



Top managers' role in key account management

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Purpose – This paper explores top managers' role in key account management.

Design/methodology/approach – The possible actions that could be performed by a top manager were investigated in twelve case studies. These actions were grouped into key account managers and teams, culture, engagement and knowledge, organizational structure/conditions, and customers and markets.

Findings – Top managers (TMs) informally evaluate teams and key account (KA) managers, stimulate a culture that favours the information's prospection, persuade managers in order to reduce their resistance, and improve organizational structure/conditions by inducing internal and external questioning. They also contact key customers' top managers to check on the changes required or to persuade them to change requirements, accept a higher price or redirect an unattractive order to competitors. They approve revisions on the key customers list, discuss with the key account manager how to redirect an unattractive opportunity to competitors, and try to improve gains even in attractive orders.

Research limitations/implications – Additional research beyond the provided exploratory study is needed to generalize the results. The findings contribute to improving the understanding of how TMs get involved in key account management, buyer-supplier relationship improvement, and increasing company profitability. They also unveil top managers' role in internal culture creation and team engagement.

Originality/value – When managing their KAs TMs seem to be sceptical, curious and pragmatic with their subordinates, as well as with the customers or competitors.

Keywords: *Key Accounts, Top Managers, Management, Value Added, Customer Relations, Marketing*

1. INTRODUCTION

Key account management (KAM) consists of a strategy used by suppliers to improve their relationships with the most important customers (Brehmer and Rehme, 2009; Guenzi et al., 2007; Hald et al., 2009; Tzempelikos and Gounaris, 2015). KAM helps to promote new inter- and intra-organizational management practices (Storbacka, 2012) and to leverage change in strategy, skills, values, style, structure, staff and systems (Guenzi and Storbacka, 2015).

Top managers (TMs) are also named in literature as senior managers, senior executives (ALHussan et al., 2017) and CEOs (Adomako, 2017). TMs play a pivotal role in key account management (KAM) (Tzempelikos and Gounaris, 2015). According to the literature the strategic position occupied by TMs allows them to contribute in several ways to the performance improvement of their subordinates. These contributions include coaching and rewarding (Tzempelikos, 2015). TMs can also use their power to influence the conditions that guide their subordinates' actions regarding their key accounts (KA). Such conditions embrace goals and procedures (Guesalaga, 2014; Zupancic, 2008), as well as the needed resources (Leischnig et al., 2018; Oliva, 2006). Other researchers have investigated TMs' contribution to the relationship established between their companies and KAs. Their findings have indicated that TMs can induce the use of customer knowledge (Salojärvi et al., 2010) to boost organizational readiness in servitization (Rabetino et al., 2017) or to create joint platforms for integrating technology into customer solutions (Chakkol et al., 2018). Another research stream has identified that TMs can help to remove internal resistance to KAM (Wilson and Woodburn, 2014) or leverage a little-formalized KAM programme (Marcos-Cuevas et al., 2014),

Despite the actions performed by TMs a B2B relationship may not last forever (Kamp, 2005). In general, the connections may be interrupted when the objective of one actor is not achieved (Corsaro and Snehota, 2011; Murfield and Esper, 2016) or when some event outside the product or service is observed (Hollmann et al., 2015). The literature also indicates that a change of one actor in the course of a B2B relationship influences the future behaviours of the other actors (Corsaro and Snehota, 2010) and that the attractiveness and adaptations performed by the buyer and supplier are interlinked in a mutually reinforcing or deteriorating manner (Makkonen et al., 2016). In such a context the interruption may be generated solely by the supplier or the buyer. Research findings have indicated that interruptions might occur when a buyer identifies a new alternative to improve its gains (Crosno et al., 2015; Pick and Eisend, 2014). On the supplier's side interruptions have been observed when KAs become less attractive compared to other types of accounts (Sharma and Evanschitzky, 2016). Reductions in buyer attractiveness have been observed when demands increase suppliers' costs (Niraj et al., 2008), reduce the supplier's focus on other priorities (Pache and Santos, 2010) or when demands

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3 cause changes in the supplier's operations (Crosno et al., 2015) or sales processes (Viio and Grönroos,
4 2015).

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7 The analysis of the studies presented above suggests that KAM is strategic for suppliers, that
8 TMs play a pivotal role in KAM, and that a buyer/supplier may change its objectives over time. Such
9 changes may affect suppliers in a negative or positive way. Despite the prominent position occupied
10 by TMs in supplying companies, however, the literature is almost silent on how such executives
11 manage key accounts (KAs). To fill this gap this study investigates the following research question:
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16 *RQ – What is the role of TMs in KAM?*
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19 The empirical part of this paper is based on qualitative case study research of 12 cases. The
20 literature review focuses on the actions that can be performed by TMs. Such actions are presented in
21 the literature and were grouped into KA managers and teams, culture, engagement and knowledge,
22 organizational structure/conditions, and KAs and markets. The study aimed to identify TMs' role in
23 subordinate management, as well as in the improvement of a company's knowledge, internal structure,
24 buyer-supplier relationships and gains. The remainder of this study is organized as follows: Section 2
25 presents actions that can be performed by TMs in KAM. Section 3 describes the qualitative empirical
26 research on the cases. It also gives details about the case selection. Section 4 shows the findings.
27 Section 5 presents the discussion of these findings. Section 6 presents a summary of the theoretical
28 contribution, managerial implications, research limitations and suggestions for further studies.
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2. KEY ACCOUNT MANAGEMENT

This literature review shows where to focus on improving KAM. Considering that such focuses could attract TMs' attention when managing KAs, the literature was grouped into KA managers and their teams, culture, team engagement, and knowledge, organizational structure/conditions, and customers and markets. The first and second group indicate what TMs can do improve their managers' and teams' performance. The third group indicates what may interest them regarding the organizational structure/conditions of their own companies. The fourth group indicates ways to improve relationships with KAs. Details on these groups are presented below.

Managers and teams

Paying attention to KA managers and their teams is mandatory in KAM. The literature on KA managers presents roles, profiles and ways to improve their performance, as well as ways to mitigate short-term orientation. The literature on teams presents their importance and the requirements for improving their performance. Details about KA managers and their teams are provided below.

KA managers are responsible for identifying, analysing and selecting suitable relationship strategies for KAs (Georges and Eggert, 2003; Ojasalo, 2001). Considering these responsibilities, one study suggests that suppliers should pay attention to the executives who manage their key accounts (Abratt and Kelly, 2002). So, suppliers should consider the profile of the KA manager hired, ways to improve his/her performance, and mitigation of short-term orientation. Regarding profiles, the literature indicates that KA managers should present abilities to communicate, influence and persuade TMs to get involved with KAM (Pardo et al., 2014). Improvement in KA managers' performance should focus on the personal relationships established by these managers (Gounaris and Tzempelikos, 2014; Sharma, 2006). Suppliers should also focus on how KA managers identify ways to satisfy KAs (Sharma, 2006), and on their actions in customer-oriented selling, adaptive selling or team selling (Guenzi et al., 2007). The short-term orientation presented by some KA managers may lead to insufficient consideration of the strategic consequences of their decisions for the buyer-supplier relationship (Davies and Ryals, 2013). The mitigation of this short-term orientation requires the establishment of performance indicators linked to appropriate goals (Atanasova and Senn, 2011; Davies and Ryals, 2009, 2013).

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3 A well-designed team can help to improve the supplier's market performance and adaptability
4 (Homburg et al., 2002), operational performance (Davies and Ryals, 2009), value creation (Bates and
5 Bradford, 2009), new product development (Wießmeier et al., 2012), and customers' knowledge
6 utilization (Salojärvi et al., 2010, 2013). The literature presents some elements that help to improve
7 team performance: cross-functionality of the internal teams (Guenzi and Storbacka, 2015; Kotter and
8 Schlesinger, 2008; Stock, 2006), well-designed training programmes (Baddar Al-Husan and Brennan,
9 2009; Marcos-Cuevas et al., 2014), existing job enlargement possibilities (Paiola et al., 2012), and the
10 monitoring of team performance (Tzempelikos and Gounaris, 2015). To obtain such benefits a supplier
11 should analyse the composition of these teams. Team composition requires paying attention to the
12 profiles and skills of team members (Steward et al., 2010; Storbacka, 2012; Zupancic, 2008), including
13 paying attention to proactivity, communication and conflict resolution skills (Atanasova and Senn,
14 2011). It is also necessary to check if a team is capable of advocating the change required by a KA
15 (Gosselin and Bauwen, 2006), developing innovative solutions (Gosselin and Bauwen, 2006; Richards
16 and Jones, 2009), improving competitive advantage in turbulent moments (Blocker et al., 2011) or
17 introducing new ways of doing business (Salojärvi et al., 2013).

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30 Improving buyer-supplier relationship quality embraces the development of interpersonal
31 relationships and social bonds between the KA's professionals and the supplier's professionals (Abratt
32 and Kelly, 2002; ALHussan et al., 2014; Blythe, 2002). These interpersonal relationships help to
33 accelerate proposal approvals, mitigate problems and solve buyer-supplier conflicts (Haytko, 2004).
34 To improve relationships KA managers and their teams should focus on the customer, and present
35 professional integrity and trustworthiness (Abratt and Kelly, 2002; Guenzi et al., 2009; Nätti and Palo,
36 2012).

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42 As shown above, the literature presents the importance of paying attention to KA managers and
43 their teams. However, this literature does not show whether TMs get involved in performance
44 improvement for KA managers and teams (including their roles on short-term orientation mitigation
45 among KA managers). Even though they could be involved in such improvement the literature also
46 does not present how they could do it. This conclusion will be used later to focus this research (see the
47 Method's section). Table 1 presents a codification of the literature on KA managers and teams.
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Table 1 - KAM improvement based on managers and teams

What to do regarding managers and teams	References
To check the KA managers communication and persuasion power; the personal relationships established by them; how they identify alternatives to satisfy the KAs better; and how to mitigate the KA managers' short-time orientation.	Atanasova and Senn, 2011; Davies and Ryals, 2009; Davies and Ryals, 2013; Gounaris and Tzempelikos, 2014; Guenzi et al., 2007; Pardo et al., 2014; and Sharma, 2006.
To check the cross-functionality of the KA teams; the training provided to these teams; the job enlargement possibilities; the team performance; the teams' profile and skills; and the team proactivity, communication and conflict resolution skills.	Atanasova and Senn, 2011; Baddar Al-Husan and Brennan, 2009; Guenzi and Storbacka, 2015; Kotter and Schlesinger, 2008; Marcos-Cuevas et al., 2014; Gebauer et al., 2013; Steward et al., 2010; Stock, 2006; Storbacka, 2012; Tzempelikos and Gounaris, 2015; and Zupancic, 2008.
To check the profile and skills of the team members to perform their action (which includes attention to the proactivity, communication and conflict resolution skills); to check the skills to develop innovative solutions; to improve the competitive advantage in rough moments, or to introduce new ways of doing business. To check if the teams can advocate the change required by the key customer.	Atanasova and Senn, 2011; Blocker et al., 2011; Steward et al., 2010; Storbacka, 2012; Zupancic, 2008; Philippe Gosselin and André Bauwen, 2006; Richards and Jones, 2009; and Salojärvi et al., 2013.

Culture, engagement and knowledge

Culture, team engagement, and knowledge were also investigated in terms of KAM. The literature on culture focused on its benefits and methods of improvement. The benefits of team engagement and knowledge were also identified, as well as a requirement for knowledge improvement. These findings are presented below.

Culture embraces "a complex set of values, beliefs, assumptions, and symbols that define the way in which a firm conducts its business" (Barney, 1986, p. 657). The benefits provided by paying attention to culture were investigated. The findings indicate that internal culture can favour innovation, teamwork and customer orientation (Salojärvi et al., 2010; Storbacka, 2012; Zupancic, 2008), while a customer-centric culture helps to improve KAM (Davies and Ryals, 2009). Another study identified that paying attention to the cultural factors associated with the differentiation of sales/KAM could improve results/time orientation, customer orientation and operational alignment (Wilson and Woodburn, 2014). To improve culture a supplier should try to increase internal interaction and cooperation (Nätti and Palo, 2012), as well as analysing the cultural differences in global KAM (Atanasova and Senn, 2011; Ellis and Iwasaki, 2018; Neto et al., 2015). Internal cooperation can be leveraged by training, team rewards and recognition (Guenzi and Storbacka, 2015).

Suppliers should also try to engage all subordinates in responding to KA demands. As presented in the literature, *esprit de corps* is related to team commitment to their shared goals and to one other (Homburg et al., 2002; Richards and Jones, 2009). The findings indicate that paying attention to subordinates' commitment helps to assure KAM success (Workman et al., 2003) and to remove barriers to KAM (Guesalaga, 2014; Wilson and Woodburn, 2014). Other authors have identified that paying attention to *esprit de corps* helps to mitigate the internal conflicts that arise from power struggles between KAM units and internal networks (Guenzi and Storbacka, 2015; Leischnig et al., 2018) and to disseminate customer knowledge and the cross-functional capabilities of teams (Salojärvi et al., 2013).

Given that knowledge is a fundamental success factor in KAM (Abratt and Kelly, 2002) suppliers should try to improve it. The findings indicate that knowledge helps to anticipate customers' plans and demands (Abratt and Kelly, 2002; Ryals and Rogers, 2007), to improve value creation (Shi et al., 2005), and to provide information that allows for analysis of the KA's value (Ryals and Rogers, 2007), as well as analysis of the risks or potential profitability (Piercy and Lane, 2006; Ryals and Holt, 2007). To improve knowledge TMs could check on the KAM formalization that favours the use of KA knowledge (Salojärvi et al., 2010), team-based structures (Salojärvi et al., 2013), and ways to improve KA knowledge acquisition, assimilation and use (Hakanen, 2014).

The literature on KAM emphasizes the importance of paying attention to culture, engagement and knowledge. However, this literature does not show whether TMs get involved with such topics. Even though they could be involved in such improvement the literature also does not present how this could be done. This conclusion will be used later to focus the research (see the Method's section). Table 2 presents a codification of the literature on culture, engagement and knowledge.

Table 2 - KAM improvement based on culture, engagement and Knowledge

What to do regarding Culture, Engagement, and Knowledge	References
To promote a culture that favors internal cooperation and the consideration of the cultural differences in the global market. To check the team rewards and recognition.	Atanasova and Senn, 2011; Ellis and Iwasaki, 2018; Guenzi and Storbacka, 2015; Nätti and Palo, 2012; and Neto et al., 2015.
To check the KAs team commitment to the shared goals; to mitigate the internal power struggles; to disseminate the cross-functional capabilities of the team.	Guenzi and Storbacka, 2015; Homburg et al., 2002; Leischnig et al., 2018; Richards and Jones, 2009; Salojärvi et al., 2013; Workman et al., 2003.
To check the KAM formalization, the team-based structure, and the alternatives to improve KA's knowledge acquisition, assimilation, and use.	Hakanen, 2014; Salojärvi et al., 2010; and Salojärvi et al., 2013.

Organizational structure/conditions

The literature on organizational structure/conditions shows where to focus actions or how to promote changes. Details about these elements are presented below.

Paying attention to organizational structure is required in KAM (Birkinshaw et al., 2001; Ellis and Iwasaki, 2018; Millman and Wilson, 1999; Shi et al., 2010). Such attention aims to unveil opportunities to develop new services or to reduce costs and risks in KAM (Georges and Eggert, 2003) or to establish lateral relationships that help to promote continuous improvement (Haytko, 2004). To identify where to improve organizational structure a supplier could focus on the buyer-supplier dyad. This focus embraces the value created by a company's resources (Ivens and Pardo, 2008; Marcos-Cuevas et al., 2014). Beyond that, improvement of organizational structure requires an analysis of the organization's adaptability towards individual repeat customers (Rehme et al., 2013) and the misalignments that should be corrected in buyer-supplier relationships (Henneberg et al., 2009).

Improvement of organizational structure may also require an analysis of intra-organizational alignment (Guesalaga and Johnston, 2010; Marcos-Cuevas et al., 2014). This analysis embraces the partnerships already established by internal departments (Ivens et al., 2018; Piercy, 2009), as well as internal processes and procedures (Marcos-Cuevas et al., 2014; Pereira et al., 2018; Vanharanta et al., 2014). Beyond that a supplier may be interested in checking marketing and sales resources in relation to KA effectiveness (Workman et al., 2003) or considering whether the KAM perspective is fluid and flexible (Bradford et al., 2012).

Changes in internal conditions may also be required. To promote changes a supplier should mitigate the trade-offs that arise from conflict between short/long-term deliverables (Marcos-Cuevas et al., 2014), develop new key performance indicators (Guenzi and Storbacka, 2015), realign the goals and procedures of the different functional areas in the company (Doz and Kosonen, 2007; Guesalaga, 2014; Zupancic, 2008), and induce their KA managers to have a long-term perspective or develop joint actions with KAs (Salojärvi et al., 2010; Storbacka, 2012; Zupancic, 2008). Goal realignment may consider a combination of revenue value with the relationship value of the key accounts in the KAM decision-making process (Wang and Brennan, 2014). Beyond that a supplier could also search for continuous portfolio management in order to redirect investments to the most strategic accounts (Piercy and Lane, 2006) or to promote a structural redesign (Gounaris and Tzempelikos, 2014).

According to the literature KAM requires paying attention to organizational structure/conditions. Despite the strategic importance of such a structure, however, the literature does not show if or how TMs get involved. This conclusion will be used later to focus this research (see the Method's section). Table 3 presents a codification of the literature on organizational structure/conditions.

Table 3 - KAM improvement based on organizational structure/conditions

What to do regarding Organizational structure/conditions	References
To check the value created by the company's resources, new services that could be offered, costs/risks that could be reduced, the lateral relationships that could be developed, the cooperation with the KAs, their organization's adaptability toward individual repeat customers, and the misalignments that should be corrected.	Georges and Eggert, 2003; Haytko, 2004; Henneberg et al., 2009; Ivens and Pardo, 2008; Marcos-Cuevas et al., 2014; and Rehme et al., 2013.
To check the intra-organizational alignment on the internal processes and procedures, on the internal cooperation, and on new ways of doing business.	Blocker et al., 2011; Bradford et al., 2012; Guesalaga and Johnston, 2010; Ivens et al., 2018; Marcos-Cuevas et al., 2014; Pereira et al., 2018; Piercy, 2009; Philippe Gosselin and André Bauwen, 2006; Richards and Jones, 2009; Salojärvi et al., 2013; Vanharanta et al., 2014; and Workman et al., 2003.
To mitigate the trade-offs that arise from the conflict between short/long-term deliverables. To develop new key performance indicators, goals and procedures, joint actions with the KAs. To combine revenue value with the relationship value of the key accounts in the KAM decision-making process. To redirect the investments to the most strategic accounts or to promote a structural redesign.	Doz and Kosonen, 2007; Gounaris and Tzempelikos, 2014; Guesalaga, 2014; Guenzi and Storbacka, 2015; Marcos-Cuevas et al., 2014; Piercy, 2009; Salojärvi et al., 2010; Storbacka, 2012; Wang and Brennan, 2014; and Zupancic, 2008.

Customers and markets

KAM also embraces paying attention to customers and markets. The previous studies on these elements present a requirement to define the KA list, the need to consider the benefits and challenges in the buyer-supplier relationship to improve the supplier's gain through KAs, the importance of business environment monitoring, and the requirements for monitoring, analysis and improvements in relationship quality. These elements are presented below.

Given that only a few customers will be classified as KAs a supplier must define which customers deserve to be kept on the list. This type of selection is usual in KAM (Tzempelikos and Gounaris, 2015) and classified as strategic for the supplier (Storbacka, 2012). According to the literature the selection and reselection of KAs aims to ensure long-lasting partnerships (Sullivan et al., 2012). The common elements usually considered include the customer's size, profitability and lifetime value (Baddar Al-Husan and Brennan, 2009; Toulou et al., 2006; Wengler et al., 2006), as well as the relational costs, revenue and technology matching (Ivens et al., 2018). Organizational or strategic fit are also considered in defining KAs (Georges and Eggert, 2003; Gosselin and Bauwen, 2006; Workman et al., 2003). This fit requires an analysis of shared investments (Davies and Ryals, 2014), the customer's market, demands and business model, and its alignment with the supplier's capabilities (Ryals and Rogers, 2007).

The benefits provided to KAs may help to improve the buyer-supplier relationship (Storbacka, 2012), improve the customer's satisfaction (Davies and Ryals, 2014; Guenzi et al., 2009; Scheer et al., 2010) or to induce the customer to get engaged in supplier projects (Davies and Ryals, 2014). Analysing benefits can unveil opportunities to increase the supplier's financial return (Gounaris and Tzempelikos, 2013), to improve account managers' performance (Guenzi et al., 2009) or to build barriers to competitors (Gounaris and Tzempelikos, 2014; Murphy and Li, 2015). Challenges verified in KAM were also investigated. These challenges include the need to improve the KA's business, and the promotion of mutual actions, commitment and trust (Abratt and Kelly, 2002; Jean et al., 2015).

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3 The results of business environment monitoring are mandatory in KAM (Wagner and Hansen,
4 2004). The literature refers to this monitoring as a KAM outside-in capability (Ivens et al., 2018) or as
5 an operational capability (Wagner and Hansen, 2004). Such tracking aims to unveil opportunities to
6 improve the value delivered to the customer (Helander and Möller, 2008; Sharma, 2006; Zupancic,
7 2008). Problems in the value offer can result in relationship disruptions (Friend and Johnson, 2014).
8 By analysing the business environment and different value perspectives a supplier can manage its
9 portfolio, plan its business, and define the value to be provided to the customer (Guenzi and Storbacka,
10 2015; Storbacka, 2012). The definition of this value should be proactive (Blocker et al., 2011; Flint et
11 al., 2011) and consider both the customer and the supplier (Ivens and Pardo, 2008), as well as
12 international specificities (Ellis and Iwasaki, 2018; Neto et al., 2015; Zupancic and Mullner, 2008).
13 Paying attention to the different types of buyer-supplier alignment kinds is also mandatory (and may
14 attract TMs' attention). The literature classifies these as opportunistic, passive, mutualistic and
15 compensatory (Hsieh and Chou, 2011).
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26 Analysis of the relationships established with KAs is required since long-term relationship
27 intentions constitute a measure of KAM success (Guesalaga, 2014; Richards and Jones, 2009;
28 Workman et al., 2003). This analysis may focus on the links between relationship quality and financial
29 performance (Gounaris and Tzempelikos, 2013, 2014; Richards and Jones, 2009; Tzempelikos and
30 Gounaris, 2013). Beyond that suppliers should also check that the KA is not trying to use its power to
31 press the supplier (Ryals and Rogers, 2007). However, buyer-supplier differences seem not to
32 constitute a problem. According to the literature stable buyer-supplier relationships can be established
33 with KAs despite difference in their strategic interests (Ryals and Davies, 2013).
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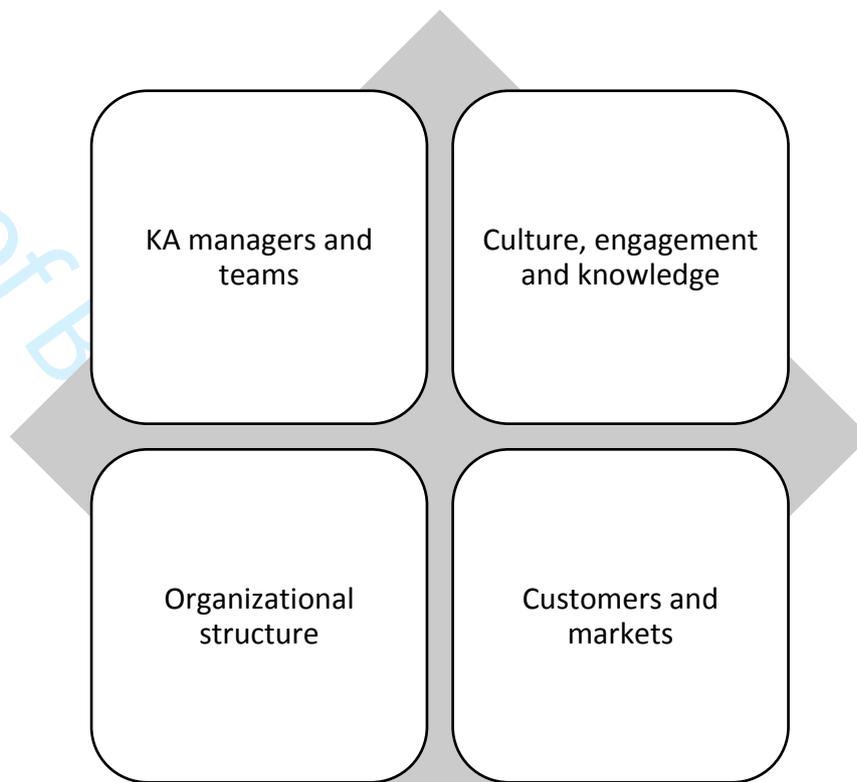
40 As presented in the literature, KAM needs to consider the buyer-supplier relationship and
41 business environment monitoring. However, the literature does not show whether or how TMs get
42 involved. This conclusion will be used later to focus this research (see the Method's section). Table 4
43 presents a codification of the literature on KAs and markets.
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Table 4 - KAM improvement based on KAs and markets

What to do regarding KAs and Market	References
To define and refine the KA's list based on the analysis of the customer's size, profitability, and lifetime value; relational costs, revenue, and technology matching; strategic elements; shared investments; and customer's market, demands, and business model and its alignment with the supplier's capabilities.	Baddar Al-Husan and Brennan, 2009; Davies and Ryals, 2014; Georges and Eggert, 2003; Ivens et al., 2018; Philippe Gosselin and André Bauwen, 2006; Ryals and Rogers, 2007; Toulan et al., 2006; Wengler et al., 2006; and Workman et al., 2003.
To check the value added to the KAs to induce the customer to get engaged in suppliers' projects; to unveil opportunities to increase the supplier's financial return, to improve the account managers' performance, or to build barriers to the competitors.	Davies and Ryals, 2014; Gounaris and Tzempelikos, 2013; Gounaris and Tzempelikos, 2014; Guenzi et al., 2009; Murphy and Li, 2015; Storbacka, 2012.
To check if the business environment monitoring is proactive and consider both the customer's and the supplier's, as well as the international specificities.	Blocker et al., 2011; Ellis and Iwasaki, 2018; Flint et al., 2011; Ivens and Pardo, 2008; Jean et al., 2015; Neto et al., 2015; and Zupancic, 2008.
To check if the buyer-supplier alignment is opportunistic, passive, mutualistic, or compensatory; and if the relationship with the KA is stable despite the difference in the strategic interests.	Hsieh and Chou, 2011; and Ryals and Davies, 2013.
To improve the links between relationship quality and financial performance; and the companies value proposition (which embraces price, customer service, product/service adaptation, and logistic adaptation). To mitigate the KAs power – which can be pressing the supplier.	Gounaris and Tzempelikos, 2013; Gounaris and Tzempelikos, 2014; Guesalaga, 2014; Ivens et al., 2018; Richards and Jones, 2009; Ryals and Rogers, 2007; Tzempelikos and Gounaris, 2013; and Workman et al., 2003.

Figure 1 presents possible focuses on KAM improvement.

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3 **Figure 1 – Possible focuses on KAM improvement**
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3. METHOD

3.1 Research design

This study adopted a qualitative approach given the research focus on the role of TM, which is multifaceted and context bound. According to the literature qualitative case studies are recommended when a study aims to develop and offer detailed insights and unveil complexity reflecting both organizational and individual processes (Eisenhardt and Graebner, 2007; Miles and Huberman, 2004; Yin, 2009). This approach is especially appropriate since the TM role constitutes an under-researched topic. The option for multiple case studies aims to select information-rich cases (Patton, 2002). Based on the literature review a codification approach to analysing qualitative text (Saldaña, 2015) and grounded-theory (Corbin and Strauss, 1990) was used. No specific tool was adopted other than a logical codification of nouns and adjectives found in peer-reviewed studies. The codification of the previous literature unveiled the following actions that could attract TM attention: KA managers and teams, culture, engagement and knowledge, organizational structure/conditions, and KAs and markets. Tables 1, 2, 3 and 4 summarize the possible actions identified. These actions were used to define the open-ended questions (see Appendix 1).

3.2 Data collection

Activities associated with the data collection started by defining the profile of the companies to be investigated. The researchers defined that these companies should have from 100 to 999 employees, and annual revenues should range from US\$ 50 million to US\$ 1 billion. These elements are usually observed in mid-sized companies (Gartner Group, 2015). The focus on mid-sized companies considered the importance of such organizations to the global industrial scenario. These companies also had to operate in two of the following continents: America, Europe and Asia. This criterion aimed to select companies operating in some of the most competitive markets around the globe.

The selection of mid-sized companies that met these conditions encompassed several stages. In the first stage the researchers visited the chemical, electronic, automotive and equipment industries' associations with the aim of identifying their biggest affiliates. In these visits the researchers initially presented the project. After that they asked for a list of the associations' affiliates that presented the highest annual revenues. The focus on these big companies encompassed the following assumption: a big buyer may be listed among the KAs of several mid-sized suppliers. At this stage it was possible to identify 40 big buyers.

In the second stage the researchers asked the industrial associations' managers to introduce the researchers to the general purchasing manager of each big company indicated by the association. Over three months the researchers contacted 40 general purchasing managers. Twelve of them returned the researchers' calls, and seven of them agreed to provide a list of their preferred midsized suppliers. The list provided by all purchasing managers had 93 midsized suppliers.

In the third stage the general purchasing managers of the big companies were asked to introduce the researchers to the top managers of their best midsized suppliers. Aiming to help the purchasing managers, the researchers provided a project summary and a draft of an e-mail message. After two weeks twenty-five top managers of midsized companies had agreed to participate in the research.

In the fourth stage these twenty-five top managers were asked to say something about the KAM programmes of their companies. Four of them declared that their companies did not have a KAM programme. Another group of nine top managers informed us that their companies did not have enough experience with the topic. These thirteen companies were removed from the companies selected for the study. In the end twelve top managers of the midsized suppliers indicated by the big buyers were deemed suitable for inclusion in the investigation. This process allowed the selection of knowledgeable top managers of midsized companies, thus enriching the findings. The twelve cases selected helped to unveil the actions performed by TMs when managing their KAs (see the TMs profile in Table 5). This number of cases is slightly higher than the range of suitable ones indicated in the literature, which is 6 – 10 (Yin, 2009).

Table 5 – TMs interviewed

Top manager	Time in the current role (years)	Age	Gender	Company headquarter	Industry	Employees
1	9	54	M	UK	Electronic	920
2	12	46	M	UK	Chemical	830
3	7	51	M	SWEDEN	Equipment	790
4	18	59	M	SPAIN	Chemical	910
5	10	47	F	USA	Chemical	750
6	16	50	M	USA	Electronic	890
7	9	46	M	USA	Equipment	650
8	21	51	M	GERMANY	Electronic	910
9	18	57	M	GERMANY	Equipment	930
10	13	49	M	ITALY	Chemical	770
11	13	48	F	FRANCE	Chemical	900
12	14	53	M	SOUTH KOREA	Equipment	810

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3 Three interviews with companies 1, 2 and 3 were applied to test the research protocol (pilot
4 study). The top managers of these companies were questioned about the research at the end of their
5 interviews. The three interviewees offered small suggestions to break the ice during the meetings, as
6 well as to capture a more detailed picture of top managers' role in KAM. Suggestions for improving
7 the way a topic was approached and discussing the answers provided were also collected.
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10
11
12 In the following interviews we tried to explore the elements that were identified in the previous
13 interviews. All meetings were finished when two conditions were met: all research protocols were
14 applied, and no new evidence was emerging from the interviewee (Corbin and Strauss, 2007). Since
15 we were not allowed to tape the interview sessions we had to take notes. These notes were later
16 transferred to a text editor (Word), resulting in 192 pages.
17
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19

20
21 In all the interviews the collection of data encompassed open-ended questions, as well as
22 documental analysis. The meetings were scheduled by e-mail and carried out through Skype. Four top
23 managers established three conditions in advance: anonymity, no taping, and a time limit for the
24 interview (around 45 minutes). All meetings were scheduled for the top managers' lunch breaks (all
25 interviewees seemed to be in their offices at this time) and lasted more than 70 minutes (the longest
26 interview lasted 90 minutes). At least two researchers attended all interviews. This condition aimed to
27 improve the data collected. At the end of the interviews we always asked the interviewees for
28 documents about the topics discussed. Six managers sent us at least one electronic document. These
29 documents presented KA managers' reports on opportunities prospection. Findings extracted from
30 public electronic documents were also considered, thus allowing some triangulation between
31 interviews and documents. Table 6 presents the documents collected.
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Table 6 – Documents collected

Source	Documents
TM2	Meeting minutes with anonymous customers. Specifications initially required by the customer and the ones delivered by the manufacturer after the changes were negotiated.
TM4	Meeting minutes with anonymous customers. Members profile of the mixed teams.
TM6	Meeting minutes with anonymous customers. Specifications initially required by the customer and the ones delivered by the manufacturer after the changes were negotiated.
TM8	Internal reports presenting product design improvements. Members profile of the mixed teams.
TM9	Members profile of the mixed teams.
TM12	Internal and anonymous report on profit increase after the requirements negotiation with the customer.
Companies' web pages	Internal reports on value-added not provided by the competitors (9 companies), sales increase (12 companies), and list of the KAs (7 companies).
Web pages of magazines or industrial associations.	New deals closed by the manufacturer due to a value-added not provided by the competitors (12 companies). Details of long-term contracts closed with big customers (7 companies).

After the data collection the researchers wrote their report (collected data were coded based on grounded theory coding). The researchers' reports were then crosschecked in a research team meeting. The crosschecked reports were sent to the interviewees for validation. After two months no single return was received by the researchers. A new e-mail was sent to the top managers requesting a second Skype conversation. New contacts were realized with all the interviewees. In the second round of interviews the managers seemed to be more relaxed (all of them were in a hotel or at home, instead of in their offices). This relaxation helped to create an open atmosphere, thus facilitating the conversations about the report. Four top managers suggested minor changes in our reports. No single Skype contact lasted less than 60 minutes (some contacts lasted for 100 minutes). All top managers used part of this time to ask the researchers about the findings collected by the other managers — the analysis of this data induced some of the TMs to provide new information. As a result some new and interesting information was collected during these conversations, thus helping us to improve our findings reports.

3.3 Trustworthiness, credibility and reliability

Experts revised the study with the aim of allowing future replications (Eisenhardt, 1989). A set of criteria were used to assure trustworthiness, credibility and reliability. These criteria encompass fit, understanding, generality, control (Corbin and Strauss, 2007), transferability, dependability, confirmability and integrity (Corbin and Strauss, 2007; Hirschman, 1986; Wallendorf and Belk, 1989). Fit was observed in the selection of companies. Understanding encompassed the presentation of findings to the interviewees. Generalization encompassed the selection of TMs working for companies with similar sizes and customers. Control encompassed the conclusion validation by the participants. Transferability encompassed the selection of TMs working for the best midsized suppliers with several years of experience with global KAM programmes. Dependability encompassed the focus on the best midsize suppliers (according to the buyers). Conformability embraced the individual analysis of each case (which was always executed a few days after the interview, e.g., 2-3 days) and included all evidence related to the actions performed by each TM interviewed. After analysing all the cases individually a cross-case analysis was performed. These analyses aimed at identifying similarities and differences among the TMs interviewed, as well as the reasons for these similarities/differences. In both analyses the findings were coded with the intention of confronting them with elements extracted from the literature. This codification was based on grounded theory (Corbin and Strauss, 1990; Strauss and Corbin, 1998). The revised document was presented to the interviewees. Integrity encompassed anonymity and ethical standards.

4. FINDINGS

The findings indicate that the TMs perform four different groups of actions when managing their KAs. These activities were grouped into KA managers and their teams, culture, team engagement and knowledge, organizational structure/conditions, and customers and markets. No significant differences among the respondents were identified (considering their gender, experience, industry or other criteria). However, some of the actions identified seem to present a certain overlap with those that should be performed by KA managers. This perception is endorsed by all of the TMs investigated. As identified, this overlap helps them to take better decisions. Beyond that, this overlap also helps TMs to evaluate KA managers' actions and decisions. Nevertheless, the TMs also recognize that their activities are similar but their dedication is different. While a KA manager spends 100% of the time managing his/her KA, a TM spends only a small portion of his/her time in such actions (since they have other functions to perform).

"To meet your targets, you must have minimum contact with the day-to-day of your company. In such contacts, you cannot perform their subordinates' tasks but inspire, check and improve their actions and decisions " (TM1).

Details of the TMs' role in each group of actions presented in the literature are presented below.

KA managers and teams

The TMs seem to be interested in evaluating/improving KA managers' performance or in identifying emerging talents among the professionals who work for their companies. To do this the TMs check the information gathered by these professionals. The first evaluation focuses on the market. As ascertained, the information gathered by KA managers is always presented in written reports. The documents collected indicate the requirements of quality, delivery performance and services (which confirms the information gathered from the interviews). Even with access to the reports, though, the TMs keep asking KA managers for news.

" I show the KA managers what I want to know from them" (TM10).

"To help them to perform a better job, you have to induce them to talk about their challenges" (TM5).

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3 The TMs also ask other people who work for their companies (e.g., salespeople and
4 technicians) to prospect for the same information with their contacts in the KA's organization
5 (technicians, buyers and managers). In informal (and sometimes private) contacts they ask them for
6 such information. The TMs use this information to further evaluate the KA managers' performance or
7 to identify emerging talents among the professionals who work for their companies.
8
9

10
11
12 *"Whenever I can, I ask all of them about the news" (TM12).*

13
14 *"I use this information to evaluate the KA's managers or to dig [up/for] new talents"*
15
16 *(TM1).*

17
18 Beyond paying attention to the KA managers and their teams, the TMs also pay attention to the
19 culture, engagement and knowledge of their subordinates. Details of this attention are presented below.
20
21

22 23 **Culture, engagement and knowledge**

24
25 According to one interviewed TM interviewed permanent questioning helps to create an
26 internal culture that favours the prospection and analysis of valuable information. This culture also
27 helps to improve the engagement of all persons working for their companies (since they feel
28 empowered by the TM, which helps to reduce their anxiety). To leverage this engagement the TMs
29 demonstrate their interest in all valuable information provided.
30
31
32
33

34
35 *"To create a culture I show to my subordinates what I want to know from them" (TM10).*

36
37 *"I show them that valuable information constitutes the best way to catch my attention"*
38
39 *(TM5).*

40
41 However, the TMs seem to be very sceptical about the information gathered. As identified,
42 they secretly try to check this information. To do so the TMs access other external sources (e.g., KA
43 top managers). This practice aims to improve the company's knowledge. The TMs also prospect for
44 information with other top executives in their industrial associations or the KA's organization.
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48
49 *"You cannot believe in a single source of information" (TM9).*

50
51 *"Some information will only be released by the customer's top manager. Moreover, this*
52 *information is only released to the supplier's TM. So, you have to go there to gather this*
53 *information" (TM 3).*
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3 Once the TMs have made their decisions they try to persuade their KA managers about the
4 validity of these decisions. This persuasion aims to keep the KA managers and their subordinates
5 engaged with KAM. So, if the development of an innovative solution is approved the TMs state that
6 this sort of product can be less sensitive to a price war that could be orchestrated by competitors, or
7 that this product can increase profit margins or market share, or quickly unveil new business
8 opportunities. If the development of a less innovative solution is the option selected by the TM they
9 state that this option will help to maintain the previously conquered markets or to confront competitors
10 that offer a lower price. When the opportunity is left for competitors the TMs argue that the solution
11 would not have a good cost/benefit relationship or that the company could face strong attacks from
12 competition in the near future. This persuasion is performed after actions associated with the customer
13 and markets have been performed. These actions are presented in the next subsection.

22
23 *“If you want to engage your strategic managers you have to tell them about the elements*
24 *that guided your decision” (TM12).*

26 After persuading, the TMs ask their KA managers to disseminate the new valuable knowledge
27 in their organization. This dissemination will help to define technical requirements to be included in
28 the project, elements to be observed in a new business proposal (including the best combination of
29 price and value added) or the terms to be included in the new contracts.

34 *“The information dissemination helps to subsidize the future actions to be developed at*
35 *different company levels” (TM8).*

38 The TMs’ paying of attention to the organizational structure/conditions of their companies was
39 also identified. This is presented below.

Organizational structure/conditions

Regarding organizational structure/conditions, the TMs seem to be interested in understanding what could be changed, why it should be changed or how to change it. To improve their understanding of these topics the TMs indirectly get involved with analysing how changes required by key customers will affect their companies. A lack of time or specific knowledge seems to justify such an approach. As identified, an indirect style encompasses the promotion of internal debates on the changes that should be promoted to meet the requirements presented by the KA (which include organizational structure/conditions). To improve these debates the TMs induce the team members to question conclusions' validity regarding changes required. The conclusions of such dialogues may indicate the need to develop a new solution, to change the product specifications, to redesign the facilities, to modify the manufacturing process or to improve customer service. They also unveil the time and costs to be incurred.

“To assure the best results you should manage the KA’s demand analysis without getting involved in it” (TM7).

“I like to question some team members (in private) about their opinion regarding the change proposed by another person/group or about the implications of such change. In public I stimulate them to express their opinions. It works fine” (TM2).

Part of the conclusions of the previous analyses is submitted to an external debate. To incentive this external debate the TMs ask for unexpected meetings with customers and partners. These debates aim to unveil opportunities to improve the team’s conclusions (including the product designers’ conclusions). The lessons learned in these sessions help to identify how the KA or service partners evaluate the strengths and weaknesses of the possible solution. They also help to determine how the KA evaluates its competitors. As ascertained, the information gathered in external debates also constitutes a good source of ideas to reduce costs or to improve a product.

“I like to ask for premature presentations to the customer or service partners. My subordinates hate this approach but the information gathered in such moments helps to improve our offer” (TM2).

“The draft project presentation helps to improve the solution to be implemented or to unveil some details to be explored in our next commercial proposal” (TM3).

1
2
3 The TMs' paying of attention to customers and markets constitutes another group of actions
4 performed by the TMs interviewed. Details of this attention are presented below.
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6
7

8 **Customers and markets**

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10
11 The TMs' organizations can face some barriers when approaching a KA. These barriers are
12 usually associated with problems verified in the buyer-supplier relationship (delays to deliveries or
13 technical issues presented by products sourced by the manufacturer). Aiming to mitigate past
14 problems, the TMs try to keep in close contact with the KA's top manager. In these contacts the TMs
15 try to identify how the KA's top manager perceives the existing supply options, and how it would be
16 possible to mitigate problems that have occurred.
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21
22 *"A manufacturer's top manager is the best person to prospect trends with the KA's top*
23 *manager" (TM3).*
24

25
26 *"You must visit the top manager of your customer to solve some problems" (TM6).*
27

28 The TMs also focus on changes that could be made by KAs. To do this they look for ways to
29 change technical requirements, target prices or specified contractual terms. To induce changes in the
30 conditions the TMs ask KA managers to help the KA to improve its project. This involvement aims to
31 unveil ways to change some of the KA's demands. To remove the barriers to the changes the
32 manufacturer's TM also gets in touch with the KA's top manager. In these contacts the manufacturer's
33 TMs reinforce the benefits previously provided to the KA (from purchase to final disposal of the
34 product). Afterwards they present the mutual advantages of a particular change not considered by the
35 KA.
36
37
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39
40

41
42 *"The customers always ask for more than they already want to have" (TM11).*
43

44
45 *"If you want to induce a change, you have to reinforce your strengths to the KA's top*
46 *manager" (TM9).*
47

48 External changes may also include banks and governmental agencies. With bank the TMs try
49 to obtain more affordable financing for the KAs (but this is only done after their staff declare that the
50 bank will not change its requirements). By mapping governmental agencies the TMs try to influence
51 these agencies to create new public incentives or tax exemptions for the solutions under development
52 or the use of a specific technology. The TMs seem to have patience when trying to change.
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58 *"My staff talk to the bank staff. I must talk to the bank director to get a better credit*
59 *offer to the KA" (TM4).*
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"I try to connect our new solutions to the public incentives or tax exemptions (ex.: sustainable products, products that can be exported or that use local components)" (TM8).

Only after trying to change conditions do the TMs decide whether or not to approve meeting KA demands. To do this the TMs initially analyse the KA's manager report. This report indicates the attractiveness of the KA's demand (after the changes negotiation). An opportunity is classified as "unattractive" if the KA is facing (or may face) cash problems, if the opportunity requires enormous changes to the product for a low price, or if the customer is demanding uninteresting improvements. This analysis must be combined with a study of their own company's reality (which is provided by other areas). The analysis of their internal reality helps to define the number of KAs that their companies should have. Since the companies investigated have more than one KA manager the TMs also check the reality of the other KAs. Beyond that, they check their company's targets: revenue, profits, market penetration, company image and the resources available. The results of the previous analyses indicate whether a customer will be included or excluded from the KA's list.

"In some cases, is better to leave an unattractive opportunity to your competitors. However, you should do it wisely" (TM5).

"Changes in the KA's list help to improve your company's return. So, you cannot hesitate to do it" (TM10).

When KA demands will not be met the TMs discuss with the KA manager how they plan to implement this decision in practice. Particular attention is dedicated to opportunities that will be redirected to competitors. Offering a high price constitutes the best way to leave the chance to competitors without damaging the relationship.

"I ask my KA manager to increase prices to induce the customer to revise its demands again or to buy from my competitors" (TM4).

1
2
3 In other cases, a higher price induces the customer to revise its requirements. However, not all
4 demands that are changed by the KA will be classified as "attractive". In such cases, the challenge is
5 to reject the order. To help the KA's manager to succeed in such a challenge the TMs try to persuade
6 the KA's top manager to redirect the order to another supplier. To do this they inform the KA's top
7 manager that this deal cannot be closed for a lower price. The objective here is to lose the "unattractive"
8 contract politely.
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14 *"To reject an unattractive opportunity and keep a good relationship with a KA I call*
15 *the KA's top manager and tell him/her that we reached our limit. After that I leave the*
16 *scene for a while" (TM11).*
17
18

19
20 When the opportunity is attractive the TMs can approve or even change a price that has been
21 suggested by the KA manager. To accept or change the amount the TMs check the strengths and
22 weaknesses of the company with those of its competitors. This analysis has been previously performed
23 by the manager responsible for the KA and considers the technical problems faced by their company
24 and its competitors in the past.
25
26
27

28
29 *"I am responsible for defining the best price after all calculations were finished. This*
30 *price must be profitable to us and attractive to the KA" (TM2).*
31
32

33 For attractive opportunities the TMs also think that a price war may be orchestrated by the
34 competitors. To mitigate a price war over an attractive opportunity or to justify a higher price the TMs
35 try to persuade the KA's top manager not to accept a competitor's offer. This persuasion focuses on
36 the competitor's weaknesses. This action seems to be a final game played by the TMs.
37
38
39

40 *"You must use all you have to win the order" (TM3).*
41

42 *"As TM I try to convince the KA's top manager that my company has the best offer*
43 *(considering the cost-risk-benefit)" (TM1).*
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46 Table 7 presents a summary of the findings.
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Table 7 – TMs' role in KAM

Code	Summary of findings
KA managers and Teams	Use every small personal contact to collect information associated with the KA.
Culture, engagement and knowledge	<p>Get involved in the creation of an internal culture that favours the prospection and analysis of valuable information.</p> <p>To create the desired culture the TMs demonstrate their interest in all valuable information gathered by all hierarchical levels of their companies, are sceptical and induce the dissemination of the information that they have already checked.</p> <p>Persuade KA managers that the decision taken was the "best option" to remove internal resistances.</p>
Organizational structure/conditions	Induce the internal and external questioning of the validity of changes proposed.
KAs and markets	<p>Contact the KA's top manager to identify how he/she perceives the existing supply options, and how it would be possible to mitigate the problems occurred.</p> <p>Use the mutual benefits provided by their companies and competitors' weaknesses to persuade the KA's top manager to change some requirements or to accept a higher price.</p> <p>Try to induce governmental agencies or banks to change their requirements in order to increase the KA's attractiveness.</p> <p>Get engaged in the final decision about whether the customer will be kept in the KA's list (or not) - based on their own company's situation and the customer's situation/offer.</p> <p>Discuss with the KA manager how to redirect an unattractive opportunity to competitors without damaging the relationship.</p> <p>Persuade the KA's top manager to redirect the order to another supplier when this order is unattractive (without damaging the relationship).</p> <p>Try to improve gains in attractive orders (including KA top manager persuasion).</p>

5. DISCUSSION AND CONCLUSION

The findings indicate that the TM role includes actions associated with KA managers and teams, culture, engagement and knowledge, organizational structure/conditions, and KAs and markets (see Table 7). This section discusses research contributions, managerial implications, limitations and future research.

Research contribution

The findings indicate that TMs use every small personal contact to collect additional information associated with a KA. This conclusion contributes by indicating how TMs secretly improve their understanding of the profile and skills of their company's teams (Steward et al., 2010; Storbacka, 2012; Zupancic, 2008), of the quality of the personal relationships established by KA managers (Gounaris and Tzempelikos, 2014; Sharma, 2006), or of KA demands presented by KA managers (Gosselin and Bauwen, 2006). Improvements to the understanding of KA demands help TMs to better evaluate innovative solutions that could be developed (Gosselin and Bauwen, 2006; Richards and Jones, 2009) or ways to improve their companies' competitive advantage in turbulent moments (Blocker et al., 2011).

TMs seem to be very sceptical. This scepticism induces them to check information through other external sources (e.g., KA top managers or other top executives in the industrial associations) and to present this information internally. This finding contributes by indicating that checks and presentation are used by TMs to create an internal culture that favours customer orientation (Salojärvi et al., 2010; Storbacka, 2012; Zupancic, 2008), as well as improving fit with customers (Harrison and Kjellberg, 2010; Preikschas et al., 2017; Pressey et al., 2007). TMs also try to improve internal engagement by inducing team members to disseminate information that TMs have considered "valuable." This dissemination is executed by KA managers (who have better access to the lower hierarchical levels). This finding contributes by indicating how TMs create better conditions for the use of customer knowledge (Hakanen, 2014).

1
2
3 TMs also try to persuade KA managers that a made decision is the "best option". To do this
4
5 TMs present the elements that have guided their choices to KA managers and other managers that
6
7 work for their companies. This finding contributes by indicating what TMs do to improve the future
8
9 activities of managers (Davies and Ryals, 2013; Salojärvi et al., 2010), to remove internal resistance
10
11 to KA new demands or projects (Guesalaga, 2014; Marcos-Cuevas et al., 2014; Pressey et al., 2014;
12
13 Wilson and Woodburn, 2014), or to mitigate the short-term orientation presented by some KA
14
15 managers (Davies and Ryals, 2013).

16
17 TMs ask their managers to organize cross-functional teams to analyse "what should be done to
18
19 meet the KA's demands". This finding contributes by indicating how TMs indirectly influence team
20
21 composition in order to improve the utilization of the customer knowledge (Salojärvi et al., 2010,
22
23 2013). The positive influence on team effectiveness of members with different expertise and profiles
24
25 is presented in the literature (Stock, 2006), as well as the contribution of cross-functional teams to
26
27 KAM success (Guenzi and Storbacka, 2015). The findings also contribute by indicating how TMs
28
29 stimulate the prospection of external opinions when evaluating solutions proposed by an internal team
30
31 (Ivens et al., 2009). To stimulate this prospection TMs ask their KA managers to promote unexpected
32
33 meetings with customers and partners (with or without the presence of the TM). Other contacts are
34
35 organized by sales team (Balboni and Terho, 2016). External questioning can even include the
36
37 customers of the KA (Thomas, 2016). The findings also contribute by indicating that the internal and
38
39 external discussions promoted by the TMs help to improve the value delivered to the KA (Sharma,
40
41 2006; Zupancic, 2008).

42
43 The findings contribute by indicating that close contact with a KA's top manager helps TMs to
44
45 mitigate past problems in the buyer-supplier relationship (Brehmer and Rehme, 2009; Guenzi et al.,
46
47 2007; Guesalaga, 2014), as well as to identify how the KA's top manager perceives the existing supply
48
49 options. Such actions also help to improve the supplier's knowledge of topics that customers do not
50
51 usually inform KA managers about. This finding contributes by indicating a new way to improve
52
53 supplier knowledge, thus helping to ensure successful KAM (Abratt and Kelly, 2002), to anticipate
54
55 customers' plans and demands (Abratt and Kelly, 2002; Ryals and Rogers, 2007), and to improve value
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57 creation (Shi et al., 2005).
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3 The persuasion of KA top managers aims to induce them to change some of their requirements,
4 which seems to reduce the chances of future problems in the buyer-supplier relationship. This finding
5 contributes by indicating how TMs try to mitigate differences in companies' objectives (Corsaro and
6 Snehota, 2011; Murfield and Esper, 2016) or a better offer presented by another supplier (Pick and
7 Eisend, 2014). Actions developed to change requirements imposed by governmental agencies or banks
8 focus on the higher hierarchical levels of the government or banks. This conclusion contributes by
9 indicating a new method used by TMs to improve the KA's attractiveness (Mortensen, 2012; Ritter
10 and Andersen, 2014; Rocca et al., 2012).
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TM engagement in KA list refinement is in line with the literature (Boejgaard and Ellegaard, 2010; Powers and Sterling, 2008; Simkin, 2008). For the TMs interviewed the KA list constitutes a moving target (Blocker and Flint, 2007), since companies have to consider their objectives in such moments (Corsaro and Snehota, 2011). The findings also indicate that the TMs refine this list considering the KA's situation and the implications of KA demands for the supplier's revenue, profits, market penetration or image. These conclusions contribute by unveiling other elements that can induce a supplier to change its position (Crosno et al., 2015) and how a supplier reacts when a KA tries to use its power to press it (Ryals and Rogers, 2007).

TMs also discuss with KA managers how to redirect an unattractive opportunity to competitors without damaging the relationship. As ascertained, they define a higher price for the product or service, thus aiming to induce the KA to buy from competitors or to revise some points of its original demand. Beyond that, TMs try to persuade KA top managers to redirect orders to another supplier when orders are unattractive. These findings contribute by indicating how TMs try to ensure long-lasting partnerships (Sullivan et al., 2012), to improve the organizational or strategic fit (Georges and Eggert, 2003; Gosselin and Bauwen, 2006; Workman et al., 2003), to increase the supplier's financial return (Gounaris and Tzempelikos, 2013), or to improve account managers' performance (Guenzi et al., 2009).

1
2
3 TMs can increase the prices suggested by KA managers even when they want to win an
4 attractive order. This conclusion suggests that, for the TMs interviewed, KAM seems to embrace much
5 more than "better relationship management" (Spencer, 1999). This conclusion contributes by
6 indicating how TMs try to improve their companies' financial return, thus promoting a positive impact
7 on their companies (Gounaris and Tzempelikos, 2013; Sarkees, 2011). Before increasing prices TMs
8 check their competitors' situation or the chances of a price war being promoted by these competitors.
9 After that, TMs try to persuade KA top managers to accept higher prices. To do this they present the
10 competitors' weaknesses. However, prices can also be reduced (Henke et al., 2008). These findings
11 contribute by indicating what TMs do to build barriers to competitors (Gounaris and Tzempelikos,
12 2014; Murphy and Li, 2015).

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21 This study contributes to the KAM literature in several ways. First, the study adds to our
22 understanding of the role of TMs in KAM. The KAM literature has recognized the important role of
23 TMs in the successful implementation of KAM programmes but, apart from a few exceptions (e.g.
24 Tzempelikos, 2015; Guesalaga, 2014), there has been little detailed analysis of the specific ways in
25 which TMs are involved in KAM and the organizational implications. The present study explores the
26 involvement of TMs in KAM functioning, not merely as participants in decision-making, and identifies
27 key areas, both organization-focused and market-focused, where TMs influence KAM success. Thus,
28 the study helps to provide a holistic view of the role of top management in KAM. In addition, the study
29 further develops the theoretical basis of KAM as an organizational context factor rather than just a
30 sales management practice where decisions are determined within the boundaries of the sales
31 department. KAM is an organizational level strategy that touches upon various aspects of a firm such
32 as sales efforts, culture, structure and positioning in the marketplace. The study shows that TMs play
33 a key role in coordinating KAM influences on these areas and in ensuring the organizational support
34 that the KAM function requires.

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Second, the study attempts to synthesize (a) key account managers and teams, (b) culture,
engagement and knowledge, (c) organizational structure/conditions, and (d) customers and markets.
This is designed to form a framework that captures the role of TMs in effective KAM spanning across
different areas of organizational function. Even though the study increases the complexity of capturing
the factors that lead to effective KAM, at the same time it provides a deeper understanding of the
underlying mechanisms of successful KAM relationships.

Managerial implications

TMs cannot stay isolated in their offices. Also, they should be sceptical and curious, challenge other's positions, be pragmatic, and be persuasive/polite when presenting their company's decisions to the top manager of a KA. Sceptical TMs never believe in the information or data collected by their KA manager or by the persons that work for their companies. A great deal of curiosity supports this scepticism. A curious TM tries to increase information quality and sources, as well as to promote internal and external debate about the solution alternatives presented or the evaluations carried out by their KA managers. TMs challenge others' positions by bargaining with their managers, with KAs, with banks or with government agencies. These bargains aim to improve their companies' returns. The limits to be observed in bargaining are dictated by analysis of their own companies, the KA and competitors. This analysis aims to explore every small possibility of increasing company gain. The persuasion of KA managers and their teams aims to remove internal resistances. Persuasive and polite TMs use prices or competitors' weaknesses to close deals or to induce the KA to redirect an unattractive order to competitors. Both actions are implanted carefully to preserve the buyer-customer relationship.

On a more general level the study provides guidance on how TMs can have the greatest influence on KAM success. TMs should participate in decision-making, coach, monitor and reward key account managers and teams, ensure internal coordination, empower organizational culture and structures that facilitate KAM function, and support the customer interface. KAM is not simply a sales or marketing task; rather, participation and coordination are required throughout the organization (Workman et al., 2003). The study suggests that TMs play a critical role in keeping everybody in the firm on the same page and supporting KAM function across all organizational areas (culture, structure, team selling, market offering) so as to achieve superior benefits from KAM relationships.

Limitations and further research

This investigation presents some limitations. First, this was an explorative and qualitative study with findings extracted from a limited number of companies. Second, the suppliers investigated were indicated by their customers due to their excellent performance (regarding B2B relationships and performance). Companies with lower performances in such indicators were not analysed. Third, generalization of the results should be treated with caution due to the limitations previously presented.

Further qualitative studies could investigate how TMs stimulate internal/external debate without generating conflicts or how KA managers perceive TM actions. Another research stream could investigate how TMs use competitors' weaknesses to reduce the chances of a price war, to define a price that induces a KA to direct an order to another supplier or to change its demand without damaging the buyer-supplier relationship. Any investigation of these gaps should consider how TMs use the following tactics: emotional (Curasi et al., 2018; Liu et al., 2018), coercive or rational (Liu et al., 2018). Future quantitative studies would allow for generalization of the results. An exploratory factor analysis to consider if the groups are empirically robust is also suggested. Generalization of the findings would help to identify how top managers engage in aligning KAM units internally (Pardo et al., 2013; Pilon and Hadjielias, 2017), improving the value delivered to KAs (Sharma, 2006; Zupancic, 2008), or mitigating internal resistance to KAM projects (Marcos-Cuevas et al., 2014; Pressey et al., 2014; Wilson and Woodburn, 2014).

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3 **Appendix 1 – Open-ended questions**
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- 6 1. *What a TM could do to improve their KA managers and team?*
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8 2. *What a TM could do to improve the internal culture?*
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10 3. *What a TM could do to improve to the subordinates' engagement?*
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12 4. *What a TM could do to improve the knowledge?*
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14 5. *What a TM could do to improve the Organizational structure/conditions?*
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16 6. *What a TM could do to improve the market's analysis?*
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