in turn increases "courses of action required to produce given attainments", such as sales performance (Bandura 1977, p.3). Therefore, we predict:

 H_{3a} : When salespeople perceive the transactional leadership behavior from their managers is greater than the managers evaluate themselves, there are high levels of self-efficacy, which in turn increases sales performance.

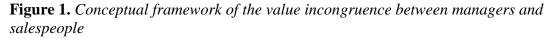
We propose that when salespeople perceive the transformational leadership behavior from their managers greater than the managers evaluate themselves, there are high levels of self-efficacy, which in turn increases sales outcomes. When there is an incongruence value

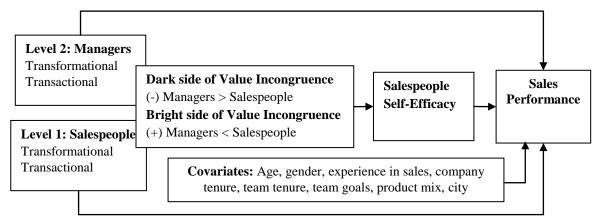




expected that the salespeople have aspirations with their transformational leaders; there are high levels of exchange that form strong trust, emotional, and respect-based relationships (Bauer & Ergoden, 2015). High levels of exchange inspire and stimulate salespeople intellectually (Mackenzie et al., 2001), increasing the belief in the ability to carry out sales activities (Patterson, Yu, & Kimpakorn, 2014). As consequence, higher levels of self-efficacy toward sales actions, higher sales performance (Bandura, 1977).

 H_{3b} : When salespeople perceive the transformational leadership behavior from their managers is greater than the managers evaluate themselves, there are high levels of self-efficacy, which in turn increases sales performance.





Study 1

Procedures. In Study 1, we collected data using a multi-level source from (1) salespeople and (2) sales managers from shoes store retailers and we matched the answers. We collected data personally in retail stores. Salespeople reported information about their self-efficacy perception, sales performance, store features and their managers' leadership behaviors. Managers reported information about their level of leadership behaviors. Our final sample represents 108 managers and 375 salespeople from stores.

Measurement. All multi-item scales were adapted from the previous studies. For measuring transformational, we used 12 items from Mackenzie et al. (2001) that reflects four dimensions: core transformational, intellectual stimulation, supportive leadership behavior, and high-performance expectations. For measuring transactional orientation, we used six items from Mackenzie et al. (2001) that capture two dimensions: rewards and punishment. We used seven items from Sujan, Weitz e Kumar (1994) to evaluate salesperson's self-efficacy. Salesperson's performance was measured subjectively and refers to the perception of the salesperson regarding the current state of his/her sales performance, market-share, profits and fulfillment of the goals. Four items adapted from Verhoef and Leeflang (2009) were used to measure subjective performance. We controlled our results for additional covariates. We measured manager's and salespeople's tenure (i.e., time worked in sales context). In Study 1, 2 and 3, we modified the leadership behavior scales in order to the salespeople evaluated their managers and managers evaluated themselves. The measures use seven-point Likert scales, ranging from "strongly disagree" to "strongly agree".

Model Estimation. To test incongruence we create a score that represents the difference (i.e. delta-score) between the salesperson's rated his/her manager leadership and the manager evaluated him/herself. The sign of the result of this subtraction indicates the side of the incongruence value. We performed the procedure with the standard variables, with the



objective of not inflating the values. Subsequently, we add the delta-score to the polynomial regression model as an independent variable along with the control variables. Table 1 presents the structural equation fits.

Survey		χ²/ d.f.	RMSEA	GFI	CFI	TLI	
Study 1	Level 1	1,63	.07	.87	.92	.90	
	Level 2	2,10	.05	.90	.95	.95	
Study 2	Level 1	1,51	.06	.90	.92	.91	
	Level 2	2,14	.06	.88	.93	.92	
Study 3	Level 1	1,25	.05	.90	.97	.97	
	Level 2	1,82	.05	.89	.95	.94	

Table 1: Fit indices of Confirmatory factor analysis

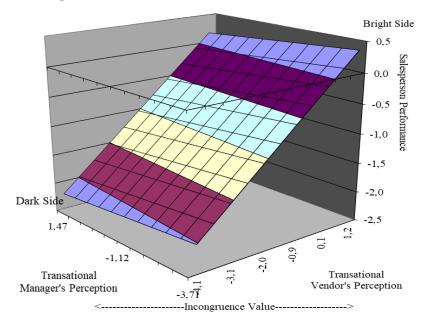
Note: Maximum Likelihood Estimative

Results

Positive and Negative Effects of Incongruence. To understand the results, a response surface analysis was conducted (Edwards, 1995) to analyze the linear slopes of the incongruence (X = -Y) axes. The following coefficient tested the incongruence axis, linear slope: $a_1 = b_1 - b_2$. There is only one regression coefficient, which represents the side that we are expecting (managers>salesperson=negative or salesperson>manager=positive) and it means the side that leads to better performance. If the result is positive then, for example, we can support H_{1a} and support H_{2a}, because it shows that the side salesperson perception greater than manager perception causes the better performance. As expected, when salespeople observe the transactional leadership behavior from their managers greater than the managers evaluate themselves, there are high levels of sales performance (β = .26; p<.01). Figure 2 shows the incongruence value for the two hypotheses (H_{1a} e H_{1b}) and illustrates the results of the regression. The bright side (managers -3.71 and vendors 1.20) generates a positive level of performance (= .40, y axis). The dark side (see both managers 1.47 and vendors 4.1 axis) creates a negative level of performance (= -2.20, y axis), supporting both H_{1a} and H_{2a}.

Table 2 about here

Figure 2. Polynomial regression and surface analysis for managers and salespeople on transactional leadership







Next, we find the same pattern of response for the next hypothesis. When salespeople perceive the transformational leadership behavior from their managers greater than the managers evaluate themselves, there are high levels of sales performance ($\beta = .30$; p < .01). In addition, surface analysis from polynomial regression also showed that the bright side generates a positive level of performance and the dark side creates a negative level of performance, supporting H_{1b} and H_{2b}.

Indirect Effects of Incongruence trough self-efficacy. We analyzed the indirect effect of incongruence trough self-efficacy on performance. Our main hypothesis is that self-efficacy plays a mediating role in this association. Results showed that when salespeople perceive the transactional (β = .16; Lower_{CI} = .11; Upper_{CI} = .24) and transformational (β = .15; Lower_{CI} = .10; Upper_{CI} = .21) leadership behavior from their managers greater than the managers evaluate themselves, there are high levels of self-efficacy, which in turn increases sales performance, being consistent with H_{3a} and H_{3b}.

	Transa	ctional		Transformational				
Relationship	Study	Study	Study	Study	Study	Study		
	1	2	3	1	2	3		
Incongruence \rightarrow Self-efficacy	.35**	.28**	.23**	.32**	.25**	$.20^{**}$		
Self-efficacy \rightarrow Performance	.46**	.54**	.39**	.46**	.53**	.39**		
Incongruence \rightarrow Self-efficacy \rightarrow Performance	.16	.15	.09	.15	.13	.08		
Lower Confidence interval (Lower _{CI})	.11	.09	.09	.10	.07	.03		
Upper Confidence interval (Upper _{CI})	.24	.24	.16	.21	.20	.13		
Direct effect	$.20^{**}$	02	.09	.22**	.03	.12**		
Total effect	.36**	.13**	$.18^{**}$.37**	.16**	.19**		

Table 3: Resu	lts of Incongruenc	ce's Mediating Test
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Study 2

Procedures. In Study 2, we collected data with salespeople and sales managers from clothing store segment. These retail salespeople sell different products such as trousers, shirts, skirts, dresses, etc. We approach first the managers from clothing store segment and asked them to support our research. Then, we approach personally the vendors for a clarification of survey scope, so they can answer the questions. We administered the survey with 134 sales managers of the 322 salespeople surveyed. Next, we matched the answers from Level 1 with Level 2, generating a multi-level analysis. In terms of measurement, all multi-item scales were similar to Study 1.

Results

Negative and Positive Effect of Incongruence. Next, we tested the beneficial effects of incongruence, since the vendors perceive the supervisor as a reference point. When salespeople perceive the transactional leadership behavior from their managers is greater than the managers evaluate themselves, there are high levels of sales performance ($\beta = .12$; p < .05). In addition, when salespeople perceive the transformational leadership behavior from their managers is greater than the managers evaluate themselves, there are high levels of sales performance ($\beta = .17$; p < .01). We also verified the surface analysis for each leadership orientation and the results were as expected, supporting H_{1a}, H_{1b}, H_{2a} and H_{2b}.

Indirect Effects of Incongruence trough self-efficacy: Then, we analyzed the indirect effects of incongruence trough self-efficacy on performance. Results showed that when salespeople perceive the transactional ($\beta = .15$; Lower_{CI} = .09; Upper_{CI} = .24) and transformational ($\beta = .13$; Lower_{CI} = .07; Upper_{CI} = .20) leadership behavior from their managers greater than the managers evaluate themselves, there are high levels of self-efficacy, which in turn increases sales performance, supporting H_{3a} and H_{3b}.



Study 3

Procedures. In Study 3, we collected data with salesperson and their supervisors in selling furniture and appliances. These retail salespeople sell different products (e.g., bed, sofa, closet, mattress, household appliance) to different segments. Furniture and appliances stores included Magazine Luiza, Ricardo Eletro, Ponto Frio, Americanas, Lojas Colombo, Casas Bahia, etc. Together these retailers sell more than R\$ 70 billion in products per year. We administered the survey with 114 sales managers who are responsible for the stores and with 295 salespeople. In terms of measurement, multi-item scales were similar from Study 1. **Results**

Positive and Negative Effect of Incongruence. When salespeople perceive the transactional leadership behavior from their supervisors greater than the managers evaluate themselves, there are high levels of sales performance ($\beta = .15$; p < .05). In addition, when salespeople perceive the transformational leadership behavior from their managers greater than the executives evaluate themselves, there are high levels of sales performance ($\beta = .20$; p < .01). The response surface analysis also sustained these results, supporting H_{1a}, H_{1b}, H_{2a} and H_{2b}.

Indirect Effects of Incongruence trough self-efficacy. Then, we analyzed the Indirect Effects of Incongruence trough self-efficacy on performance. Results showed that when salespeople perceive the transactional ($\beta = .09$; Lower_{CI} = .09; Upper_{CI} = .16) and transformational ($\beta = .08$; Lower_{CI} = .03; Upper_{CI} = .13) leadership behavior from their managers is greater than the managers evaluate themselves, there are high levels of self-efficacy, which in turn increases sales performance, being consistent with H_{3a} and H_{3b}.

Conclusions

The extant literature on value incongruence has demonstrated that the transformational and transactional leadership of both managers and salespeople are important; however, this literature does not explain how the divergence of these two judgments differs, nor does it investigate the indirect effects of these two judgments simultaneously for generating self-efficacy and sales performance. We argue that value incongruence approach for investigating both managers and salespeople's view provides more insightful and revealing results than previous research, which has largely focused on congruence approaches (Hayibor et al., 2011; Ahearne et al., 2013; Mullins et al., 2014; Mullins & Syam 2014). In that sense, three main contributions are presented from the three multi-level surveys.

Theoretical Contribution. First, drawing on Leader–Member Exchange Theory (Rockstuhl et al., 2012), we supported that the incongruence value generated by both transformational and transactional leadership increases performance. The theoretical logic of this bright effect is because there is a consensual exchange between the salesperson and the manager. This exchange creates a trust and respectful relationship (Bauer & Ergoden, 2015) that help to develops social attraction of the high level of transactional leadership from their managers and they recognize that the leader can intervene, direct, punish, and reward sales activities through feedback (e.g. transactional style) and can motivate to perform beyond expectations (e.g. transformational style).

Second, when salespeople perceive the transactional leadership behavior from their managers lower than the managers evaluate themselves, salespeople can perceive a violation of social norms, influencing their expectation. Drawing on Expectancy Violations Theory (Guerrero & Bachman, 2008), a violation of social norms occurs because one create an expectation from other behavior. This violation of social norm reduces as consequence sales performance.

Third, we supported that when salespeople perceive the leadership behavior from their managers greater than the managers evaluate themselves, there are high levels of self-efficacy



(mediator), which in turn increases sales performance (consequence). The theoretical reason in this mediating effect is because the transformational and transactional leadership surpass salespeople expectations and increase their believe on the "courses of action required to produce" sales performance (Bandura 1977, p.3).

Methodological Contribution. We demonstrate that modelling incongruence using Polynomial Regression is an advance for testing divergences, similarities, matches, and agreements between individuals, organizations and groups. The theoretical logic behind Polynomial Regression score as a better alternative is based on Edwards and Parry (1993) and Edwards (1995). By estimating transactional and transformational leadership separately and by modelling managers and salespeople's views distinctly, we avoid methodological problems and offer a better understanding of salesperson value incongruence. We also used a block variable approach (Edwards & Cable, 2009) to test the mediation role of self-efficacy.

Limitations and Future Research. As with any investigation undertaking, our sample and data analysis have boundaries that hamper its generalizability, however should stimulate new paths for valuable research. One restriction is that our surveys "relied on self-report measures. Another limitation is that our study relied on a cross-sectional design" (Mullins & Syam, 2014, p.14). Future research can rely on other elements for testing the mediating role, such as self-confidence and self-esteem. Although our model posits that self-efficacy is the mediating mechanism, the value incongruence between managers and salespeople can improve the employee's self-confidence and self-esteem.

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Independent Variable	Model 1		Model 2		Model 3			Model 4			Model 5				
	Study 1	Study 2	Study 3												
Constant	64*	.17	.39	72*	04	.33	47	.20	.41	91**	05	.23	56	.15	.35
Level 1: Salesperson															
Manager Gender	.02	07	13	$.25^{*}$.03	.02	.06	09	11	.20	.01	01	.03	06	13
Manager Age	.00	.00	.00	.01	01	.00	.00	.00	.00	.01	01	.00	.00	.00	.00
Sales Experience	02	01	.00	02	.01	.00	02	01	.00	02	.01	.00	01	01	.00
Company Tenure	.03	.01	.03*	.03	.03	.03*	.03	.00	.03*	.03	.03	.03	.03	.01	.03*
Time under the manager supervision	.00	.02	04*	.00	01	05*	.00	.02	04	03	.00	05*	02	.02	04
Level 2: Manager															
Salespeople Gender	.09	40**	04	07	48**	11	.02	39**	08	10	48**	.00	02	41**	01
Salespeople Age	.00	.00	01	01	.01	02	.00	.00	01	.00	.01	02	.00	.00	01
Sales Experience	.00	.00	.02	.01	.00	.03*	.01	.00	.02	.01	.00	$.03^{*}$.01	.00	.02
Company Tenure	.03**	02	02	$.03^{*}$	02	03	.03**	02	02	.03**	03*	02	.03	02	01
Time on managing the team	03**	.02	.01	03*	.03	.01	03*	.02	.01	03*	.03	01	03	.02	.00
Store Covariates															
Team goals	$.26^{*}$.06	22	$.32^{*}$.24	15	.24	.05	22	.34**	.26	12	$.25^{*}$.07	20
Product Mix	.09	13	10	.05	40*	10	.06	13	09	.08	36*	09	.08	11	07
City of the Store	.59**	26*	.27	.81**	57**	.26	.54**	26*	.26	.72**	53**	.30	.46**	25*	.28
Main Effects of incongruence															
Self-efficacy	.41**	.52**	$.38^{**}$.36**	.53**	.36**				.36**	.51**	.35**
Transactional Incongruence				.26**	$.12^{*}$.15*	.16**	05	.08						
Transformational Incongruence										.30**	$.17^{**}$	$.20^{**}$	$.22^{**}$.04	.13*
R ² adjusted	.33	.36	.13	.26	.13	.04	.35	.36	.14	.27	.14	.05	.37	.37	.15
F (model)	12.99	13.12	3.71	9.39	4.17	1.64	13.21	12.29	3.57	9.68	4.52	2.00	13.94	11.90	3.81

 Table 2: Results of Value Incongruence Analyses on Salesperson's Performance

 $\frac{P \text{ (model)}}{\text{Note: } **p < .01; *p < .05}$