Key account management

a study of mid-sized organisations with and without implemented key account management

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Abstract

There has been a shift in recent decades in the business-to-business field in terms of advancements in technology and increased competition, thus leading to organisations become more attentive on embedding with customers. This concept is referred to as relationship management and a further concept to embed with strategically important customers is referred to as key account management.

The use of key account management has been described as highly individual and it is implemented in various ways and has different approaches. However, it was found that there is a lack of research regarding important aspects of key account management and how they are conducted in practices in mid-sized organisations with and without a formal key account management programmes. The identified aspects were relationship management, key account management, key account manager, key accounts, key account teams and involvement from top management. By aiming to bridge this gap in research, the authors conducted in-depth interviews in two mid-sized organisations in Sweden, one with an implemented key account management programme and one without any formal key account management.

The authors found by analysing the data gathered that there were findings suggesting that the aspects of KAM were performed by both organisations. Although the tasks in both organisations was performed by other individuals as suggested by the key account management literature. Furthermore, the authors provide a theoretical and practical contribution from the research as well as suggestions for further research.

Keywords: Key account management, key account teams, key account, key account manager, relationship management, top management involvement, Business to business
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1. Introduction

This chapter provides an introduction to the investigated subject. It includes a background to introduce a general understanding of key account management. The included problem discussion elaborates subject related to problems within key account management, which propose the relevance for this research, and ends in the research purpose.

1.1 Background

In recent decades, there has been a shift from traditional selling in the business-to-business (B2B) field, from a transaction-based seller-buyer interaction to a relationship building approach (Grönroos, 1994. Morgan & Hunt 1994). It is attentive on embedding with customers and building long-term relationships, emerging as a reaction to advancements in technology and increased competition, referred to as relationship management (Morgan & Hunt, 1994). Key account management (KAM) is one approach to embedding with customers and building long term relationships with strategically important customers, referred to as key accounts (KA) (Cheverton, 2012). KAM is similar to the concept relationship management as it is attentive on a long-term relational approach with customers, where KAM is focused on investing time and resources on the strategically important customers (Ibid).

KAM has grown to be a commonly implemented strategy in organisations within the B2B field during recent decades (Gounaris & Tzempelikos, 2012). It has lead to “Key account manager” being a common title within sales organisations today (Ojasalo, 2001). Even though the phenomenon of KAM has gained popularity in recent years it is still regarded as a highly complex organisational structure for organisations (Homburg et al. 2002). Specifically the implementation process of a KAM programme has proven to be long lasting and complex for many organisations (McDonald et al. 1997. Wengler et al. 2006. Nätti & Palo, 2012). It requires large organisational restructures which has to be managed and embraced by employees in order to succeed (Marcos-Cuveas et al. 2014. Gounaris & Tzempelikos, 2013). Especially larger organisations tend to implement full key account programmes with integrated key account teams and key account managers (Abratt & Kelly, 2001), due
to more extensive resources in monetary and personnel compared to smaller organisations (Wengler et al. 2006. Homburg et al. 2002).

It has been found in the KAM literature that the practices of KAM differs within organisations and the research often only investigates organisations with outspoken KAM programmes (Gounaris & Tzempelikos, 2014. Abratt & Kelly, 2001). Wengler et al. (2006) conducted a quantitative research and found that 80% of the companies that did not have an outspoken KAM programme treated their most important customers as key accounts without having implemented KAM in their organisations, defining it as hidden key account management. The hidden key account management was only identified by Wengler et al. (2006) and was not analysed or evaluated (Wengler et al. 2006). As where the findings of Homburg et al. (2002) who described different approaches to KAM, and suggested that there are less formalized approaches that does not require a full implementation of a KAM programme if an organisation is actively pursuing KAM. It has also been found in the literature that the role of a sales manager and KAM manager share similarities in attitudes and behaviour, specifically similar tendencies in their attitudes towards goal orientation and strategic priorities (Tzempelikos & Gounaris, S 2013). In line with these findings there is still a gap in research in terms of how KAM aspects are applied and conducted in practice in organisations with and without implemented KAM programmes with scarcer resources than large organisations.

1.2 Problem discussion
Further empirical analysis needs to be conducted on how KAM differs from organisations that have not implemented KAM programmes and investigate the further aspect of conducting KAM activities without the formal programme (Wengler et al. 2006). Cheverton (2012) concludes that KAM is often adapted individually and therefore may differ in the organisational restructure amongst organisations. Homburg et al. (2002) research established that there are different approaches in KAM as to how they design their approach in collaboration with their KA. Also suggesting that informal KAM practices could be performed without a formal programme, as the research focus on the organisational structures in KAM (Homburg et al. 2002). There is still a need to asses as how activities related to KAM are performed in practice,
specifically for the smaller organisations as larger organisations tend to implement full KAM programmes (Cheverton, 2012). Further, findings of Vanharanta et al. (2014) even suggest that implementing a KAM programme could overall hinder flexibility in the organisation as it could lead to bureaucracy (Vanharanta et al. 2014).

The key aspects that have to be considered when operating with KAM has been identified in the literature, such as the use of key account teams (Salojärvi & Saarenketo, 2013. Verbeke et al. 2006). Top management involvement in KAM activities, assisting in customer interaction and internal management has proven to have a positive effect on KAM performance (Workman et al. 2003. Pardo, 1999. Tzempelikos, 2015. Zupancic, 2008). Identifying key accounts and appoint suitable key account manager with cross-management skills is also an important factor in KAM (Mcdonald et al.1997. Davies & Ryals, 2013. Millman & Wilson 1996). These aspects of KAM have - to the best of our knowledge, not been researched as to how they operate in mid-sized organisations with and without implemented KAM programmes.

The literature suggests that there are different approaches to KAM programmes (Homburg et al. 2002), organisations also individually adapt their organisational structure with KAM (Cheverton, 2012). Since it is often a complex procedure to restructure the organisations when implementing KAM, there is a need for further research in regards of if the aspects of KAM are applicable to organisations without a formal programme and to seek out the difference compared to formal KAM programmes.

1.3 Purpose
The purpose of this study is to gain deeper knowledge of key account management in mid-sized organisations and explore the difference towards organisations without an implemented key account management programme.
1.4 Delimitations

Based on previous research suggesting that KAM is often fully implemented in larger organisations, the authors delimited the research to only investigating Mid-sized organisations, based on the definitions made by the European union (2015) for mid-sized organisations. The authors has also delimited the research to only investigate the concepts of relationship management, key account management, key accounts, key account teams, key account managers and involvement from top management that were identified as important aspects in the KAM literature.

1.5 Outline of the thesis

Chapter 1 – Introduction

Includes a background and problem discussion developing the purpose of this study.

Chapter 2 – Literature review

This chapter discusses the relevance and the practise of theories within relationship management and key account management. Also discussing the important aspects found within KAM; key account teams, key accounts, key account manager and top management involvement.

Chapter 3 – Research model

The research model provides a model developed from the literature review to answer the research questions.

Chapter 4 – Methodology

The methodology chapter justifies and presents the authors choice of research approach, research design, research process, sampling, quality criteria and operationalization.

Chapter 5 – Presentation of empirical data

Includes the transcription of empirical data collected from the four interviews examined in this research.
Chapter 6 – Analysis

The analysis chapter presents a multiple case study of the empirical data. The analysis provides the correlation between the gathered data and the reviewed theories in the literature review.

Chapter 7 – Conclusion and contribution

This chapter includes the researcher’s conclusion and answering the purpose. It also includes a discussion of the theoretical and practical contribution, limitations and suggestions for further research.
2. Literature review of the theoretical framework

This chapter provides a review of the current research and science considered valuable to be analysed. Theories included in the literature review are relationship management and key account management as well as the aspects; key account teams, key accounts, key account managers and top management involvement.

2.1 Relationship management

Due to increased competition, globalization and the realization of the importance of customer retention, the traditional transactional business perspective has shifted to a more relational approach towards customers (Grönroos, 1994, Morgan & Hunt 1994). The focus has shifted from product/production and transactions towards a more relational approach, which has lead to the concept; relationship marketing, also known as relationship management (Grönroos, 1994, Morgan & Hunt 1994). The definition of relationship management according to Grönroos (1994 p. 9) is “.. to establish, maintain and enhance relationships with customers and other partners at a profit so that the objectives of the parties involved are met. This is achieved by a mutual exchange and fulfilment of promises” (Grönroos, 1994, p. 9). Morgan & Hunt (1994) argues that in order to achieve and maintain relationship with the customers one has to provide resources and opportunities in a long-term perspective that are superior to the offerings from competitors. In the competitive market today, it is vital to fend off competitors by setting up entry barriers (Porter, 2008). One entry barrier could be a well-maintained long-term relationship with customers (Morgan & Hunt, 1994, Grönroos, 1994). So having a well-established relationship is not only beneficial for the actual business but a way to keep competitors at an arms length (Payne & Frow, 2006).

Gummesson (2002) has a broader view on relationship management and argues that one has to go beyond marketing and sales focus in order to truly develop long-term profitable relationships. By applying theories that go beyond marketing and treating it as real life relationship for example a marriage, thus realising that business is made with individuals; one can truly create strong relationship and a win-win for both supplier and customer (Gummesson, 2002).
2.2 Key account management

Building relationship management, one can pursue KAM that often requires a large organisational restructure (Wilson & Woodburn, 2014). KAM is about identifying the most vital customers (key accounts) and work towards them with more attention and close collaboration compared to the other customers possessed by a company. It is implemented in order to create strong relationships with key customers in a long-term perspective (Davies & Ryals, 2013).

According to Millman & Wilson (1999) there has been an increase on the market in the usage of terms such as key, strategic, national, major and global account, which shows that the selling companies have recognized that often an immense part of the organisation's income is generated from a small part of the customer portfolio. Ojasalo’s (2001) view on key account management involves four aspects; identifying key accounts, analysing key accounts, selecting suitable relationship strategies for them and continuously developing operational-level capabilities to enhance a mutually beneficial relationship. It is vital when operating with key account management to work with long term collaboration with their KA rather than short-term transactions (Ojasalo, 2001).

The effectiveness of key account management is often seen in how far the implementation of key account management have gone and how intervene activities are between the customer and the supplier (Davies & Ryals, 2014). In order to successfully implement a KAM programme there has to be clear strategic plans and a willingness in the organisation to adapt to change (Marcos-Cuevas et al. 2014). KAM involves actors from multiple departments and needs to focus on managing the internal departments and employees and not just focus on the sales and marketing department (Pressey et al. 2014).

To be able to find synergy between supplier – customer in KAM the company's ability to effectively remove “hassle factors” between the relationship has often lead to improved loyalty between the companies (McDonald et al. 1997. Millman & Wilson, 1999). Macdonald et al. (1997) continues to argue that it is this area that
selling company’s need to further improve, since buying companies expects that key account managers get things done quickly.

2.2.1 Key account teams

The use of key account teams is widely researched in the KAM literature and is seen as an important factor of KAM in organisations (Salojärvi & Saarenketo, 2013. Verbeke et al. 2006. Mcdonald et al. 1997). To further build trust with your KA, Verbeke et al. (2006) sees the use of key account teams as a way to integrate with the KA as the teams often consists of individuals from different departments. This will assist the strategic planning with the KA and can create unique solutions for the individual KA that reflects their needs and strategies (Ibid).

It is also common that a KAM company in the B2B market does not have a formal key account team but rather a semi-formal team (Mcdonald et al. 1997). The semi-formal team have other line managers they report to but also reports and regularly meets with the KA and the key account manager (Ibid). Key account teams often consists of individuals from different departments as Verbeke et al. (2006) suggested, but does not devote their full time on the KA that is suggested by Mcdonald et al. (1997) hence, the semi-formal team. However, Salojärvi & Saarenketo (2013) found that formal key account teams had better overall performance than KAM organisations without formal teams.

Organisations that work with key account teams are to benefit from the cross-functional expertise and broad knowledge possessed by KAM teams (Salojärvi & Saarenketo, 2013). They are more actively involved in acquiring technology, strategy and finance-related customer knowledge compared to those without a team. This enables practicing a consultative selling approach towards the key account and more efficient evaluation of the future direction of the relationship compared to those without a team (Ibid). Hakanen (2014) emphasize that key account teams will work as a knowledge integrator both externally and internally. Implications with use of KA teams is that it can be a costly procedure as it requires large investments in terms of personnel resources and may cause unnecessary structural complications within an organisation (Sharma, 2006, Birkinshaw et al. 2001).
2.2.2 Key accounts

According to Abratt & Kellys (2001), in order to have a successful integration with the KA, organisations must understand and have knowledge of the customer business and their specific needs. They must further deliver value and commitments to mutual partnership and in order to grow trust. To be able to accomplish these factors, the need of a successful and proper implementation as well as understanding of the KAM concept is needed (Ibid).

To see how well a KAM programme is performing, could be by looking at the customer retention of the company (Davies & Ryals 2014). Davies & Ryals (2014) discuss that larger businesses KAM programmes are not always as successful as smaller businesses. Especially, strategically plans for individual key accounts have proven successful in creating effectiveness in KAM programs in smaller organisations (Ibid). Furthermore, Davies & Ryals (2014) highlights the relationship improvement towards the customer being achieved by joint activities, feedback, planning and top management involvement.

Ojasalo (2001) argues that it is essential for companies to consider what they primarily want out of the relationship with their key accounts. According to Wengler et al. (2006) an important factor in KAM is the process of selecting key accounts. The most common criteria for selecting a key account is to rank after sales volume and often the largest customers are selected as key accounts. That is the most common criteria but they can also be based on - access to new markets, reference value or knowledge of new processes and technological know-how (Millman & Wilson, 1999).

2.2.3 Key account manager

The duties of a key account manager is to; be able to identify key account, analyse key accounts, select suitable relationship strategies and to continuously develop operational level capabilities for relationship enhancement (Ojasalo 2001). McDonald et al. (1997) further emphasise the importance of also managing the internal organisation, the key account manager has to practise its managerial role of retaining and structure the cross relationship between a buying and selling company. Therefore,
key account managers need to possess cross- management skills to be able to operate with strategic development for relationship enhancement with the KA and the management of the internal organisation (Ibid).

There is a difference between the traditional sales managers and the KA managers as the KA managers needs to have cross-functional control of the main accounts and of the different internal departments. The key account manager has higher focus on internal management compared to traditional sales managers (Davies & Ryals, 2013). Managers for key accounts also need to have a more long-term perspective than traditional sales managers commonly have (Ibid).

An indication of what kind of authority the key account manager has is by looking at the reporting line of the company (McDonald et al. 1997). The shorter reporting line the higher authority the key account manager has (Ibid). Millman and Wilson (1996) suggest that a key account manager have a close relationship with top management that will give them the legitimacy granted to succeed with their goals.

Durif et al. (2013) that have researched the cognitive aspect of key account managers have concluded that KAM programmes should see relationship and ethical attributes as good values for key account managers. Key account managers have to possess the relationship skills in order to be able to transfer information and knowledge throughout the KA teams and organisation as well as managing the KA (Nätti et al. 2006).

2.2.4 Top management involvement
Researchers have identified involvement from top management as one of the key factors to fulfil a successful KAM program (Pardo, 1999. Tzempelikos, 2015. Zupancic, 2008). Tzempelikos & Gounaris (2013) argues that involvement from top management is a necessity when operating with KAM. Zupancic (2008) emphasises that it is vital in the implementation process and should be supported in both word and action. Top management has to affirm the importance of KAM throughout the entire organisation that will provide the key account managers certain legitimacy (Pardo, 1999. Nätti & Teea, 2012). By signalling the importance of KAM from top
management could lead to decreasing strains that often occurs between different departments and units in the organisation (Nätti & Teea, 2012).

Tzempelikos (2015) found in his research that top management involvement should not just be attitude-based but also action-based, suggesting that the attitude top-management has towards KAM does very little and that they should actively be involved in the KAM programmes (Ibid). Tzempelikos (2015) further argues that top management should be actively involved in the decision making process of KAM but not in a way that it tramples over the key account managers. Tzempelikos (2015) concludes that involvement from top management also has a positive effect on economic performance of the KAM programmes. Millman and Wilson (1999) suggest that without involvement from top management, KAM would not be possible to implement. Whereas Guesalaga, (2014) suggest that, although top management is important to KAM organisations, if there is too much involvement specifically in other units in the organisation, it can cause frustration amongst mid-level executives as they feel monitored (Guesalaga, 2014).
3. Research model and research questions

3.1 Proposed research model

Based on the literature review, this chapter provides a research model and research questions used as a base for the study.

This model include, based on the literature review, relationship management, KAM and the certain aspects deemed important within KAM. This model will aid the research in to gain knowledge of how these aspects are used in practice in organisations with and without an implemented KAM programme.

The proposed research model was used to analyse the activities of KAM from literature to practise. KAM management and relationship management is considered a theory where as key accounts, key account teams, key account manager and top management involvement were deemed important aspects of the theory KAM.

![Figure 1 Research model]

3.2 Research questions

**RQ1:** What similarities can be drawn in the organisations with and without key account management?

**RQ2:** What differences can be drawn in the organisations with and without key account management?
4.0 Methodology

The methodology chapter presents and justifies the choice of research approach, research design, research process, sampling, data collecting procedure and quality criteria. This is to clarify the research process and the structure used to gather and analyse data.

4.1 Research approach

4.1.1 Inductive vs. deductive research

Deductive and inductive research are considered two general approaches when acquisitioning new knowledge (Hyde, 2000). This research applies an inductive research approach, as it further investigates how aspects of KAM are applied in organisations with and without implemented KAM programmes. The research questions “What similarities can be drawn in the organisations with and without key account management?” and “What differences can be drawn in the organisations with and without key account management?” has been left open in order to allow for an inductive analysis. By investigating organisations, both with and without, formal KAM programmes, will allow for new variables and findings within existing theories. However, the basis of the research has been in existing theories and used in the gathering of the empirical data. The theories have also been compared to see in which organisations and how they apply. Therefore, there is also to a large extent, a deductive approach in this research. The inductive and deductive approaches are not always mutually exclusive and tend to share similar features (Bryman & Bell, 2011), whereas Hyde (2000, p.88) states “A balance of induction and deduction is required in all research” (Hyde, 2000, p.88).

4.1.2 Qualitative vs. quantitative research

A qualitative research approach was adopted to this study due to the exploratory nature of the investigation. To generalize and explain the difference between quantitative and qualitative research is that quantitative research use measurable data and qualitative do not (Bryman & Bell, 2011). A simplified comparison is that qualitative and quantitative method is words vs. numbers Hyde (2000). Qualitative research is focused on words, interaction and the underlying meaning of the research.
It is more informal than quantitative research and does not answer the question of what is but rather how it is (Aaker et al. 2011). This research needs explanation and insight from the managers and employees at the companies that is provided by asking questions through interaction face-to-face. Therefore the aim is not to gain a statistical overview of how KAM in smaller organisations is used. The qualitative data was gathered from managers and employees in order to answer the purpose.

4.2 Research design

4.2.1 Multiple case study design.

Multiple case studies are used when the research is using more than one case. This is to be able to see if the finding in the first case is found in the other cases (Saunders et al. 2009). Yin (2007) argues that a multiple case study is preferable to a single case study as it showcases a wider view of the same intention. A multiple case study is an extension of a case study design in the way that it let the authors compare and contrast findings of the data collected. It also allows the authors to see what is unique with each case and see what patterns appear frequently (Bryman & Bell 2011). Green (2011) argues that a multiple case study makes a stronger statement to the research than a single case would do. The reason of not choosing a cross sectional design, is that the authors takes in to the consideration the uniqueness that one company have an implemented KAM programme, and the other does not. Bryman & Bell (2011) argues that a cross sectional design ought to be on multiple studies and is strongly connected to structured interviews or questionnaires that are commonly used in quantitative studies.

An exploratory and descriptive design was performed in this research as the characteristics of an exploratory design is used when seeking new insights and to asses a phenomena in a new light (Saunders et al. 2009). The descriptive design is used where there is a clear picture of the phenomena (Saunders et al. 2009). So by assessing the phenomena, KAM, and apply the important aspect in both organisations with and without KAM programmes, will help answer the purpose of how the aspects and theories are applied in practice.
4.3 Research process

This research process was divided into steps to be able to comprehend and structure the work order that has been taken place. This section also covers a description of primary data and secondary data that have been gathered. It also covers a ethical implications that could occur when gathering data.

The first step was to review the existing literature to be able to comprehend and to find gaps in the research related to key account management. According to Machi & McEvoy (2009) an advanced literature review is when the purpose is to uncover a research problem instead of advancing the state of knowledge, which is a basic literature review. By following the steps of Machi & McEvoy (2009) the authors were able to find the current state of knowledge in KAM and thereafter determine a purpose of the research. With the help of secondary data the authors found credible books from the university library and articles from Google scholar and Onesearch. According to Machi & McEvoy (2009), all secondary data in a literature review must be credible to give legitimacy to the research. To be sure that all articles that were used was creditable, the authors verified it by examining if the articles were peer reviewed at Ulrichweb (Ulrichweb 2015). According to Bryman & Bell (2011) primary data is gathered from first hand experience for the purpose of an investigation for example; in depth interview, as were the case of this research. The primary data should be tailored made for the research and made for the specific reason. Secondary data is divided in two types, internal and external. Internal secondary data is collected within the company such as reports, sales figures and customer information. External data could be information given from newspapers, websites, blogs or governments (Bryman & Bell 2011). The internal secondary data was not gathered in this research.

The second step was to gather empirical data from the respondents that had been selected. Semi-structured interviews were constructed according to Gilham (2005). Gilham (2005) suggests that a semi-structured interview should contain the same questions addressed to all participants. The interview guide was reviewed by a professor at Linnaeus University to give the questions credibility and strengthen the questions. According to Bryman & Bell (2011) semi-structured interviews ought to have an interview guide and this is what the authors constructed before the interviews.
although it is important to remember to give the participant some flexibility in its answers by allowing for follow up questions during the interview. Interviews were accomplished face to face with two employees of the two selected companies hence in total four interviews were conducted. All four interviewees were approximately given the same amount of interview time. The interview was recorded and transcribed, due to the flexible nature of semi-structured interviews and to give the participants the author’s full attention. (Bryman & Bell, 2011).

In the third step the authors analysed and categorised the transcription paper into areas that was suited to the empirical material. This was accomplished through the data reduction method. According to Gillham (2005) the representation from the interviews ought to be as unedited as possible to give the empirical investigation legitimacy and credibility. According to Bryman & Bell (2011) a qualitative research can be analysed according to grounded theory or analytic induction. Analytic induction is used to seek out universal explanations of phenomena by viewing collected data until all phenomenon’s is explained. Grounded theory on the other hand is when theory is derived from data. This is executed through analysing data throughout the study and changing it accordingly. Although these two are the most common, there is a middle path between these two, namely data reduction in which the findings of the interviews takes of significance once related to literature (Bryman & Bell 2011), as was performed in this study.

The first step of data reduction is to simplify and code the data that have been selected from the interviews. This is to be able to revise, reduce and improve the analysis, which will lead to the conclusion. With help of the literature review, researchers can examine relevance in collected data (Miles & Huberman, 1994). The authors analysed the data gathered from the interviews and matched it to the literature review.

Data display is the second step, in which the interviews, which gathers vast mass of information in organised and compressed manner for accurate conclusion drawing. To be able to give the readers the information in an effective technique, paraphrasing is used (Miles & Huberman, 1994). By paraphrasing the data collected the authors were able to comprehend the data to an easily read empirical data section.
The third and final step is conclusion and verification. This is where the authors process the highlighted patterns, regularities and causal flows in order to get reason why things are as they are. The data that had been simultaneously reduced and displayed, noting of patterns and themes have provided the researchers with essential information to present a conclusions and answer research questions (Miles & Huberman, 1994).

### 4.4 Sampling

Considering the qualitative nature of this thesis a non-probability sampling, meaning not a randomized sample, technique was used since it is considered to be suited for qualitative research (Marshall, 1996). According to Marshall (1996) there are three different varieties of sample strategies: convenience sample, judgement sample and theoretical sample. Convenience sample is the least exact technique since it takes subjects that are most accessible for the researchers. Although it is time effective and at low cost for the researchers it lacks credibility and creates poor quality data. In judgement sample the researchers select the most productive sample to be able to answer the researches questions, although it is the most common it could be a bit of bias in result due to it selecting nature. The last strategy according to Marshall (1996) is the theoretical sample, which is the process of choosing new research cases to compare with areas that have already been evaluated. It is not uncommon that mixes of these three strategies are used in research, which what was used in this research by combining theoretical sample and judgment sample (Marshall, 1996).

The judgement- and theoretical sample provided data related to the theory. By selecting participants within sales organisations, it was deemed to give valid data connected to the purpose. The thesis wanted to understand the practices of KAM and not generalise answer from the population. Due to the complexity of the subject to ask a general part of the population would not have been able to answer the researcher's questions.
4.5 Sample frame
Delimitation was made to this study according to definitions made by the European Union (2015) for medium sized companies that were to have 50 to 250 employees and a turnover that should be between EUR 10 to 50 million. These criterions were met by gaining information of the companies on Allabolag.se (2015), a website that gathers information about all organisations in Sweden. The criterion of the mid-sized company was chosen due larger companies tend to fully implement key account management programmes (Abratt & Kelly, 2001). The companies should have an office in Sweden and also include organisations with and without implemented KAM programmes. After receiving contact with the two companies a criterion for the interview was decided that the interviews on both companies should be of one manager that was in charge of sales operations and one salesperson or key account manager to explore a broader perspective. To be able to answer the research questions the researcher used judgement sample when choosing the participants and since KAM is a complex subject, persons which had a pre understanding on KAM in practise or on sales organisations were chosen. This was to enable the authors to have an insight into the organisation's work process.

4.6 Sample selection and data collecting procedure
According to Marshall (1996), an appropriate sample size in a qualitative study ought to consist of enough organisations to answer the research questions. Sometimes it is easier to determine a sample size during the course of the research to be able to get enough information to answer the research question (Ibid).

The first sample consisted of six companies that were contacted by mail and in this sample two companies were able to aid the researcher with the interviews. Within these two companies, two persons at each company were chosen to be interviewed. Both the interviewees and the companies names, was due to ethical aspect, anonymous in order to get a high level of information were the participants was not affected by consequences of their answers. This enabled the authors to get the underlying information of the two organisations. However, a brief description of each company was given in relation to the presentation of the empirical data. The interviews was held in the interviews mother tongue, Swedish, in order to achieve a
greater flow of the interview. All data gathered were then translated into English to give the reader a full understanding of the research.

4.7 Quality criteria

4.7.1 Validity
To be able to increase the validity of the research the interview guide was reviewed along with the operationalization, by an individual with academic knowledge in qualitative research before the interviews. According to Ghauri & Grønhaug (2005) who argues that persons with knowledge of the subject gives validity to the research, so called face validity.

Ghauri & Grønhaug (2005) emphasize that construct validity is how well the operationalization measure the purpose of the research in other words how well the research is able to measure what it claims to be measuring. To be able to maximize the construct validity the authors recorded the interviews and the data was transcribed. Convergent validity can be described as measuring more than one aspect of the same concept (Bryman & Bell, 2011). This was performed in research as it conducted more than one interview in the same organisations. Ghauri & Grønhaug (2005) explains external validity as to what degree the research can be generalised and replicated, however since this research is of a qualitative nature the aim is not generalise the findings but with the help of transcript and interview guide the research can be constructed by other authors.

4.7.2 Reliability
Reliability according to Bryman & Bell (2011) is the consistency and stability of the measuring of the research. According to Yin (2007), having multiple studies done throughout a research enhance the research reliability. Yin (2007) argues that ensuring reliability in a research is to decrease the risk of the research proposing false and incorrect data. Since many researchers argues that reliability is an issue when collecting qualitative data (Yin 2007, Bryman & Bell 2011). To be able to enhance the reliability of the research the authors using a detailed interview guide, transcript
and a detailed description of how the data was collected. Also by conducting multiple interviews to ensure the reliability.

### 4.9 Operationalization

The operationalization is a process where the theories are applied in operational terms which are the base of the research (Bryman & Bell, 2011). The definition of concept is how the authors of this study have evaluated existing research and defined them based on the literature review. The operational definition is how the authors apply them to the study, which is the foundation for the interview guide (see: appendix 1).

**Table 1. Operationalization**

<table>
<thead>
<tr>
<th>Concept</th>
<th>Definition of concept</th>
<th>Operational definition</th>
<th>Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Key account management</strong></td>
<td>A customer management process, which requires attention on the most important customers, in a long-term perspective. It is a development of a mutually beneficial strategic plan with key customers that will offer development and profit in a long-term perspective (Cheverton, 2012).</td>
<td>Create an understanding of how KAM is operated in practice within mid-sized organisations. Further investigating if the concept of KAM can be applied into mid-sized organisations that do not have a formal KAM programme.</td>
<td>1.1,1.2</td>
</tr>
<tr>
<td><strong>Relationship Management</strong></td>
<td>A customer management process, providing a competitive advantage with the focus on embedding with customers in a long-term perspective. Based on moving from a</td>
<td>A measurement to identify how attentive companies with and without KAM programmes are on embedding with customers and building long-term relationships.</td>
<td>3.1, 3.2, 3.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Key account manager</th>
<th>Key account managers consist of one or more individuals that can be described as a bridge between the organisation and their strategically chosen KA. The key account manager has cross-functional control and responsibility of the KA and manages the different internal departments (Davies &amp; Ryals, 2013).</th>
<th>A measurement to see how the keys account manager operates with interaction with customers. Further, how the key account manager manages the internal organisation. Also used to measure if aspects and duties of a key account manager can be applied to organisations without KAM.</th>
<th>5.1, 5.2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Key account team</td>
<td>Working with a group of individuals specifically with the strategically chosen KA, focusing their efforts solely on these customers. Can be designed with several different structures but often consist of personnel from several departments within the organisation (Cheverton, 2012).</td>
<td>Used to measure if and how mid-sized organisations with KAM operates with a team-selling approach when communicating with their KA. Also measured to investigate if the team approach can be applied to companies without KAM.</td>
<td>6.1, 6.2</td>
</tr>
</tbody>
</table>
Top management involvement in KAM

Involvement from top management in KAM programmes has been identified as one of the key factors to fulfil a successful KAM programme (Pardo, 1999. Tzempelikos, 2015. Zupancic, 2008).

Used to investigate the active involvement from top-level executives in mid-sized organisations with KAM. Also investigating as to how top-level executives are involved in sales activities in organisations without KAM.

4.10 Method summary

Table 2. Method summary

<table>
<thead>
<tr>
<th>Research Methodology</th>
<th>Approach</th>
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<tbody>
<tr>
<td>Research approach</td>
<td>Inductive Qualitative</td>
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<tr>
<td>Research design</td>
<td>Multiple case study Exploratory &amp; Descriptive</td>
</tr>
<tr>
<td>Research process</td>
<td>Primary &amp; Secondary data Semi-structured interviews Data reduction</td>
</tr>
<tr>
<td>Sampling</td>
<td>Non-probability Judgement sample Theoretical sample</td>
</tr>
<tr>
<td>Quality criteria</td>
<td>Validity Reliability</td>
</tr>
</tbody>
</table>
5. Presentation of empirical data

The presentation of empirical data presents data from each interview starts with a small introduction of the companies, as well as a presentation of the participants. The empirical material has been divided by each of the interviews in order to give the reader an easier overview. When dividing the material based on each interview, some repetitive information occurs due to the data gathered is presented as what each individual expressed.

5.1 Company A

Company A has an outspoken KAM program implemented in their organisation. The company sells cloud based phone services to businesses. The company has 83 employees and a turnover of 168,985,000 SEK (Allabolag.se, 2015). The two interviews in Company A was conducted with the sales executive that had responsibility for all the sales channel in Sweden as well as the strategic decision making. The other interviewee was one of the key account managers at the company.

5.1.1 Sales executive

The organisation with implemented KAM has divided their sales organisation into six different regions and four sections of salespeople selling to organisations based on how many employees the customers have. More employees means that it will bring larger incomes as more IP-telephone solutions needed. The four sections were categorised as follows, account managers, senior account managers, key account managers and key account executives. The account managers were selling to companies with 6-35 employees, senior account manager’s to 35-75 employees, key account managers to 75-200 employees and key account executives to 200 and more employees. Every region out of the six has regional sales managers that are responsible for the account, senior and key account managers, the key account executives is based on a national level and is directed under the sales executive of the entire organisation.

There are opportunities for salespeople in the different sections to climb in the different section where as a result incentive is in place. If the salespeople perform
well or poorly in the section, people can jump up one section or go down in the sections. To be able to move up a section there are trainee-cases that has to be performed in order to advance, this gave according to the sales executive incentives and clear way for employees to see what they can do in order to advance in their careers.

This model in their organisation has been in operation for roughly two years. The implementation of the model was according to the sales executive, extensive. Firstly with the incentives and working with commission there needed to be negotiations with the union as well as getting the employees on board with the new structure. In monetary terms the real cost was time due to that they did not need to hire a lot of new personnel. The sales volume of the company was not affected by the restructuring of the organisation.

The most important customers of the company are the ones in the key account executive’s section as they are the ones generate the largest income to the company per customer. This was also how they classified important customers, mainly focusing on size and income. Reference value was however a small factor but that was often hard to gain any monetary value on these customers, according to the sales executive. The most important customers to the company were however “the mass”, since customers with 30-80 employees are responsible for 80% of the company’s income.

The sales manager from the different sections does not have any communication with customers after a deal is struck. Instead all the customers that have more than 75 employees is assigned a special single pointer contact, also referred to as a personal service manager in the organisation. Further described by the sales executive as a multi talented employee that also possesses skills within sales and vast knowledge of their product. This person is then responsible for contact with support, project development and assisting the customer in further development with the organisation. Key account executives however, have very limited further communication with the larger customers and has some time set apart for customer development. Other exceptions can be made if there is a personal relationship between seller and customer beforehand.
The top management is not involved in customer contact except for the sales executive, which described it as high involvement from his part in customer contact as he is responsible for the national section, key account executive.

5.1.1 Key account manager

The interviewee was a key account manager for Company A and besides from him there is one more key account manager in his region. Above him he has a sales regional manager and above the regional manager is the sales executive that was also interviewed in this research.

The key account manager’s view on how the KAM organisation is constructed is the same as the sales executive described in the way that certain position sells to certain customers. However, the key account manager can sell to companies above 250 employees, but need support from the sales executive or someone in the key account executive category. He, as a key account manager does not have an official classification of customers except of employees of customers that is given from Company A. However, now he works for the moment quite intensively towards a customer in a specific market together with the key account manager from another region, since the key account manager from that region has a personal connection beforehand.

Company A has had the model in place for roughly two years and the key account manager that was interviewed had been working at Company A for six years. Before the company implemented key account management he did all the stages himself and walked the customer from before sale and developing the relationship after the sale was made. Now he concentrates to generate new customers for the company and then include the personal service manager or point of contact as the sales executive calls it, for further contact and development with the customer.

In his work he gets into contact with customers either with the help of leads which is when someone has given him a tip that someone need the company's services. He can also call up customers on so called cold calls in where he calls companies that don't have Company A’s services and try to convince them to be their customers. When the
interviewee does his sales as a key account manager, he sets up a meeting with the customer. If there is a need for their services he does a needs assessment and if there is not a need he tries to create one and treats this first meeting as a greetings meeting.

After he has done needs assessment works on a presentation of the services that they can provide to solve the needs of the customer. If the customer says yes to the presentation they will go forward and sign a deal together, however this can become an on-going process. If it becomes complicated or if it is a large customer, a personal service managers can be brought in or a person from the development department depending on the questions. According to the key account manager this was to communicate a customer surplus to the customers and a willingness to provide solutions by including more employees with different set of skills. The sales executive and regional sales manager can also be a part of the sales process, however only participating when there is need for some more strength in the final stages of negotiating with a customer. The CEO can be part of negotiating with a customer if it is an international customer.

After the deal is done the key account manager sends the deal forward to the personal service manager which is part of a service that Company A give to customer with more than 70 employees and can be attached in a business offer. The personal service manager then work as the customers personal contact person and will handle the customers request and help the customer to set up the services provided by Company A. This means that the key account managers work stops there and further contact with the customer and sales after this point are executed by the personal service manager and the customer service department inside the company. The close connection with a personal service manager is mutually beneficial for them as they both work with provision and on different budgets. The difference according to the interviewee between an account manager and a key account manager is that he gets to sell to bigger customers which will give him a large incentives when a sale is made in monetary terms. If a account manager performs well in terms of sale, he or she can move up the ladder and become a senior account manager. However he states that the work process is the same, only a longer process from start to finish for key account managers in selling to a customer.
5.2 Company B

The company produces and provide solutions for plastic containers to businesses. The company has 104 employees and a turnover of 241 078 000 SEK (Allabolag.se, 2015). The participants of this company were a sales manager and a salesmen and the company has no outspoken KAM programme or similar titles.

5.2.1 Sales executive

The sales executive role in Company B is to develop a market plan, which the sales personnel then work from. He is also responsible of a few customers himself but helps other sales manager with regular customer visitations. He meets with the most important customers a couple times per year. The sales executive also says that top management is involved in sales meetings and in the sales process often. Describing it as a means to give legitimacy to the offers. He is in charge of a sales team of five persons, which is partly divided into either geographical regions or market segments. When the company works with a customer they always try to have multiple entries into the customers. These entries can be from logistic, technical support, accounting etc.

Company B works with classification of customers in the way of how integrated they are with the customer and how much they profit on the business. The important customer is only considered important when both they and Company B are profiting from the partnership. At the moment they have 30 that they classify as important customers. These 30 companies make 75% of their annual turnover according to the sales executive. Most of their customers are considered long term and are planned right after the first contact. Many of the length of the projects with customers differ from the shortest being a few months and the longest lasting several years. Further explaining it that sometimes it takes time before a project is profitable.

The sales executive often visits the customers on his own, however multiple contacts handles each customer often. The contact persons that are attached to certain customers are not shifted very often and Company B tries to keep the same contact persons on the same customer for a long period of time. The sales executive further emphasized this by saying “If they stay for a longer period with their customer and
The sales personnel follows up with a customer survey that is conducted at least ones per week. However if the customer has a problem, the deviation department takes over and brings together the persons that are considered to be important in Company B.

5.1.2 Salesperson
The role of a salesperson at Company B is to develop and nurture new and existing business with customers with clear long and short-term goals that all the sales personnel work towards. Sales personnel in Company B are divided by either market segment or geographical regions. They have been assigned to companies and are seen as first point of contact with the customers. The object of the particular salesperson is to “maintain a good and long-term relationship”. Larger more important customers can be assigned to more than one contact person. There are also other individuals from different departments in the organisation that has contact with the customer, mainly being present at meetings or other forums. The salesperson is responsible for the main point of contact with customers and working with a system where they grade their most important customers on satisfactory level based from 0-10. This was motivated as they could place more time and effort on customers that are currently on the lower numbers on the scale and to be able to do so quickly.

Company B do work with classification of their key customers and have a top 30 list, which are considered their 30 most important customers. The classification is not just based on size and income of the company but also how important and influenced the particular customer is within their market, arguing that it gives a way into that particular market.

Long-term focus is important to Company B and is something that is encouraged to the sales personnel, describing it as the way their business work. The solutions they provide for customer is profitable after a rather long period of time. The shortest projects with customer are over a few months and the longest lasting several years.

Top management are heavily involved in having contact with customers in Company B. They are often involved in the sales process with customers and often attended
standard customer meetings. As described by sales executive at Company B, it works as it gives legitimacy to the customer that they are important to them.
6. Analysis

The analysis finds the connection between the empirical data presented, theories and data reduction to be able to evaluate the data. This is done through the data reduction theory and the analysis will be built like the theoretical framework to give a clear view of the data. It is divided by sections of each theory in order to see the similarities and differences, both connected to theory and amongst the two organisations.

6.1 Relationship management

Characteristics of relationship management is to have a relational approach to customers and focus on embedding with the customers in a long term perspective (Morgan & Hunt, 1994), which is shown in Company B. Company B do not have an outspoken KAM programme and they have a heavy focus on the long-term perspective, both concurred by the salesperson and sales executive. Both in terms of how they are encouraged to approach customer with a long-term nurturing approach but also in terms of how they plan project with their customer as many of them lasted several years. A further explanation for the long-term focus was also the profitability aspect as it often took time before a partnership was profitable. The strategic and long term planning with customers in Company A was handled by the appointed personal service manager, with the exception of the largest customer. The key account executives in Company A also had some time set apart to be able to nurture the customer relationship.

The relationship between customers has to be maintained and managed in order to be enhanced (Grönroos, 1994). Company B has a system for rating customers satisfaction, which is based on a scale of 1-10, which is a measurement to be able to be proactive in case situations would occur with their customers so it could be handled swiftly. This meant that they could be proactive in their customer management rather than reactive. In Company A with an outspoken KAM, they appoint personal service managers to larger customers to handle strategic planning in the long term. The appointed personal service manager is also responsible for the overall contact with the customer, maintaining the relationship and providing the support needed.
In Gummesson’s (2002) broad view of managing relationship one has to develop relationships based attributes on more personal levels which was not acknowledge in Company A as the initial contact with the key account manager was over after a sale was made. It were however exceptions if there was a relationship beforehand. As with the example with the key account manager selling to a larger customers outside of his selling category. This was however acknowledged in Company B where they thought it was an advantage with previous relationship with customers. They further tried minimizing a shift of contact persons due to a personal relation between the contact person and the customer has already been made.

6.2 Key account management

As Millman & Wilson (1999) describes increase of terms such as strategic, national, major and global account, Company A has classified their employees in a similar manner, account manager, senior account manager, key account manager and key account executive. This is based on specific employees selling to customer of specific size, account managers selling to the smallest organisations and key account executives to the highest.

An interesting aspect is that the role of the key account managers does not work with strategic planning with the customers after a sale is made in Company A. Therefore, disregarding Ojasalo (2001) last aspect out of the four which consisted of identifying key accounts, analysing key accounts, selecting suitable relationship strategies for them and continuously developing operational-level capabilities to enhance a mutually beneficial relationship. The fourth aspects are handled by the personal service manager that important customers are appointed. That differs from Company B, which have appointed a contact person to each company by geographical region, or market, that handles strategic development with that particular customer. However, an interesting point made by the key account manager in Company A was that before their KAM programme was implemented he handled service to customers after sales and was responsible for the strategic planning with the customers. This indicates a more KAM approach before KAM was actually implemented as there was continuous development after sales from the same persons before the implementation of the KAM programme as Pressey et al. (2014) argued.
The process of implementing a KAM programme was described as extensive by the sales executive due to the fact that the incentives pay was changed when implementing the programme. Therefore, negotiations were held with different unions as well as getting the employees on board. One of the important aspects of succeeding with a KAM programme is that there has to be a willingness to change (Marcos-Cuevas et al. 2014). This was described as challenging by the sales executive and concurs with previous findings that implementing a KAM programme are a complex process (Näti & Palo, 2012. Marcos-Cuveas et al. 2014. Gounaris & Tzempelikos, 2013). Although it should be pointed out that the sales volume was not affected during this transition and there was no extensive changes in terms of personnel as employees at the company was handed new positions. The fact that Company A did not need to hire new employees and the only investment was time meant that it was not a costly implementation as it commonly is (Wengler et al. 2006).

6.3 Key account teams
Although none of Company A and Company B had formal teams such as described by Verbeke et al. (2006), instead they both had informal teams where both companies brought in individuals from different departments and with these helps create a surplus towards the customer. This is coherent with what Mcdonald et al. (1997) describes as to include certain employees at certain times, hence the informal team. In Company A they handed over the customer to a personal service manager to handle the contact after a sales was made and coordinate the departments that is needed towards the specific customer. According to Mcdonald et al. (1997) and Verbeke et al. (2006) it is common that teams include individuals from different departments that works with both ordinary customers and key accounts, where McDonald et al. (1997) suggest that it is often an informal approach which seems to be the case for both Company A and B.

In Company A, the key account manager and the personal service manager commonly collaborated before a sale was made, and after the personal service manager handled all contact. The key account executives, at Company A have some time set apart for strategic planning and customer development after a sale was made, described by the
sales executive as very limited time. Company B on the other hand has a more similar version of key account team as literature would suggest in the way that the salesperson, works with individuals from other departments towards the customer and is responsible for the contact with the customer. This would suggest that the two companies are missing out on the benefits of cross-functional expertise and the broad knowledge that teams posses according to Salojärvi & Saarenketo (2013). Both companies were managing existing customers although in different matters. In Company A the personal service manager were responsible for maintaining and handle the customer as where Company B in the appointed contact person that handles the main contact with that particular customer, although often including individuals from other departments.

6.4 Key accounts

One of the most important aspects of KAM is to identify and manage the key accounts chosen by the company (Ojasalo, 2001). The classification of KA can be based on many different criteria (Wengler et al. 2006), both companies worked with classification although in slightly different ways. In Company A they classified key customers by size of the customer and the sales volume of that customer and in Company B, who also classify key customers depending on size but also on how well integrated they are with the customer and if they are influential on their particular market. Although both classify their customers, Company B does it in a way that could suggest that they think of the key accounts as long-term partnerships. The classification of KA in Company A would suggest that they think of their KA as the customers generating the most income.

The fact that Company B classifies their customers is in line with what Wengler et al. (2006) found that many companies that do not have KAM give their most important customers special treatment. By having a top 30 list of their most important customers and often having more than one contact person on these companies suggests a clear classification of important customers in Company B. One interesting aspect in Company A was also that the sales executive said that even though they have divided their KAM organisation in four different levels, with the key account executives handling large and important customers. However, the most important customers
were the “mass-customers”, with 35-80 employees that generate 80% of their income. This is not inline with Millman & Wilson (1999) who argues that many organisations implements KAM due to the fact that a small amount of customers generate most of their income.

6.5 Key account manager

In Company A the key account manager only works with the customer until the deal is signed and after that he hands it over to the personal service manager. The key account managers in Company A mainly work towards gathering new customers. This work process is not in accordance with Davies & Ryals (2013) who describes that the difference between a seller and a key account manager is that the key account manager works with more planning, has a cross- functional role and works both internally and towards the customer. Company A’s key account manager has a more traditional salesperson approach due to the fact that he does not manage the customers after a sale is made. Company B, on the other hand, work with some cross relationship management in the way that the customer can both contact the salesperson but will often be directed towards the deviation department. Millman & Wilson (1996) argues further that a key account manager should have a close relationship with top management. The key account executives works closely with the sales executive in Company A and the key account managers does it to some extent.

According to the key account manager in Company A the difference between him and a seller is that he is able to work with bigger customers, which in return will give him a higher incentives pay. The key account manager sees himself as more of a salesperson due to the lack of contact after a sale is made. This is different to the salesperson in Company B who explained that the work process includes nurturing existing business with customers with clear long-term goals as well as identifies new business opportunities. Company B is closer to the suggestions of Davies & Ryals (2013), who suggests that the key account manager should work with long term goals and nurture the existing customers, not only generate new customers. However, the personal service manager in Company A seems to be the personnel performing the duties suggested by Davies & Ryals (2013).
6.6 Top management involvement

Tzempelikos (2015) argues that top management should be actively involved in the key account manager’s sales and support the key account management organisation. Company B do have high involvement from top management, where the salesperson meant that involvement from top management can give legitimacy to a business proposal. The top management give support and are involved in sales meetings and the sales process often. In Company A, the sales executive is the only involvement from top management in customer contact and in terms of managing the KAM programme. Since the sales executive is in charge of the key account executives, he is often involved in their sales process. Further, he can also be involved in the sales process of the key account managers and the levels below in their sales process. There were very rare cases in Company A were other individuals from top management were involved in the sales process. Both companies meant that involvement from top management was meant to give legitimacy to a business proposal which was also has been suggested in Pardo (1999) and Nätí & Téea (2012) research.
7. Conclusion and contribution

Following chapter presents this research’s conclusion based on the analysis chapter above. Furthermore, narrating the theoretical- and practical contributions as well as suggestions for further research.

The aim of this study was to gain deeper knowledge of KAM in mid-sized organisations and further investigate if aspects of KAM could be applied to organisations without an implemented KAM programme. By reviewing the KAM literature and analysing the collected data the authors have found that there are aspects of KAM in both organisations that are more similar rather than different.

Company B, that did not have an outspoken KAM programme, did involve aspects that are closely related to the practices of KAM. The fact that they use classification and treat their most important customers differently is a clear sign of KAM, concuring with Wengler et al. (2006) in terms of organisations treating important customers differently without a formal programme. However, Company B differed as Company A had a more sophisticated classification of their customers, dividing them into four steps.

There are similarities and differences presented in this research between the companies. One similarity was that the duties performed by the key account manager. In Company A, the activities of a key account manager, as the literature suggest, was rather performed by the personal service manager who was responsible for strategic planning with customers after a sale was conducted. The traditional sales personnel in Company B had duties that are closely related to the roles of a key account manager, such as develop and nurture existing business relations with strategically important customers. This concludes that both companies have personnel performing the duties of a key account manager but did not have the formal title of “key account manager”, this further emphasize the opportunities for organisations to perform KAM activities without having to implement the formal programme suggested by previous research.

The companies work in a similar manner regarding the use of team as being reactive rather than proactive by including individuals from other departments when a specific
situation occurs. Both companies were however proactive in terms of continuous customer follow-up. Both companies also found the value of strategically and long-term approach with important customers. The involvement from top management occurred in both organisations but a close collaboration was used in Company B.

The overall conclusion found was that aspects of KAM were found in both organisations with and without implemented programme. They differed in terms of titles and tasks performed by individuals, but organisations objectives were similar. Concluding that aspects of KAM can be performed without having to restructure the organisation and implement a formal programme.

7.1 Theoretical contribution

This research have contributed to the theories of KAM by finding that certain aspects of KAM is also applied to organisations without a formal programme. However, further research needs to be conducted, specifically a quantitative study in order to make the result generalizable. It further contributes to Wengler et al. (2006) findings of hidden key account management and has presented empirical data supporting the arguments that organisations without formal KAM give special treatment to their most important customers.

Furthermore, this research has extended the studies of KAM in practice from a broader perspective by including organisations without a formal programme. Due to the complex nature of KAM, the research has contributed by unfolding some aspects of KAM in practise.
7.2 Practical contribution

The research have aided in the suggestions that KAM is a highly individual and also contributed to the informal practices of KAM and the possibility to perform activities without implementation of a formal programme. Further suggesting that it might not need extensive restructures within an organisation to operate with KAM.

The research showed that Company A’s, with the implemented programme, aspects of their KAM was different to what the literature suggest, for example the role of the key account manager. However, since a personal service manager conducted the role, it has provided an alternative approach by showing that the activities performed regarding KAM, could be conducted by other employees. As long as the key customers do not feel neglected there is no need to change titles.

7.3 Limitations

A limitation was the narrowed time frame given to conduct the research. This affected the number of respondents used in the research, as can be seen as quality weakness. While the desirable respondents were initially six organisation and twelve interviews, the authors found two organisations and four respondents that were able to participate in an interview.

A rather small sample-size, and a qualitative research approach limit the result to be able to be generalized in a broader perspective. However, that was not the primary intention of the research. The primary intention of this research was to gain a deeper knowledge of similarities and differences between organisations with and without implemented KAM programmes.

Another limitation was the difference in industries between the two organisations, as Company A sold cloud based services, it could be perceived as an organisation more focused on selling. Company B has extensive production of products which might be an argument for them being less focused on gaining new customers as Company A.
7.4 Further research

This study investigated two organisations in Sweden and there is need for further research within this field. Further research should be conducted by including organisations with and without implemented KAM programme and seek more knowledge regarding the drivers and motivation of implementing a KAM programme.

Another research approach could be to conduct a quantitative research further comparing the practices of KAM in organisations with and without implement KAM to be able to establish a certain generalizable pattern amongst mid-sized companies. It should consider a sample of smaller organisations to seek out the similarities or difference in these organisations.

As this research only investigated the seller’s point of view, it could be interesting to see how customers identify important aspects of organisations that have an implemented key account management programme.

Furthermore, the findings in this research were that the role of the KAM manager, suggested by the literature, and were performed by employees with other titles. Further research could focus on the perception of KAM as a whole, and the specifically the perception sales personnel have on the role of a key account manager.
8. References


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## 9. Appendix 1

### Interview guide

**Organisation:**

**Name of the respondent:**

**Position of respondent:**

<table>
<thead>
<tr>
<th>1. Key account management</th>
</tr>
</thead>
</table>
| **1.1** Kan ni beskriva hur er säljorganisation organisation är uppbyggd inom organisationen?  
Can you describe how the sales organisation is constructed? |
| **1.2** Hur arbetar säljorganisationen med kunderna?  
How does the sales organisation work with customers? |

<table>
<thead>
<tr>
<th>2. Key account</th>
</tr>
</thead>
</table>
| **2.1** Hur är det uppbyggt gentemot era kunder?  
How do you integrate with your customer? |
| **2.2** Hur många av er kunder skulle ni klassa som ”viktigaste kunder”?  
How do you classify your ”important customers”? |
| **2.3** Hur arbetar ni med era viktigaste kunder?  
How do you work with your most important customers? |
| **2.4** Arbetar ni med klassificering av kunder?  
Are you classifying your customers? |
| **2.5** Vad är de viktigaste kriterierna för att anses vara en viktig kund?  
What are the most important criteria’s for an important customer? |

<table>
<thead>
<tr>
<th>3. Relationship management</th>
</tr>
</thead>
</table>
| **3.1** Hur långt fram i tiden planeras projekt med era kunder?  
How far ahead in time do you plan with your customers? |
<table>
<thead>
<tr>
<th>Question</th>
<th>Translation</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.2 Hur arbetar key account manager/ sales manager med kunderna?</td>
<td>How does the key account manager/ sales manager work with customers?</td>
</tr>
<tr>
<td>3.3 Hur arbetar ni med kunduppföljning?</td>
<td>How do you work with customer follow up?</td>
</tr>
<tr>
<td><strong>4. Top management involvement in KAM</strong></td>
<td></td>
</tr>
<tr>
<td>4.1 Har VD/ledningen ofta kontakt med era viktigaste kunder/ kunder generellt?</td>
<td>Has your CEO/ top management often contact with you most important customers?</td>
</tr>
<tr>
<td>4.2 Hur delaktig är er ledning med säljavdelningen?</td>
<td>How does your top management participate with the sales department?</td>
</tr>
<tr>
<td><strong>5. Key account manager</strong></td>
<td></td>
</tr>
<tr>
<td>5.1 Kan du kort beskriva hur dina arbetsuppgifter ser ut?</td>
<td>Can you describe your work tasks?</td>
</tr>
<tr>
<td>5.2 Hur mycket kontakt har du med kunder?</td>
<td>How much contact do you have with customers?</td>
</tr>
<tr>
<td><strong>6. Key account teams</strong></td>
<td></td>
</tr>
<tr>
<td>6.1 Arbetar ni med flera personer/ större grupper gentemot specifika kunder?</td>
<td>Are you working in bigger groups/ multiple persons towards specific customer?</td>
</tr>
<tr>
<td>6.2 Vem är huvudkontakten hos er när ni integrerar med kunder?</td>
<td>How is the main point of contact when integrating with customers?</td>
</tr>
</tbody>
</table>