

## **INVESTIGATING AND ASSERTING THE INFLUENCE OF THE SALES FORCE ON THE PREVENTION OF CUSTOMERS' LATE PAYMENT**

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### **ABSTRACT**

This research investigates the role of the sales force in the prevention of customers' late payment. Specifically, an argument is made that salespeople's behavior may impact their company's accounting figures such as Days Sales Outstanding (DSO), i.e. the average number of days a company takes to collect revenue from customers after a sale has been made. Multiple-sources data collected from 575 business customers reveal that salespeople's role in providing invoice information clarity is positively related to customers' late payment shortening when financial difficulties are controlled. Indeed, salespeople's customer orientation and self efficacy for negotiation have a positive impact on front-end customers' (buyers/users) evaluation of invoice information clarity, which in turn has a positive impact on back-end customers' (i.e. accountants/payers) evaluation of invoice information clarity, reducing then late payment. Salespeople's self efficacy for negotiation is also positively related to customers' payment acceleration as well. Theoretical and managerial implications are derived from such interesting and new findings for both the marketing/sales and finance/accounting communities.

References Available on Request.