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A contingency approach to Key Account Management: an exploratory study

Master's Thesis
of

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Abstract

There has been an increasing interest in the topic of key account management in business to business markets in the past years. An extensive research on success factors of key account management and on how to implement it has been widely analyzed by numerous researchers. Nevertheless, there is a gap in recognizing key criticalities that may arise with the management approach and in the skills that are required from the key account manager in order to resolve them. This thesis aims to explore what key account management looks like in different industries, what major difficulties arise internally and externally for the firm in handling those key accounts and finally what skills and capabilities are needed on an individual and organizational level in order for the relationship to work. Through a qualitative research, twenty in-depth interviews have been conducted with key account managers operating in different industries. The findings revealed that the nature of the problems arising may be various, but nonetheless, the attention has been mainly on the lack of authority and a commonly shared culture within the company.

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Introduction

Business to business markets are becoming increasingly relevant for various reasons. Even if the impressive volume and value of business transactions is remarkably higher than the one of consumer transactions, the main reason why this segment of the market is becoming increasingly prominent is of a different nature. Indeed, it is the augmenting relevance the progress and developments in this market have on the technological innovation and the economic development (La Rocca & Snehota, 2019a). Today's business world is getting more and more complex and pushing firms to handle multiple inter-organizational relationships such as, for example, suppliers, alliance partners, R&D partners and customers at the same time in a value-creating way (Ivens et al., 2018). As a result of this, in the past few years key account management has been attracting growing attention in the business-to-business (b2b) markets and in marketing literature (Badawi & Battor, 2020) because it specifically addresses the management of a subset of these inter-organizational relationships (Ivens et al., 2018). These key accounts are recognized as the most important customers of a company since they are the most relevant clients from a strategic point of view for the company's long-term performance (Ivens et al., 2018). Even though there is not only one commonly shared definition about what key account management exactly is, multiple definitions of KAM agree on the fact that one of the main defining aspects of key account management is that the latter is of major interest for the company because its sales generate a big portion of the company's profit and because it is key for the company's ability to survive on the market (Wengler, 2006).

Key account management has historically developed as a natural consequence of a more attentive customer focus and relationship marketing in b2b markets (McDonald, Millman & Rogers, 1997). Starting from around the 1970s, when key account management started to first be mentioned, for a long period of time the focus was primarily on its function of increasing sales and profitability for the company (McDonald et al., 1997). It was only seldomly mentioned that, in order for the program to be profitable, there needed to be a dedicated sales force and accordingly also account managers dealing exclusively with this aspect (McDonald et al., 1997). In fact, still today, some companies are not yet in the clear about what a key account management approach actually means and what it requires; it is therefore most of the time in the hand of the key account managers to build the program from scratch and to explore the best practices by reading, taking part in professional trainings and by simply learning by doing.

The principal goal of a selling company to adopt this kind of approach is the aim of building a portfolio of loyal clients − the so called "key accounts"− by offering them a product or a service package that has been personally tailored to the needs of the singular company (McDonald et al., 1997). The success of this partnership depends on various factors focusing primarily on the strategic importance of what is being supplied to the customer, the degree of awareness of the customer company of such a partnership approach and, most importantly, the ability of the supplier to meet the customer's needs and deliver unique value to differentiate the offer from the competition (McDonald et al., 1997).

Even though the topic of key account management has been attracting an increasing interest from many researchers, there are still some areas of this management approach which have not been fully investigated. This is exactly why this thesis is trying to fill an important gap in the currently existing literature. As evinced from the interviews conducted in the framework of this study, one aspect which plays a fundamental role for the key account managers is the matter of authority and culture. The importance of culture within firms has already been researched by researchers such as Barney 1986, Pereira et al., 2019, Richards & Jones 2019, Millman & Wilson 1999 and Guenzi & Storbacka 2015, and will therefore be analyzed in the literature section of the thesis, whereas the aspect of authority has not yet been sufficiently taken into consideration as a singular relevant aspect in companies. And even if the aspect of culture has already been scholarly explored, connecting it to key account management and, consequently, to the aspect of authority, represents a novel research direction and an interesting opportunity of further development. This is one of the problematics that will be specifically addressed throughout the thesis.

Research questions

This master's thesis will focus on four main research questions guiding the whole paper in order to gain a holistic view on how key account management looks like in companies operating in different industries.

The first research question – *"How does a key account management approach look like in different companies?"* – will more generally analyze how the program is structured in different companies and how it is approached and organized internally.

The second research question – *"What are the main reasons internally to a company to adopt a Key Account Management approach and how does the company support this approach?"* – tries to understand what the main goals pursued by the company are in introducing a new management approach to the company and, consequently, how the company works in terms of internal and external efforts to make the relationship work.

The third research question – *"What are criticalities and problems that arise most frequently, internally and externally, when working as a Key Account Manager and how do KAMs cope with these?"* – tries to dig deeper into the more specific aspect of what some of the major criticalities are that may come up with the management approach and it then tries to understand how these issues are resolved and what some of the best practices are in handling those problematics.

The fourth and last research question – *"What skills and capabilities are needed by the Key Account Manager in order to successfully carry out the task of managing key accounts?"* will dig deeper into the individual and organizational level skills and capabilities that are needed in order to run the approach smoothly.

Structure of the thesis

In order to be able to provide appropriate answers to the research questions, a thorough research of the existing literature is fundamental. This will be done in part *1* of the thesis where, first of all, the basis will be laid out on the functioning, the characteristics and the structure of b2b markets, to then go over to deal more specifically with business relationships, clarify what they are, what they require and how they function. This will be necessary to build the ground of knowledge to then dig deeper into the main topic of interest, which is key account management. Various sides of the matter will be approached, starting with what key account management is, why it is important, how it is implemented within the firms; thus, there will be a focus on the more critical parts of the program, meaning what some of the most common difficulties could be, how to deal with opposition to the new management approach within the firm and, finally, what some of the main necessary competencies and skills are within the firm to make the program work successfully. Once key account management has been explained and analyzed in detail, the second part of the thesis will focus on investigating the key account managers' opinion on the management approach through a qualitative method, explained in section *2*. In fact, the data collection method, the research questions and the detailed interview guide will then be presented. For the actual analysis, twenty in-depth interviews will be conducted with key account managers operating in various industries in order to explore the direction of analysis of the previously mentioned research questions. In section *3* the main findings resulting from the research done in section 2 will be presented and, in section *4,* they will be discussed in detail. Following the analysis and the discussion of the results, there will be some concluding remarks recapitulating on the research questions and trying to give an exhaustive answer. Finally, a number of managerial implications and a series of suggestions for future developments on the area will be presented as well.

1 Literature Review

1.1 Business-to-Business Marketing and Markets

Before any consumer transaction can be made possible in the everyday world, numerous business-to-business transactions must successfully occur beforehand (Brennan, Canning, & McDowell, 2017). In other words, this means that behind every consumer purchase a person can possibly think of, there is a complex network of business-to-business transactions lying behind (Brennan et al., 2017), whose importance will be elaborated and highlighted throughout this thesis.

For the purpose of this study, it is important to make a fundamental distinction between the two different kind of markets that exist: the consumer market and the business market (Brennan et al., 2017). The consumer market includes the type of buying behavior that every individual knows very well; it focuses specifically on the individual and his/her underlying habits in every single purchase transaction (Brennan et al., 2017). Whereas the business market, which will be the one mainly taken into consideration, is one where the customers are not individual consumers, but organizations (Brennan et al., 2017). An important note here is that these two markets cannot exclusively be distinguished by the products that they purchase, for the simple reason that both markets need basic everyday products like smartphones, laptops, cleaning articles but also light fittings, cars and food for example (Brennan et al., 2017). There certainly are products which are bought only by business markets, such as for example management consultancy services or industrial cranes, but it is safe to say that there is not one thing that an individual consumer could buy that an organization could not (Brennan et al., 2017). But certainly, one big distinction of the two markets which can certainly be made, is the volume of transactions; the dollar volume of these transactions in the business-to-business (b2b) market is significantly higher than the one of the consumer markets (Hutt & Speh, 2010). In fact, in the business market, one single costumer can account for a huge level of purchasing activity, whereas in the consumer market seldom a single purchase done by one person can make an impact on the company business (Hutt & Speh, 2010). Thinking about some big players on the market such as for example Procter & Gamble, Apple and IBM, they all spend at least half of their annual sales revenue on goods and services, constituting a big portion of the business market (Hutt & Speh, 2010). Even if the volume and the value of the exchanges happening from one company to another are of a much bigger importance than the transactions occurring in b2c markets, and even if two out of three companies are operating in the b2b field, b2b markets seem to be still less explored (La Rocca & Snehota, 2019a). Representing still nowadays a not yet widely explored area of research, b2b markets are becoming more and more relevant because the technological developments and the social progress on the market are partly due to progresses in this industry (La Rocca & Snehota, 2019a).

In order to make the differences between business markets and consumer markets even clearer, it is important to define what portion of the market business markets even cover. As Lichtenthal, Mummalaneni & Wilson (2008) perfectly describe in the following way: *"Business markets are markets for products and services, local to international, bought by businesses, government bodies, and institutions […] for incorporation (e.g. ingredient materials or components), for consumption (e.g. process materials, office supplies, consulting services), for use (e.g. installations or equipment), or for resale"* (Hutt & Speh, 2010, p. 4). This means that the only market that is left out, which is not of direct interest, is the one dealing with products and services targeting specifically personal use or consumption (Hutt & Speh, 2010).

With these first distinctions made, it is now important to underline that a logical consequence of these two different markets existing, automatically leads to different marketing practices. An accurate definition of what exactly is meant by b2b marketing or generally business marketing is given by Lichtenthal et al. (2008), who stated that it refers to a broad concept that encompasses the marketing practice of business products and services which can have an either domestic, regional and/or global scope. In fact, this *"business marketing phenomena occurs with all transactions, exchanges and relationships between any dyad involving organizations, institutions, resellers and, within social networks"* (Lichtenthal et al., 2008, p. 100). As just illustrated by the quote, b2b marketing does not mean that it focuses solely on marketing goods and services to manufacturing industries (Brennan et al., 2017). On the contrary, there is nowadays a growing prominence for a service-dominant logic in marketing; which means that whatever b2b customers buy, which can vary from tangible goods to intangible services or a combination of the two, the thing that is mainly in their interest is not the product itself, but the services which are linked to the product and which generate an effective value for them (Brennan et al., 2017). In fact, what business customers are seeking for is the 'value-in-use' which is not directly connected only to the product, but to the action that it should facilitate instead. To give a concrete example, businesses do not specifically want a machine that produces the small parts of a car engine, they want the machine to do something specifically, which in this case is produce these small pieces to then be able to put together the finished engine, which is a service delivered by these machines (Brennan et al., 2017). The focus on these service dominant practices has evolved drastically over the past decades, especially in b2b knowledge-intensive business services (KIBS), such as IT services, R&D services, technical-, legal-, financial- and management consultancy have become fundamental (Hakanen, 2014). The basis of this services is knowledge and its utilization, because only thanks to this basis they can be regarded as a central mean to gain competitive advantage (Hakanen, 2014). However, in order for the firm to gain competitive advantage through knowledge, the ability to acquire, assimilate and apply this knowledge to commercial ends is crucial (Hakanen, 2014).

So, on a conclusive note of this preliminary definition, it is important to keep in mind that marketing practice in these two markets does differ, and it does so because there are fundamental, underlying differences in the market structures and completely different buying behaviors which will be further analyzed in the next paragraph.

1.1.1 Business Market characteristics

In order to dig even deeper into the understanding of business markets it is useful to look at the defining criteria of this segment of the market. One key characteristic is that the demand for products and services is not direct; which is one of the main differences to the consumer market whereas a person that has a desire for an apple juice, can go to the supermarket and buy it and the demand will be satisfied directly. In business markets it is not that simple; the demand for the raw materials and other means of production is indirect and it is derived from the demand for the finished product which they help to produce (Brennan et al., 2017). The word derived stands for the fact that something only exists as long as there is a demand for the goods or services that it helps to produce (Brennan et al., 2017). A logical consequence that follows from this derived demand is the accelerator effect, which states that once the direct demand for a service/product increases, also the derived demand will perceive a change. But one thing that is not as intuitive as this, is that the percentage change in the derived demand may be much larger or smaller than the percentage change in the original demand (Brennan et al., 2017).

An additional main characteristic of the business market is that the demand encounters a higher concentration than in consumer markets (Brennan et al., 2017). The degree of demand concentration varies in the different typologies of markets and for this reason, there is one common measure, the concentration ratio**,** in order to establish how highly concentrated the markets effectively are (Brennan et al., 2017). This ratio is defined as the combined market shares of the few largest firms in the markets. In fact, the combination of those market shares is specifically relevant for an economic analysis and economic policy, because the higher the ratio, the more likely it is that firms in that specific industry will collude to raise prices above those that would be found in a truly competitive market (Brennan et al., 2017). This concentration ratio is also particularly important in understanding b2b marketing, because if the market concentration is high, it becomes more and more important for the organizations to distinguish themselves from the others by promoting their values (Brennan et al., 2017). Moreover, this continuity in needs and supplies from the supplier company to its customers leads to a continuity in relationships which is of fundamental importance in b2b markets.

These three key differences which have just been mentioned in order to underline the differences between a consumer market and a business market are not the only differences that exist. There are many more, such as for example the demand elasticity. The business demand is likely to be less price elastic in the short term because companies need certain inputs in order to continue operating (Brennan et al., 2017). The buying process is much more professionalized, involving formal procedures and explicit decision-making practices (Brennan et al., 2017). These procedures are usually implemented by managers who are specifically employed as purchasing professionals which then can lead to the value of these transaction to be very high. This is exactly the reason why sellers tend to tailor their product offerings to the needs of the buyer, in order to offer complete solutions to the business problems and in order to guarantee them also the added value and not only the basic product (Brennan et al., 2017).

This more complicated and time-consuming process of aligning the offer specifically to the needs of the buyer is one of the main reasons why building long-term, continuous relationships with the clients is of fundamental importance. Since it is a complex process, and resources are invested in it, the main pursued goal is of course to not let these scarce resources go to waste, but to take care of these relationships in the long-term. This is exactly what will now be discussed and analyzed in detail in the following paragraphs.

1.2 Business Relationship Management

Every business relationship has its beginning as the first transaction occurs; a customer purchasing a product or a service from a supplier who is selling it (Kleinaltenkamp, Plinke & Geiger, 2015). This relationship can then evolve into two different directions; either, the transactions remain discrete, meaning that they are short-term, they are based on a specific time, there are no social contacts involved, there is ad hoc sharing of information and a reactive conflict resolution process, or, they turn into relational transactions, meaning that they are long-term, there is social contact involved, there is regular sharing of information, and there is a proactive, cooperative conflict resolution process involved (Kleinaltenkamp et al., 2015) . In the latter situation, which is the one of major interest for this thesis, the discourse revolves around a more complex kind of business relationships. The quality and the functioning of these relationships is of fundamental importance because the strength of this interorganizational relationship that stimulates a strong and more intimate partnership, reflects the increment of effectiveness of the network of organizations (Jiang et al., 2016).

The history of business relationships has its roots already far in the past. In fact, for a long time in history, neo-classical economists limited the utility of exchange acts solemnly to a utilitarian perspective (Ivens & Pardo, 2007a). Over time, an increasing interest for relational phenomena in marketing has grown, which ultimately led to the emergence of relationship marketing (Ivens & Pardo, 2007a). Marketing activities were not only oriented to anonymous markets anymore, but to individual customer relationships (Ivens & Pardo, 2007a). This then newfound approach differentiated itself from traditional, transaction-oriented approach to marketing, since the individual customers were then prioritized, the interactions with them were intensified and customers were more and more integrated into the suppliers' value creating activities (Ivens & Pardo, 2007a). The increasing interest in relationship marketing has various reasons, and in b2b especially it can be brought back to trends for mergers and acquisitions, high concentration ratios, centralization processes in purchasing organizations and the increasing internationalization of purchasing activities (Ivens & Pardo, 2007a). This consequently led to customer satisfaction, penetration and loyalty being more and more important goals in the sales department to be achieved (Ivens & Pardo, 2007a).

Interestingly, the influences stemming from the marketing departments were not the only one to instigate this change in perception. Indeed, there were also influences from adjacent non-marketing areas (Gummesson, 2008). One area that for example had a big impact on the focus on the relationships and its qualities has been quality management (Gummesson, 2008). In fact, in its core are customer perceived quality and customer satisfaction (Gummesson, 2008). That is why quality management has then contributed to the inspiration of the concept of relationship quality; meaning that the efforts were not limited only to products and services anymore, but in improving the quality of the relationships (Gummesson, 2008).

1.2.1 Building blocks of Business Relationships

Business relationships play a fundamental role in a company, not only for the company's development but also for its capabilities and its market performance, and precisely for this reason, managing them in the right way is of outstanding importance (La Rocca & Snehota, 2019b). There are various researches pointing out the distinctive features of inter-organizational relationships, and even if they might vary in some defining aspects, what seems to be common between all of them is that business relationships of companies tend to be complex and to have a considerable impact on the businesses involved in terms of economic value (Håkansson & Snehota, 2017). Usually these business relationships do not concern single purchases on only one product or service, but they involve multiple purchases, with various actors operating also in R&D, production but also the service support, transportation and administration are involved (Håkansson & Snehota, 2017). For a variety of companies, the main business relationships represent a big portion of the total economic substance of a company and that is why managing them carefully is essential for the company's business (Håkansson & Snehota, 2017). Furthermore, the assets that these relationships represent for the company are not only based on the volume of the business they represent, but in some cases also because of how they can affect the future of the company in being a valuable source of technical development for product quality and performance (Gadde & Snehota, 2000).

Interestingly enough, it is much easier to assess the costs of a supplier relationship than the benefits because these show up less clearly in the company accounts compared to the costs (Gadde & Snehota, 2000). But there is still the possibility to mention a few of them such as the cost benefits that can be traced back to the fact that by collaborating intensively with another company, savings in the various costs of operations can be noticed (Gadde & Snehota, 2000). This can be due to the supplier's contributions to achieve efficiency improvements through for example a joint collaboration in product development (Gadde & Snehota, 2000). The second benefit concerns the revenue aspect, which means that the focus is specifically on the income side of the financial statement (Gadde & Snehota, 2000). In fact, the beneficial aspect of revenue comes to light as soon as a solution in the relationship increases the revenues of the company (Gadde & Snehota, 2000).

As just mentioned, managing these business relationships in an attentive way is important for various reasons and in order to successfully manage those customer relationships, three aspects play a fundamental role, as proposed by La Rocca and Snehota (2019b).

The first important aspect is content, in form of a complex set of resources (which can be tangible and intangible), activities and actors interacting in the two organizations. Since there are two cooperating organizations, the challenge relies in organizing these operations of the already existing business entities in a rational manner in order to minimize economic consequences for both parties (La Rocca & Snehota, 2019b). For this reason, an infinite amount of solutions varying from product service features to logistical arrangements, delivery practices, administrative routines and communication between the parties has to be aligned in an efficient and convenient manner for both businesses. Consequently, there are a myriad of variations in solutions across relationships in the same organization but also among different companies (La Rocca & Snehota, 2019b).

The second fundamental feature that characterizes business relationships is that the content, explained above, is the result of 'joint action' (La Rocca & Snehota, 2019b). For an interorganizational business relationship to be established, interaction and interlocking behaviors are crucial. Because especially in situations of change and adjustments to changing circumstances, interaction is the key to successful development (La Rocca & Snehota, 2019b). Furthermore, it is important to underline the importance of interaction, because interaction involves two parties that need to weigh, develop and decide about ideas together. There are no unilateral or imposed decisions because a dyadic joint relational solution development is the key (La Rocca & Snehota, 2019b). Gadde and Snehota (2000) have an interesting addition to the topic of joint action just mentioned, which the two researchers refer to as 'involvement'. They differentiate three different levels of involvement that affect the outcome in supplier relationships importantly: coordination of activities, adaptations of resources and interaction among the individuals (Gadde & Snehota, 2000). The first one refers to the evidence that coordinating different activities within the two companies can be beneficial for both the parties involved (Gadde & Snehota, 2000). The second aspect is targeting the importance of adapting the resources to the specific requirements of the counterpart (Gadde & Snehota, 2000). And the third points out the importance of continuous interactions between the two companies; the more they communicate openly the more their commitment and trust in the relationship increases, which consequently has an influence on coordination and adaptation within the firms (Gadde & Snehota, 2000).

The third and last feature to successfully manage customer relationships is continuity; meaning that the operations of the two organization and the continuity in operations of the businesses are linked (La Rocca & Snehota, 2019b). This means that if any of the circumstances evolving around the relationships change over time, the relationships have to evolve together to adapt to the new environment (La Rocca & Snehota, 2019b). The importance of continuity has also been confirmed by Håkansson & Snehota (2017) who state that companies rarely do short-term shopping and that for this reason continuity is fundamental because it gives the company the possibility to plan for future purchases and continuous operations. Continuative relationships are also of prominent importance in handling the mutual dependence of the two companies on their resources, activities and actors (Håkansson & Snehota, 2017). This then automatically leads to economic interdependencies, which can be of technical, legal, logistical or administrative nature (Håkansson & Snehota, 2017).

With these three features pointed out, it is possible to recognize that there is no hierarchical authority for controlling relational processes in business relationships. On the contrary, solutions and developments in the relationships are the result of various interactions involving multiple actors in different functions of the two businesses (La Rocca & Snehota, 2019b). For this reason, developing key business relationships is a matter of ‘general’ management that needs to integrate and coordinate functions in both the supplier and the customer organization (La Rocca & Snehota, 2019b).

In order to successfully fulfill these aspects, many suppliers developed concepts through which they intended to show their customers that they are present and available for a close relationship, and this is exactly where Key Account Management (KAM) comes into place (Ivens & Pardo, 2007a). The reasons for adopting a key account approach are various. But certainly, the focus should not exclusively be put on economic features, such as for example turn over, but on many different aspects which could become profitable for the firm (Ivens & Pardo, 2007a). This will be the focus of the analysis in the following paragraphs, trying to explore the defining characteristics of this management approach, what it exactly entails, what it requires and how it functions.

1.2.2 Need to manage important Relationships – Key Account Management

In business-to-business marketing it is particularly important to focus attentively on the management of the customer relationships, just explained and analyzed above (Brennan et al., 2017). Since every customer is different and has varying characteristics, it is very important for the business marketer to recognize these differences and to manage them all in a way that adds value to the business (Brennan et al., 2017). In literature it has been widely researched, that companies can importantly improve their profitability through the establishment of loyalty bonds with their customers (Ivens & Pardo, 2007a). This profitability can be impacted through a cost reduction and revenue increase (Ivens & Pardo, 2007a). In fact, retaining customers is much less expensive than competing for new ones which means that increasing loyalty can have a positive effect on revenue (Ivens & Pardo, 2007a).

And in order to create value for the different companies, it is fundamental for a business to create a well-balanced relationship portfolio (Brennan et al., 2017). The portfolio has to ensure that the business will earn value over the long term by identifying excess current returns and by investing them in future products. Indeed, successful portfolio management requires that the business marketer makes the best decisions possible with every single relationship (Brennan et al., 2017).

As mentioned at one point before, concentration ratio is a main characteristic of b2b markets. And it is more than just that, because it is one of the reasons that could push a company to decide to adopt a KAM program. In fact, with the concentration ratio being high and companies having to fight against one another, the pressure for the business-to-business suppliers has never been higher in having to deliver a seamless service for their customers and building collaborative relationships (Piercy, 2009). For many companies nowadays it is becoming more and more important to focus their attention on the strategic management of customers and customer relationships rather than focusing on traditional marketing activities (Piercy, 2009). In fact, major organizations are transferring their resources from marketing to strategic sales and account management initiatives to successfully achieve the goals of their business strategy (Piercy, 2009).

For these reasons, it is now time to analyze in detail what Key Account Management is and why it is becoming increasingly prominent in the literature.

1.3 Key Account Management

The roots of key account management (KAM) in industrial and business-to-business markets lay in sales management, where it has been discovered a long time ago that certain customers that are of strategic importance to the suppliers, require a special treatment (Millman & Wilson, 1995). This definition seems to belong to one of the most appropriate ones, since definitions that describe key accounts as "customer that represent a large volume business" or "any customer with whom a close long-term relationship exists" tend to focus mainly on tactical rather than strategic considerations (Millman & Wilson, 1995). Therefore, key account management can be interpreted as a link which a supplier tries to create with his customer because he believes the customer to be a critical resource for the company, or at least in possession of critical, useful resources (Ivens & Pardo, 2007b). Although key relationships represent only a small portion of all the relationships of the firm's portfolio, they typically contribute to a substantial proportion of the firm's revenue and profit (Ivens et al., 2018b). Hence, firms dedicate their main resources to their core portfolio containing their most important customers which represent high stakes and are defined as key accounts (Pardo, 1997). Managing these few customers in a strategic manner might in many situations be a driver of competitive advantage or even the only source of competitive differentiation (Piercy, 2009).

Even though, key account management has now been in the focus of analysis by various researchers for many years, there is still no commonly accepted definition to clearly define the concept of key account management (Wengler, 2006). Currently there are still many different names used by managers and scholars to define the company's most important accounts, such as strategic account management, global account management, national account management and many others (Richards & Jones, 2009). Nonetheless, the main defining characteristics used to describe a management approach appear to be the same over time. In fact, to define key account management Workman, Homburg and Jensen, (2003) perfectly describe: *"Key account* *management is defined as the performance of additional activities and/or designation of special personnel directed at an organization's most important customers"* (p. 7). It is therefore possible to recognize, in addition and as confirmation to the quote before, that some determinant factors are on the one hand a more attentive focus and a special treatment for selected clients, and on the other hand, granting these accounts with special personnel, in fact with a person expert on the field, known as the Key Account Manager (KA manager) (Richards & Jones, 2009).

The question still remains, how the companies then decide who these important customers are that deserve a special kind of treatment and as researched by Piercy (2009) and additionally confirmed by Wengler (2006), the main focus lies on the fact that these companies generate a big portion of the company's profit and for this reason they are then labeled as key accounts. Additionally, they are fundamental for the company's survival on the market, characterized by high competition, and that is why they require special attention (Wengler, 2006).

Since KAM has been a major researched topic in the past years, there are an infinite amount of definitions for it. Another one which is really interesting and adds a little more to the ones mentioned above, is by Ivens et al. (2018): "*KAM is a form of boundary-spanning marketing organization and an idiosyncratic management approach that is adopted by firms in order to manage a specific subset of customers in their customer portfolio, i.e. customers who have strategic importance for the long-term performance of the firm"* (p. 40). This gives the relationships an important status within the company because they are relevant for the future development of the firm; for example, because they represent unique opportunities for growth, or because of value co-creation between two firms (Ivens et al., 2018).

To sum up the most essential points, which seem to be common in the various definitions presented by Wengler (2006), Ivens et al. (2018), Piercy (2009) and Workman et al. (2003), it all starts from the internal efforts needed for KAM, which first of all is the supplier company's availability of resources that can be offered exclusively to their customers, to then go over to the internal expectations that want to be met by introducing this program; curating a long-term relationship to finally be able to increase the company's profits and revenue and gain a competitive advantage on the market.

1.3.1 Key aspects defining Key Account Management

Many suppliers in the business-to-business field have introduced key account management in order to intelligently face changes in environmental factors, in customers' buying behavior and demands and also in strategies (Ivens & Pardo, 2007b). The main goal of this management approach is to serve strategically important customers in a more personalized manner, in order to differentiate the service offered to them from all the others (Ivens & Pardo, 2007b). The end goal should not be to obtain higher prices, but instead to work on a perspective of value creation together with the customer, because value is created in the interaction between the customer and the supplier. Ivens and Pardo (2007b) investigated deeply to which extent key account relationships can actually be clearly distinguished from a normal buyer-seller relationship through an empirical study. In the two researchers' study, 297 purchasing managers for packaging goods were asked to answer questions focusing on one selected supplier with whom they had been working for at least two years. At one point, the respondents had to answer one specific question in which they had to define their relationship with the supplier, in order for the researchers to understand if the relationship was effectively considered to be a key account or not (Ivens & Pardo, 2007b). In the end, 70% of the respondents confirmed that they were talking about a non-key account customer and 30% about a KA. In the next paragraphs interesting findings by the two authors will be analyzed.

The first aspect which seemed to be salient is uncertainty. Uncertainty can have a two-sided reaction on the atmosphere surrounding exchange relationships (Ivens & Pardo, 2007b). And in order to investigate its effects, the researchers first of all differentiated the two different kind of uncertainties existing; internal and external. Whereas Ivens and Pardo (2007b) define internal uncertainty as *"the difficulties a supplier can meet when predicting a customer's future behavior in an ongoing relationship"* (p. 302) and external uncertainty as "*the supplier's inability to forecast accurately the evolution of its own and its customers' downstream markets as well as of the environmental factors influencing these markets"* (p. 302). Since the researchers formulated a hypothesis on uncertainty, which got confirmed through their analysis, it is safe to say that key account approaches are usually characterized by a high level of external uncertainty, and a lower level of internal uncertainty (Ivens & Pardo, 2007b). This aspect has been also explored by Boles et al. (1996) who states that the explanation to this phenomenon can be brought back to the fact that a key account manager can increase internal trust through constant interaction with a buyer or the buying team.

Another important aspect which was confirmed by the study and further explained by Lambe and Spekman (1997) is that in key account management the buyer and seller share a high level of dependence that is based on relationship-specific investments that elevate switching costs for both parties. In fact, it is commonly shared that a supplier that implements a key account management approach, logically wishes to pursue a long-term relationship with his customer which automatically leads to relationship specific investments (Lambe & Speckman, 1997).

Another acknowledged key characteristic that has been investigated in the study, is that the implementation of KAM demonstrates to the customer (= the key account) that the supplier values him highly (Ivens & Pardo 2007b). This importance can depend on various resources such as for example the resource dependence theory explains, that only a few organizations are capable of being self-sufficient with their own resources. That is why it is fundamental for their success to cooperate with partners that dispose of the necessary resources (Pardo & Ivens, 2007b). For this reason, KAM can be interpreted as a link between a supplier and his most valuable customers because the former believes the customer to be a critical resource, or that he disposes of critical resources, fundamental to the supplier (Ivens & Pardo, 2007b).

The customer's turnover is another important key aspect of KAM. In fact, it has always been at the core of what made a key customer out of an ordinary one (Ivens & Pardo, 2007b). Turnover is and has been the most widely used criterion in deciding whether to attribute a KA status to a customer or not. Whereas the status of relevance is not only based on the actual turnover but also on the potential that the firm has to produce large volumes in the future (Ivens & Pardo, 2007b).

While these four aspects just mentioned in the decision making process of whether a customer should be recognized as e key account or not were confirmed in the research by Ivens and Pardo (2007b), there are other aspects which did not get confirmed but which might still be interesting to look at.

For example, one aspect mentioned was process coordination. In fact, not only Ivens and Pardo (2007b) reflected about the importance of it, but also two other researchers stated that it is very important, especially in KAM, to coordinate all the elements involved in dealing with the customer (Shapiro and Moriarty, 1984). This coordination is fundamental because many buying firms centralize their procurement and consequently expect their suppliers to apply a similar selling approach (Ivens & Pardo, 2007b). This is exactly what will also be confirmed and discussed about in a following section, in which Richards & Jones (2009) underline the importance of fit between the supplier and the customer company. Therefore, the reason why this hypothesis, which seems to be confirmed by other research streams, could not be confirmed by Ivens and Pardo (2007b) has been justified by Stevenson (1981), who explained that in order to attain a good coordination, time is needed. And since in the study of Ivens and Pardo (2007b) the programs were recently implemented, it could be that the coordination at stake had not been reached yet.

In addition, the researchers formulated another hypothesis regarding the relationship duration, which could not be confirmed. Relationship duration was expected to be a key aspect because the more important a costumer is valued by the supplier, the higher the investment in the relationship. For this reason, it would be logical to assume that also the interest in keeping a long-term perspective is much higher than in smaller accounts (Ivens & Pardo, 2007b). Since the implementation of such a management approach is very time consuming, this is exactly one of the main reasons why once such a program has been established, the ideal scenario would be to keep it long-term (Ivens & Pardo, 2007b). Once again, as already mentioned in the paragraph before, the reason why this aspect could not be confirmed by the research conducted by Ivens and Pardo (2007b) is probably because the study was not of longitudinal nature. This will nevertheless be an interesting aspect to think about in later sections.

1.3.2 Organizational requirements for successful KAM

In order to successfully execute a KAM approach, some organizational competencies within the firm are needed, which Millman and Wilson (1995) define as the aspects explained in the next few paragraphs.

First of all, the researchers point out that key account management must be led strategically and collectively by the top team in the selling company (Millman & Wilson, 1995). In order to guarantee the success of the program, the managers need to make sure that there are clearly defined strategic evaluation criteria to identify current and potential accounts from the business portfolio, there needs to be a consistent formulation/implementation of a strategy for every single key account to achieve the overall business objectives and it is of fundamental importance that there is a strategy to correctly allocate the available resources (Millman & Wilson, 1995). The researchers Workman, Homburg, and Jensen (2003) also confirm the importance of the presence of an involvement from the top management in KAM. It is important for the top executives to give an example of commitment to the company in demonstrating the importance of collaboration (Workman et al., 2003). Their actions and their way of working should encourage responsiveness throughout the whole organization (Workman et al., 2003).

Secondly, another important step which must be taken into consideration is that once a selling company decides to adopt KAM, it must evolve its internal systems and processes. This means more than just becoming more customer focused and extending the program, it means transforming the organizations' structures and processes almost completely (Millman & Wilson, 1995). These changes include specifically the sales function, which in previous decades has been looked at as the natural home of major accounts, but also the customer service/support and distribution functions, which need to take a more proactive role in making the customers more satisfied than ever and in giving them an additional benefit that other companies could not in order to gain a competitive advantage on the market (Millman & Wilson, 1995).

Tied to the topic of evolving the internal processes within the company, there has been a debate for quite a while now, trying to find a comprise on to which extent the selling company should 'match' their internal structures, systems and processes with those of their key accounts. In fact, the fit between the supplier and the customer company has been widely discussed also by Richards and Jones (2009) who researched that there are fundamentally three levels of fit which can be taken into consideration. To start off, strategic fit, defined as *"the degree to which the buying and selling firms' strategies are aligned"* (Richards & Jones, 2009, p. 314) which more specifically means that both companies are pursuing similar management strategies. Therefore, a strategic fit between the two would help the companies to negotiate in a facilitated manner for example on channel pricing, markets and other marketing related issues (Richards & Jones, 2009). Then, going over to operational fit, which in its definition highlights that the service requirements of the key accounts should be aligned with the internal capabilities of the supplier (Richards & Jones 2009). If this is the case, then the supplier company could expect their service offerings to meet the needs of the buyer in a more efficient way. The third and last type of fit is personal fit, which requires the individuals in both companies to be similar and to get along well with each other (Richards & Jones 2009). If all three kind of fits between the customer and supplier company are present, there are many beneficial aspects for the companies. In fact, a well aligned strategic, operational but also personal fit between the supplier and the customer company increases the relationship effectiveness between the two (Richards & Jones, 2009). This research stream by Richards and Jones (2009) seems to complete what Millman and Wilson (1995) were thinking but did not yet research. Therefore, finding the right 'match' between the supplier and the customer company does reportedly increase relationship effectiveness and satisfaction.

Thirdly, once a key account status has been promised to a customer, logically a special treatment from the supplier side is expected. That is why communication plays a crucial role in keeping what has been promised in an integrated response (Millman & Wilson, 1995). The customer needs to know which communication channels are open to them, who they need to contact and for what purpose (Millman & Wilson, 1995). Therefore, building formal and informal communication channels enhances interaction and reduces the risk of uncertainty and of breakdowns. In fact, it has been proven that through formal communication where joint planning exercises, performance review meetings, regular exchanges of information are very productive and can strengthen the bond between the two firms importantly (Millman & Wilson, 1995). An additional important point which needs to be taken into consideration for the key account management program to be successful, is a cooperative behavior built on trust (Millman & Wilson, 1995). Trust, which is often put in relation with honesty, openness and integrity, is built over the years and can definitely not be expected to be present in short-time periods (Millman & Wilson, 1995).

Last but not least, also understanding the customer's purchasing context is a very important factor in KAM and there are four levels of core competences which are relevant in understanding and characterizing it (Millman & Wilson, 1995). One is understanding the decision-making unit in immediate purchase situation and tracking this over time. Second, defining the purchase situation focusing on routine, level of involvement and problem-solving together with any special procurement procedures. Third is as stated by Millman & Wilson (1995) *"assessing the degree of centralization of strategic purchasing decisions within large groups of customer companies and the extent of integration across decision-making units, divisions and countries."* (p. 1673) and as a fourth and last point it is important to keep track of trends towards globalization of customer industries (Millman & Wilson, 1995).

The main reason why building competencies in all four levels mentioned above is essential, is mainly to prevent surprises and to demonstrate to the clients that the company is up to date and that they will not give competitors the possibility to perceive discontinuity in the KAM relationship before the company itself will (Millman & Wilson, 1995).

Essential requirements from an organization point of view for key account management to function are not limited to the four levels just mentioned, but there are many more aspects pointed out by various researchers. For example, Pereira et al. (2019) focus also on the importance of culture within the company. Culture within a company is defined as *"a complex set of values, beliefs, assumptions and symbols that define the way in which a firm conducts its business"* (Barney, 1986, p. 657). And as stated by the researchers, if there is a strong internal culture within the firm, innovation, teamwork and customer orientation become stronger (Pereira et al., 2019). A similar research stream had previously been investigated by Nätti and Palo (2012) who stated that in order to improve this culture company it is important for the supplier to increase the internal interaction and cooperation between employees of the firm. This has then also been confirmed by Pereira et al. (2019) in their study, where interviewed top management executives stated that in order to create a strong internal culture, it is their job to favor the exchange of information within the firm, varying from the most obvious contents to the most relevant ones. That is why they need to demonstrate their employees at all levels that they are interested in valuable information sharing (Pereira et al., 2019).

An interesting line of thought, which is partly in line with the aspect of culture just mentioned, is the significance for the individual employees within both companies to form meaningful relationships (Richards & Jones, 2009). Because by doing so, the probability of building 'esprit de corps', defined as *"the extent to which people feel obligated to common goals and to each other"* (Workman et al., 2003, p. 10) is much higher and of prominence for the company. KAM team esprit de corps is in fact related to connectedness and collaboration between the different departments which then consequently have a positive influence on performance (Workman et al., 2003). And to highlight the connection there is between esprit de corps and culture within the company, the researchers Workman et al., (2003) confirm that the base of esprit de corps is in fact the presence of a strong organizational culture. An additional benefit that could be evinced by creating a strong company culture, is to create an intangible asset that can even lead to a competitive advantage on the market (Richards & Jones, 2009).

If firms do not recognize the importance of this point of view shared all across the company, there is a high probability that there will be a lack of commitment to the common goals of key accounts and it is more likely that the singular departments will just be motivated to follow their own personal agendas (Workman et al., 2003). This will make it way more difficult for the key account manager to serve the needs of his key accounts appropriately (Workman et al., 2003). Moreover, by not supporting the implementation of an esprit de corps within the company, there might be loss of organizational information regarding the key accounts, because it is likely for the information to get into the company through many different people. And if these people are not willing to share because they are not encouraged by their company to do so, there might be an important loss of opportunities (Workman et al., 2003).

1.3.4 Skills and capabilities of the Key Account Manager

Needless to say, there are not only organizational aspects required to make the key account manager's life easier and to work productively, but there are also high expectations in what the KA manager should do and what skills he should have. First of all, before digging into what skills are needed for the KA manager to master, it is necessary to understand what is even expected by the key account manager and what he should do within the company. First and foremost, by coordinating the customer-related processes, they create value for their clients and secondly, they are of support in creating a fit between what the organization has to offer and what the client needs (Nätti & Palo, 2001).

The researchers Sengupta, Krapfel and Pusateri (2000) researched thoroughly on the skills needed by the managers and they found several individual abilities needed by the KA manager to run the program smoothly. They first pointed out *strategic abilities,* which requires the KA manager to be able to analyze his clients organizational and business problems, thinking about how they solve them keeping in mind a long-term strategy and most importantly, going beyond the clearly stated customer needs, but understanding the client in order to foresee and understand those needs (Sengupta et al., 2000). This aspect includes the ability of the KA manager to be able to have a broad vision and to synthesize the huge amount of diverse information; this means apart from being an active doer within the firm he also needs to be a cognitive thinker (Sengupta et al., 2000). An additional skill needed by the KAM is his intrapreneurial ability; which means that he needs to have entrepreneurship within the company (Sengupta et al., 2000). More specifically, he needs to have innovation as one of his priorities in mind, but he also needs to constantly remember what the possibilities and the limits of his own firm are (Sengupta et al., 2000). This also incorporates his ability to deploy resources within the firm in a meaningful way to satisfy the client and to turn different ideas into a profitable reality (Sengupta et al., 2000).

Another feature required to make the supplier-customer relationships effective is communication. Communication needs to be constant and it needs to be two-sided in order to avoid unpleasant surprises (Richards & Jones, 2009). Effective, clear and appropriate communication is the base of communication quality whose importance cannot be neglected, and which should be at the base of every relationship (Sengupta et al., 2000). The form of this kind of communication can be various, it can go from the more classic forms of communication such as letters, telephone calls, faxes or electronic mail (Sengupta, et al., 2000) to the more modern and present forms of communication of today such as instant messaging, videocalls and online chats. This requires skills from the managers side, because he needs to be flexible in adapt to new forms of communication and especially, he needs to be a skilled communicator.

To sum up why it is even important for a KA manager to have these skills, Guesalaga et al. (2018) stated that one of the main success factors of key account management can effectively be brought back to the skills, knowledge and professionalism of the key account manager. In fact, not only the skills mentioned above are expected by the KA manager, which are sometimes even taken for granted, but the most important facets of the skills can be brought back to being able to demonstrate capabilities in understanding future needs, be familiar with the competitive landscape, design comprehensive, customer-oriented solutions and most importantly build trust between the two companies (Guesalaga et al., 2018).

1.3.5 Criticalities in trying to introduce an organizational solution KAM

As with every management approach, there is also some criticisms around the practice of key account management and in how problems may arise with this approach. An example of this can be illustrated by the research conducted by Pressey et al. (2014) who point out why sales and marketing departments can be skeptical in the adoption of KAM sometimes. It all starts with the fact that the implementation phase of a KAM program (from 0-2 years) might bring unsatisfactory performance returns and might be seen as a process of ‘muddling through’ in the beginning (Pressey et al., 2014). Due to this, the researchers were interested in investigating why employees would resist to the implementation of this approach, why deviance, misbehavior and sometimes even sabotage are an issue (Pressey et al., 2014). They tried to look at the why and the how of this resistance through a longitudinal ethnographic study of KAM implementation within one organization over a time period of 18 months (Pressey et al., 2014). Even if it seems as though such a resistance is a rare thing, employee deviance and misbehavior has been recorded among all kind of job roles. Evidence suggests that a big majority of people act in deviant manner and in counterproductive way to corporate goals (Pressey et al., 2014). There are different motivations that can lay behind such a behavior such as employee cynicism towards organizational practices, distrust in the organization, low business integrity perception and many more (Pressey et al., 2014). In the case study of Pressey et al. (2014) the opposition was not particularly insidious, because it was not meant to harm the organization, but it originated from the employees caring a lot for the organization they worked at. Therefore, it is possible to conclude in light of the research done by these researchers, that opposition to KAM is somehow reflected in the degree to which the employees identify with the organization (Pressey et al., 2014). In fact, the more the actors felt that they had to lose power and/or authority the more forceful became their resistance (Pressey et al., 2014). This statement is persistent Nätti and Palo (2001), who confirm that in fact in companies where the KA manager is perceived as the only contact person from the supplier company to the customer company, there might occur some conflicts with other colleagues actively participating in the selling process. This is brought back to the fear that the other employees might have of losing their jobs due to the increasing importance of the KA manager within the company (Nätti & Palo, 2001).

The just mentioned researchers are not the only researchers who focused on difficulties that might be encountered in implementing and in dealing with key account management. There are many more, such as for example Millman and Wilson (1996) who pointed out that the difficulties of implementing KAM can also lie in the responsibilities of the organization within the firm itself, because the corporate level might not realize what implications are involved with the adoption of a KAM approach; it may not be perfectly clear what special treatment they could require and how important they actually are to the company (Millman & Wilson, 1996).

The same researchers then continued on this research stream over the years and continued to add new interesting insights; they then focused even more on the involvement of senior management in the implementation process of KAM within the firm (Millman & Wilson, 1999). They state that their involvement is essential in organizational change (Millman & Wilson, 1999). KAM requires a huge organizational change within the selling company and if this change is not supported by the top management, the approach will never be taken seriously by the rest of the organization (Millman & Wilson, 1999). This is partly due to the fact that a customer-oriented focus is needed, and if this customer-oriented culture is not spread all across the company, then it will be difficult to create commitment within the company (Millman & Wilson, 1999). In fact, the researchers then continue by saying that a big problematic in not recognizing this customer focus, lies in then being recognized as self-seeking; meaning that the main focus of the company appears to be purely egoistic to contain costs and increase profits (Millman & Wilson, 1999). That is why, a customer focus must go beyond simply solving problems related to product adaptations and availability and focus more on solving problems related to the manufacturing process and information exchange issues (Millman & Wilson, 1999). In essence, this means that the company's culture must be characterized by a focus on inter-organizational collaboration, flexibility and readiness to adapt the processes to the specific customer needs (Millman & Wilson, 1999). This perspective on a cultural relevance within the company has also been explored in the study of Guenzi and Storbacka (2015) underlining the importance of a strong company culture, supported and spread by the top management. The new key values of a company have to first of all be accepted and witnessed by the top to then reach the various levels of the company (Guenzi & Storbacka, 2015). It is important for the members of the company's board to embody the values that they want to spread within the company and in order to properly do this, they need to demonstrate consistent action by modifying their every-day decisions and behaviors (Guenzi & Storbacka, 2015).

To deepen the discourse on organizational change, there have been other research streams adding to this for example one done by Nätti and Palo (2011). The researchers examined the requirement for an organizational change within the company as well, underlining the importance that this change should encompass the organizational culture, structure and strategy (Nätti & Palo, 2001). This new approach needs to be integrated all over the company and it therefore requires coordination and a commonly shared commitment throughout the organization (Nätti & Palo, 2001). They also focus on the relevance that the senior management has in this whole process; it is important for them to assert the role of KAM as a major strategic orientation for the firm, so that by doing so, the key account managers have the needed definite legitimacy (Nätti & Palo, 2001). The problem usually arises when more than just the willingness to create these meaningful relationships is required; as soon as a monetary investment and organizational adaptations are needed, the real strategic aim is tested (Nätti & Palo, 2001). If the c-level fails in managing the alignment process between the objectives and the aspirations within the firm, the whole responsibility falls back to the key account manager who should not be responsible for this organizational shift (Zupancic, 2008). First of all, because the KA manager does not possess the right resources to successfully implement this change on a corporate level, and second of all because this is not one of the core tasks of KA managers (Zupancic, 2008).

Besides, there are other internal organizational aspects which make it hard for a key account management to work smoothly. As a research done by Wilson and Woodburn (2014) highlighted, the companies' 'result-orientated' approach is not always seen in a positive light. Being constantly measured by numbers and success factors, does not give the approach the right time to develop and show success, because success cannot be seen nor measured in the short term (Wilson & Woodburn, 2014). In the online research that they conducted via LinkedIn, some of the respondents confirmed that *"focus on sales and revenue makes the programme focus short-term and leads to failure"* (Wilson and Woodburn, 2014, p. 358). If the goal of key account management is not clear, there might be an unrealistic expectation within the company that leads to the adoption of inappropriate methods of measurement of effectiveness (Wilson & Woodburn, 2014).

1.3.6 Approaches and solutions to Key Account Management

Continuous research on key account management nowadays has highlighted the variety in the scope and task of the account management (La Rocca & Snehota, 2019b). In fact, there is not one specific goal that is being pursued generally, but the goals can vary based on the size and the nature of the firm (La Rocca & Snehota, 2019b). There might even be various kinds of relationships within one company, who sometimes may focus more on cost efficiency and other times it may be centered more on developmental effects. Therefore, there is not one best solution to account management that fits to every relationship's scope and task, but there are various options to be explored (La Rocca & Snehota, 2019b). Because introducing KAM solutions require an analysis of each of the main customer relationships because they are likely to vary with the different kind of customers (La Rocca & Snehota, 2019b). Accordingly, different configurations of account management call for different skills and capabilities from the managers who are in charge. Of course, there are certain skills that are needed no matter the end goal of the approach, such as interaction and communication skills because they are fundamental for market performance in interactive contexts (La Rocca & Snehota, 2019b).

For all the reasons mentioned above, some interesting aspects came to light which would be suitable for further investigations in the second part of this thesis. As just seen in the paragraph above, it would be interesting to understand how the relationships look like in various firms operating in different industries, to explore if and how these different relationships have an influence on the scope and task of KAM and even if the skills at the individual and organizational level can be developed and supported further in order to run the management approach successfully. These are all questions which helped in formulating the research questions leading the whole research, which will now be analyzed and explored in the next chapters.

2 Methodology

2.1 Research questions and objectives

In order to explore the research questions, and therefore understand the *whys* and *hows* of human behavior, opinion and experience, a qualitative research method has been chosen to investigate key account managers' view on key account management approaches (Guest, Namey, & Mitchell, 2013). The main purpose of the research is not to find a unified point of view, but to include a variety of viewpoints, sometimes even completely opposed to one another, in order to gain a holistic view on the topic (Guest et al., 2013). More specifically, through a qualitative research method it is possible to conduct an applied research, in order to generate new knowledge and to contribute to the existing literature on the topic of Key Account Management.

Before going into the details of the applied research method, it is important to illustrate and explain the research questions, which are formulated as the following:

RQ1: How does a Key Account Management approach look like in different companies?

In order to have a general overview of how the KAM approach look like in different companies which can vary in their nature, in years of experience, in size, internationality, …, it is important to have a general overview to verify if first of all, the companies share the same point of view on the definition of a key account management approach and then, more specifically, how it looks like and how it is being handled internally to the company.

RQ2: What are the main reasons internally to a company to adopt a Key Account Management approach and how does the company support this approach?

The idea here is to gain a more specific overview of why and how the company decided to come up with the idea to implement this management approach, and then even more importantly, how the company works in relation to it. Meaning, what is the importance attributed to making the approach work, how many resources are attributed to it and also how easy is it for the Key Account Manager to run the program smoothly. Once there is a general overview of how the company is dealing with KAM, the next fundamental question emerges:

RQ3: What are criticalities and problems that arise most frequently, internally and externally, when working as a Key Account Manager and how do KA managers cope with these?

In this part, the main objective is to explore what kind of problems arise most frequently in the different companies, if they are somehow similar or completely different in the various industries and across companies. It is also interesting to investigate the singular approaches by the KA managers that resulted effective in handling those problems within their own companies. It will then also be compelling to understand what kind of problems might arise not only internally to the company but also in dealing specifically with the clients and how these issues have been resolved. This will then lead to the fourth and last question:

RQ4: What skills and capabilities are needed by the Key Account Manager in order to successfully carry out the task of managing key accounts?

This question tries to uncover some of the skills and capabilities that are needed at the individual and at the organizational level to successfully manage the approach smoothly.

2.2 Primary and secondary data

In order to create a solid base of knowledge, first and foremost an extensive literature review on business to business markets has been done, to then dig deeper into business relationships, and finally focus attentively on key account management. This step was fundamental for the formulation of the research questions, since it demonstrated on which aspects the current literature is already focusing extensively and which aspects have not yet been widely researched and could therefore still be further explored.

To be able to answer to the research questions a qualitative research methodology has been adopted. The idea to do a qualitative method over a quantitative, was justified by the fact that the goal of the research is to understand *how* people make sense of their world and their personal experiences (Guest et al., 2013). It was also suitable for the research as the qualitative approach of analysis is characterized by an open-ended and inductive style of questioning people (Guest et al., 2013). This means that there are prepared questions, but the goal is not to skim through the questions strictly but to give people the possibility to narrate on their own about the relevant topic, and then, if needed, follow-up questions can be asked to elaborate on the single topics (Guest et al., 2013). Another positive aspect about this approach is that there are no wrong answers, the interviewees are free to talk about their personal experiences. These experiences may be similar between the different respondents or they may sometimes even be the complete opposite from one person to another.

Then, in a second phase, the twenty interviews have been conducted online, since the respondents were all geographically distributed in different countries, platforms such as Microsoft Teams, Google Meet and Zoom have been used. Once the whole sample had been interviewed and the recorded interviews had been transcribed, the analysis process could finally start. The analysis of the transcribed interviews has been similar to an open-code method, that tries to uncover similar/opposite ways of thinking regarding a specific topic. But since the interview guide (which will be explained in detail in a later section) had already been divided in different themes and arguments, the more general categories of the codes were already given. In the analysis phase therefore, the interviews have been read thoroughly, the most important parts have been extracted from the transcriptions and inserted into an Excel file ordered by the just mentioned categories which follow the logic of the interview guide. More specifically, this means that each column was labeled after one of the general four topics leading the whole interview guide which were: the profile of the key accounts, key issues encountered internally and externally, working in relation to the accounts and skills and capabilities needed by a KA manager. Finally, the singular arguments highlighted by the respondents were then copied into the according rows. In this way the analysis of the findings has been much easier and there was a clear overview on the main topics that emerged in the interviews. After this, the results were reported to the analysis section and explained in detail.

2.3 Sample and sampling technique

Given the specific research objective, the primary inclusion criteria is clearly defined; exclusively key account managers have been included in the research. For this reason, a non-probabilistic, purposive sampling method has been applied. Given the nature of the study, choosing a non-probabilistic method is not necessarily a disadvantage, even if the results are not representative of the whole population, it nevertheless gives the researcher the possibility to generate rich and explanatory data (Guest et al., 2013). The purposive sampling method has been facilitated by the

The Association for Key Account Management (AKAM)[1] that agreed to send out an e-mail to the registered members of AKAM in which I explained the purpose of the research and I asked receivers to contact me in case of availability/willingness in taking part in the study. Twenty volunteers offered to be interviewed. This made the whole process of sampling much easier and perfectly targeted to the appropriate sample for the research. Finally, twenty in-depth interviews have been conducted with key account managers working in different industries and in various companies differing in size, years of experience, internationality, brand reputation and other criteria, which in some parts will be presented in the following table. To guarantee anonymity throughout the whole thesis, the names of the respondents and companies have been disguised for confidentiality reasons.

Table 1. Sample description

Sex	Respondent #	Sector of the company	Size of the company	Place of work of KAM	KAM in the company since
M	1	Food & beverage	Large	Switzerland	2-3 years
M	2	Mainly mirror manufacturer	Large	Portugal	9 years
M	3	Gearmotors, drive systems, …	Large	Italy	4 years
M	4	Virtual credit card provider	Medium	Spain	2 years
M	5	Software company	Medium	US	Less than a year
M	6	Infrastructure and irrigation for agriculture	Large	United Arab Emirates	2.5 years
M	7	Consultancy	Medium	Germany	Many years
M	8	Consultancy	Medium	France	Many years
M	9	Application engineering	Large	Switzerland	3 years
M	10	On-road load handling equipment	Large	Germany	3 years
F	11	Plastic	Large	Germany	5 years

[1] AKAM is a non-profit organization which aims at professionalizing Key Account Management by building a community of people working in relation to Key Account Management. The Association also tries to increase informed appreciation and recognition of KAM, while raising standards of performance (A4KAM, 2020).

M	12	Gearmotors, drive systems, …	Large	Italy	5-6 years
M	13	Food & drink processing	Large	Sri Lanka	20 years
M	14	Carpet	Large	Germany	1-2 years
M	15	On-road load handling equipment	Large	UK	A few months
M	16	Nutrition	Large	Switzerland	20 years
M	17	University	Medium	Ireland	4 years
F	18	Pharmaceutical	Large	Germany	A few years
M	19	Pharmaceutical	Large	UK	7 years
M	20	Finance	Medium	Brazil	Many years

To briefly sum up the content of the table, the twenty in-depth interviews have been conducted with a variety of key account managers operating in different industries such as for example in the food & beverage segment, transportation segment and in the pharmaceutical -, financial - and public sector. Then there were companies working as virtual credit card provider, software and consultancy companies have been included, a company working for irrigation systems for agriculture and then various manufacturers specializing in different products such as mirrors, plastics, carpets, gearmotors and drive systems have all been part of the sample. Generally speaking, the years of experience of the key account managers were variable from people who were involved in the implementation of the program from the beginning, having many years of experience and having seen the program evolve and establish by now, and others, which have just recently started their role as key account managers in the company and therefore have still less experience than others. What was very interesting to see is that many interviewees were involved in the implementation of the key account program from the start and were therefore able to experience all the different stages of the implementation process and for this reason they were able to share their personal experiences and their best practices. On a general note, a majority of key account managers (13 out of 20) handled from one to five key accounts, depending on how important, how big, how international and how demanding the accounts were. Five exceptional cases mentioned that they had around 11, 20, or even 80 key accounts to handle at the same time, which is a very salient aspect to be discussed in a later section. Interestingly, in one interview, someone that has been working as a key account manager for many years and then decided to focus on his own key account management consulting company, said that there needs to be special attention to how people actually define key account management within the company, because by taking for granted that everyone has the same definition in mind, misunderstandings could happen and the results may not come out as expected. Retrospectively thinking, this has been an important point to keep in mind while conducting the interviews, which then also made it easier to understand different lines of thoughts, as will be discussed in later parts.

2.4 Interview design

As just mentioned, twenty *in-depth* interviews have been conducted, which in a simplified way means that the interview tries to go as deep as possible on the topic of interest. There are some guidelines that need to be followed in order for the interviews to work well. One criterion is for example the fact that the interviews are conducted one-on-one (Guest et al., 2013). This gives the researcher the possibility to let the interviewees talk freely, keep the objectives of the research in mind and then ask follow-up questions on topics that haven't been discussed as thoroughly as needed yet. Another norm to keep in mind is the fact that an open-ended questioning method needs to be applied; the idea is to lead the conversation into the topic of interest and to maximize the responses in order to get articulated insights into their personal way of thinking (Guest et al., 2013). As a third point, inductive probing, meaning that the respondents need to be asked to dig deeper into certain pertinent themes, is necessary to get to the desired depth of the topic (Guest et al., 2013). This can be done by listening to what the respondent is saying and digging deeper into their answers by asking for reasons why and further explanations, this is the essence of in-depth interviews.

In conducting the interviews, the main point was generally to not be too strict with covering specifically every question listed in the interview guide, but rather simply making sure that the respondents talk freely about their topic of interest and then digging deeper into some aspects peculiar aspects.

The Interview Guide (see also Appendix I) has been developed focusing on the following five main topics:

Part I.) Background Information

In this part the main goal was to get a general understanding about the current situation in the company; the interviewees have been asked to provide a short overview of the company business, for how long the respondents have been KA managers in the company they are currently working at, how many key accounts he/she is handling at the same time and also how many key customers the company has. This part has been fundamental in order to set the ground and to be clear about how the respondent views the management approach and how many years of experience he/she has.

Part II.) Profile of key accounts

In a second part the main key accounts were analyzed in a more detailed way, whereas it was important to understand how important the customers are for the company, why the customers have been recognized as key accounts, what some of the defining criteria of a key account are and also what the main goal of the company is in granting customers with the status of key accounts. In this part of the interview I also made clear to the respondents to keep in mind 1-2 of his/her key accounts when answering to my questions so to get more vivid experiences as possible.

Part III.) Key Issues in dealing with the key accounts

Here the questions get more specific and concrete. I tried to explore what it is that the KA manager has to deal with while managing a relationship with a key account. The questions were mainly focused on major key issues (problems) encountered, how they have been approached and resolved and how the situation has evolved over time. It has additionally been important to understand where the problems came from and if they were due to a more internal or external nature. This means that I tried to understand if the majority of the problems rose up within the company due to internal organizational problems or if the problems could be brought back to issues with the client company.

Part IV.) How the KAM works in relation to the accounts

The fourth part of the interview tried to investigate how the key account manager works in relation to the accounts, meaning how frequently they meet, how many people he/she usually talk to both internally (other functions in the firm) or externally (in the key account organization), if they are the same over time or if they evolve and also how easy it is for them to find the right person to talk to.

Part V.) Skills and capabilities

In this last, but not least important, part the managers were asked if they feel like they get the needed support from the company they work in, in order to run their work smoothly, what in their opinion are some of the needed skills and capabilities to be successful in managing their key accounts and what they expect from their company, but also from the customer, to work as effectively as possible.

3 Main findings resulting from the interviews

The findings have been organized following the structure of the five main topics of interests which have previously been explained.

3.1 Defining the key accounts and the implementation of KAM

In this part of the interviews the opinions seemed to go more or less into the same direction, with exception of a few cases. One thing that all of them had in common was the main criteria in why they use to attribute the status of key account to their major clients. This line of thought is as expected very much in line with that the literature states as well and will be further analyzed in the discussion section. One quote though that confirmed that one of the major goals of key account management is to pursue long-term effectiveness in key account management is the following:

"Because key account management isn't about let's sell something to tighten. It's you know, let's develop a strategic working relationship so that in two years' time we're in a much better place than we would have been without them" (Respondent 9).

Then, more specifically analyzing the criteria to identify key accounts there were different approaches adopted by the key account managers. In some cases, there were managers that stated that it is not always them actively seeking for key accounts, but that on the contrary they get approached by their customers requesting to be treated as key accounts. In other cases, there were some companies that adopted a very strict process to follow in order to decide if the clients would be appropriate to be considered key accounts or not. Some of the criteria that were looked at (apart from the most obvious ones already mentioned in the previous section) were internationality of the accounts, strategic fit between the company's business and the client's, brand reputation, knowledge of the industry, trends in the industry and their willingness to pay a premium price.

In addition to the needs that might come up internally so as to consider a customer as a key account, the following quote:

"The key account was probably a key account also before, it just wasn't formally treated as one. That's why I was brought in. The client needed a special treatment and we were on the verge of losing him because we weren't acting accordingly" (Respondent 4)

is worth mentioning. It in fact precisely illustrates the situation that it is not always the supplier company seeking to add key accounts to their business portfolio, but sometimes this need comes from external pressure. In this specific case of respondent 4, one of their biggest and most important clients requested to be treated differently and wanted to benefit from a special relationship. With this need becoming more prominent, the company felt the urge to adapt to this new approach and to finally implement the new business relationship management approach.

Strictly connected to this topic, not only the need is sometimes predicted from external influences (such as pressure from the client to be treated differently), but sometimes there is not even freedom of choice in deciding which clients to add to the relationship portfolio. Two respondents (R2 & R7) indeed talked about the fact that sometimes it is not their own choice to decide with whom they are going to work, but sometimes this decision is dictated by the market, because some big players in specific fields can simply not be ignored. It would not make sense for the company to be operating in a field where they would consciously exclude big players; in the long-term this would not be profitable. And additionally, as competition is getting more and more intense, if the supplier company is not able to satisfy the customer needs or to treat them differently, then these clients will still have plenty of other suppliers to choose from; this means that the supplier company is not always free to choose with whom they want to work if they want to have success in their segment of the market.

Another argument which arose curiosity was that two (R2 & R20) out of the twenty key account managers stated that their role within the company had not been formally recognized as part of a key account management approach from the beginning, but nevertheless the activities that were required from them were in line with what is expected from a key account manager. They realized that just later on as the approach got formally introduced and their activities remained the same.

"It was initially a tailor-made strategy from the sales department adapted to each client in a flexible way in order to satisfy their individual needs. I discovered just later one, once they asked me to implement an official KAM approach that I had already been doing that for years" (Respondent 2).

This observation points to the importance of a key account management culture in the company which will be analyzed more in detail in a later section.

Moreover, there were nine out of twenty cases of key account managers that were hired (or they were already working at the company and were then asked) to develop a key account management approach from scratch. This means that initially they had to gain an overview on the current situation and develop the current business relationships into strategically important ones. For this reason, they had the possibility to be part of the initial phases where only a few or just one account was handled differently, to then be part of how the whole process expanded to a portfolio with globally important accounts. Here the situations were then split between respondents who were left alone in exploring the best practices needed for successful KAM (five out of the nine respondents), meaning that they had to basically decide and manage everything on their own in opposition to the other four respondents who had to implement KAM in a company that was prepared for it and who could offer the necessary resources for a successful implementation. This can once again be connected to the discourse of culture and even more to the involvement of the top management in the implementation process which will be analyzed in detail in the discussion paragraph.

3.2 Key issues in dealing with key accounts

This second part is probably the biggest and most insightful part of the analysis. Even though it is possible to recognize some recurring schemes, there are many individual cases which are very interesting to analyze separately in order to understand the variety of procedures among the companies.

In order to facilitate the overview of the problems that arose the section has been divided into different subsections, focusing on issues that arose mainly due to difficulties internally to the company and then difficulties arising externally, in dealing with the client company.

3.2.1 External key issues

3.2.1.1 Decentralized structure

Respondent 1 gave very interesting insights on one of his biggest problems in dealing with his major account that arose because of the decentralized structure of the client company. In fact, even if the manager had to deal with 'only' one important key account, this account revealed to be divided into different cooperatives. This means that every cooperative of the same company had to be dealt with in an independent way and it was as if every cooperative was a separate company. This created many difficulties for the manager, because it meant that he had to deal with a heterogenous structure, different teams and projects, even though they all belonged to the same company. This was not only a problem at the level of managing all of the different projects and people at once, but it was also a problem due to the fact that these divisions were all distributed in different geographical areas. As a result of this, there were different laws and rules for every division that needed to be taken into consideration since each of them operated in an independent way from the other and each of them could implement the own preferred way of working. This made it very complicated for the manager to organize everything, being left basically alone in coping with these issues. For this reason, trying to find a compromise between the two complex companies was never easy and it was very time-consuming. This experience was then in some part connectable to what other companies had to go through as well and it perfectly describes the difficulties that arise within a company in the case of supplier and customer complexity.

On the contrary to what has just been stated by respondent 1, there is the point of view of respondent 9. He in fact points out a silver lining in light of a decentralized structure; because he actually thought that a decentralized structure in the supplier company offers many more possibilities to gain control over different projects. More specifically, if the client's company is centralized, either the supplier company gets accepted to collaborate with the company, or not. There are no in-between possibilities, there is no way to bargain on that. Whereas, if it is a decentralized structure, even if the supplier company might not get project X in division X, they might still get project Y in division Y, since everything is being handled in an independent way. This opens doors for many possibilities and is actually a big positive aspect to take into consideration even though it might seem that the negative aspects are outweighing the general situation of a decentralized structure.

3.2.1.2 The importance of communication

Connected to one of the personal experiences of one of the interviewees (R4), there are some recurring schemes with what has been mentioned by others as well. One of them, probably being the biggest and most frequent one, is open communication. The importance of communication has been mentioned so many times in so many different ways that it could probably be integrated in various parts of the findings; it is relevant not only in the section of how to deal with the key accounts but it has also been mentioned as one of the key issues. Communication is indeed not only important within the firm, in trying to get the own team together, in communicating constantly to find compromises internally, to delegate responsibilities and tasks, but it is also fundamental to communicate openly and rapidly with the external environment. The only way to solve problems is by communicating them in the fastest way possible and to then work on a joint solution to solve them. As confirmed by another respondent (R12), the main problem was usually not the fact that problems rose up and that they had to be dealt with, but the problem became a real one when it was not addressed right away and communicated sincerely. This person also said:

"In a relationship where it's all about 'I pay, you deliver' it is much more difficult to handle problems because everything is just expected to be working smoothly. The reality is that this is not the case and therefore communicating openly about problems and issues, which can be present both on the supplier and the customer side, is crucial" (Respondent 12).

This means that in simple transaction related relationships it is much more difficult to handle problems because everything is just expected to be working effortlessly. As said by the respondent, in these cases the clients are just the ones responsible for the payments, and then they expect the delivery of a products without encountering any problems, since this is looked at as an easy-to-handle situation. But in the case of key account management, the opposite situation is present, because the whole process is not only about simple transactions, but there are many complex processes involved. For this reason, it is much more likely for problems to arise frequently and they must therefore be dealt with on a more regular basis. The respondent (still R12) also stated that for example in cases of delays in delivery, the customer company was not mad at them for being late because obviously delays can happen due to many reasons. Indeed, the contrary situation actually presented itself; the companies really appreciated it when the supplier company communicated the delays in time and then tried to come up with a solution to the problem together. For example, if they were responsible for bringing product X to the customer company Y, which then had to deliver the product to Z, instead of delaying the process even further, the supplier company decided to resolve the problem by delivering the product directly to Z in order to skip a step in the process and accelerate the whole production. In these cases, the 'problem' was not looked at like a problem anymore, but instead like an opportunity to demonstrate flexibility, availability and reactiveness from the supplier company side.

To add to this line of thought another respondent (R17) remarked that open communication is critical for both the supplier and the customer company. He illustrated a situation where the two companies were working on a project for several months, and once the project came to a crucial phase, one of the important collaborators on the project from the client's company decided to abandon the project because apparently there was a conflict of interests due to a new acquisition within the company. This then slowed down the whole process of the project which had to be delayed for quite some time and which could have been easily avoided if there had been a timely notice to the supplier company. Therefore, managing changing expectations needs to be communicated constantly in order for the two companies to be aligned and to be on the same page, as illustrated by this quote:

"You always need to know what is happening or what is going on with your stakeholder's landscape. You need to know if they have other deals going on or not, because at one point you'll

be far into the relationship and then something happens, and everything will go to waste … It's important to mitigate your risk" (Respondent 17).

3.2.1.3 KAM measured by numbers

Another problem which has been mentioned by many of the experienced KAM is that most of the companies are used to measure success in numbers. That is not the problem per se, but the problem is that it is never clearly stated how success factors are measured and it is therefore struggling to achieve the expected goals by the client companies if the requirements for those are not clearly stated. One manager (R2) said that he is perfectly conscious about the numbers he achieves, he is aware of his margin, he knows about his success factors from previous partnerships already, but he needs to know exactly what is expected from him in order to meet the external expectations and to not let anyone down. In fact, he also said:

"… Another thing which is very common for them [the clients] is that they try to measure everything. I never get how and why they measure, and it is impossible to achieve what they measure. It's a problem. You need to be aware of how your client measures in order to succeed. Because otherwise it's impossible" (Respondent 2).

This demonstrates that it is important for the KA manager to understand what the client company is expecting from him in terms of numbers and success factors, because by having many years of experience, the KA manager is conscious about which goals he will be able to achieve and which ones are just too difficult to be pursued. Besides, it does not make sense to be measured by numbers because the KA manager is striving for success in the long-term, which most of the time cannot be measured in the shorter term.

3.2.1.4 Shared understanding

The last key issue to mention which seems to be shared by the majority of the key account managers, is a shared understanding between the supplier and the key account about the goals they want to pursue. They need to be clear on the objectives they have in mind which have to be reached and they need to be aware of their different work cultures. They also need to think about a joint strategy to make the relationship work. It is important that the priorities are the same and they should be on the same page. There is no way that the relationship is going to work if the two companies are having different objectives in mind and they are walking into opposite directions.

That is exactly why a strict collaboration between both companies is of fundamental importance as confirmed by the quote:

"Key Account Management works very well when the customer is also involved. When decisions are being made together" (Respondent 11).

3.3.2 Internal key issues

3.3.2.1 Creating motivated teams and measuring KAM performance

For what concerns the internal issues perceived as problematic by respondents we can see a certain similarity in the answers provided. One of the biggest problems was mainly based on the difficulty to get the internal team on the same page. The internal team comprises the people within the supplier company responsible for the various projects, which are not stable over time, but they are project dependent. This is one of the main issues, whereas not always the same people are available for a project since they all have responsibilities and deadlines in the departments they are working in. So, when a problem arises that concerns a key account, on the one hand the co-workers are willing to collaborate and to look for compromises, but on the other hand, most of the time there are also personal interests of the individual employees involved that make it hard to collaborate. In some companies, in fact employees are once again measured by numbers. This is not only the case as previously mentioned in dealing with the customer company, but it seems to be frequent also internally. Being measured by numbers might make sense in some cases, but it also might represent big problems when these internal expectations are not aligned with the external ones. Thus, key account managers sometimes struggle to get their internal teams together, because some colleagues might say that the volume size of the project is not enough (bigger projects makes them fulfill their numerical goals before numerous smaller projects do) or that they have already reached their maximum capacity for the current quarter or they simply have different priorities. In addition, once the employees have reached their goals, they are not motivated to accept other projects which represents a huge problem for the key account manager because he/she always has to fight to get his/her team together. This represents a big problem for the KA manager, because he relies on the support and the collaboration from his colleagues, and if they are not as reliable as they should be, valuable resources need to be invested by the KA manager to fight to get his own team together.

3.3.2.2 Preferential resource allocation

Another aspect that emerged relates to the allocation of resources across the different accounts/projects. Opinions differ between interviewees; there are some (R12, R15, R18 and R19) that say that all key accounts should be handled in the same way, meaning that the same standard should be guaranteed to each and every one to assure the same quality, and others (R1, R9, R13 and R16) saying the complete opposite, that every key account should be treated as a unique client in order to deliver value and to gain competitive advantage on the market. This is an interesting aspect because it shows how differently KAM can be looked at depending on the company's culture and main values. Some prefer to keep the standard steady across all of their clients because they state that:

> *"Once a key account is recognized as strategically relevant to the company, they all get treated in the same way because there is no difference between the biggest clients" (Respondent 15)*

others on the other hand say that each valuable client to the company should be treated singularly and exclusively because every client is different and there cannot be a general standard that can fit all.

Both situations still have something in common, which is the struggle to get the needed resources together. The needed resources can be of various forms, it can be about struggling with the budget, which seems to be always insufficient to meet the expectations of the client, or whether it is about finding the right compromise between allocating human resources to the different projects. Every company struggles in finding the right balance with the resources they have available.

3.3.2.3 Who decides – problem of authority

Strictly correlated to the topic just mentioned above, is the argument of limited power and formal authority for the key account managers. This quote seems particularly relevant in shedding light on this important issue:

> *"It would be important to have the power internally, because I have a team where I'm not the boss and I don't have the power over the individual departments" (Respondent 1).*

Therefore, one big issue which has been commonly shared by many of the interviewees is the lack of authority and power to effectively exercise their role in the company (e.g. freedom to allocate resources). Respondents seem to agree that in order to successfully manage the various projects and to allocate the limited resources in the most efficient way possible, giving KA managers the power to recruit the people that are needed for the successful management of the project would be fundamental to make their daily lives at work a whole lot easier.

The respondents (R11 & R16), who told me they have achieved a certain level of formal authority within the company, highlighted the benefit that could derive from giving to KA managers this sort of power. Their experience is that power and authority is not only fundamental to work well with the team internally, but also to make a good impression on the customer company. Two interviewees in fact mentioned that they had the possibility to offer their clients additional value, and therefore create a competitive advantage for the business, because thanks to the authority they had, they could gain access to valuable information internally and in the customer company:

"What is interesting and widely appreciated is that as a KA manager I usually get more insight than other people actually working at the customer's company. Therefore, if they need any kind of information, they know that they can ask me, and they'll most likely get an answer. This is highly appreciated" (Respondent 11).

In one extreme case there was for example a person leaving the company in the client's company, and the key account manager was informed before the news had even been shared internally to the company. This shows how close a KAM can become to his/her reference person in the key account organization. This has also been shared by another interviewee (R11) who is always the first one to be contacted by the corporate level (c-level) whenever fundamental information is needed because they know exactly that in a short period of time they will get whatever is needed because her access to the information is basically close to being unlimited. Respondent 9 highlights that once power and authority have been acquired it is easier for him to handle the relationship, externally and internally, and it furthermore gives him the possibility to add unique value for the customer, which seems to be an important issue for many:

"We have to deliver unique value. Because if my value is replicated by two or three other companies, then there's no advantage from doing it" (Respondent 9).

Adding to this, it is also important to mention that in the contrary case, where it is important for the manager to gain access to specific data as soon as possible, and not getting that access because the co-workers are not as responsive as they should be, it is annoying both for the manager and the client since she/he cannot give the client what has been requested and it takes a lot more effort and patience to ask for the same kind of information several times.

Therefore, in order to sum up the aspect of authority and power within the company which has been mentioned several times and seems to be salient to many, but nonetheless not researched widely enough in the literature yet, the quote:

"Key account management is impact without authority" (Respondent 16)

seems to capture the essence of it quite well. The struggle that KA managers have to face related to power struggles in various occasions is apparently a recurrent pattern. Starting from the beginning, it is difficult for the approach to be accepted company wide, if the decision does not come from the top and there is time for everyone to adapt to this new management approach. Therefore, already in these initial phases, authority plays a fundamental role because it proves the importance that it has on the employees understanding and their compliance with this new way of working. In a following step authority plays an as important role as in the previous step, if not even a more important one. For the manager to get his team together, to work well, to get the needed information when needed and to keep the team motivated, engaged and in some ways also kind of obedient, authority is fundamental. It is needed in order to make the people comply with the regulations and the deadlines and to push them when needed.

3.3.2.4 Uncertainty in the implementation process

A further mentioned key problematic, which is probably related to the initial phases of the introduction of the approach, is the uncertainty in how to deal with problems and how to confront them. An interviewee (R4) explained that, as already mentioned in the beginning of the analysis, his company was on the verge of losing a very important client because they were not giving the client the required attention. The respondent said:

"We almost lost the client because so many mistakes had been made and because they had not been communicated properly. Everything was managed in a timely fashion which wasn't acceptable at that point. Promises were made that couldn't be kept and our service wasn't as responsive as they wished for" (Respondent 4).

These were all unacceptable conditions to make the relationship work and to give it the possibility to evolve and to grow. The problem here was, as specifically highlighted by the respondent, that the company was not yet ready to deal with these problems, because probably their mindset was not prepared for that. The main mistake was the fact that they were waiting for problems to come along, grow and then they would eventually address them. But once they arrived at the verge of almost losing one of their most important clients, they realized that there needed to be a drastic mindset change in order to not let that happen. That is when they acted to respond to this crisis and elaborated an action plan in order to first of all review the main problems and address them effectively. Then, in a second moment they even tried to put up with the processes to get in front of the problems and address them before they could even affect the business negatively. The strategy of addressing current problems in order to get them out of the way as soon as possible and making speculations about future problems which might arise, has made it possible for the company to re-establish this fundamental relationship for their business growth.

3.3.2.5 KAM culture

Moreover, a key point which once again has been discussed in many interviews was a strong company culture within the firm. Many emphasized the importance of this aspect several times because in their opinion it is elementary to make KAM work. Culture needs to be analyzed from different perspectives; first of all, there needs to be a key account management culture at the c-level before the whole implementation process even starts. The top management needs to be certain that the needed competencies and resources are available in order to manage the program smoothly. In some cases, this has actually worked, in other cases, the KA managers were left on their own, to teach themselves the best practices in how to start, implement and grow the new management approach. This means, starting from scratch in deciding who the key accounts are and how to define them as such, by following specific criteria. Therefore, in order to facilitate this process in the future, they had to create some guidelines by which the accounts would be analyzed with.

As a second aspect of culture which needs to be taken into consideration, is how the new management approach is communicated internally to the firm. This means, bringing everyone on the same page of the importance of this new approach and the dedication that will be needed from all the employees involved in the process. If this step fails to be successful within the company, there are certainly going to be issues in keeping the program going. In fact, a respondent told from his personal experience where he was brought into the company by the c-level to develop the key account management program, but he encountered numerous problems especially with the salesforce and marketing, because they did simply not agree with the board's decision and opposed to it. This made it much more difficult to operate in a negative work environment and to achieve the goals that were expected. When asking the respondent of his opinion on why he thinks that this happened his response was very clearly:

"*The culture in the company was simply not ready yet" (Respondent 14).*

In other cases it was clearly stated as well, that once the decision came from the top management and had been acknowledged and respected by everyone, then it was much easier for the account manager to do his job properly and to not always have to fight to convince people internally of the importance of certain processes. In another situation one person stated that:

"When we expand to new regions and territories, you know, some people don't seem to think about the big picture. For this reason. it is important for me to have the decisions supported from the top management" (Respondent 6).

Again, this sheds light on the fact that having the top levels support the importance of the acknowledgment of the program is fundamental for the manager to run it with success.

Last but not least, there is also a third factor regarding the importance of culture, in particular referred to how tasks within a company are approached and elaborated. For example, even if internally to the company the same culture should be shared across different divisions in various countries, there are still problems sometimes in getting people on the same page. One respondent (R9) said that there was one specific time where they made a decision which had to be implemented globally, to which everyone agreed to and seemed to have understood what was needed to be done, but then, in China, nothing happened and back in Switzerland they did not know why. They did not know if the instructions were unclear or if they did not agree to what had been discussed in China, and therefore he said that it is very difficult to make centralized decisions when there are different cultural factors influencing people's behavior at work. This represents once again a big problem because the company made a decision, probably because they have a responsibility towards their client, and then they can simply not deliver what has been promised due to cultural factors which have been unknown to the company before this whole situation started.

3.3.2.6 Image problems

Conclusively to this chapter, one last internal problem mentioned by a KA manager (R14) was a problem related to the company's image. The company was working in various segments, but it was well known only for a few of them. Therefore, trying to convince the customers to refer to the supplier as their trusted partner not only for product X but also for product Y was a hard struggle in terms of image to achieve. It has been a long journey to work on their positioning in the market and this was a particularly important task that needed to be done because competition on the market was getting intense. In order to differentiate their products from the others, they had to be innovative. This was a challenging task for the KA manager because of course the company was expecting to grow and to reach many more clients than they already did by extending their offering not to only one of their products and services but to more of them. That is why there had been an important effort from the side of the KA manager to convince his clients that they can also be their trusted supplier in different segments. For this reason, at a certain point they added new service tools to their company business in order to enlarge their business and to offer something more that the competition was not doing, and it seemed to work which was a big achievement for the key account manager.

3.4 Working in relation to the key accounts

Coming over to the fourth big topic of analysis, which is trying to find out how the key account managers work in relation to their key accounts, there are generally speaking more or less the same schemes coming to light, with small differences depending on the structure of the firm. Before digging into the singular deviant cases, it is for sure useful to build a basis on how the situation looks like for the majority of the cases.

3.4.1 Ideal Scenario – KAM as orchestrator

One of the respondents (R16) illustrated how an 'ideal scenario' would look like for him when it comes to how a KAM should carry out his task. According to this respondent, in an ideal situation, the companies manage to create internal teams with a representative person of each department that is needed for the project and this person is then in charge of speaking to an external member of the team that has been created at the customer company. Explaining how he perceives his role as KAM he says that:

"I am more the orchestrator rather than the key contact point and that's exactly how it should be in an ideal scenario" (Respondent 16).

He also explains that, if this scenario comes to light, and every department speaks to the same department internally and externally (procurement speaks to procurement, technicians speak to technicians, etc.) then it is safe to say that the probability of problems arising is reduced by a high percentage. In fact, this strategy allows the specialists of each department to speak to each other, which increases the productivity of the whole process. When this is not the case, and the key account manager is always used as a key connector from one department to the other, there is a longer process for the information to get along, and important information might get lost. In addition, even though the key account manager has many skills and knowledge about the whole processes within the company, he might still not be as expert in the field as someone specifically working in the singular departments. By organizing the means this way, everything is more structured, everyone knows exactly who the reference person is, who they need to contact depending on what is needed, responsibilities are clearly stated, and it just simplifies the whole process for everyone. That is why, making it possible for the departments to speak between each other is the ideal situation which is widely appreciated by the interviewed managers (R1, R3, R9 and R16).

Of course, there are different variables depending on the nature of the project; the number of employees needed for these teams vary a lot depending on the size of the projects, in some cases, more departments need to be involved, which can mean that up to eight/ten people might be brought together. In other cases, when projects are smaller and less experts of the various departments are needed, three to five people are sufficient.

As expected, there are once again problems tied to this kind of activity, because as mentioned previously, it is not always easy to get the right people together. Bringing together people from different departments to create a strong and exhaustive internal team is not an easy task. In fact, most of the times these singular projects are not the colleagues only responsibility. They usually also have their departments they need to work at and in which they have responsibilities and deadlines to meet as well.

Furthermore, another interesting topic has come to light during one of the interviews with respondent 2, who mentioned the importance of creating a sort of 'mirror organization'. What he meant by that is in order to make the relationship work, a successful approach could be to align the supplier and the customer company business wise. To align the processes, to align the departments, and therefore to somehow adopt the same way of working. This is perfectly in line with what has just been described to be the ‘ideal scenario’ of how KAM should work; the most efficient way would be to create a kind of ‘mirror’ between the different departments, where, as already explained, procurement speaks to procurement, quality to quality, and so on.

3.4.2 Importance of knowledge

Another compelling insight which will later on also be discussed in the skills section, is the importance of knowledge. Knowledge is taken for granted in many cases, whereas there are high expectations from the KA manager, sometimes even without having a solid base of what this approach even entangles within the firm. That is why knowledge needs to be present in various forms in the company. First of all, it is important to have knowledge about how the job as a key account manager has to look like, what the daily activities are, how it needs to be handled; the KA manager needs to be an expert in the field. In order to be able to discuss about prices, conditions and contracts he needs to be knowledgeable in various parts of the business. But not only does the KA manager need to have expertise about the management approach, on the contrary, it is fundamental for the whole company to have knowledge about what KAM signifies for everyone, to understand how each person within the company can contribute to make it work. This requires a wide spectrum of knowledge distributed all over, going from the c-level to every employee even at the lower levels of the hierarchy.

3.4.3 Struggles in finding the right people

Most of the time, it is a long and hard process, during which the managers have to struggle in order to find the right people to talk to. It is not always clear who the responsible people are for the different projects, in the different divisions of the company. There are also struggles in finding the right person in the right place; e.g. an interviewee (R2) said that he had a contact person that was responsible for the company country wide, but he needed someone that knew about the business that was going on in a small village which the country manager had no knowledge about. So once again, this demonstrates that even if you find the right person, he might not have the knowledge you need in that specific moment and therefore looking for the right contact people is a never-ending cycle. This problematic is very well explained by the following quote:

"It is my job to find out who the new contact person is, who is the new leader, and then start all over again. The information is not passed on. And it takes years to build a stable relationship and then when they leave, you have to start all over from scratch again" (Respondent 1).

As just perfectly described by respondent 1, the problem of not passing information along, so that for example the person replacing another one picks up where things have been left off, is not the case and this requires again a big effort from the side of the KA manager to build a new relationship from the very beginning.

In addition, a problem which is still present even if nowadays almost everyone is capable of speaking at least one globally spread language, there are still cases where if from a global project, also local people are integrated, speaking to each other is still difficult and the language barrier can be difficult to be overcome.

3.4.4 Employee turnover

Regarding these contact people, which revealed to be fundamental just mentioned in the previous section, there are companies where people remain the same over a longer period of time because there is not much turnover. This is the case especially in smaller companies, where people have been there for a long period of time. In fact, one respondent stated:

"So, we do get (employee) turnover at the bottom, but at the top level, you know the ones of strategic importance, there's not so much turnover" (Respondent 5).

This represents a commonly shared point of view, whereas a few respondents (R4, R5 and R12) said that turnover at the lower levels is much more frequent than at the top, which is kind of a relief, because turnover at the top levels means that it will take much more time for the relationships to get back on track and to pick up where things have been left of. Thus, many people underlined the importance of building a strong, long-lasting relationship with the people at the top, because this is the only way to build trust and to make the relationship work in the long-term. It also makes the whole processes easier because there are some things that just work smoothly after years of collaboration and which do not need to be discussed every time repeatedly. In these cases, it is also easier to communicate, because once the relationship has been established, problems are confronted openly. It is also a relief for the key account manager to have a strong relationship at the top levels because, if the ideal scenario like mentioned before is not integrated, the c-level has a much easier access to the people in the hierarchy of the company and therefore information is passed on more easily.

On the contrary of what has just been stated before, one person (R11) told me that turnover within the company can actually be turned into an opportunity for the company to grow. For example, this person had been a key account manager in the company for five years, and during these years, there had been several changes in the people she talked to at the top level. She then said that at one point after years of experience in collaborating with this one customer company, she knew the company even better than the new people arriving there. This means she could prove her expertise to the newcomers and generate an additional value. Of course, these are exceptional cases and not always a change like that can be turned into an opportunity. She also mentioned the importance of being personally known by all the colleagues, because it makes it easier to have a face associated to the person requesting things from you. She then also pointed out the fact that having long-standing people working in the firm is important because it facilitates the work relation a lot. At this point the quote:

"The more stable the relationship, the easier it is to handle problems in a harmonious way" (Respondent 12).

sums up the situation in a very concise and accurate way.

3.4.5 Communication and culture

Continuing with the aspect of communication, frequency is a big topic. This seems to be an aspect which has been confirmed by each and every one; communication needs to be continuous. Not everyone needs daily contacts, but the availability to be reachable every day at almost any time (due to different time zones) is fundamental. Depending on the urgency of the need, the person needs to be available and as responsive as possible.

What is also important regarding the aspect of communication is that nowadays communication is not only important on one channel. The digitalization era is requiring adaptation from each individual and being up to date in order to be even more responsive and present is fundamental. There may still be some more traditional companies, who communicate frequently via E-Mail, but there are also some that are more up to date which communicate on various channels varying from WhatsApp, to Messenger, to Microsoft Teams, LinkedIn and many more. Using these more modern tools of communication which include video calls and instant messaging, demonstrates to the clients that they are always valued, that they can talk to the KAM whenever needed and it is especially important that they realize that they are listened to immediately and they do not need to wait for days in order for a topic, as small or as big as it might be, to be addressed. Since the whole interview process has been conducted in a critical period of time, due to Covid-19 and travel restrictions, many of the respondents which were used to travel frequently to visit their clients for meetings, mentioned that it was actually refreshing to realize that with today's advanced technologies available to meet virtually, it was not as bad as they expected and communication has still been constant and frequent, just different than it has usually been.

Going over to the aspect of culture, which has been mentioned to be relevant by the KA managers because the employees need to know that it is important for them all to work together, to share the same objectives and especially it needs to be understood that decisions are made together. Furthermore, many respondents also pointed out the fact that once a deal has been established, the company needs to stand behind the project, therefore the work culture needs to be strong because without the needed support internally it is impossible to make the deal work. So, it is important for the employees to internalize the relevance that this approach has within the company, and that in order for the managers to do their jobs accordingly, they cannot be left alone by the company, but they all need to work on it together.

3.4.6 Understanding of critical situations

Another topic which seemed to be shared by a few is the capacity of the key account manager to understand when the right moment to talk about sensitive topics is. There are smaller companies, which might still be internationally important, but who might also struggle in some particular moments with paying their bills, being on time, or other problems. It is therefore the KA manager's responsibility to catch the right moment to talk about important things which might be perceived negatively by the customer. This is something that a few KA managers had to struggle with, and which seemed to be an important lesson learned; understanding when the right moment is to talk about important issues in order to get a positive feedback.

To conclude the chapter of working in relation to the key accounts with a summarizing quote from one of the respondents, this seems to be perfectly suitable:

"The key success of a key account manager is to have relations to different stakeholders across different functions, regions and organizations. That's part of the game." (Respondent 16).

As just stated here, the contacts of the managers need to be well distributed and even more importantly, they need to be frequent in order for the work relationship to work smoothly.

3.5 Skills and capabilities of a KAM

In this part the managers turned out to be very creative in their responses coming up with many different words to describe the skills and the capabilities that are needed both from the managers side, internally to the supplier company, and also referred to what qualities they expect from the people they are talking to in their daily lives. In the following parts the most mentioned skills will be listed and shortly explained. The skills have been divided into three main categories, differentiating mainly on personal skills (what does the manager specifically need to be, character wise), interaction skills (what qualities are needed for the KAM to work well with others) and professional skills (what does he need to be able to do, job-experience wise):

Personal Skills:

- **Proactivity**: The managers *"need to be able to put themselves in the shoes of the client in order to understand their needs and fulfill them at their best" (Respondent 1).*
- **Communication skills**: Being able to communicate clearly and concisely, in the right moments, using the right words and demonstrating mastery of the language is needed to prove the various skills of the manager.
- **Knowledge:** It is important for the managers to prove that they have the needed knowledge about the industry they are operating in and that they can advise the clients with the needed expertise in the field. They need to prove the clients that they can trust them with their knowledge; they need to be recognized as a knowledgeable counterpart. Not only is knowledge in the field necessary, also knowledge about the customer company, how they work, how they operate, their structure, are important parts that need to be well known by the manager.
- **Openness:** They need to show that they are willing to collaborate and that they are open to new requests, to discussion and that they will be listening to different issues: *"you need*

to show your clients that you're open to whichever requests, whenever they need it" (Respondent 20).

- **Creativity:** In order to offer unique value to the customers, creativity is an important factor to differentiate the offer from the ones of the other competitors on the market.
- **Emotional intelligence:** The manager needs to understand to whom he is talking to, what situation they are in and he needs to capture the right moment and the right words to talk about things.
- **Motivation:** A manager needs to be motivated not only for himself, but he also needs to be able to keep others motivated with the various projects and to participate even if their internal numerical goals have already been achieved and they do not feel the urge to take on more projects (as has already been discussed in previous sections).

Interaction skills:

- **Team player:** The manager needs to be able to work well in a team, because he needs to be the one to make sure that the team functions and that they get along.
- **Perseverance:** Closing a deal, getting the needed information, creating a good working teams, requires the manager to be perseverant and to not give up on things if they do not succeed with the first try.
- **Long-term thinking and patience:** The managers need to be able to look at the big picture and to make things work in the long-term. It is fundamental for them to build meaningful relationships that will last for a long period of time ideally. Tied to long-term thinking and patience, it is also important for the manager to understand that patience is needed in order to see long-term results; not everything can be seen immediately.

Professional skills:

- **Strategical thinking**: The manager needs to have a solid base of knowledge about strategy in order to be in the mindset of a strategical thinker.
- **Sales competences**: Most of the time, but not always, it is very important for the manager to have previous knowledge about sales, because even if there are many other activities involved, one of the main goals is still to sell.

- **Understanding of the market:** In order to not miss out on opportunities, it is important for the manager to understand the market and to have an eye for potential beneficial situations.
- **Project management**: Managing different projects at the same time requires the manager to be organized and to know how to structure a project from the beginning to the end in the most efficient way possible.
- **Time management**: Strictly related to what has just been said above, since the key account manager has to work on various projects at the same time, excellent abilities in managing the different tasks in a timely manner to meet the deadlines is of great importance.
- **Team management:** As already pointed out in the previous parts, the teams are most of the time not stable over time, resources are limited, and deadlines have to be met always. For this reason, being able to manage a team effectively is of fundamental importance. In this part it is also important for the manager to be able to motivate his team and to make them engage in the project.
- **Foreseeing needs:** An important quality of a key account manager is also the ability to foresee needs and to satisfy them before the client even has the time to announce them; this increases the possibility of adding additional value for the client.
- **Customer-centricity:** This mind-set change, which is required from the whole company is fundamental in order to put the client's need at the heart of everything and to successfully manage the relationships. It is particularly important to give voice to the customer, to hear his needs and understand his wants.

All in all, the skills that are required from the managers are various and require a wide spectrum of capabilities. Generally speaking, the key account manager should be able to make life easier for its customers and to satisfy them on various levels.

One manager even said:

"A key account manager needs to be like a triathlon athlete. He needs to have so many different skills and various competences in order to succeed" (Respondent 10).

4 Discussion

In this section I will try to confront what emerged from the analysis of the interviews with what has already been researched on the topic and presented in the literature, in order to create some interesting links between the arguments.
Trying to follow the same order that has been adopted for the findings part, piece for piece the singular topics will be analyzed a little more in detail.

Starting from the very beginning, the criteria for the companies to grant some of their clients with the status of key accounts, was in basically all of the respondents cases the possibility and the need to cultivate these relationships in the long-term, the prospect to gain an important part of their turnover with their biggest accounts and last but not least, the size of the company of these clients. This seems to be well aligned with what Ivens and Pardo (2007b) had already discovered and it also permits to confirm one of the hypothesis that the two researchers could not answer to because it had probably not been sufficiently investigated; the question regarding whether the relationship duration is usually longer than in normal business relationships and if this has an influence in the decision making (Ivens and Pardo, 2007b). In fact, the interviewees confirmed, or they even thought it was obvious, that since they invest a lot of resources into the relationship (time, money, effort, …) the main goal is to make these relationships last in the long-term to not make the invested resources go to waste. This refers quite perfectly to what other researchers explored as well and in fact then stated that due to relationship specific investments, it is logical that the company tries to pursue a long-term relationship with their clients (Lambe & Speckman, 1997). This is exactly also what Ivens and Pardo (2007b) tried to prove as well but did not succeed to. They speculated that since the implementation of a key account program requires many investments, one of the main goals would then be to maintain this relationship in the long-term (Ivens & Pardo, 2007b). Still in line with what Ivens & Pardo (2007b) researched, and what the KA managers confirmed throughout the interviews, the customer's turnover does have an impact on the decision-making process for whether to grant a specific customer with a KA status or not. The first thing that has been mentioned by all of the twenty interviewees was in fact that turnover plays a gigantic role in deciding who the strategic accounts of the company will be. This makes definitely sense, according to the importance that turnover has always had in the literature as well. In fact, Ivens and Pardo (2007b) confirmed that it has been the most widely applied criterion in key account management decisions but not only for the actual turnover it currently generates for the company, but for the potential that the supplier company sees in making the client grow over time (Ivens & Pardo, 2007b).

Another important point which absolutely needs to be discussed is the number of key accounts that are handled contemporarily. As already mentioned in the beginning of the findings, there were some exceptional cases, which stated that they had to manage around 11, 20 or even 80 key accounts at the same time. Since key accounts are very demanding in resources, meaning that they ask to be treated in a specific way, which includes frequent contacts that can even be daily, special attention to details and just generally satisfying their needs in a very responsive way, managing more than a few at the same time would simply not be feasible. The reason that some of the key account managers said something like that, could be due to the fact that either, the accounts were very small (which still seems like a very unlikely situation), or that there has simply been a problem at the base. There must be a big difference in the definition of what a key account is. Something important which came to light during the interviews in fact is that some of the respondents made differences in meaning between strategic accounts and key accounts. What could seem a logical justification is that probably their intention was to say that key accounts are bigger than normal accounts, but they are nevertheless not as important as strategic accounts, even though, by definition, strategic accounts and key accounts are used as synonyms (Wengler, 2006). The confusion may come from the fact that indeed there is no commonly accepted definition for key accounts yet (Wengler, 2006). Thus, even if there are many synonyms used (key account management, global account management, strategic account management, …) all concepts are concerned with the same topic; major accounts which are of special interest for the companies, because their sales generate a big portion of the company's profit (Wengler, 2006). They are key for the company's survival in the market and they need and request special attention, consideration and care (Wengler, 2006). For these reasons, it is simply not possible to assume that what these managers were thinking about were actually key accounts. In fact, after talking to these respondents for a while, it has been possible to realize that they were not really talking about key accounts, but in a more simplified way about big, important customers. At the beginning of the interview it was not really clear that the definition that the interviewee and I had in mind were different. But after digging deeper into the topic and asking more specific questions, the differences in definitions crystalized itself. As already mentioned in the beginning of the analysis, an expert in the field with many years of experience, warned about some companies, that might think they have implemented a key account management approach, but are actually just giving a more attentive focus to some big clients, but not formally treating them like key accounts. One of the most important sentences which made it really clear that it cannot be possible that the interviewee is talking about a key account management program was:

"We don't tell our customers that they're strategic accounts" (Respondent 19).

This demonstrates very clearly that the discourse was not evolving around key accounts because it would not make sense to not tell strategic clients that they are perceived as such by the supplier company and that they are therefore treated in a more attentive way. The whole purpose of strategic accounts is letting them know that they are of fundamental importance for the business and that it is therefore in both companies' interest to grow the relationship to be a long and enduring one in order for both of them to be able to profit from it. If a strategic account is not aware of the fact that he is considered as a strategic account for the supplier company, it means that the way he is being treated is therefore not worthy of being called a strategic relationship. It means that they could switch to any other company whenever they want and probably get more attention.

Moreover, a smaller but nevertheless interesting aspect to discuss is the way that key account managers success is being measured, not only within their own company, but also by their client's companies. As evinced from some of the interviews, the KA managers are not quite satisfied with the way their success is being measured and by the high, unachievable expectations that the companies have. Most of the KA managers have many years of experience and they are aware of their margins, they know their ways of working very well and they are also in the clear with which objectives are feasible to achieve, and which are not. Nevertheless, the method of being measured is still unclear to the managers sometimes; which could be due either to the fact that it is not clearly communicated to them or it is just not understandable or justifiable to them. Most of these managers also highlighted that success in key account management is difficult to be measured because it is a long-term approach and consequently delivering immediate results can simply not be expected. This feature has indeed also been researched by Wilson and Woodburn (2014), that can now be used in support of what the managers said. The two researchers pointed out that a result-oriented approach is not perceived very positively by the people working in relation to it

(Wilson & Woodburn, 2014). They said that being constantly measured by numbers and by whether the quarterly expectations were met or not, does not give the approach the right time to develop and to mature enough to then effectively result in success (Wilson & Woodburn, 2014).

Then, there have been a lot of interesting insights into the implementation processes of KAM. It has been impressive to see that many of the key account managers interviewed had been part of the implementation of the approach since the beginning. This means that they were able to share interesting insights about the difficulties encountered during the initial phases. As confirmed by some of the participants, the number one most important thing in this process was to get the internal support from the top levels in order to implement the program smoothly. In fact, this is also confirmed in the literature whereas Nätti & Palo (2011) researched that in order to successfully integrate a new management approach, a deep organizational change is needed. It is fundamental to consider that not only this new approach requires a new view on strategy, but it also requires special attention to the organizational culture and generally on the companies' structure (Nätti & Palo, 2011). For this reason, a strong commitment throughout the whole organization is needed to make it work on the various levels (Nätti & Palo, 2011). In addition to the legitimacy of the approach across the whole company, the acknowledgment and the active participation of the senior management is crucial (Nätti & Palo, 2011). In fact, this participation is elementary, because the main activities of a key account manager should not be to also create a corporate-level alignment within the company, because this should actually be the top management's task (Zupancic, 2008). Usually, the key account manager is not even in possession of the required means to ensure this organizational adaptation process (Zupancic, 2008). That is why it is important that the top management is highly involved in this whole process because their strategic position is perfect to contribute in several ways to the improvement of the KAM's performance (Pereira et al., 2019). Therefore, what has been confirmed by the participants of the interview and the literature is perfectly in line regarding the aspect of the top-level involvement in the implementation process. In order for such an organizational change to work, the support from the top levels cannot be neglected and it is of fundamental importance. Various managers repeatedly pointed to the importance of this aspect in making KAM work within the company. Some of the participants were left completely alone in the implementation process and expressed that they would have highly appreciated more support from the top. Even though the idea to implement the new management approach did come from the top, the support that would have been needed was not granted. This means that some of the managers had to somehow muddle through the very initial phases without having any support and by relying on their own acquired skills of their past work experiences; they had to teach themselves the best practices for this management approach and luckily, they all somehow succeeded. It just made it much harder for them and it was of course much more time consuming than other managers, who were lucky enough to get the needed support from the top levels since the very beginning. Another supportive mean that was highly appreciated too, and which was once again mentioned several times, was the aspect of a KAM culture within the firm that facilitated this whole implementation process.

In fact, the aspect of culture deserves a more attentive focus and a deeper discussion. Culture has been mentioned referring to different aspects of the phenomena. As stated in the literature, creating a strong company culture can be perceived as an intangible asset and in the long-term even bring a competitive advantage to the customer company (Richards & Jones, 2009). The importance of culture can be as important as preferring a smaller account with a perfect personal fit in line with the supplier company, than choosing a larger account with an inexistent fit (Richards & Jones, 2009). This proves that finding the right customers that share the same culture internally with another firm, is of fundamental importance and that is exactly what has also been evinced from the interviews made. Several times the managers repeated the importance of having a strong culture present in the company in order to share the same points of view all over the company, but also across companies which is exactly what has also emerged from the literature. Even though many of the respondents mentioned the importance of this aspect several times, it seems that in the literature this topic has not been sufficiently researched. There are for sure several articles mentioning the presence of culture and the impacts it may have, but there is no specific attention exclusively to this. To connect this topic to what has been said before, culture plays also a fundamental role in the implementation process because the decision of a deep organizational change within the company requires the firm to actually be ready for it. This means that it needs to be shared by each and every one within the firm that there is going to be a change, and for it to be successful, there needs to be adaptation from all the employees. If these preliminary conditions are guaranteed, it is much easier for the KA manager to start with his new job role and to concentrate on it full-time, without having to waste his time by explaining and justifying every need to his colleagues. In addition, creating this company culture, is fundamental also because it creates a shared point of view among co-workers. Workman et al. (2003) indeed said that if the companies fail in communicating and supporting this common point of view, there is a high probability that there will be a lack of commitment to the goals pursued by the KA managers. It will be more likely that the singular departments will just be motivated to follow their own personal agendas and to meet their individual, department-related goals (Workman et al., 2003).

The discourse on the importance of the involvement of the top levels is not only connectable to the implementation process, but it actually revealed to be a generally salient argument, especially referring to the company culture. So, to now connect the previous two sections, in which I separately discussed on the importance of the involvement of the top management and then in a second step culture, this can further be explored by actually connecting these two aspects and analyze them jointly. As researched by Pereira et al. (2019) the involvement of the top management into the creation of a strong company culture is fundamental; that is why they need to empower the people working at the company in order to create a culture that favors sharing valuable information within the company (Pereira et al., 2019). This argument of empowerment has also been confirmed by Guenzi and Storbacka (2015) stating that in order to successfully implement a change within the sales organization, the leaders of the change movement need to be empowered at all levels of the organization. It is fundamental to communicate openly and in a clear manner for everyone to understand and comply with the new changes (Guenzi & Storbacka, 2015). Furthermore, the importance of an involvement from the c-levels has also been researched thoroughly by Millman and Wilson (1995) who clearly highlighted that changes within the company must be led strategically, and most importantly, collectively by the selling company. And of course, these researchers are not the only one. Also Workman et al. (2003) elaborated on the aspect of the involvement of the top management in KAM. They underlined the positive effect that the top management could generate by giving an example of commitment within the company and by demonstrating the relevance they are attributing to making the new management approach work within the company (Workman et al., 2003). Now, with these points of view being laid out, it is actually interesting to see that these were exactly some of the major criticalities encountered by the managers. It appears that the literature has tried to cover these topics to facilitate the KA manager's job, but apparently these advices have not yet been widely acknowledged by the companies. Of course, there are companies in which this particular problematic has been much more evident than in others, but nevertheless it seems to be a recurrent scheme on which more attention should be focused.

Since the aspect of personal fit has briefly been mentioned in one of the previous sections, there needs to be a discussion also on other types of fit which appear to be fundamental according to the managers. In the literature it has been widely acknowledged, that there needs to be some sort of alignment between the two companies at stake. But it has been a debate for a quite a while, to what extent this alignment should take place by researchers such as for example Shapiro and Moriarty (1984) and Ivens and Pardo (2007b). In accordance with what has come to light during the interviews, the KA managers seem to be in favor of what the theory states. In fact, there have even been respondents saying that having a similar way of working between the two companies is of fundamental importance for the approach to be successful. One respondent even stated that adopting a ‘mirror organization’, meaning that the processes, the departments and the decision making should all be aligned to handle activities in a more efficient way. This can then be connected to the definition of strategic and operational fit defined by the researches Richards and Jones (2009) already highlighted and explained in the literature review. Moreover, what has been researched in the literature and investigated with the respondents, both seem to be agreeing on the reality that well-aligned companies increase relationship effectiveness and satisfaction across the organizations.

Also, the aspect of authority and power for the key account managers has been encountered several times. The opinions here were all the same, confirming that if authority within the company is formally recognized by everyone, working becomes much easier. Whereas in situations in which authority is not yet been recognized, and people have not yet accepted the new approach, fighting for importance of the projects and tasks to be recognized and especially fighting against the own colleagues is very hard. After a thorough research it was not possible to identify research papers specifically addressing this problematic. There may be some small parts in certain researchers touching on the aspect of authority such as for example a research done by Guesalaga et al. (2018), which states that since key account managers do usually not have formal authority over their executives in the different departments, team spirit is of fundamental importance. Once again, this discourse connects to the organizational culture which cannot be missing in a strong company, but it does not address the aspect of authority singularly. Another exemplary research is done by La Rocca et al. (2016), where a KA manager helped in shaping the commercial and technical outcomes of a project, without having specific technical competences and especially without having hierarchical authority (La Rocca et al., 2016). And again, in the absence of hierarchical authority, it has been much more difficult and complicated to mobilize and motivate the singular participants in the projects and therefore skills from the manager side to frame the issues as they arise in the process are required (La Rocca et al., 2016). This aspect remains apparently mainly unexplored and would therefore represent an area suitable for future research.

Last but not least, also a discourse on the skills and the capabilities and how they are perceived within the organization is needed. As confirmed by Guesalaga et al. 2018, if a company manages to have unique dynamic capabilities, the company will be able to differentiate themselves with success from the other companies on the market. Dynamic capabilities mean that since the whole B2B environment is very dynamic and constantly changing and evolving, it is also important for the company to have the flexibility to successfully combine the available resources with other resources and capabilities within the company to then be able to generate revenue and profits (Guesalaga et al., 2018). This discourse concerns specifically the capabilities within a firm, whereas on a more individual level, analyzing the importance of the skills of a key account manager, Mahlamäki, Rintamäki & Rajah (2018) researched that it is important for a company to favor a learning environment. By providing the managers with the right resources, such as access to knowledge, technology and especially time, this will favor a more positive learning environment (Mahlamäki et al., 2018). And by guaranteeing a learning-oriented environment, the researchers proved that this can have an important impact on the improvement of the job performance (Mahlamäki et al., 2018).

5 Conclusion

5.1 Answers to the research questions

In order to conclude the research and to make some final remarks, it is important to first of all recall the research questions which have been formulated in the beginning.

Starting from the first research question *"how does a Key Account Management approach look like in different companies?"* it appeared from the interviews, that there does not seem to be a difference in approach depending on the size of the company, their geographical location or their international presence, it finally all comes down to the culture within the firm and the years of experience with key account management. In companies where the program has been established since a long time, the managers have reached a certain level of authority among their colleagues and a company culture based on accepting this management approach and supporting it and working with it, instead of fighting against it, seems to be the key to a successfully managed strategy. Whereas companies that did not yet implement the approach for a longer period of time might still be struggling in mobilizing the needed people, in having their unformal authority recognized and in handling the big amount of work. Based on the findings of this study we can say that there is a sort of 'ideal scenario' in relation to KAM, namely situations that want to be achieved by the majority of the companies. Wishing that the key account manager would be recognized as a person with some sort of authority, even if not formally communicated, but nevertheless his/her role should be recognized and respected, especially when collaboration within the firm is required. This 'ideal scenario' also includes the possibility to create internal teams with representatives of each involved department for the key account manager to be the orchestrator, not the key contact point at all times. However, this ideal situation has not yet been achieved by many. The few managers who were able, were certainly very satisfied with how, most of the time, the program could run smoothly within the company, contrasting to the ones who were still far from this scenario and therefore encountered more difficulties in managing the key accounts.

Regarding the second research question "*What are the main reasons internally to a company to adopt a Key Account Management approach and how does the company support this approach?"* it is safe to say that, even though the companies might differ in size, in their international presence, in their years of experience as key account managers, they are all pursuing the same main goals. They all came up with the need to implement this management approach for four main reasons, which are growing long-term profitable relationships, increasing the companies' turnover, business growth and to gain competitive advantage on the market.

Concerning the second part of the question, the way of working of the companies, apparently, they are all striving for the same kind of functioning within the firm. Reflecting the majority's 'ideal scenario' pursued within the company, there would be available colleagues from the needed departments (procurement, quality, technicians, etc.) in order to create internal teams for the different projects that will work with an external team with people representing the same departments. This seems to be working in some kind of situations, but most of the times, it does not, or at least, not yet. That is why in most cases the manager is still the key contact point in the daily live and he also needs to handle his key clients majorly on his own. Of course, there is some support from the companies, but most of the interviewees were hoping to get a little bit more support internally to not have to deal with the whole pressure of this management approach across the whole company on their own. Indeed in some companies the managers were supported from the whole company because the top management made a good job in creating awareness around the importance of KAM; on the contrary in other situations where this job has not been done accurately, support is scarce and the key account managers feel left alone in dealing with their daily tasks and responsibilities.

Concretely speaking, this means that working in relation to the accounts is a job that involves continuous communication, constantly searching for new contact persons, problem solving and especially, daily availability to be reachable by the clients whenever they need it.

Going over to the third research question which has been an interesting topic of analysis with many different insights, which was guided by "*what are some of the criticalities and problems that arise most frequently, internally and externally, when working as a Key Account Manager and how do KAMs cope with these?*". The main criticalities that have been analyzed internally, were first of all problems related to the initial phases of the implementation process. The problems arose because there was not enough knowledge about the newly introduced key account management approach, there was not the right amount of support from the top-levels and also there had not been a company culture working on the acceptance and the importance of this program. To mitigate this issue, it seems that creating a strong company culture supported and communicated from the top levels is fundamental. In this way the management strategy will be acknowledged, understood and shared by the whole company across different levels. Another major critical point internally to the companies, and whose importance cannot be neglected, is the importance of getting attributed some sort of authority. It is important for the key account manager to be granted with at least some sort of authority in order to be able to request what is needed, when it is needed. If this is not the case, the key account manager will have to spend a good portion of his daily live with activities like asking several times for information that is needed, begging colleagues to take part in projects, looking for the right people within the firm, which could be very profitable for the firm to handle differently, in order for the key account manager to focus on his more important daily tasks.

A key issue on the external front, was related to the fact of struggling to find the right contact people. Key account managers were constantly fighting to find new people working at the customer company to stay in contact with. To find the right people to talk to and to address specific matters, was not always easy. This is due to, for instance, to employee turnover; it could be that even though the KA manager finds the apparently right contact person, this person might not be the right one for the problem at stake, and so on. Here apparently one attempt to solve this problem has been by being recognized as a key contact point in both the supplier and the customer company in order to always be involved and informed about changes within the company. Of course, this is a problem which cannot be controlled at all times because the human factor in a firm is constantly evolving, but nevertheless, being a recognized figure within both the supplier and the customer company seems to be of fundamental importance.

On a conclusive note to this third research question, it is important to keep in mind that it is not possible to look at these issues singularly. The issues are strictly connected to one another, whereas if in the initial phases the KAM is struggling to do his job well because he is lacking support, he will not be able to demonstrate his full potential to his clients externally because he will need to invest a lot of energy mainly internally. The same goes with authority, if his authority is not recognized within his own company and his own colleagues, it is even more difficult to be recognized as a main contact point externally.

Going over to the last research question "*what skills are needed by the Key Account Manager in order to successfully carry out the task of managing key accounts?*" various skills and capabilities have been mentioned throughout the interviews. The skills can most likely be narrowed down to three main categories including personal skills (such as for example having a solid base of knowledge about the industry they are operating in, being creative, attentive, responsive), interaction skills (being a good team player, keeping the own teams motivated and engaged) and finally professional skills (a solid background knowledge on sales, team -, project - and time management). All in all, the skills and the capabilities needed by the key account manager are various depending on the one hand on a more professional level but on the other hand also a lot on the human and individual level. Being a key account manager is a very demanding job and it requires a lot of patience and perseverance to arrive at a point where everything within the company runs smoothly. It has been impressive to see how multifaceted the skills need to be and how the managers need to be ready to evolve and to adapt constantly to remain up to date and to continue to learn constantly. It requires a lot of flexibility and also a lot of motivation to keep it going. Since the success of KAM depends strongly on the performance of the KA manager, making sure that he possesses, or make sure that he can get access to resources to improve, a solid set of skills on the levels just mentioned.

5.2 Overall contribution of the study

It is now possible to make a few conclusive remarks about the contribution of this thesis to the topic of key account management. KAM has been widely researched in the past few years focusing on multiple aspects varying for example from the basics of what key account management is and how key accounts are defined to best practices in the implementation process, needed capabilities to make the management approach effective and there have also been a few research streams about key account management failure and about things that could go wrong and that require some special attention. In order to somehow contribute in a useful way to the current literature on key account management, in this study I tried to first of all build a solid base of what has already been researched on the topic to then specifically dig deeper into the point of views of the key account managers through a qualitative analysis. The direct contact with these twenty people, who have been accumulating experiences as key account managers for many years, has been very enlightening. Many aspects came to light which in some parts have already been widely researched in the literature and therefore allowed to sustain what the theory already states, and in some other parts the interviews shed light on some aspects which have not yet been investigated deeply enough to have a clear understanding of the underlying patterns. For this reason, it is possible to say that this thesis succeeded in uncovering the important aspect of culture and authority, which in some ways seem to be strictly related to one another. It also seems that these points are a main priority for the experienced key account managers and since they are the first one in line in the topic of interest, it has been interesting to reflect on the reasons why exactly these aspects are relevant and how they could be improved in the future. For now, there is knowledge about the importance of these aspects singularly, meaning that it is widely recognized that culture plays a fundamental role in companies and the same goes with authority. But, these two aspects have never been analyzed jointly, in order to unveil the possible positive outcomes that they could bring to a company by paying attention to these details. This has emerged to be one of the most important insights from the analysis, which could for sure be further analyzed in the future to have a thorough understanding of the topic.

5.3 Managerial Implications

The managerial implications will fundamentally be divided into two levels whereas the first level concerns the importance of the awareness of key account management throughout the whole company and the needed support for it to work from the top management. In fact, what has already been widely discussed and which seems a fundamental take-away on a managerial level, is the necessity to implement a strong company culture in relation to a KAM approach. This is primarily the c-levels task, whereas the decision to implement this approach within the company usually comes from the top. And with this decision being made from the top, there needs to be a profound change all over the company because it will require commitment and attention from the employees across the whole company. If a strong company culture is not already present before the implementation of this key account management approach, it is of elementary importance to start thinking about the introduction of such a culture at least with the implementation of KAM. The culture needs to be communicated and supported from the top levels and it needs to reach every level within the company. Having a widely accepted and shared company culture brings many benefits because a common point of view is shared among all the employees working at the company and there does not need to be a specific explanation with each decision that needs to be made but everyone should already be thinking about company related issues in the same way. With a strong company culture, it is most likely easier for the key account manager to have his role recognized, even without formal authority. This would facilitate his work life and make it easier to gain access to his colleagues and especially to different kinds of information when needed. If encouraging a new company culture seems to be too complicated or demanding, the top levels should at least consider granting the key account managers with some sort of authority within the company. They should give an example by demonstrating to the employees of the company that the c-level highly appreciates and supports what the KAM does, so that the rest of the company will follow this kind of behavior.

The second level addresses the specific role of the key account manager and about some best practices that came to light regarding his job role. One relevant implication is for sure the positive impact that the involvement of the KA manager since the very initial phases of the implementation can have. As emerged from the analysis, the majority of the managers were involved in the beginning phases of the new approach within the company, which crystalized to be an important aspect because it gives the managers the possibility to develop their job roles from the beginning. By doing so they are involved in every decision, they see changes happen within the company and they are present in every step along the way. This gives them the chance to bargain their job specifics and responsibilities within the company and it involves them in the right way. In addition, more specifically touching on the needed skills and capabilities for the KA manager to have success in his job, it is fundamental for him/her to be skilled on various levels, on the personal level it is fundamental to be well-prepared and knowledgeable for the job specifics, then on an interaction level it is of elementary importance to be able to keep the own team going, to keep them motivated and to set clear and specific goals to reach together. Last but not least, there are also many professional skills required to be successful; a key account manager should have a solid base of knowledge and years of experience in related fields in order to understand the functioning and the proceedings necessary for the job.

5.4 Limitations of the study and directions for future research

Since the research has been of a qualitative nature, the results are not statistically representative due to the limited number of participants in the research and the non-probabilistic sampling method that has been chosen. Additionally to this aspect, it was unfortunately not possible due to time constraints to include a variety of KA managers operating in the same industries, in order to somehow have a more profound insight into the different segments and their way of working. It has been possible only three times to interview two people who belonged to the same company, and therefore the same industries (pharmaceutical, gear motors and on road load handling equipment), this allowed to have a more specific understanding of it, but nevertheless it has not been sufficient in order to gain a holistic view on the proceedings within the industry or to be somehow able to have a general overview confirmed by at least four to five people. Generally, it would have been interesting to be able to speak at least to four to five people working in the same segment to then try to understand if the approach to key account management is somehow similar across different companies but within the same industry, maybe varying in size and brand reputation or in other aspects.

Besides, it would have been useful to include a screening process before interviewing the volunteers that decided to participate in the study to have an equal number of quotes and insights to extract from each interview. Even if all the interviews brought to light at least a few interesting aspects to analyze for the research, there have been some singular cases which were not completely useful for the purpose of the study and were not appropriately in line with what needed to be researched. For this reason, it was possible to add only little insights and quotes from these interviews to the findings part.

Last but not least, the aspects which would be interesting to further analyze in the future are the following; the research highlighted the importance on culture and authority several times, but nevertheless it seems to be an area of research which represents possibilities of deeper exploration. The importance of culture has for sure been researched more than authority in relation to KAM but nevertheless, they both represent an interesting argument for future research. It would in fact be interesting to analyze if there is some sort of relation between the two, meaning that if there is a strong company culture related to the awareness of KAM approach, formal authority is not necessarily required for a key account manager, whereas in the opposite situation, where there is no commonly shared company culture on the management approach, authority plays a much more important role.

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Appendix 1 – Interview Guide

Part I. Background information

- What's your company business? (brief presentation of the core business of the company and customers)
- How long have you been working for this company?
- How long have you been working as a Key Account Manager in the company? (and before?)
- {Are you aware of how long ago your company introduced a Key Account Management program and why the need for the introduction of this program came up?}
- How many key customers (most important) does the company have? Are they formally managed by KAMs?
- How many key accounts are you handling?

Part II. Profile of your key account(s)

- How much is the weight of this key account on the company turnover?
- Why is your key account recognized as key customer?
- What's the profile of this customer (size, number of sites, internationality, etc)?
- What is the main goal (expected from you as supplier) of the key account you're handling?

Part III. Key Issues in dealing with the key account(s)

- What were the key issues you had to address with this customer over the past two years (make example account by account)?
- Are the key issues the same over time or do they evolve? If yes, how did they change?
- What are the main problems you encountered by dealing with this key account?
- How did you cope with criticalities and problems arising in relation to this key account (make examples)?
- How did the problems with this key account evolve over time?

Part IV. How do you work in relation to this account?

- How many regular contacts do you have in the customer company?
- With whom do you talk to in the customer company (person/function)?
- Is it always the same people? Did they change over time?
- How many contacts do you have within your company in relation to this key account?
- Are these contact frequent/continuous? With whom do you usually talk to?
- when you work for this KA what are the main functions within your company (functions: production, logistics, etc.) that you involve?
- What are your main problems internally when you involve people in your company (How difficult/easy is the collaboration with these functions (make examples)

Part V. Skills & capabilities

- Do you feel you get the support you need in your company to run your job smoothly?
- What support would you appreciate?
- What are the professional skills/capabilities that were mostly useful in the collaboration with this key account?
- To what extant problem solving in relation to this KA is facilitated by the customer (its approach, behavior)?