

The capabilities for Implementing Key Account Management: a systematic review

Understanding the Capabilities for facilitating the Implementation of Key Account Management: a systematic review

Liang Sun, Cranfield School of Management; Building 32, Cranfield university; +44 (0) 7873 820019; liang.sun@cranfield.ac.uk

Javier Marcos, Cranfield School of Management; Building 32, Room G32, Cranfield university; +44 (0) 1234 754467; javier.marcos-cuevas@cranfield.ac.uk

Daniel Prior, School of Business, University of New South Wales Building; 27, Room 208, School of Business, UNSW Canberra; +61 2 5114 5679; d.prior@adfa.edu.au

ABSTRACT

Purpose – To identify the capabilities that facilitate KAM Implementation

Design/methodology/approach –A systematic review of 90 studies published from 1990 through to 2021 is conducted. A descriptive analysis and a thematic synthesis are presented.

Findings – The paper draws a distinction between KAM formulation and implementation. A framework is developed that classifies the resources and capabilities as tangible and intangible resources, operational, relational, and dynamic capabilities.

Originality/value –This study refines previous classifications of tangible and intangible KAM resources and identifies relational capabilities as uniquely related to KAM implementation.

Keywords: Key account management, Resource-based view, Dynamic capabilities.

Paper type: Literature review

1 Introduction

The implementation of key account management has become an increasingly multifaceted and complex endeavour. Shifting demand forecasts and volumes and complex buying decision processes in business to business (B2B) are challenging the assumptions of relationship-based models for managing large customers to create value and achieve growth (Bocconcelli et al., 2018). The formulation of key account management (KAM) programmes, i.e., the management of a specific group of strategically important customers, to build mutually beneficial and collaborative relationships are well established in the literature (Tzempelikos & Gounaris, 2015; Ivens et al., 2018). Whereas, how KAM is implemented remains an area that needs attention. Furthermore, the

resources and capabilities required to develop long-term cooperative relationships, to enable meaningful exchanges and value co-creation warrant further research (Ivens et al., 2009).

To explore KAM implementation, a systematic literature review is conducted. A resource-based perspective is adopted to understand the resources and capabilities in facilitating beneficial supplier-key account relationships. In strategic management literature, capabilities are deemed to be the core for firms that manage to differentiate themselves and gaining competitive advantages (Barney & Arikan, 2005). The resource-based-view (RBV) argues that internal resources and core capabilities help firms become competitive in the market through implementing appropriate strategy (Peteraf & Barney, 2003). Hence, investigating resources and capabilities within a firm seems helpful to understand how to promote a positive correlation between a strategy and firm's competitive advantage. This article believes that RBV is suitable for our KAM review in the following aspects: 1) RBV focuses on explaining how firms can obtain competitive advantages which is aligned with the main purpose of KAM implementation. KAM aims to create competitive advantages by managing key accounts (Ivens et al., 2018), because large customers are generally rare in B2B market. Then RBV is able to explain the effectiveness of KAM in achieving competitive; 2) The implementation of KAM emphasis the deployment of intern resources and the application of capabilities to conduct complicated key account relationship building and value co-creation operations (Ivens et al., 2016). The use of RBV helps to explain the nature and function of key resources and capabilities that contribute to facilitating KAM.

The resource-based view (RBV) underpins two seminal papers in the field such as Homburg et al., (2002), and Guesalaga et al., (2018). Homburg develops a configurative framework of KAM that encompasses actors, activities, resources, and formalization to contribute to KAM implementation by identifying which resources and capabilities are important in the overall KAM programme and which practices are essentially positive to implementing KAM and increasing its effectiveness (Workman et al., 2003). Besides, Guesalaga et al., (2018) synthesize the resources and capabilities that underpin KAM by extracting intangible and tangible resources, and capabilities that are operational and dynamic. Their literature review initially integrated critical elements to uncouple KAM by applying a resource-based lens. Whereas, there are still some room for improvement in their work. Firstly, the object of their research focuses on overall KAM strategy instead of specific strategic management process that including four stages: environmental scanning; strategy formulation; strategy implementation, and strategy evaluation. A comprehensive perspective can cover many aspects but to some extent it is too broad and unfocused. Secondly, human capitals such as key account manager and key account team are classified as a type of tangible resource in their framework. This classification is not consistent with the definition of human capital in strategic management literature that define human capital as the individual attributed such as knowledge, skills, abilities, and other characteristics (KSAOs) useful for value production in workplaces (Molloy & Barney, 2015; Ployhart & Moliterno, 2011). Hence, it is more reasonable to classify human capital as an intangible resource since the individual KSAOs play a more critical role in contributing workplaces than their physical existence. Our view towards human capital is also aligned with most KAM research which mainly investigate those intangible attributes of KAM actors, i.e., key account managers' relational capability and top management's experience. Lastly,

Although Guesalaga and his colleagues' review is well integrated, differences in the importance of distinct resources and capabilities are overlooked. Not all resources and capabilities are equally important. KAM is a strategy for managing specific customer groups that should benefit more from certain resources and capabilities.

With these gaps, we are motivated to conduct a systematic literature review that aims to gain a better understanding of what resources and capabilities are needed to help organizations efficiently and effectively implement KAM programmes. With this aim, we use a longer time horizon (1990-2022) to provide a more comprehensive database and use a longitudinal comparison approach to investigate the concerns of different resources and capabilities across periods. Hence, this study is conducted to address the following research question:

RQ 1: What is the role of resources and capabilities in facilitating Key Account Management Implementation?

RQ 2: What certain resources and capabilities play a more critical role in implementing KAM?

The rest of this paper is organized as follows: First, we present the theoretical foundation for the study, outline the key concepts and definitions concerning resource-based theory and key account management implementation. Next, the systematic literature review methodology and the key findings from the data analysis follow. Finally, a concluding section draws together the key points emerging from this study and considers their implications for future research and practice relating to the implementation of key account management.

2 Implementing Key Account Management: theoretical lenses

Key account management implementation

Storbacka (2012, p.261) refers to KAM as “a relational capability, involving task-dedicated actors, who allocate resources of the firm and its strategically most important customers”. Wengler et al., (2006) describe that the content of KAM implementation is multi-dimensioned and complex encompassing the selection of key accounts (Boles et al., 1999; Feste et al., 2020), applying the information technology (Lacoste, 2016), the use of teams (Guenzi et al., 2015), specific training (Pressey et al., 2014), top management support (Guesalaga, 2014a; Marcos-Cuevas et al., 2014), and other dimensions. These dimensions demonstrate the implementation of KAM as the application of a bundle of resources and capabilities embedded within the KAM processes. Ivens et al. (2016) also support this resource-based explanation of KAM implementation by proposing that KAM can be revealed as deployment of resources and routines. Whereas, through reviewing the relevant literature, it emerges that there is no clear definition of KAM implementation. With the application of the resource-based perspective, we define the KAM implementation as a series of strategic actions by leveraging organizational resources and capabilities, to serve the most important customers. It is noticeable to claim that the KAM implementation we discussed here does not include KAM formulation because strategy formulation and implementation are seen as separate but interrelated processes (Atkinson, 2006; Hrebiniak, 2006).

Resource-based theory as a theoretical lens

Even though distinguishing KAM implementation and formulation helps to decouple complex

KAM, applying the resources-based lens helps to investigate the utilization of resources and capabilities enhancing implementation. Resource based theory (RBT) develops the idea that “a firm’s competitive position is defined by a bundle of unique resources and relationships” (Rumelt, 1984, p.557). There are two fundamental assumptions about firm-based resources that are resource heterogeneity and resource immobility (Barney, 1991). Based on these, RBT views resources and capabilities as an intrinsic expression of an organization and the resource-based assets can be distinguished by (tangible or intangible) attributes and (operational or dynamic) features (Amit & Schoemaker, 1993; Teece et al., 1997). Resources refer to “tangible and intangible assets [that] firms use to conceive of and implement strategies” (Barney & Arikan, 2005, p.138). Further, capability is defined as “the ability of an organization to perform a coordinated set of tasks, utilizing organizational resources, to achieve a particular result” (Helfat & Peteraf, 2003, p. 999). The core of RBT is the term VRIN proposed by Barney (1991) which illustrates that firm can only obtain sustainable advantages when owned resources are valuable, rare, inimitable, and non-substitutable. Besides, RBT also emphasises the ability to adjust the dynamic market to keep sustainably competitive (Teece, 2014). Insights into how the enterprise uses resources, develops capabilities, and reconstructs capabilities provide theoretical support for the consideration of the sustainability and dynamism within KAM context.

The definition and classification of resources and capabilities

To identify the resources and capabilities enhancing KAM implementation, the proposed comprehensive framework consists of tangible and intangible resources, operational, relational, and dynamic capabilities. In marketing research, creating competitive advantages requires bountiful resource supply that contains both tangible and intangible resources. As Sirmon et al. (2011) suggest that an excessive focus on limited resources does not provide a comprehensive source of advantage but resource orchestration. Tangible resources refer to assets that are visible and can be directly measured in currency, mainly including material and financial resources (Russo & Fouts, 1997). The types of financial reserves and physical resources such as plants, equipment, and stocks of raw materials are regarded as tangible resources. Conversely, intangible resources are featured by invisibility and untouchability encompasses “include reputation, technology, and human resources; the latter include culture, the training and expertise of employees, and their commitment and loyalty”(Russo & Fouts, 1997, p. 537). In the process of structuring, bundling, and leveraging organizational resources, intangible resources are considered to contribute relatively more to firms’ profitability and market performance compared to tangible resources since they are more difficult to be acquired and replicated in factor markets (Kamasak, 2017). Hence, the distinction between tangible and intangible resources is appropriate, especially in the KAM circumstance. The main reason is that KAM, as a managerial approach that emphasizes customer relationship, considers it necessary to integrate human capital, cultural capital and knowledge capital in addition to physical capital (Guesalaga, 2014; Saarenketo et al., 2013; Salojärvi & Sainio, 2010).

However, resources are not productive without assembling, integrating, and managing in the KAM context (Russo & Fouts, 1997). RBT scholars explained that organizational capabilities play the role of glue that integrate these asset together and enable them to be deployed beneficially within the implementing process of strategies (Day, 1994; Sirmon et al., 2007). Organizational capability is usually divided into operational and dynamic capabilities (Teece et al., 1997). KAM operational

capabilities present the ability to make a living with the purpose of providing problem-solving or achieving an outcome for important customers (Winter, 2003; Zahra et al., 2006). In KAM context, operational capabilities are embedded in the processes encompass key account team design, key account selection, conflict solution, and the management of knowledge and value proposition. Even if operational capabilities can be differentiated, they do not guarantee the company's future development in the right direction. Market uncertainty requires firms to be able to be adjustable when firms are connected with external actors like customers, distributors, retailers, or other cooperative partners (Davies & Ryals, 2009a). Dynamic capabilities are explained as the ability to reconfigure a firm's resources and routines (Zahra et al., 2006). Through building and renewing resources and assets based on the market change, dynamic capabilities contributes to keeping the deployed KAM programme efficient and effective (Wu & Shi, 2011).

KAM aims at serving strategically important customers through building strong and stable relationship (Pardo, 1999). Its relational essence emphasizes relational capabilities to maintain and develop key account relationships (Friend & Johnson, 2014). Hence, we also consider relational capabilities as part of KAM capabilities. KAM relational capability can be illustrated as the ability to maintain and develop a relationship with key accounts (Friend & Johnson, 2014; Richards & Jones, 2009). Whereas, the relational capability discussed in this article is not independent of operational capability and dynamic capability. We believe that relational capability is both substantive and dynamic in the KAM context, and define it as the ability to maintain and develop a relationship with key accounts (Friend & Johnson, 2014; Richards & Jones, 2009). This classification is based on the characteristics of business relationships, which are continuous and constantly changing and developing. The buyer-seller relationship can be regarded as "marriage" (Dwyer et al., 1987). The marital relationship develops dynamically from dating to divorce, and the relationship behaviour varies in different relationship states. Relational behaviour is operational at a particular time, but it needs to be adjusted as the relationship deepens or decays (Stoltman & Morgan, 2002). Therefore, relational capability was reviewed separately, but it is not a separate capability beyond operational and dynamic competence.

3 The systematic review: methods and approach

The methodology of systematic literature review was adapted from Tranfield et al. (2003) and featured by being more systematic in data extraction and analysis.

By adopting the search terms from the two keywords- "key account" and "management implementation", 3360 articles were selected from four databases (EBSCO, Science Direct, Proquest, and Emerald). Subsequently, the final literature number was locked at 90 articles through the screening process. Because the qualified articles had to meet two criteria: 1) Customer base: the customer has to be a key customer; 2) Strategy implementation: organization implements strategy in a KAM context (general market context excluded).

To ensure that the result of reviewing resources and capabilities were highly consistent with the KAM implementation context, we attempted to conduct data extraction twice. The results of the first data extraction demonstrated a comprehensive overview of the resources and capabilities that

investigated in the selected KAM research. We further analysed resources and capabilities by extracting the data again and revising the results of the first data extraction. Through this dual data analysis, we can promote the extracted resources and capabilities to be more KAM characteristics and conform to our definition of KAM implementation.

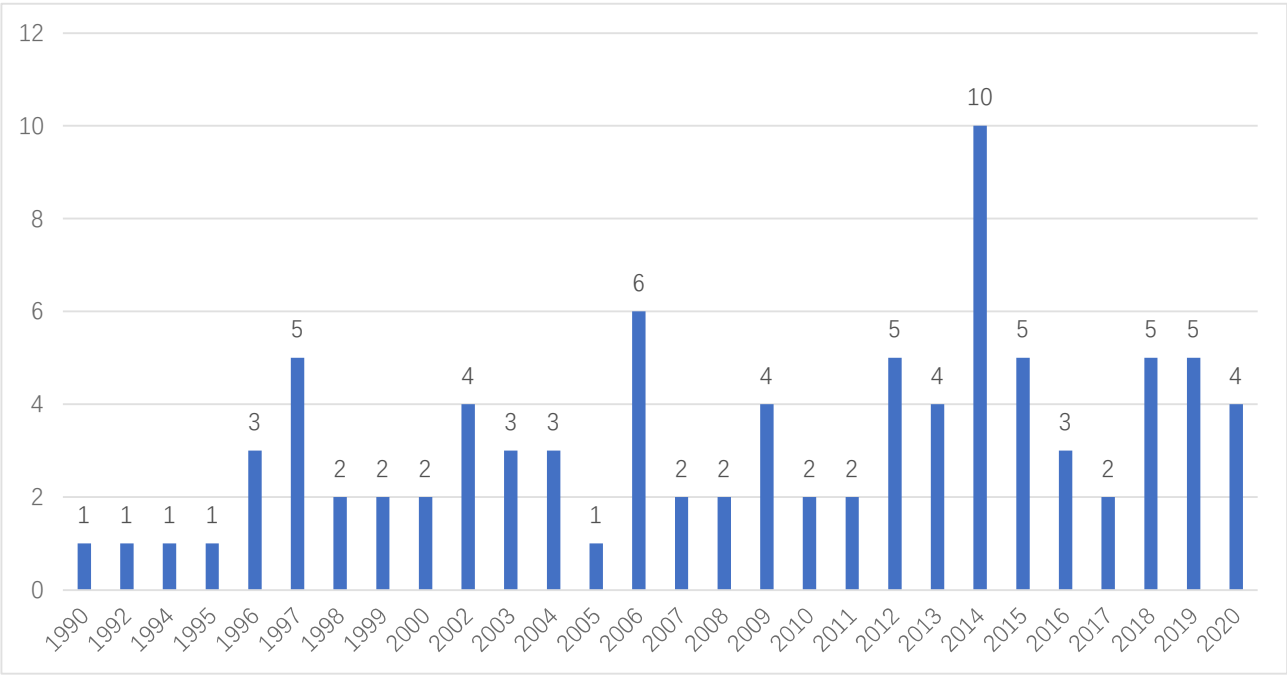
Specifically, we follow the key steps outlined by Denyer & Tranfield (2009) outlined in appendix 1 (available upon request) as well as the details of the methods adopted to conduct the systematic review.

4 Key findings

4.1 Descriptive analysis

Our sample included 90 articles from 18 journals. Figure 3 describes the distribution of selected articles over the 30 years from 1990 to 2022. It can be seen that interest in KAM shows an overall increase. From 1990 to 1999, there were 16 relevant articles published, then this figure reached 27 from 2000 to 2009, and increased to 47 from 2010 to 2022.

Figure 3: Distribution of reviewed articles based on the year of publication



Our results show that 18 journals provide a platform for KAM discussion, mainly including the following four journals: *European Journal of Marketing*, *Journal of Personal Selling & Sales Management*, *Journal of Business & Industrial Marketing*, and *Industrial Marketing Management*. A total of 69 articles were published in these four journals, accounting for about 77% of the total database (see Figure 4). Furthermore, KAM literature selected from 1990 to 2022 are mainly empirical, with quantitative research accounting for 47% and qualitative research for 37%, and the remaining 16% are mainly distributed in analytical and synthetical articles (see Figure 5).



Figure 4: Distribution of articles based on the journal

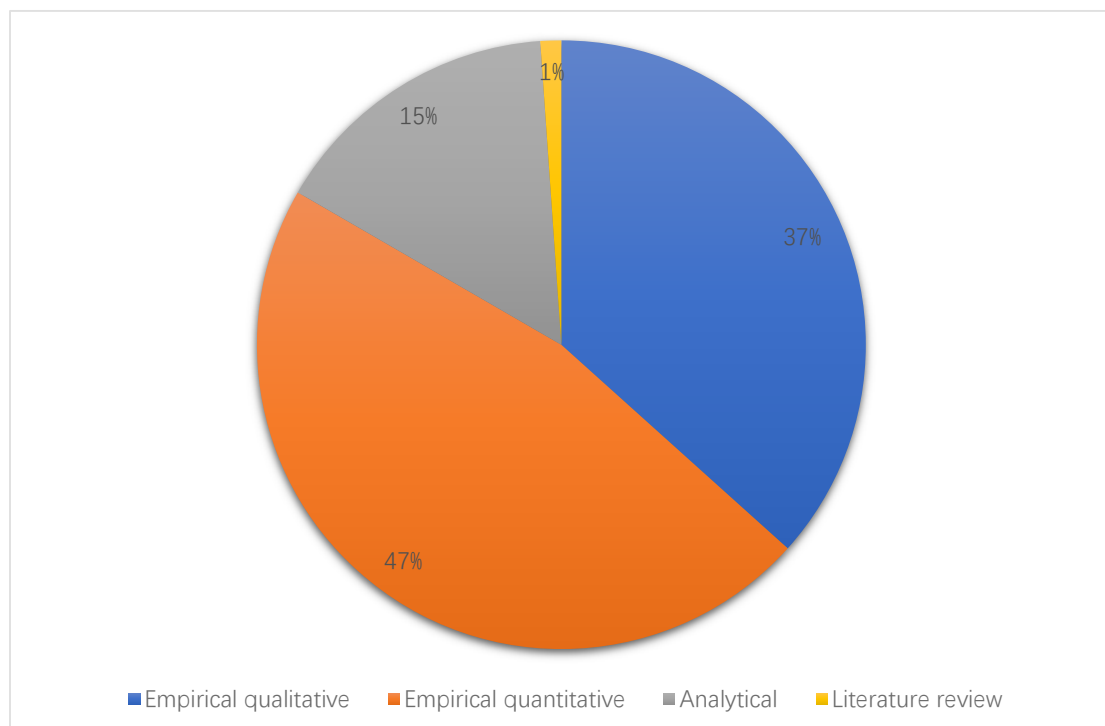


Figure 5: Breakdown of the article pool by paper type/research design

Figure 6: Key findings of framed resources and capabilities

Tangible KAM resources	Intangible KAM resources	Operational KAM capabilities	Relational KAM capabilities	Dynamic KAM capabilities
<ul style="list-style-type: none"> ● Tailored Product / Solutions ● Specific financial investment ● Key account specific assets and facilities ● Technology infrastructure 	<p>Human capital</p> <ul style="list-style-type: none"> ● KA manager ● Cross-functional team ● Top Management Involvement ● KAM Training <p>Organizational culture</p> <ul style="list-style-type: none"> ● KAM orientation ● Team spirit <p>Customer knowledge</p> <ul style="list-style-type: none"> ● Tailored internal processes and procedures ● Degree of KAM formalization ● Data and insights <p>Technology</p> <ul style="list-style-type: none"> ● IT support 	<p>KAM programme design</p> <ul style="list-style-type: none"> ● KA selection ● KA manager selection ● KA team design <p>Knowledge management</p> <ul style="list-style-type: none"> ● Customer Intelligence acquisition <p>Creation of customer value</p> <p>Value proposition development</p> <ul style="list-style-type: none"> ● Value co-creation with customers ● Value proposition delivery <p>Product/service management</p> <ul style="list-style-type: none"> ● Define product ● New product development ● Provision of integrated solutions <p>Align internal and external collaboration</p> <ul style="list-style-type: none"> ● Team identification ● Cross-department collaboration/inter-departmental support ● Development of the KAM strategy ● Development of goal congruence ● Overcoming internal political conflict <p>Performance Measurement</p> <ul style="list-style-type: none"> ● Internal reward schemes ● KAM effectiveness measurement 	<p>Building trust and commitment</p> <p>Relationship assessment</p> <p>Relationship monitoring</p> <ul style="list-style-type: none"> ● Establishment of relationship norms ● Constant review of relationship ● Uncoupling KAM <p>Interpersonal communication</p> <p>Knowledge sharing</p> <ul style="list-style-type: none"> ● Proactive and stable information exchange <p>Guanxi building</p> <ul style="list-style-type: none"> ● Intra-organizational relationships ● Awareness of unusual relational approaches ● Cooperation with government 	<p>Market sensing</p> <ul style="list-style-type: none"> ● Evaluating market information ● Methodologies for predictive change ● Risk management <p>Opportunity creation</p> <ul style="list-style-type: none"> ● Opening boundary between suppliers and key accounts ● Continuous opportunity identification <p>Open adjustment</p> <ul style="list-style-type: none"> ● Continuous adjustment of value Proposition ● Fit to environment <p>Reconfiguration</p> <ul style="list-style-type: none"> ● Modification of existing configurations ● Capabilities for radical changes of KAM resources and routines ● Achievement of new resources and routines <p>Innovation</p> <ul style="list-style-type: none"> ● Continued product and service update <p>Knowledge integration</p> <ul style="list-style-type: none"> ● Building integrated knowledge bases ● Flexible knowledge absorption <p>Key account network management</p> <ul style="list-style-type: none"> ● Managing dynamic KA networks ● Reconfiguration of the roles and relationships among network actors

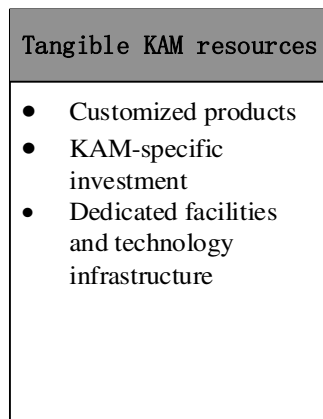
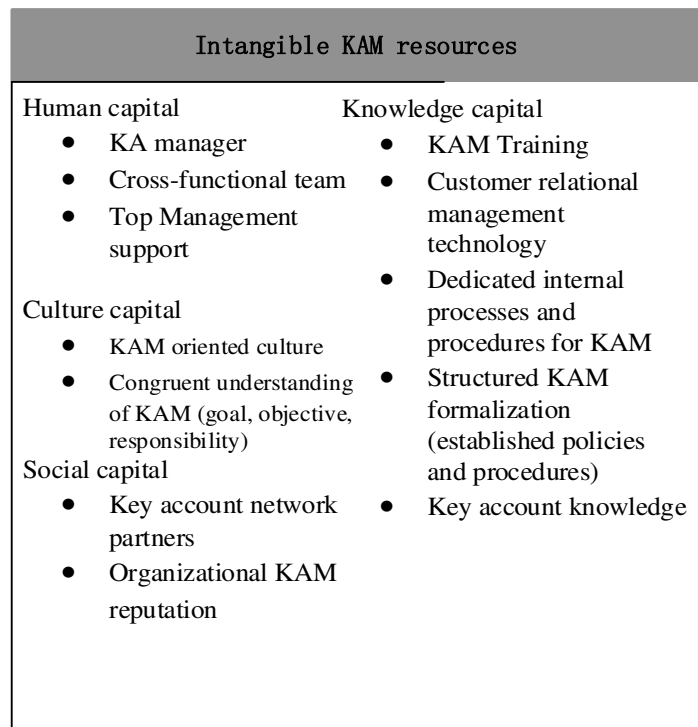
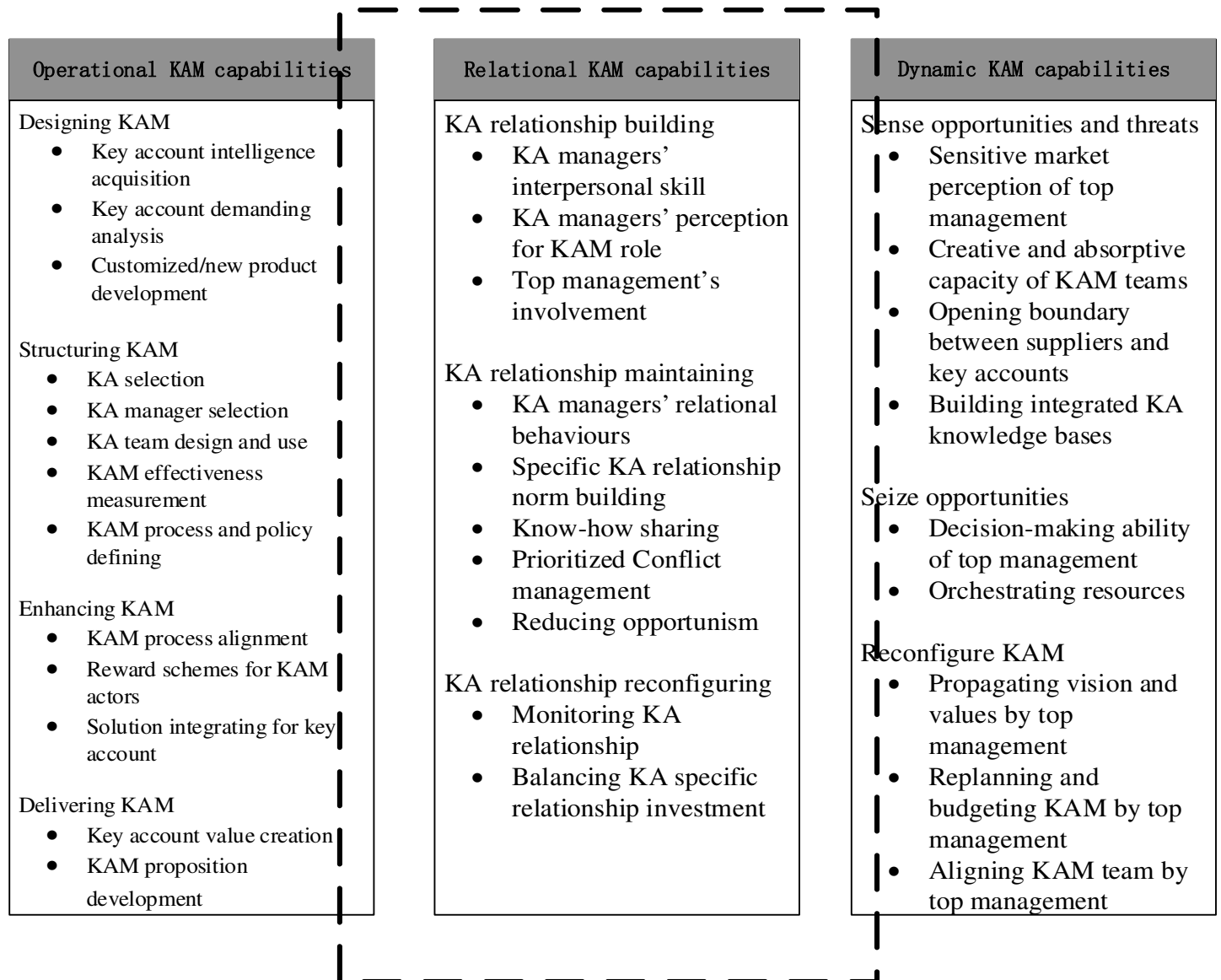


Figure 7: Key findings of refined KAM-specific resources and capabilities

4.2 Thematic analysis

Fig. 6 summarizes the findings of first data extraction and analysis based on resource-based theory with regard to resources and capabilities for enhancing KAM implementation. Fig. 7 further refines the results of Fig. 6 to make resources and capabilities more KAM specific.

Tangible resource

To meet the needs of key accounts is the main task of KAM implementation, and one of its main dimensions is the provision of customized offerings (Turner, 1990). Besides, providing customized products/services not only requires a high degree of adaptation but also a broad asset base. Additionally, specific financial investment from suppliers in key accounts also plays important role in KAM implementation. Product innovation and relationship development with key accounts require significant expenditures, and often high risks that not all companies are prepared to commit to. This explains the low level of adoption of KAM in small and medium-sized companies (SMEs) (Bocconcelli et al., 2018; Johnsen & Ford, 2006). Key account-specific assets and facilities and technology infrastructure also provide the physical basis for KAM implementation such as dedicated facilities, laboratories, workshops, etc.

Intangible resource

The contribution from intangible resources is mainly divided into four types: human capital, cultural capital, social capital, and knowledge capital. Human capital can facilitate the implementation of the firm's strategy, emphasizing the new efficiencies brought about by employee innovation, staff loyalty and enthusiasm at work (Guenzi et al., 2015; B. S. Ivens et al., 2016). More specifically, the key account manager's personal skills, knowledge, and personality enable him/her to play the role of boundary spanner to master customer needs and deliver value propositions (Davies & Ryals, 2013; Mahlamäki et al., 2019); the cross-functional team provides integrated solutions with cross-departmental knowledge support (Lai & Yang, 2017); Top management shares their knowledge and experience to facilitate engagement with key accounts, and help key account managers become more authorized (Guesalaga, 2014b; Pereira et al., 2019). Besides, Organizational culture can support KAM orientation which in turn, is associated with driving forward enterprise performance (Gounaris & Tzempelikos, 2013). Under such corporate culture of attaching importance to key customers, all employees will have more confidence in KAM, leading to the reduction of implementation obstacles (Brady, 2000). Because employee resistance has been recognized as a key resistance in KAM implementation (Pressey et al., 2014). Admittedly, team spirit also helps to reduce internal conflicts and improve implementation efficiency (Homburg, Workman Jr., et al., 2002). In addition, customer knowledge utilization and technology complement. These two factors facilitate the deployment of KAM through the use of customer management technology to acquire customer knowledge, with the aim of identifying customer needs and creating a key account portfolio (Gounaris & Tzempelikos, 2014). Based on the understanding of customers knowledge, companies can formalize processes in KAM implementation to improve effectiveness (Marcos-cuevas et al., 2014).

Operational capability

Designing, structuring, enhancing, and delivering constructs the main KAM operational capabilities (Davies & Ryals, 2009). The design of a KAM programme includes customer intelligence acquisition and customer demand analysis. These capabilities are customer knowledge based and aim to meet customer needs to create value. For structuring KAM, KA selection, KA manager selection, KA team design is complex and substantive capability. The selection of manager and team will determine the effectiveness of KAM because fundamentally KAM is a marketing method based on personal selling (Davies et al., 2010). Besides, internal coordination is important to facilitate KAM implementation since all KAM actor must keep in the same page to stay efficient. Therefore, the implementation of internal rewards and conflict resolution ability are seen as crucial

drivers. Delivering the proposition of KAM is important as well. Key accounts need to understand and recognize the KAM's focus so that they can better collaborate to co-create value with suppliers. At this stage, key account managers as an important intangible resource, their interpersonal skill and relational behaviours plays a great role in proposition delivering (Hakanen, 2014).

Relational capability

KAM relational capability can be simply illustrated as suppliers conduct relational behaviours to increase the relationship quality with key accounts (Friend & Johnson, 2014; Richards & Jones, 2009). Relationship building, maintaining, and reconfiguring explains the development of business relationship. Naudé and Buttle (2000) assess relationship quality by the degree of trust, commitment, communication, and coordination. Thus, KAM capabilities encompass the ability to build trust and commitment, communication, and information sharing that are positively related to the relationship quality (Nätti & Palo, 2012; Verbeke et al., 2006). On the other hand, key accounts are a minority in the market that results in key customer relationships that must be monitored to minimize opportunism (Davies & Ryals, 2009a; Millman & Wilson, 1995).

Dynamic capability

Market uncertainty requires firms to be able to be adjustable when firms are connected with external actors like customers, distributors, retailers, or other cooperative partners (Davies & Ryals, 2009a). Dynamic capabilities are explained as the ability to reconfigure a firm's resources and routines (Zahra et al., 2006). Proactively perceiving, assessing, and adapting to the market are typical dynamic capabilities that require firms to maintain an awareness of the dynamic environment and adopt a contingent strategic orientation (Yip & Madsen, 1996). Specific measures include opening boundaries between suppliers and key accounts and continuous adjustment of the value proposition. Additionally, the integrated knowledge base is the core of KAM dynamic capability since the firm's reactive strategy is based on stimulated market and key account knowledge, which is key to analysing and anticipating dynamic changes (Salojärvi & Sainio, 2010). Moreover, the configurational approach is always used to analyse the actor, activities, resources in the process of the KAM implementation (Homburg, Workman Jr., et al., 2002). Therefore, reconfiguration of KAM is a necessary KAM dynamic capability, which continuously reviews the feasibility and rationality of comprehensive KAM projects by monitoring actors and resource allocation (Wu & Shi, 2011). Likewise, managing key account networks also emphasises the ability for radical changes of KAM resources and routines. From a network perspective, reconfiguring the roles and relationships among network actors is conducive to searching valuable KAM resources and exchanging with other network actors (Guenzi et al., 2015; Jean et al., 2015).

5 Implications and conclusion

Managing key accounts plays an increasingly important role in value co-creation because of the rapidly changing world pattern and highly dynamic B2B market. Correspondingly, implementing KAM is widely considered as a necessary strategic practice for maintaining a preponderant market position through creating, exchanging, and managing resources (Guesalaga et al., 2018). Whereas, KAM implementation remains a lack of resource-based theoretical basis and confusion of its key dimensions. We conduct a systematic review to integrate and classify resources and capabilities that are conducive to implementing KAM to fill the gap.

Through the review of KAM literature from 1990 to 2022, we identified critical KAM resources and capabilities. This review contributes by refining the resource-based KAM framework of Guesalaga et al., (2018) and adding relational capabilities in the KAM capability base. This is mainly because KAM is a relational managerial approach, and operational and dynamic capabilities perform limitedly in explaining how suppliers build and maintain reciprocal key account relationships. For instance, monitoring relationships and building mutual trust and commitment are typical relational abilities and drivers for relationship quality. Specifically, emphasising relational

capability allows a deeper understanding of KAM that implementing KAM not only depends on the ability of employees, corporate culture and internal formalization but also depends on inter-organizational relations. The advantage of understanding KAM in this way is to provide a relational perspective in the implementation process rather than a single professional sales perspective (Kumar et al., 2019).

We also contribute to refining the classification of tangible and intangible KAM resources. We propose an alternative classification of recent KAM resources such as key account managers, key account teams, internal KAM routines, organizational structure and technology that are now considered tangible resources. For example, it is reasonable to categorize human resources into tangible resources when emphasizing easily quantifiable indicators such as recruitment costs and training costs. However, when emphasizing the innovation of talents, employee loyalty and enthusiasm to improve enterprise efficiency, which is not easy to quantify, human resources should be summarized as intangible resources. Likewise, training, technology, and internal process are more intangible-oriented because they are not as visible as plants, equipment, and stocks of raw materials (Russo & Fouts, 1997). Therefore, reclassification of key KAM resources is helpful for KAM implementation as it provides KAM designers with a clearer portfolio of resources to reduce resource waste.

Last, our framework identifies the critical KAM resources and capabilities for enhancing KAM implementation. During the initial KAM phase, our results can be used to review whether the company has the required internal resources and capabilities. Further, this study helps KAM practitioners understand the view that a firm is a bundle of resources and capabilities and explain the KAM failure from the view of resources exchange between suppliers, collaborative third-party, and key accounts. In addition, the selection and training for key account managers should take relational capabilities into account. Ultimately, our finding of KAM resources and capabilities means the company should have confidence in KAM. KAM resources and capabilities are compatible with creating a sustainable advantage, thus, implementing KAM is an important and necessary approach in terms of market differentiation.

We found these identified resources and capabilities helpful in providing the underpinnings of KAM implementation. However, it is limited since it fundamentally relies on the supplier perspective, which may not be enough to explain the effectiveness of these resources and capabilities. Subsequent research should therefore examine whether these resources and capabilities are effective from the key account's point of view.

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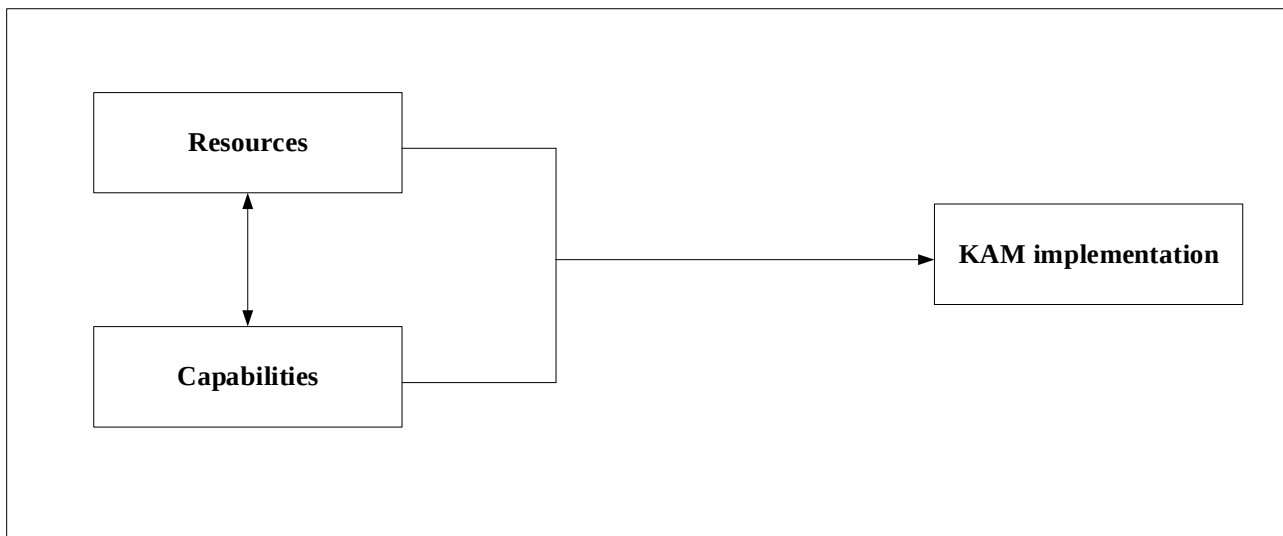
Appendix 1: Literature summary

Table 1: literature adopted resource-based view in KAM

Authors	Year	Empirical basis	Theory	Main focus/Key statements
Shi, Zou, White, McNally, and Cavusgil	2005	Interviews with 20 executives in the list of Fortune 500 companies	Capability view	<ul style="list-style-type: none"> Propose global account management (GAM) intelligence acquisition, GAM coordination, and GAM reconfiguration that constitute GAM capability are sources of market performance and profitability
Johnsen and Ford	2006	interviews with 48 senior managers in the UK textile industry	Capability view	<ul style="list-style-type: none"> Identify the features of the smaller suppliers' interaction capability set comprising four elements: human interaction, technological interaction, managerial systems interaction and cultural interaction capability that enable them to cope and better manage in relationships with larger customers
Ivens, Pardo, Salle, and Cova	2009	Interviews with 70 alliance managers working in the French IT industry	Resource-based view	<ul style="list-style-type: none"> Describe the concept of key-ness as well as the common characteristics of different forms of key relationship management such as key account management, key supplier management and strategic alliance management
Shi and Wu	2011	203 cross-industry SAMA member	Capability view	<ul style="list-style-type: none"> Provide a contingency view that reconfiguration plays a central role for supplier firms in achieving global account competitiveness when market dynamism is high
Gounaris and Tzempelikos	2014	304 managers, Greece based	Resource-based view	<ul style="list-style-type: none"> Suggest that adopting a relational perspective through the development of key account management orientation (KAMO) will result in certain, necessary, structural reformation while allowing for specific relational skills to develop
Jean, Sinkovics, Kim, and Lew	2015	Interviews with 15 key account managers, and 246 electronics suppliers	Capability view	<ul style="list-style-type: none"> Examine the drivers and performance implications of international key account management capability
Ivens, Pardo, Niersbach, and Leischnig	2016	Three case studies, no company name provided	Resource advantage theory, Capability view	<ul style="list-style-type: none"> Explore a conceptual framework explaining how the firm's capability to manage the internal KAM network contributes to firm performance

Appendix 2: Systematic Review Process

Figure 1: Conceptual Framework for extracting resource and capabilities in KAM implementation



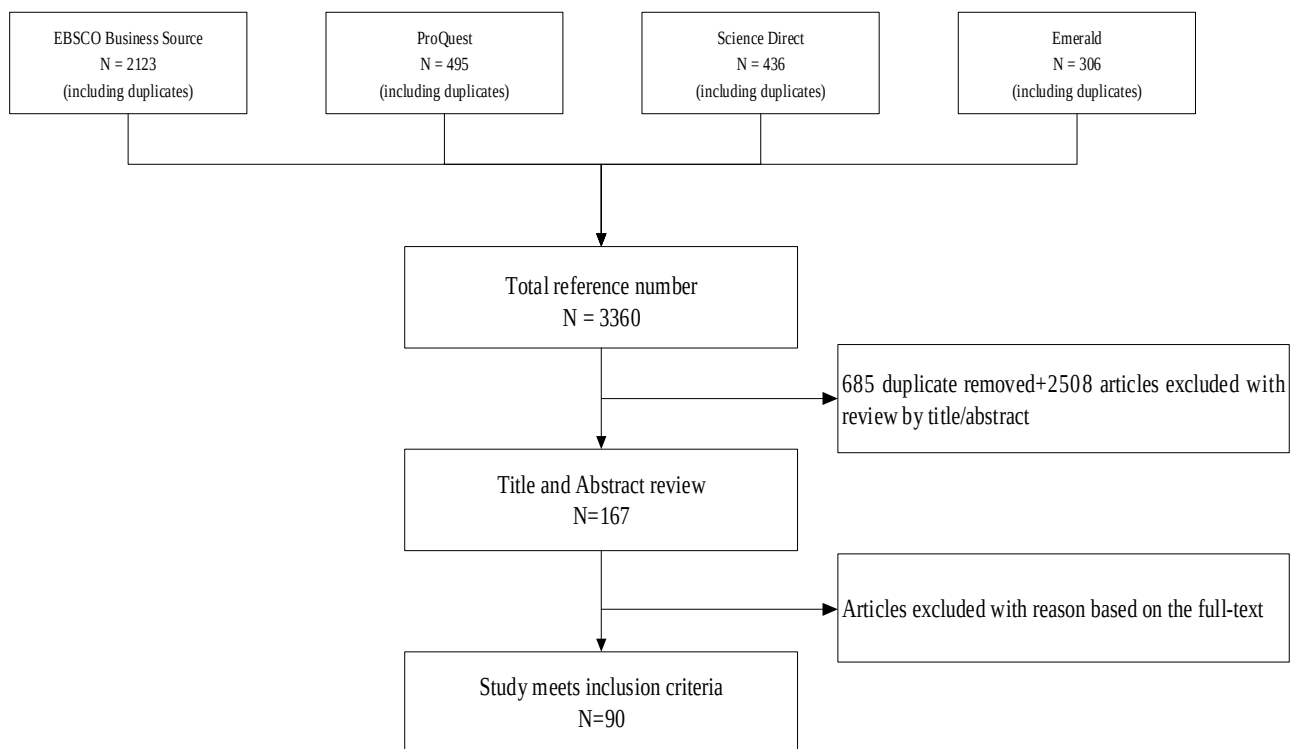
We searched for publications using title, abstract and keywords in four widely used academic databases (EBSCO, Science Direct, Proquest, and Emerald). Furthermore, we searched for articles published in a timeframe of 32 years from January 1990 to December 2021. Table 2 lists the keywords that were used in searching these databases. A selection criterion for the studies is that they target customers regarded as key accounts/important customers. We applied multiple combinations of alternative keywords that reflected ‘key account’, ‘management’, ‘implementation’ to address the divergence in the terminology used by different areas of literature, for instance, the term ‘key account’ is sometimes substituted for ‘national accounts’ in B2B marketing (Homburg et al., 2002). Furthermore, the selected keywords were then used to construct search strings with boolean connectors (AND, OR).

Four searches retrieved a total of 3360 articles on KAM implementation based on the relevance of the title to the study object. The first filtering eliminated the duplication of 685 articles, and the remaining were selected for a more in-depth review of the abstract. We then used three criteria to ascertain that the selected articles were relevant to KAM implementation 1) Customer base: the customer has to be a key customer; 2) Strategy implementation: organization implements strategy in a KAM context (general market context excluded); 3) KAM implementation: the KAM implementation described in these articles has to be aligned with our definition of KAM implementation. By applying these criteria, 167 articles were selected for full-text screening.

Additionally, to ensure the quality of the articles selected, these should be qualified by the ABJ 2021 journals list, a highly regarded ranking. Sources ranked as 2, 3, 4 and 4* were included in the review. A final set of 90 articles were selected for inclusion in the review (see Figure 2).

Table 2: Keywords and search strings

Subject	Keywords	Strings
Key account	Key account OR Strategic customer OR National account	(KAM OR GAM OR NAM OR SAM OR Key OR Major OR Large OR Strategic OR Global OR National) AND (Account OR Customer OR Client)
Management Implementation	Management implementation OR Managerial practice OR Manager Execution	(Manag* OR Relation* OR Director OR Representative) AND (Implement* OR Strategy* OR Practic* OR Operat* OR Apply* OR Deploy* OR Execution)

Figure 2: Systematic review process

Key information from each article was collected, using a data extraction template with predefined descriptive and thematic categories (see Figure 3). The thematic category classifies KAM resources and capabilities by tangible resources, intangible resources, operational capabilities, relational capabilities, and dynamic capabilities. A review panel with two academic experts was nominated to discuss the KAM resources and capabilities identified by the review. The emerging classification was refined in an iterative fashion generating higher-order codes (Attride-Stirling, 2001), and conceptualising each identified resource and capability.

Table 3: Data extraction template

Category	Description
Author	<ul style="list-style-type: none">● The names of the authors
Year	<ul style="list-style-type: none">● The year of publication
Journal	<ul style="list-style-type: none">● The journal in which it was published
Title	<ul style="list-style-type: none">● The complete title of the paper
Methodology	<ul style="list-style-type: none">● Paper type: Identify if the paper is an analytical, empirical or synthetic literature review.● Analytical papers are categorized as conceptual, mathematical or statistical● Empirical papers are categorized as experimental design, statistical sampling, case studies and interview● Theoretical lens: Identify theoretical paradigm and base demonstrated in the study and from which the analysis of the data sources has been conducted
Resource	<ul style="list-style-type: none">● Identify tangible and intangible resources that firms use to implement and facilitate their KAM strategies
Capability	<ul style="list-style-type: none">● Identify the operational and dynamic capability of an organization to perform a coordinated set of tasks, utilizing organizational resources, for the purpose of facilitating KAM implementation● Operational● Relational● Dynamic