



SCHOOL OF MANAGEMENT
PhD in Leadership and Management

Doctor of Philosophy

Academic Year 2020 - 2025

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Top Management Involvement in Key Account
Management: A Contingency Model

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July 2025

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Abstract

Key Account Management (KAM) plays a strategic role in driving long-term customer value, yet its implementation remains challenging. While prior research recognises the importance of Top Management Involvement (TMI) in KAM, limited attention has been paid to what drives such involvement, how it manifests in practice, and how it is shaped by contextual contingencies. This study addresses these gaps through an abductive, multi-case research design involving seven organisations. It identifies 19 drivers of TMI, categorised along proactive–reactive and strategic–operational–individual dimensions. TMI is found to manifest across three behavioural domains: displayed commitment, decision-making approach, and interaction style. Importantly, the study demonstrates that structural, environmental, cognitive, and operational contingency factors moderate the relationship between TMI drivers and executive behaviours. These findings make theoretical contributions by refining and extending the conceptualisation of TMI, increasing our understanding of how personal traits influence TMI, illustrating its dynamic nature, and challenging the assumption that TMI is inherently beneficial to KAM performance. The study also offers practical insights for aligning executive involvement with KAM demands. It presents a set of ten role templates for executive involvement in KAM and concludes with limitations and suggestions for future research.

Keywords:

Top Management Involvement (TMI); Key Account Management (KAM); Executive Decision-Making; Top Management Commitment; Behavioural Manifestation; Strategic Drivers; Reactive and Proactive Motivation; Contingency Factors; Upper Echelons Theory; Contextual Moderation

Acknowledgements

As I reach this point, I arrive at one of my favourite sections, the acknowledgements. I love this section because it is, ironically, the least scientific part of a scientific work. Science values evidence, logic, and methodology. But I have always believed that emotions are an essential part of scientific research. They are the spark of creativity and the fuel that keeps us going when challenges arise. So, I would like to take this opportunity to express some of those emotions.

I want this to be the kind of acknowledgements I can read ten years from now and remember these people vividly.

First, my deepest thanks to **Prof. Javier Marcos-Cuevas**. As his LinkedIn profile aptly states, he is truly an inspirer. Every time I sat in his office, I could almost see inspiration dancing on the little blackboard behind him. His guidance has been a cornerstone of this thesis. The only pity was that every discussion with him was strictly timed. Otherwise, I could have happily talked with him all day.

Second, I want to thank **Prof. Daniel Prior**, the most knowledgeable academic I have ever met. He seems to know everything about academia. Every theory I brought up, he already knew. Every theory I did not know, he would instantly recommend with precision. With him as my supervisor, I can confidently say that this thesis has academic depth. But I must confess, every meeting with him was also stressful, because speaking to someone who knows everything only reminded me how much I still do not.

Of course, I also want to thank **Nicolaas Smit**, **Dominique Cote**, and **Andy Hough**, who generously provided data support for this thesis. I am also deeply grateful to my colleagues and friends, **Dr. Rongyu Kuang**, **Dr. Yu Huang**, **Dr. Xintian Xu**, **Dr. Chengzhen Gu**, **Dr. Shihong Wang**, **Erxun Guo**, **Mingxuan Hu**, and **Yuqing Zhang**, for being with me through the most difficult time during COVID-19.

A very special thank you to the pioneering scholars whose work laid the foundation for mine, **Prof. Malcolm McDonald**, a giant in Key Account Management research, and **Prof. Rodrigo Guesalaga** and **Prof. Nektarios Tzempelikos**, leading voices in Top Management Involvement. We may not know each other, but I am deeply aware that I stand on the shoulders of giants.

Naturally, I owe everything to my parents. You are the most irreplaceable part of my emotional world. Without your unwavering support, none of this would have been possible. I hope you are proud of me.

And finally, to myself, thank you for not giving up. Brother, I stand and applaud you.

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List of Abbreviations

AI	Artificial Intelligence
CEO	Chief Executive Officer
CFO	Chief Finance Officer
CR	Critical Realism
CRM	Customer Relationship Management
CSO	Chief Sales Officer
CT	Contingency Theory
DCV	Dynamic Capabilities View
GAM	Global Account Management
KA	Key Account
KAM	Key Account Management
KAMs	Key Account Managers
OEMs	Original Equipment Manufacturers
RBV	Resource-based View
SAMA	Strategic Account Management Association
SLR	Systematic Literature Review
SMEs	Small and Medium-sized Enterprises
TMI	Top Management Involvement
UET	Upper Echelons Theory

1 Introduction

1.1 Background and rationale

Key Account Management (KAM) has become a strategic imperative for firms seeking to deepen relationships with their most valuable customers and drive sustainable growth (Ranjan et al., 2024; Schmitt et al., 2025). Recent academic research also suggests that the implementation of KAM has demonstrated significant potential in enhancing firms' competitive advantage and overall performance (Fakhreddin et al., 2025). This impact appears to stem from KAM's strong alignment with advanced marketing tools (Prior & Marcos-Cuevas, 2025) and progressive leadership approaches (Guesalaga, 2014; Lautenschlager & Tzempelikos, 2021; Tzempelikos, 2015). Additionally a study by the Rain Group found that sales teams who adopt KAM practices are three times more likely to achieve 20% or greater revenue growth from key accounts, and 4.5 times more likely to improve customer satisfaction year over year. These figures highlight the growing importance of managing key accounts not merely as sales opportunities, but as long-term strategic partnerships (Meier, 2024).

Despite widespread recognition of KAM's strategic value, its implementation remains highly challenging (Wengler et al., 2006). Organisations often struggle to translate the principles of KAM into effective practices, especially given internal organisational complexity (Ivens et al., 2016; Marcos-Cuevas et al., 2014), resistance to change (Feste et al., 2014; Leischnig et al., 2018; Pardo et al., 2014), and external uncertainty (Friend et al., 2014). Moreover, prior research has shown that the effectiveness of KAM is highly context-specific, influenced by factors such as product complexity (Wagner & Hansen, 2004), the intensity of buyer-seller relationships (Badawi & Battor, 2020), the balance of power between supplier and customer (Piercy & Lane, 2006), and the individual capabilities of sales force (Davies & Ryals, 2013; Guenzi et al., 2007). These contextual factors underscore the need for a more flexible and responsive approach to managing strategic customer.

In this context, the role of top management has received increasing attention (Guesalaga & Johnston, 2010). Prior studies suggest that senior executives play a critical role in signalling strategic priorities, mobilising resources, and legitimising change efforts (Felekoglu et al., 2024; Ifie, 2023; Tzempelikos & Gounaris, 2015). Their involvement can directly shape the success or failure of KAM initiatives (Salojärvi et al., 2010; Workman et al., 2003).

However, existing research has often treated Top Management Involvement (TMI) in KAM as a symbolic or static factor, primarily framing it as a visible endorsement or a signal of commitment rather than a set of concrete behaviours (Gounaris & Tzempelikos, 2013; Tzempelikos, 2015). As a result, early conceptualisations emphasised the presence of top management as a legitimising force while neglecting the underlying motivations that drive executive engagement and the specific ways in which such involvement is enacted (Millman & Wilson, 1999; Workman et al., 2003). Moreover, limited attention has been paid to how organisational and environmental contingencies influence the form and impact of TMI in practice (ALHussan et al., 2017; Smith, 2014). These gaps restrict both theoretical understanding and managerial guidance.

To address these issues, the present study focuses on understanding the underlying mechanisms of TMI in KAM. It examines the motivational bases of top management involvement, the behavioural patterns through which it is enacted, and the contextual conditions that shape its practice in organisations. Hence, the study considers the behaviours and perceived motives of top executives to be involved in KAM, and a context-sensitive view of their involvement. Accordingly, TMI in this study is defined as the decisions and behaviours through which senior executives engage in key account management. It encompasses three key dimensions: commitment to key accounts, approach to decision-making, and interaction style with internal teams and external customers. A more detailed conceptualisation as an explicit contribution is presented in Chapter 9.

1.2 Research problem and gaps

Although prior studies have highlighted the perceived importance of top management in KAM, research in this area remains conceptually fragmented and

empirically underdeveloped. Guesalaga and Johnston (2010), for example, found that executive sponsorship programmes of KAM were positively received in practice, particularly in strengthening customer relationships. This practical relevance has led to a growing consensus in the literature that TMI is a key enabler of KAM success (Chari et al., 2016; Guesalaga, 2014; Tzempelikos & Gounaris, 2013, 2015; Wilson & Woodburn, 2014). However, most existing research stops short of investigating how TMI operates, what drives it, and under what conditions it delivers value. These conceptual and empirical limitations constrain the field's ability to guide executive engagement in practice. Specifically, three interrelated gaps can be identified.

First, there has been insufficient exploration of the antecedents of TMI in KAM. Prior studies tend to assume that executive involvement is driven by organisational imperatives (ALHussan et al., 2017) and the demonstration of top management's belief in the importance of KAM (Tzempelikos, 2015), without systematically examining the motivations behind such involvement. In practice, however, senior executives differ significantly in why they participate in KAM. Preliminary observations across the case companies indicate that executive motivations for engaging in KAM are far from uniform. In some cases, participation was linked to strategic alignment; in others, to operational assistance or personal interest. These observations align with prior studies that recognise variations in executive motives. Guesalaga (2014) noted that senior leaders engage in KAM for reasons extending beyond formal role responsibilities, including personal preferences for building social contact with customers and incentive alignment within the KAM network. Without a deeper understanding of these TMI drivers, existing literature is limited in explaining variation in executive involvement across organisational settings.

Second, existing research offers incomplete insight into the behavioural manifestations of TMI. Most empirical studies have treated TMI as a unitary or symbolic construct, lacking sufficient granularity to explain how senior executives engage in practice. For instance, ALHussan et al. (2017) confirmed three broad categories of TMI (decision-making, customer contact, and internal alignment),

but offered limited elaboration on how these forms of involvement are enacted in specific managerial behaviours. Their analysis does not distinguish, for example, between different decision-making styles, interaction patterns, or forms of alignment. Similarly, Pereira et al. (2019), in their exploration of top managers' roles in KAM, identified four role types. However, these were defined at a high level and did not unpack the behavioural nuances within each role type. These partial conceptualisations risk portraying TMI as a phenomenon that manifests in a uniform fashion, rather than a set of diverse and contingent behaviours.

A third gap in existing knowledge is that inadequate consideration has been given to how environmental factors influence the level and approach of TMI in KAM. While prior studies have acknowledged that contextual elements such as market uncertainty or organisational change may affect KAM success (Fakhreddin et al., 2025; Guesalaga et al., 2018; Shi et al., 2024; Wu & Shi, 2011), they have rarely examined how such contingencies shape the way senior executives choose to engage. Without addressing these contextual conditions, the existing literature tends to overlook the situational variability of executive engagement, treating TMI as a uniform input rather than a behaviour that shifts in response to external and internal pressures (Donaldson, 2001; Whitley et al., 2021). This gap underscores the need to incorporate environmental contingencies to enhance the precision and contextual relevance of theoretical models.

Together, these gaps point to the need for a more granular, behaviourally grounded, and context-sensitive investigation of TMI in KAM. This study responds to these gaps by exploring the drivers, TMI manifestations, and contingency conditions that collectively shape how top managers engage in managing the most valuable customers.

1.3 Research aim and research questions

To address the gaps identified in the previous section, this study aims to develop a context-sensitive and behaviourally grounded understanding of TMI in KAM. Specifically, the research seeks to investigate the underlying drivers that motivate executive involvement in KAM, the behaviours in which TMI is manifested, and how contingency factors influencing TMI.

To achieve this aim, the study addresses the following three research questions:

- ***RQ1: What are the main drivers that affect top managers' involvement in KAM?***
- ***RQ2: How does top managers' involvement in KAM manifest in their decisions and behaviours?***
- ***RQ3: What contingency factors affect the relationship between the drivers of TMI and top managers' involvement in KAM, and what is the nature of those effects?***

1.4 Outline of research design

The research design of this thesis adopts an exploratory, abductive, multiple-case study approach and employs multiple informants in order to triangulate data. The research is structured around an iterative, theory-informed exploration of empirical insights, as visualised in Figure 1-1 as suggested by Shirgholami et al. (2024).

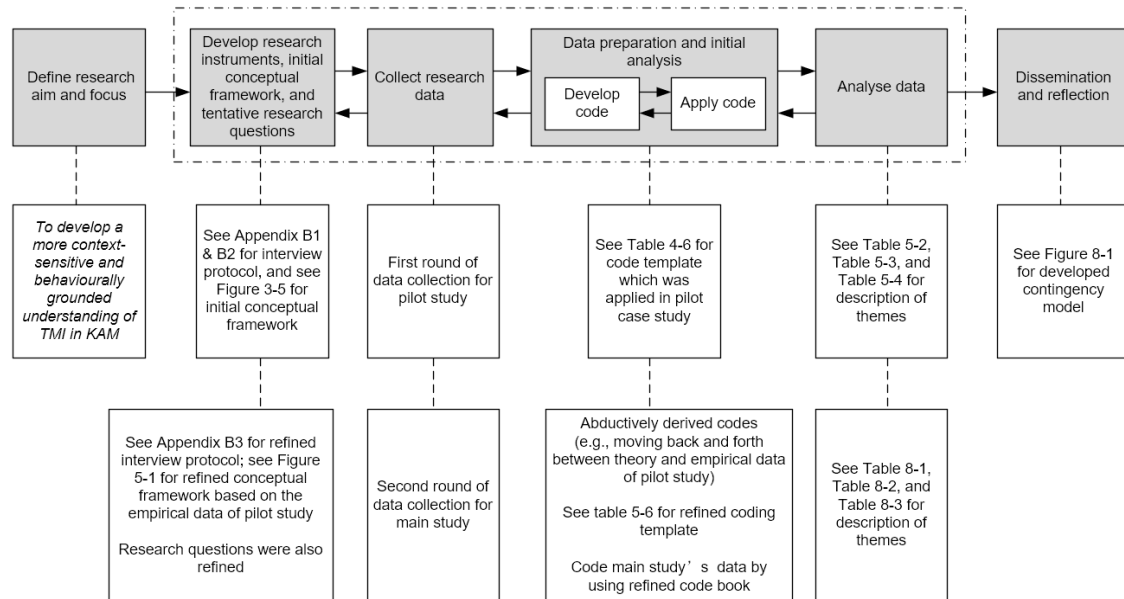


Figure 1-1: Research design flow

The research design began with defining the research aim and formulating tentative research questions to address existing gaps in our understanding of TMI in KAM. An initial conceptual framework was developed by combining insights

from a systematic literature review on KAM implementation-specific capabilities and an in-depth narrative review of TMI in KAM. These early steps guided the development of research instruments, including interview protocols and a preliminary coding structure.

The study employed a multi-stage, multiple-case abductive research approach. First, a pilot case study was conducted to refine the conceptual framework, interview questions, and data analysis strategies. The pilot also enabled the revision of the research questions in response to unexpected findings, such as the realisation that top management commitment could be disaggregated into multiple driving factors, rather than resulting from a single driver of TMI.

Following the pilot, the main study included seven case companies purposefully selected from different industries. Data were collected through semi-structured interviews with 35 participants, including senior executives, KAM leaders (i.e. executives who lead key account managers), and key account managers. Template analysis was used as an analytical method. Coding templates were iteratively developed and refined based on theoretical constructs and emergent empirical patterns. This abductive coding strategy allowed for simultaneous validation and extension of theory by moving between data and conceptual categories.

Throughout the research process, the coding scheme, theoretical framing, and case selection evolved in response to emerging insights. For example, the contingency model of TMI in KAM was progressively shaped as data revealed how contextual factors moderate the relationship between TMI drivers and behavioural manifestations.

The abductive research design concludes with the development of a revised theoretical model and a set of propositions on the nature and contingency of TMI in KAM. These findings are discussed and outlined in Figure 8-1.

1.5 Theoretical and managerial significance

This research makes important theoretical contributions to the field of Key Account Management. First, it refines the conceptualisation of TMI by moving beyond a unidimensional view of TMI, and presenting it as a multidimensional behavioural construct, manifested through distinct forms of commitment, decision-making, and interaction styles. Second, it extends the analytical focus from account managers' personal traits to senior executives' personal traits, offering a clearer understanding of the role of executives in shaping KAM outcomes. Third, it illustrates the dynamic nature of TMI, showing that executive behaviours evolve in response to internal and external conditions. Fourth, it challenges the prevailing assumption that TMI is uniformly beneficial, revealing that its impact is contingent and may, in some cases, hinder rather than help KAM performance.

Practically, the study provides actionable insights for firms implementing or developing KAM programmes. It identifies twenty specific drivers that motivate executive engagement and outlines the behavioural consequences of each. The findings are translated into ten role templates that reflect how senior leaders can align their behaviours with the strategic needs of the KAM programme. Moreover, the study underscores that effective TMI must be flexible and context-sensitive, encouraging firms to assess and recalibrate executive participation based on organisational maturity, market conditions, and internal dynamics.

1.6 Structure of the thesis

This thesis is structured across eight further chapters, each building progressively to address the thesis's three research questions.

- Chapter 2 – Systematic literature review: understanding the capabilities in facilitating KAM implementation

This chapter conducts a systematic review of the KAM implementation literature using organisational capabilities as the unit of analysis. Rather than providing a generic thematic synthesis, the review adopts a processual and functional perspective, mapping capabilities across different stages of KAM implementation

from introduction to reconfiguration. This capability-focused approach not only identifies which capabilities matter when, but also reveals under-represented themes in the literature. One such theme is TMI, which, although occasionally cited as a critical enabler, remains conceptually vague and empirically underdeveloped. The review reveals some gaps that provide a rationale for the empirical focus on TMI in subsequent chapters.

- Chapter 3 – Literature review: top management involvement in KAM

This chapter presents a targeted narrative review of the literature on TMI in KAM, identifying three interrelated research gaps concerning its drivers, behavioural manifestations, and contextual influences. The chapter highlights the inconsistent treatment of TMI in prior work and introduces the theoretical lenses of the study (Upper Echelon Theory and Contingency Theory). It then proposes a preliminary conceptual framework and formulates the initial research questions guiding the empirical inquiry.

- Chapter 4 – Methodology

This chapter outlines the abductive qualitative research design and justifies the use of a multiple case study research strategy. It explains the rationale for case selection, data collection procedures, and the use of template analysis. The chapter also discusses the iterative nature of theory-building and the strategies employed to enhance trustworthiness.

- Chapter 5 – Pilot case study

This chapter reports the findings of the pilot case study, which served to refine the research questions, test the interview guide, and develop the initial coding template. Insights from the pilot helped align the conceptual framework with empirical realities and helped enhance the practical relevance of analytical categories. The chapter also demonstrates how the abductive research strategy informed the identification of early theoretical insights.

- Chapter 6 – Findings

This chapter presents the within-case findings across the seven companies studied. Each case begins with a thin description of the organisation, covering ownership, industry, revenue, number of employees, headquarters, countries of operation, line of business, KAM maturity stage, and level of TMI. This chapter then offers a thick description of each case, illustrating the drivers, TMI manifestation, and contingency factors of TMI in KAM across seven organisations.

- Chapter 7 – Cross-case comparison

This chapter synthesises findings across the cases, identifying patterns of similarity and divergence. It explores how different drivers influence TMI, how TMI manifests in executive decisions and behaviours, and how various contingency factors moderate these dynamics across organisational contexts.

- Chapter 8 – Discussion

This chapter interprets the empirical findings through the lens of the theoretical frameworks and prior literature. It refines the conceptual framework and develops sixteen formal propositions, advancing the understanding of how TMI is driven, enacted, and contextually moderated in KAM settings.

- Chapter 9 – Conclusion

The final chapter summarises the key findings of the study and reaffirms its theoretical and managerial contributions. It outlines the study's limitations and proposes directions for future research. The chapter also reflects on the study's broader implications for executive engagement in strategic customer management.

2 Understanding the capabilities in facilitating key account management implementation: a systematic literature review

2.1 Introduction

In this thesis, TMI is seen as an element of KAM implementation. Thus, to contextualise this study, this chapter systematically reviews the existing literature on the capabilities required to facilitate the implementation of KAM programmes. As KAM demands complex coordination across organisational functions and a shift towards long-term, relational customer strategies, its implementation requires not only structural changes but also the development of specific capabilities (Guenzi et al., 2015; Guenzi & Storbacka, 2015; Pardo et al., 2014; Wengler et al., 2006). Consequently, effective KAM implementation relies not only on structural and relational adjustments but also on the development of specific, context-sensitive capabilities. As Marcos-Cuevas et al. (2014, p. 1217) note, "failures in embedding and implementing KAM may result in KAM being perceived as just 'one more selling approach,' missing the opportunity to create a deeper understanding of value creation mechanisms with key customers".

To capture the multifaceted nature of KAM implementation, this review is guided by two interrelated review questions:

(1) What are the key organisational capabilities required to support KAM implementation?

(2) How is KAM implementation conceptualised as a process across different stages?

These two questions are complementary. Understanding the phased and evolving nature of KAM implementation provides the necessary foundation for identifying which capabilities are required, when they become critical, and how they support the advancement of implementation. For instance, certain dynamic capabilities, such as the adaptive capabilities, may be particularly important in the later stages of KAM development, such as programme reconfiguration or strategic renewal. Therefore, the review adopts a dual focus, examining both the

processual perspectives on KAM implementation and the capability requirements at different stages.

Several literature reviews have addressed various aspects of KAM, including its historical evolution (Weilbaker & Weeks, 1997), organisational configuration (Homburg, et al., 2002), research–practice alignment (Guesalaga & Johnston, 2010), specialist areas such as gender issues (Ivens, 2023), and bibliometric analyses of the field (Kumar et al., 2019; Sandesh et al., 2023). While these reviews have made valuable contributions to KAM, they largely focus on the design, adoption, or general performance of KAM programmes. None offer a processual synthesis of the capabilities and phases required for KAM implementation and insights on different maturity stages.

Among existing reviews, the work of Davies & Ryals (2009) is particularly relevant, as it outlines the organisational steps required to transition to KAM, that is, to adopt and embed KAM. Their study presents a staged transition model and identifies key organisational enablers involved in the shift towards KAM. However, while their review provides a valuable structural lens, it does not systematically synthesise empirical findings on the capabilities required across these stages. Moreover, it focuses primarily on transitioning into KAM rather than the ongoing and iterative implementation process that enables strategic integration, adaptation, and renewal.

Furthermore, existing reviews tend to conflate KAM implementation with either strategic adoption or tactical sales execution, overlooking how firms embed KAM through staged development and capability mobilisation. The present review addresses this gap by taking organisational capabilities as the unit of analysis and systematically examines how distinct capabilities support the implementation of KAM from introduction through to reconfiguration. This perspective enables a functional mapping of the KAM implementation process and surfaces under-theorised yet critical capabilities.

Therefore, this review responds to a dual gap: (1) the scarcity of processual analysis of KAM implementation stages, and (2) the absence of a synthesised

view of KAM implementation-specific capabilities. These gaps justify the need for a focused, capability-oriented SLR as presented in this chapter.

Through this review, it becomes evident that while various strategic, relational, and operational capabilities have been discussed in the literature, limited attention has been paid to Dynamic Managerial Capabilities (DMCs)—the ability of managers to purposefully adapt, integrate, and reconfigure resources in response to changing conditions (Adner & Helfat, 2003; Teece, 2007). In particular, the role of senior executives in dynamically managing KAM programmes and supporting strategic customers remains under-explored. This conceptual and empirical gap, sets the stage for the next chapter, which provides a focused review of TMI in KAM as a form of dynamic managerial capability.

The structure of this chapter is as follows. Section 2.2 introduces the conceptual and theoretical foundations underpinning the review, clarifying key definitions and the capability-based perspective adopted. Section 2.3 outlines the methodology applied in conducting the systematic literature review. Section 2.4 presents the descriptive results, providing an overview of the selected studies. Section 2.5 offers the thematic results, including the development of an integrated framework linking KAM implementation-specific capabilities to different phases of the KAM process. Section 2.6 discusses the implications of the review findings, and Section 2.7 concludes the chapter and introduces the more targeted literature review on TMI in Chapter 3.

2.2 Conceptual and theoretical foundations for the review

Before presenting the systematic review of KAM implementation capabilities, it is important to clarify the key conceptual and theoretical underpinnings that guide the review. This section first discusses the notion of KAM implementation, distinguishing it from other related constructs. It then introduces the capability view as the primary theoretical framework adopted in this study. Finally, it defines and classifies KAM implementation-specific capabilities, providing a structured foundation for the subsequent literature analysis.

2.2.1 The notion of KAM implementation

Although KAM has been widely studied as a strategic approach to managing important customer relationships, the concept of KAM implementation remains relatively under-defined in the literature (Wengler et al., 2006). To establish a clear basis for this review, it is necessary to specify the meaning of KAM implementation as adopted in this study.

Implementation as a specific process of strategy's lifecycle represents the act of starting to adopt a plan towards achieving the set goals and thereby is defended as a "dynamic, iterative, and complex process that is comprised of various activities by managers and employees to turn strategic plans into reality in order to achieve strategic objectives" (Tawse & Tabesh, 2021, p. 23). In this thesis, KAM implementation is conceptualised as an ongoing, evolutionary process through which KAM principles, structures, and practices are embedded into the organisation's day-to-day operations. Rather than viewing implementation as a one-off initiative to install KAM capabilities, this study adopts a processual perspective, recognising that effective KAM requires continuous adaptation, internal alignment, and capability development across multiple stages.

This interpretation aligns with prior work suggesting that KAM evolves from initial experimentation through phases of development, consolidation, and institutionalisation (Zupancic, 2008). For instance, Davies & Ryals (2009) elaborate on the key steps of KAM implementation by creating a framework outlining four stages. The stages from introducing KAM to continuously improving KAM summarise KAM implementation as a process that encompasses 1) announcing that the KAM programme will be introduced at part of the company's business development approach (i.e., naming the KAM programme, selecting the key account, and indicating the role of sale person in KAM); 2) appointing the appropriate leader of KAM programme and investing in training core sale person and key account managers (i.e., KAM training, establishing KAM performance measurement, refining KAM programme); 3) adjusting organisational structure to better align with a KAM-oriented approach and increasing resource investment in KAM initiatives (i.e., top management involving, becoming customer-oriented,

cross-department coordination); 4) ensuring the KAM programme is keeping up-to-date (i.e., sensing and seizing market, reconfiguring KAM; keeping customer learning) (Davies & Ryals, 2009). These four stages are interplayed and evolved with the importance of KAM within an organisation and the degree of embeddedness of KAM implementation into a firm's daily routine. This staged view is essential for understanding the capability demands of KAM implementation. Different phases require different forms of managerial involvement and resource orchestration.

The distinction of different stages of implementation is important because many existing studies have treated KAM implementation ambiguously, without clearly differentiating between the initial introduction of KAM initiatives and the longer-term effort to make KAM a permanent and strategically integrated part of business practice (Marcos-cuevas et al., 2014; Millman & Wilson, 1995, 1996). By adopting an evolutionary view, this review focuses on the capability requirements necessary to sustain and advance KAM implementation over time.

2.2.2 The capability view as a theoretical lens in the KAM implementation context

To analyse the organisational capabilities required for KAM implementation, this review adopts a capability-based perspective. The capability view in the KAM field has been adopted in studying global account management (GAM) and focused on investigating the causal relationship between the capabilities of GAM and market performance (Shi et al., 2004; Shi et al., 2005). Capability theory provides a robust foundation for understanding how firms mobilise, configure, and evolve internal capabilities to address strategic demands. Within this broad tradition, several streams have emerged, including marketing-based capabilities (Day, 1994), the resource-based view (Barney, 1991), and the dynamic capabilities view (Teece, 2007).

Day (1994) introduced the concepts of market sensing capability and customer linking capability, emphasising organisations' abilities to anticipate market demands and establish robust customer relationships. These capabilities are particularly crucial in the context of KAM, as this requires a deep understanding

of key customers' business models and coordination of internal resources to deliver customized solutions.

The Resource-Based View (RBV) further indicates that competitive advantage stems from an organisation's unique, valuable, rare, inimitable, and non-substitutable resources and capabilities (Barney, 1991). Despite its foundational significance, RBV has been criticised for its static perspective and limited exploration of how capabilities evolve over time (Helfat & Peteraf, 2003).

In response, the dynamic capabilities view (DCV) has emerged as a more process-oriented perspective, focusing on the firm's ability to integrate, build, and reconfigure internal and external resources in response to environmental change (Teece, 2007). This perspective is particularly relevant to KAM implementation, which is rarely a temporary event and more often involves continuous adaptation, cross-functional alignment, and top management orchestration over time.

Within the DCV, scholars distinguish between ordinary capabilities, which support day-to-day operations, and dynamic capabilities, which enable firms to adapt and transform those operations (Eisenhardt & Martin, 2000; Winter, 2003). In the context of KAM, ordinary capabilities include sales planning or performance monitoring, while dynamic capabilities involve reconfiguring customer engagement models, internal structures, or resource investments (Guesalaga et al., 2018).

The capability view has been increasingly applied in KAM research to serve two main purposes. First, it provides a theoretical foundation for explaining how KAM contributes to firm-level competitive advantage by treating KAM itself as a distinctive organisational capability. Second, it offers a conceptual basis for distinguishing between the specific resources and routines required for effective KAM and the firm's broader operational capabilities.

For example, Jean et al. (2015) conceptualise international KAM capability as the firm's ability to respond to rapidly changing demands from international key customers. They define it as "complex bundles of skills and accumulated knowledge that are exercised through organisational processes," highlighting the

embedded and collective nature of KAM-related expertise. Ivens et al. (2016) further reinforce this view by arguing that KAM effectiveness is rooted in unique internal resources, such as firm-specific KAM structures, specialised procedures, and the expertise held by key account managers and their teams. These resources allow firms to implement targeted intra-organisational systems and activities designed to navigate the complex network of relationships between supplier and customer organisations.

Building on this foundation, Ivens et al. (2018) propose a refined typology of KAM capabilities, distinguishing between outside-in, spanning, inside-out, and support capabilities. This typology demonstrates the analytical power of the capability view in unpacking the multidimensional nature of KAM routines. More recently, Fakhreddin et al. (2025) extend the application of the capability view by establishing a direct link between KAM capabilities and competitive advantage. They argue that a firm's KAM orientation provides access to valuable, specialised resources, and that the development of both proactive and reactive KAM capabilities enables the firm to leverage these resources to enhance KAM effectiveness and differentiation, ultimately improving organisational performance.

These studies collectively illustrate how the capability view offers a useful theoretical framework for understanding not only what KAM capabilities are, but also how they evolve and contribute to sustained advantage in dynamic business environments. As Ivens et al., (2016, p. 5) write the "capability view explains how these resources are combined in KAM routines to enhance KAM performance". Table 2-1 shows that most of the selected articles use the capability view to investigate the causal relationship between identified KAM capabilities (i.e., interaction capability, relational capability, and networking capability) and firm performance.

Overall, to analyse the organisational capabilities required for KAM implementation, this review adopts a capability view of KAM, with a particular emphasis on the dynamic capabilities view (DCV) as its core analytical lens.

Table 2-1: Literature adopting a capability view in the field of KAM

Authors	Sample	Main assumption	Key statements/main contribution
Shi et al., (2005)	Interviews with 20 executives in the list of Fortune 500 companies	<ul style="list-style-type: none"> ● The capabilities of global account management (GAM), consisting of intelligence acquisition, coordination, and reconfiguration, have a positive influence on the profitability and market performance of the company. 	<ul style="list-style-type: none"> ● The processes 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	<ul style="list-style-type: none"> ● The interaction capability contributes to gaining positioning advantages in key account relationship and offers superior customer value. 	<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 relationships with larger customers.
Wu and Shi (2011)	203 cross-industry SAMA member	<ul style="list-style-type: none"> ● The capability of reconfiguration is highly related to GAM competitiveness within a dynamic environment. 	<ul style="list-style-type: none"> ● Gaining GAM competitive advantages requires firms to be able to adapt to a dynamic market and have dynamic capabilities to deal with uncertainty. ● Reconfiguration is considered especially critical for realizing a firm's dynamic capabilities in creating value and dealing effectively with rapid changes.
Storbacka (2012)	Interviews with 9 multi-national firms	<ul style="list-style-type: none"> ● Support capability is an important part of intra-organisational alignment in KAM. 	<ul style="list-style-type: none"> ● Account teams may need extensive support in contract management from legal departments – especially in cross-national contexts, to manage long-term legal risks.
Gounaris and	304 managers, Greece	<ul style="list-style-type: none"> ● Specific relational capabilities are 	<ul style="list-style-type: none"> ● Specific KAM resource (KAM orientation)

Authors	Sample	Main assumption	Key statements/main contribution
Tzempelikos (2014)	based	positive to KAM performance.	availability helps develop capabilities that make firms KAM become a strong source of competitive advantage.
Jean et al. (2015)	Interviews with 15 key account managers, and 246 electronics suppliers	<ul style="list-style-type: none"> ● Suppliers' market scanning, resource dependence, and trust all contribute to building KAM capabilities. 	<ul style="list-style-type: none"> ● The interplay between organisational resources and capabilities is the driver of comprehensive KAM capability.
Tzempelikos and Gounaris (2015)	Surveys from 304 Greek companies across all economic sectors	<ul style="list-style-type: none"> ● The relational capabilities, made up of information sharing and conflict resolution, are positive for relational outcomes and further influence KAM performance. 	<ul style="list-style-type: none"> ● Relationship capability as a critical KAM practice to KAM performance.
Ivens et al. (2016)	Three case studies, no company name provided	<ul style="list-style-type: none"> ● A firm's capability to manage the internal KAM network contributes to firm performance. 	<ul style="list-style-type: none"> ● Coordinating firm-internal activities is necessary to mobilize internal resources. This will help to build KAM capability and therefore gain competitive advantages.
Guesalaga et al. (2018)	72 KAM articles	<ul style="list-style-type: none"> ● Operational capability and dynamic capability constitute the KAM capability. 	<ul style="list-style-type: none"> ● Reveals that strategic KAM comprises complex portfolios of resources and capabilities that constitute a source of competitive advantage.
Ivens et al. (2018)	Conceptual work	<ul style="list-style-type: none"> ● KAM capabilities can be regarded as the source for creating competitive advantages. 	<ul style="list-style-type: none"> ● KAM capabilities may either function as substantive capabilities or as dynamic capabilities.
Fakhreddin et al. (2025)	Surveys from 568 key account managers in various industries	<ul style="list-style-type: none"> ● KAM orientation is positively related to KAM capability ● KAM capability is positively related to competitive advantage 	<ul style="list-style-type: none"> ● KAM orientation is a critical strategic resource enabling supplier firms to develop relational competencies.

2.2.3 Defining and classifying KAM implementation-specific capabilities

To support a focused review of capabilities relevant to KAM implementation, it is necessary to define what constitutes KAM implementation-specific capabilities and how such capabilities can be classified. Building on the capability view, this study defines KAM implementation-specific capabilities as: *context-dependent bundles of routines, managerial competencies, and resource orchestration processes that enable the progressive embedding, coordination, and institutionalisation of KAM within the firm.*

These capabilities may overlap with those used in business-as-usual KAM operations. However, what distinguishes them is how they are mobilised, not simply to deliver value to key accounts, but to support the expansion, strategic alignment, and internal integration of KAM as an organisation-wide practice. In this sense, KAM implementation-specific capabilities reflect the enablers of continuous KAM evolution and reinforcement.

This review focuses specifically on the implementation phase of KAM rather than the overall KAM lifecycle. This distinction is important because implementation, as a stage in the broader strategic management process (Rumelt et al., 1991), entails unique capability demands, such as internal alignment, process formalisation, and change management, which differ from those required during KAM strategy formulation or planning.

Prior studies offer useful starting points for categorising such capabilities. (Guesalaga et al. 2018; Guenzi et al., 2007; Ivens et al., 2016; Ivens & Pardo, 2007; Pardo, 1999), and propose a distinction between operational capabilities, which involve routine execution (e.g., relationship handling, value delivery), and dynamic capabilities, which enable KAM adaptation, planning, and organisational change. Their taxonomy is aligned with the broader strategy literature (Teece, 2017) and provides a useful baseline for this study.

However, a closer examination of the KAM context reveals that these two categories alone are insufficient (Gounaris & Tzempelikos, 2014; Guesalaga,

2014; Liu et al., 2018). KAM is inherently a relational strategy, and its implementation hinges on the firm's ability to initiate, maintain, and evolve long-term, trust-based relationships with strategically important customers (Hengstebeck et al., 2022; Herhausen et al., 2022). This dimension is not adequately captured by the operational–dynamic dichotomy. Therefore, I propose an integrated classification framework comprising three interrelated types of capabilities: operational, dynamic, and relational (see Figure 2-1).

Operational capabilities refer to repeatable, efficiency-oriented routines that support the execution of current KAM processes. In practice, these include activities such as key account team design, account selection, conflict resolution, knowledge coordination, and value proposition development (Atanasova & Senn, 2011; Feste et al., 2020; Leischnig et al., 2018; Peters, 2024). These capabilities allow firms to “make a living” by serving existing strategic customers (Winter, 2003; Zahra et al., 2006), but may be insufficient when market conditions shift.

Dynamic capabilities enable firms to adapt and reconfigure their KAM-related resources, strategies, and processes in response to internal or external change (Wu & Shi, 2011). They are particularly relevant to KAM implementation when firms face evolving customer expectations, organisational restructuring, or competitive disruptions.

Relational capabilities refer to the firm's ability to develop, maintain, and adapt long-term relationships with key accounts (Friend & Johnson, 2014). As KAM is characterised by deep customer intimacy and co-created value (Badawi & Battor, 2020), relational capabilities underpin the effectiveness of many implementation efforts (Guenzi et al., 2007; Ivens et al., 2016; Ivens & Pardo, 2007; Pardo, 1999).. These capabilities often manifest through the behaviours of account managers, such as customer-oriented selling, adaptive selling, and team selling (Guenzi et al., 2007), and are essential for building mutual trust and long-term commitment (Tzempelikos & Gounaris, 2013).

Importantly, relational capability in KAM is both operational and dynamic in nature, depending on the maturity and state of the buyer-seller relationship (Friend & Johnson, 2014; Richards & Jones, 2009). It is operational when routines are

stable but becomes dynamic when relational adjustments are needed, for example, when the relationship shifts from exploratory to strategic, or when conflicts or uncertainty arise (Badawi et al., 2022; Pressey et al., 2014). Therefore, while we treat relational capability as a distinct analytical category, we recognise its embeddedness within and interaction with both operational and dynamic dimensions.

This three-part classification, operational, dynamic, and relational, provides a holistic and implementation-specific view of KAM capabilities. It reflects the practical and theoretical demands of embedding KAM into organisational processes and serves as the analytical lens for the systematic literature review in the following sections.

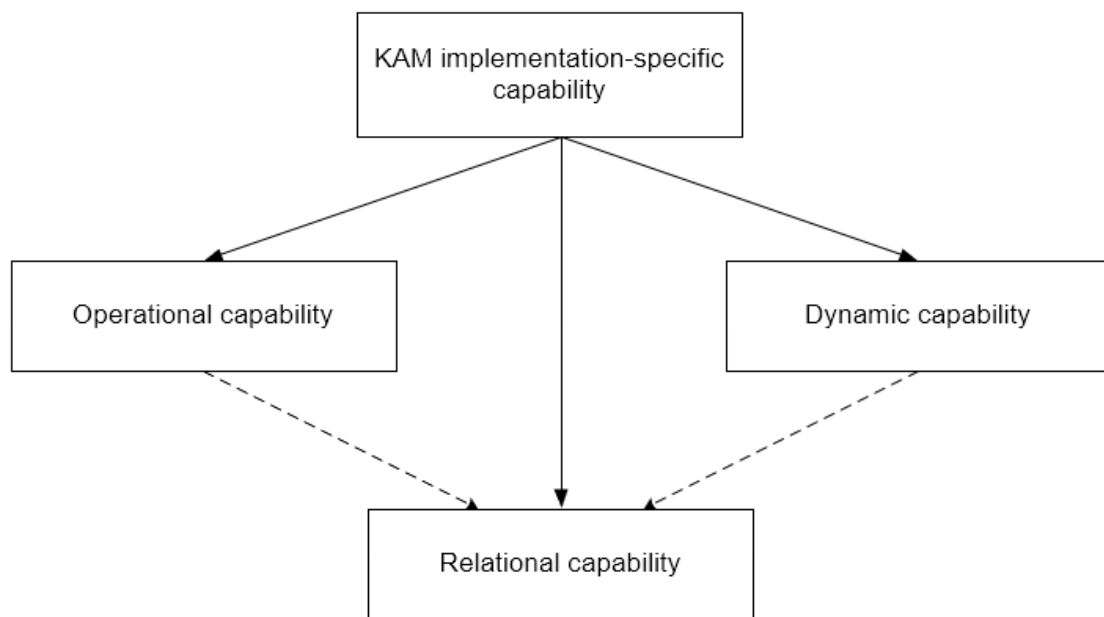


Figure 2-1: The classification of KAM capability

2.3 Review methodology

This study adopts a systematic literature review approach to identify and synthesise empirical and conceptual research on the capabilities required for the effective implementation of KAM. The SLR process follows a four-stage structure: planning, searching, screening, and extraction and synthesis (Tranfield et al., 2003). This structured approach ensures methodological rigour, replicability, and

transparency in constructing a sound theoretical foundation for the review (Denyer & Tranfield, 2009).

2.3.1 Planning

The initial planning phase involved defining the scope and conceptual boundaries of the review (Denyer & Tranfield, 2009). Given the fragmented nature of the KAM literature, this SLR was not designed to answer the final research question directly, namely, the drivers, contingency factors, and the manifestations of TMI in KAM, but rather to build a structured foundation for that inquiry. To do so, the review focused on two enabling themes: (1) the capabilities required for KAM implementation, and (2) the staged process through which KAM is implemented within organisations. As stated in section 2.1., these were formalised as the following review questions:

(1) What are the key organisational capabilities required to support KAM implementation?

(2) How is KAM implementation conceptualised as a process across different stages?

These questions were developed through internal discussion and expert consultation, with the goal of establishing a broad yet focused understanding of the organisational routines, structures, and contextual features underpinning KAM. Following Wilding et al. (2012), each review question was further deconstructed into sub-questions to guide the search and synthesis process.

Review question 1:

- **What taxonomies or classifications of capabilities have been used in the context of KAM implementation?**
- **How do different types of capabilities relate to specific stages of KAM implementation?**
- **What theoretical mechanisms link capabilities to KAM effectiveness?**

Review question 2:

- **What organisational activities and managerial decisions are associated with different stages of KAM implementation?**
- **What indicators have been used to assess or measure the KAM implementation process?**
- **How does contextual variation influence the implementation of KAM programmes?**

2.3.2 Searching

I searched for publications using titles, abstracts and keywords in four widely used academic databases (EBSCO, Science Direct, Proquest, and Emerald). Furthermore, we searched for articles published in a timeframe of 35 years from January 1990 to April 2025. The timeframe was chosen to reflect the evolution of KAM research as a distinct managerial field. Prior to the 1990s, most studies on customer management focused on transactional sales or buyer-seller interactions, without addressing KAM as a strategic or organisationally embedded process (Dwyer et al., 1987; Heide & John, 1990; Noordewier et al., 1990). From the early 1990s onwards, the literature began to conceptualise KAM as a complex, cross-functional, and capability-driven initiative (Lambe & Spekman, 1997; Millman & Wilson, 1995; Pardo et al., 1995). While the review focuses on empirical contributions from 1990 onwards, it is important to acknowledge that the conceptual roots of KAM can be traced back further. Seminal works by Ford (1980), Shapiro and Moriarty (1982) and Shapiro and Moriarty (1984) for example, provided some of the earliest discussions around the strategic management of national customers, laying foundational ideas that later evolved into formalised KAM frameworks. Although these earlier publications fall outside the scope of this systematic review, their influence on shaping the KAM domain is recognised.

This period therefore ensures the inclusion of both foundational and contemporary studies relevant to the objectives of this review.

The search was conducted using keyword combinations applied to article titles, abstracts, and keywords. Furthermore, the selected keywords were then used to

construct search strings with Boolean connectors (AND, OR). Three categories of search terms were used to align with the review questions:

- (1) terms related to Key Account Management,
- (2) terms related to managerial implementation, and
- (3) terms reflecting the capability and processual perspectives central to this review.

Table 2-2 lists the keywords and their combination into search strings that were used in searching these databases.

Table 2-2: 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 OR Execution	(Manag* OR Relation* OR Director OR Representative) AND (Implement* OR Strategy* OR Practice* OR Operat* OR Apply* OR Deploy* OR Execution)
Capability & Process Perspective	Capability OR Competence OR Routine OR Skill OR Stage OR Transition OR Institutionalisation OR Embedding	(Capabilit* OR Competenc* OR Routine* OR Skill* OR Resource*) OR (Stage* OR Phase* OR Transition* OR Institutional* OR Embed*)

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', and 'implementation' to address the variety 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).

While the primary search terms focused on key account terminology and managerial implementation concepts, the third category was introduced to enhance alignment with the two review questions. These terms ensured the

inclusion of literature discussing organisational capabilities (RQ1) and the staged or evolving nature of KAM implementation (RQ2). Articles were retained if they addressed capability development, resource mobilisation, implementation phases, or structural transitions related to KAM programmes, even if they did not explicitly use the term “capability”.

2.3.3 Screening

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 must be a key customer; 2) Strategy implementation: organisation 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 (see Table 2-3), 167 articles were selected for full-text screening.

Table 2-3: Criteria for including papers in the systematic review

Inclusion/exclusion criteria	Rationale
-Publication in peer-reviewed journals: AJG list 2 stars and above	The AJG 2021's ratings are based upon peer review, editorial and expert judgements following the evaluation of many hundreds of publications and are informed by statistical information relating to citation.
-Selection of papers will be restricted to the time frame between 1990-2025	Prior to 1990 KAM-related articles were fragmented.
-Research context: articles must target the key customer types	Only key accounts can have dedicated resources and unique organisational services. This helps to scope the study context.
-KAM implementation: the KAM implementation described in these articles has to be aligned with our definition of KAM implementation	Some articles include KAM formulation as part of the implementation. This review considers strategy formulation and strategy implementation as distinct parts based on strategy management literature.

Additionally, to ensure the quality of the articles selected, these should be qualified by the ABS 2021 journals list, a highly regarded ranking. Sources ranked as 2, 3, 4 and 4* were included in the review. A final set of 105 articles were selected for inclusion in the review (see Figure 2-2).

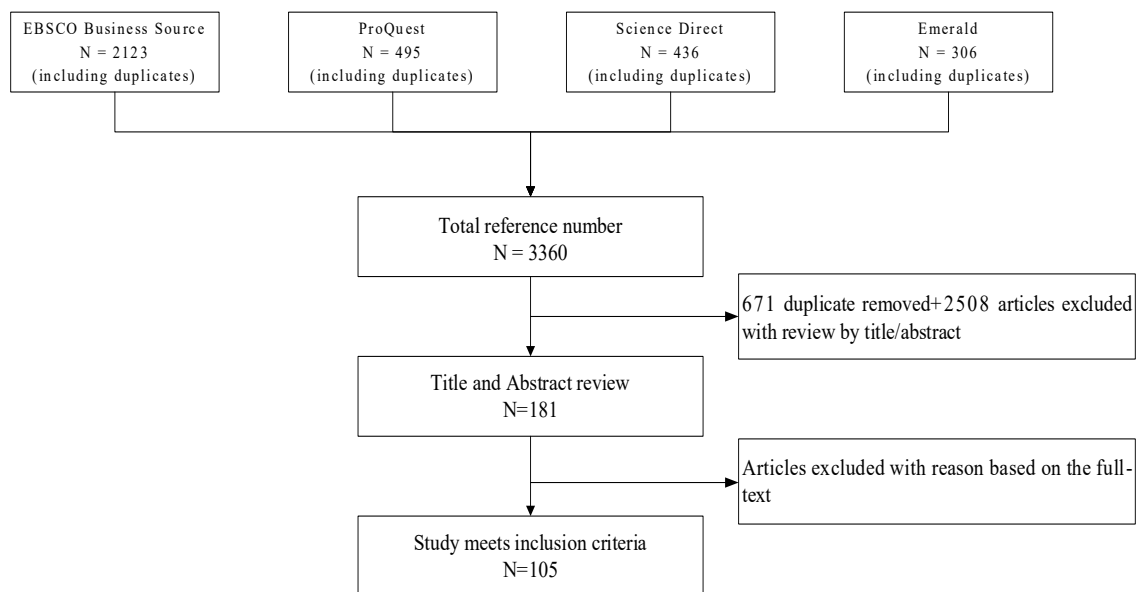


Figure 2-2: Systematic review process

2.3.4 Extraction and Synthesis

Each of the 105 selected articles was subjected to a full-text review, and data were extracted using a structured template to ensure consistency and traceability. The extraction template captured information shown in Table 2-4.

Table 2-4: 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 a conceptual, 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 interviews.
Theoretical lens	<ul style="list-style-type: none"> ● Identify the guiding theoretical framework (e.g., resource-based view, dynamic capabilities, contingency theory)
Stages or dimensions of KAM implementation	<ul style="list-style-type: none"> ● Identify the implementation stage(s) discussed; classification guided by Davies and Ryals (2009) or emerging themes
Specific Capability	<ul style="list-style-type: none"> ● Classify as operational, relational, or dynamic based on its purpose (e.g., delivery efficiency, relationship development, strategic reconfiguration)

Notably, The classification of capabilities was guided by a structured coding framework based on prior literature (Guesalaga et al., 2018) and adapted through iterative theme refinement. Capabilities were categorised as operational, relational, or dynamic, depending on their function in enabling KAM implementation. For example, capabilities aimed at providing training for account managers or managing knowledge of key accounts were coded as operational; those focusing on relationship development were coded as relational; and capabilities supporting strategic change or reconfiguration were classified as dynamic. Where relevant, the coding also recorded the implementation stage in which the capability was discussed, based either on author-specified phases or inferred from the context, following Davies and Ryals' (2009) stage model.

The extracted data were analysed in two stages. First, a descriptive synthesis was conducted to identify publication patterns, methodological trends, and conceptual orientations, which are presented in Section 2.4. Second, a thematic analysis was undertaken to address the two review questions. The thematic category described different stages of KAM implementation and classified KAM capabilities by 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. To ensure analytical rigour, the thematic coding combined deductive categories (based on the capability view and the staged perspective of KAM implementation) with inductive refinement (based on recurring concepts emerging from the literature) (Attride-Stirling, 2001).

Through this process, the review generated two key analytical outcomes: 1) A staged process model of KAM implementation; and 2) A capability classification framework distinguishing operational, relational, and dynamic capabilities. These two outputs are brought together in Section 2.5 to offer a consolidated framework for understanding how firms implement KAM through capability deployment.

2.4 Descriptive results: literature landscape and themes

Our sample included 105 articles from 18 journals. Figure 2-3 describes the distribution of selected articles over the 35 years from 1990 to 2025. Our sample

base includes 14 articles, 30 articles, and 43 articles from 1990-1999, 2000-2009, and 2010-2019 respectively, as well as 18 articles from 2019-2025. Overall, publishment in the KAM field shows an increase over the years which means more attention has been given to KAM-related issues and investigations.

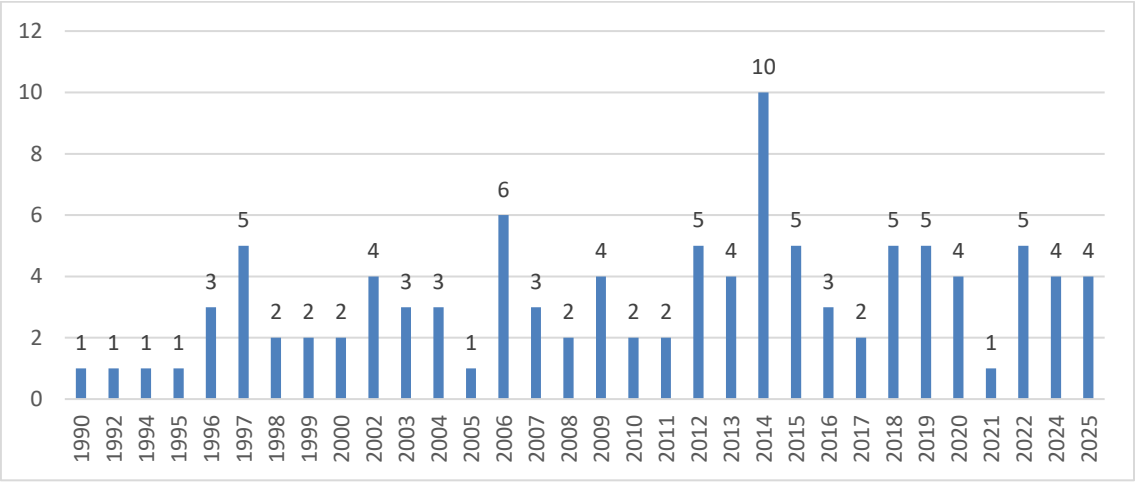


Figure 2-3: Distribution of reviewed articles based on the year of publication

The 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 82 articles were published in these four journals, accounting for about 79% of the total database (see Figure 2-4). These journals reflect the cross-disciplinary nature of KAM research, which spans marketing, sales, and strategic management domains.

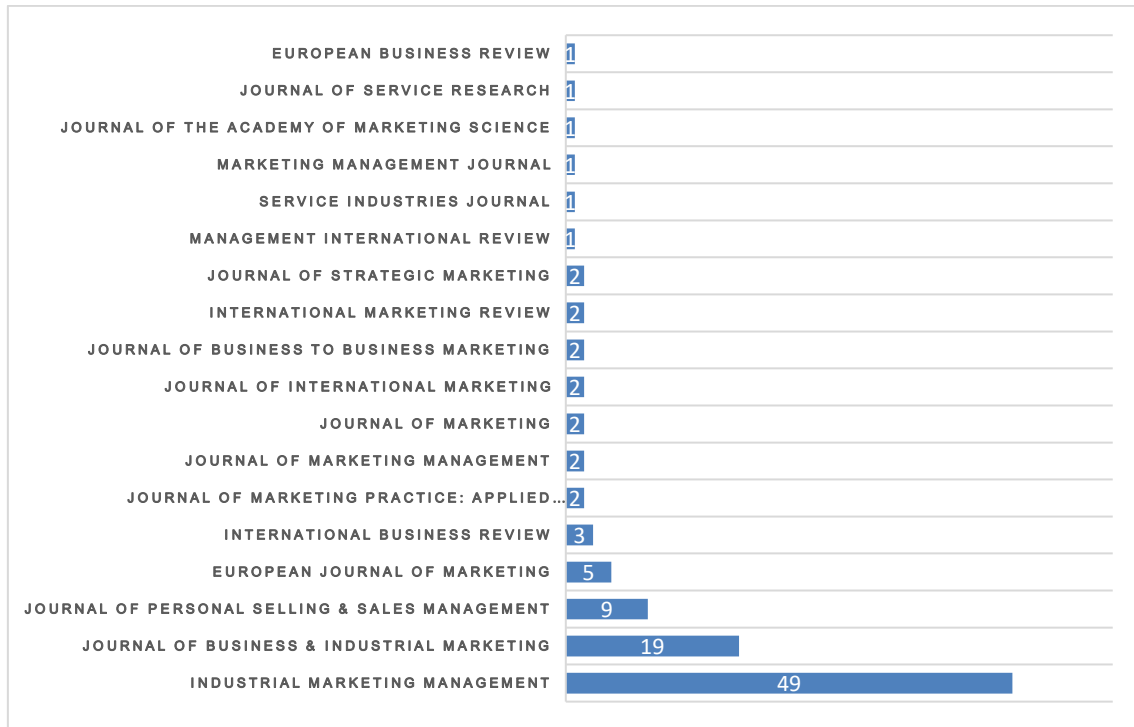


Figure 2-4: Distribution of articles based on the journal

Moreover, KAM literature selected from 1990 to 2025 is mainly empirical, with 44 quantitative research accounting for 42% and 36 qualitative research for 35%, 5 mixed research for 5% and the remaining 18% are mainly distributed in 16 conceptual and 1 synthetical articles (see Figure 2-5). This methodological orientation reflects the complex, context-sensitive nature of KAM implementation, which often requires an in-depth understanding of organisational processes, structures, and relationships that are not easily captured through large-scale surveys (Guesalaga, 2014). The prevalence of case-based research suggests that scholars have sought to explore KAM implementation as a process unfolding within firms, rather than as a variable-driven outcome measurable across samples (Leischnig et al., 2018). This aligns with the capability view adopted in this study, which emphasises firm-specific routines, decisions, and enactments over time.

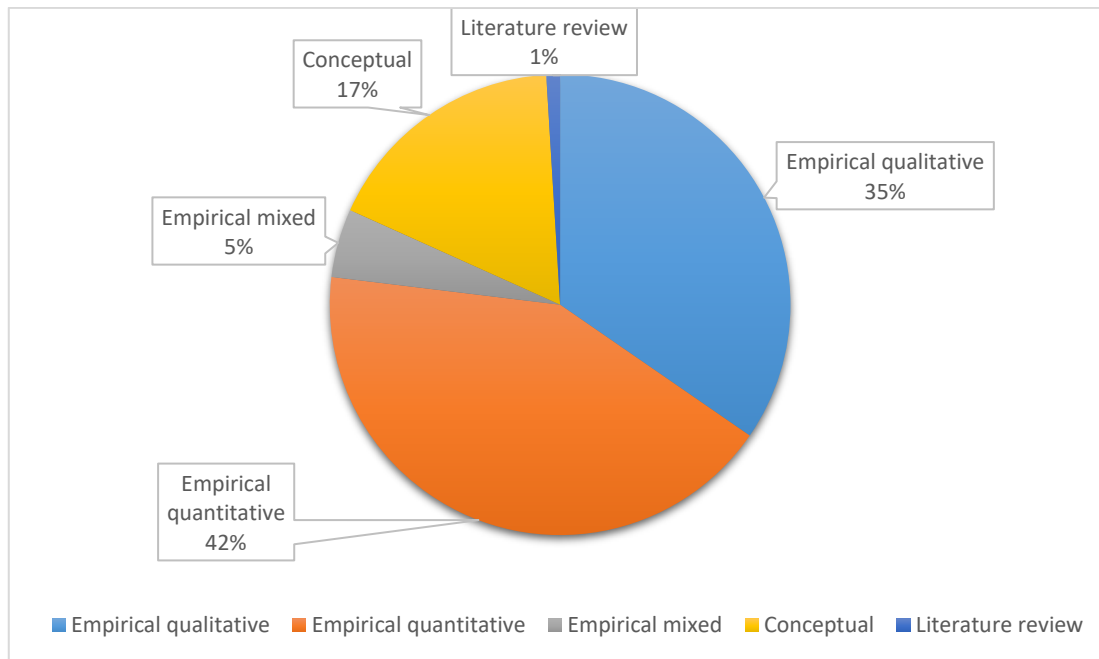


Figure 2-5: Breakdown of the article pool by paper type/research design

The theoretical lenses employed in the reviewed literature also vary, including the resource-based view, dynamic capabilities view, transaction cost economy, network theory, contingency theory, and relationship marketing frameworks. However, few studies explicitly adopt a capability-based lens as the central framing for understanding KAM implementation.

Overall, the descriptive synthesis highlights the heterogeneity of the field in terms of focus, methods, and conceptual grounding. This diversity underscores the need for a more integrated, capability-oriented understanding of KAM implementation, which is addressed in the next section through thematic analysis.

2.5 Thematic results

This section presents the thematic findings of the review, structured around two analytical dimensions drawn from the research questions: the staged nature of KAM implementation (Review question 2) and the capabilities that support it (Review question 1). By combining these two perspectives, the review moves beyond listing generic organisational enablers to explore how specific capabilities operate across distinct phases of KAM implementation. This approach enables a more fine-grained understanding of how KAM evolves from initial adoption through to internal integration and renewal.

Section 2.5.1 identifies how KAM implementation has been conceptualised as a process, outlining the key stages and structural elements drawn from prior studies. Section 2.5.2 synthesises the organisational capabilities identified in the literature and introduces a capability framework categorising them as operational, relational, or dynamic. Finally, Section 2.5.3 brings these two strands together by mapping the reviewed capabilities to the corresponding stages of KAM implementation, offering a process-capability alignment that supports both theoretical insight and managerial application.

2.5.1 The process of KAM implementation

As Minerbo & Brito (2022, p. 772) note "A challenge in setting up a framework is to address the broad, diversified and fragmented aspects found in the literature." Existing KAM literature mainly describes KAM implementation from various perspectives including relational development logic, the degree of resource exchange, the degree of top management involvement, the degree of formalisation of KAM, and strategic development (see Table 2-5). From a comprehensive view, the implementation of KAM can be seen as an evolving process with constant changes in the degree of embedding of different elements (Davies & Ryals, 2009). Table 2-5 summarises those perceived evolutions from previous literature. Different key elements represent the implementing focus and the heterogeneity in those elements derives from the different cognition of KAM when firms manage to implement the KAM programme in reality (McDonald, 2000). For instance, the focus on relationship development and its relational outcomes drives KA relationship development to be generally accepted as a reference for the KAM implementation phase, and thereby relationship quality is considered one of the effective drivers of KAM performance (Badawi & Battor, 2020).

Besides, some studies believe that the KAM implementation process can be understood as a resource exchange process. The main purpose and form of implementation is the free flow of resources between the two parties to seek value creation (Perks & Easton, 2000). Similarly, the degree of top management involvement in KAM and the degree of KAM's formalisation reflect the embedding

degree of KAM implementation in organisational routines (Workman et al., 2003). The evolution of these elements can be seen as the aggregation of resources within the organisation towards the KAM from the start of KAM to its maturity of KAM.

Table 2-5: The process of KAM implementation and its rationale

Author	Evolving focus	KAM implementation
Boles et al., (1996); McDonald et al., (1997); Millman and Wilson, (1995), 1996); Blythe (2002)	Relational development	Pre KAM - Early KAM - Mid KAM - Partnership KAM -Synergistic KAM - Uncoupling KAM
Perks and Easton (2000)	Resource exchange	Simple resource exchange - complex resources exchange - strategic alliance resource exchange
Homburg et al. (2002)	The degree of top management involvement	Operating level KAM - Middle management KAM - Top management KAM
	The degree of formalisation	No KAM - Country club KAM - Isolated KAM-Unstructured KAM - Cross-functional dominant KAM
Davies and Ryals (2009)	KAM strategy development	Introduce KAM - Embedding KAM - Optimising KAM - Continuous improvement
Pressey et al. (2014)	The activities or responses of key actors to operationalize KAM	Pre KAM - Introduce and build KAM - Mature KAM -Decline KAM - KAM revision
Tzempelikos & Gounaris (2015)	The depth of internal practice	Strategy formation - Organisational structuring - Tactical implementation - Evaluation and control

2.5.1.1 Introducing KAM

Based on the contribution from existing work, Figure 2-6 synthesizes a comprehensive implementation process of KAM and its main tasks in each stage.

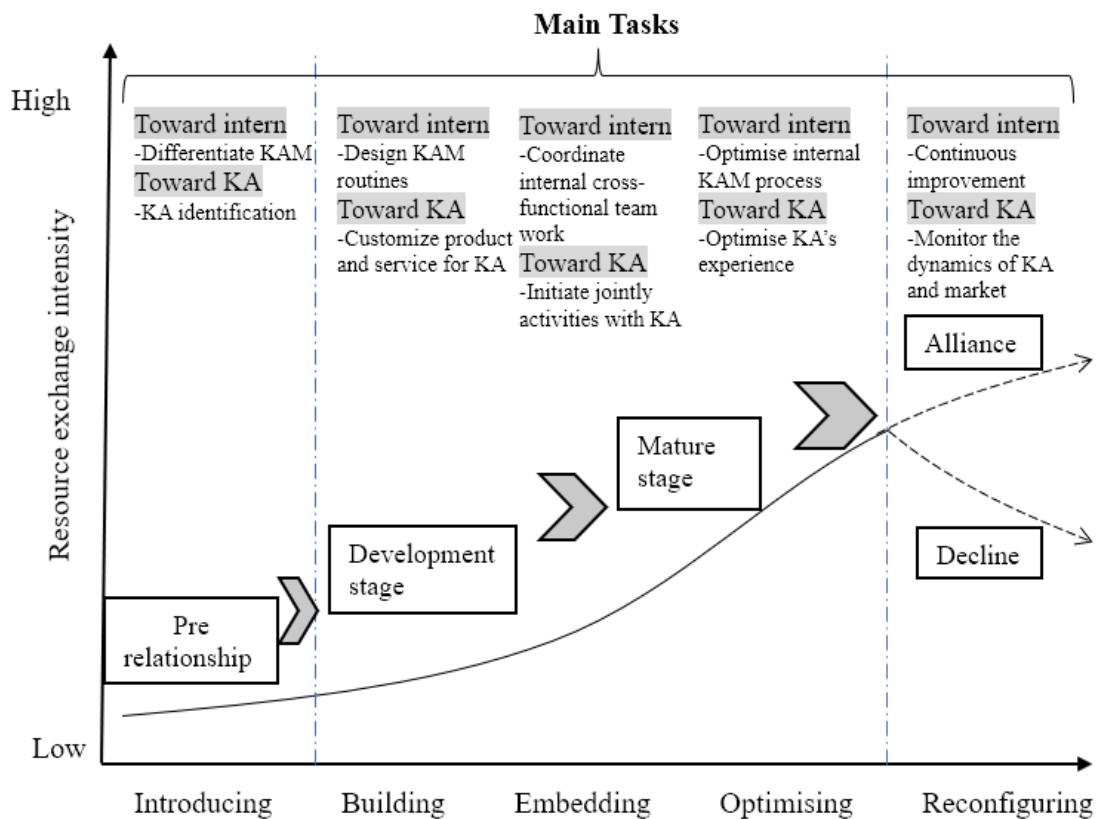


Figure 2-6: A compressive integration of the developing process of KAM implementation

The first stage of KAM implementation is introducing KAM as a new strategy to all internal organisational systems. The main task involves the creation of a new organisational unit to differentiate the KAM programme (Workman et al., 2003). This stage mainly involves assigning employees to participate in KAM, including setting up a new dedicated team to take charge of KAM and setting up a key account manager as the leader of the team to guide the operation of the team. The most important part is ensuring each KAM participant clearly understands what their task is and for the key account manager to understand his role and authority. A typical task for clients is identifying key accounts, which is the basis for implementing KAM (Boles et al., 1999; Feste et al., 2020) and involves a comprehensive consideration of key account performance, potential, and risk (Millman & Wilson, 1995). As KAM has just been implemented, the development of the KA relationship is still in the preparatory stage.

2.5.1.2 Building KAM

Building KAM means starting to take actions beyond traditional sales to key accounts. At this stage, not only is it important to design the KAM routine, but it is also important to understand and meet the needs of key accounts. Just as many firms adopt customized services (i.e., price, payment, delivery) or produce customized products (i.e., package, function, production) to meet the unique needs of key accounts, which shows their sincerity and ability to establish long-term key account relationship (Badawi & Battor, 2020; Ivens & Pardo, 2007). To manage key accounts, designing repeatable KAM routines provides efficient guidance for implementers to execute their received tasks. For example, the KAM training module becomes particularly important in this building stage because it helps KAM participants learn professional literacy to contact key accounts. The rationale is that employees often represent the corporate image, key accounts will regard the performance of KAM representatives as part of the supplier's comprehensive capabilities and use this as an inspection standard (Wilson & Woodburn, 2014). Besides, the KAM performance assessment is also part of the implementation. Performance reports can give feedback on KAM to senior management. This affects the availability of adequate resources and priorities for KAM programs (Tzempelikos & Gounaris, 2015).

2.5.1.3 Embedding KAM

As KAM implementation progresses, it becomes increasingly embedded in organisational routines. Pardo et al. (2014, p. 1137) describe KAM as "it (KAM) is intended not only to adapt the interaction between a company and its most important customers but also to reshape internal processes inside a company and redefine ownership of internal tasks." Therefore, achieving compatibility with existing routines for KAM is relatively complicated because of its necessary performance drivers, such as KAM formalisation- the provision of a systematic way of dealing with repetitive activities (Workman et al., 2003). Implementing KAM requires special policies and procedures for key accounts to improve performance. Such as setting up special procedures to help simplify the review process or more complex review procedures to ensure the correctness of

transaction details. A certain degree of formalisation makes firms face the challenge of structural adjustment. Almost every firm that implements KAM will focus its human capital on KAM to create the most value (Pardo et al., 2006). Structural adjustment is therefore one of the processes in which KAM is embedded in organisational routines. One benefit of an optimized KAM structure is that it makes it easy to collaborate across departments (Marcos-cuevas et al., 2014). One of the manifestations of the complexity of KAM is the highly customized customer demand. High customisation usually exceeds the ability of the KA team, which makes the cooperation and collaboration of other departments particularly important (Leischnig et al., 2018). Therefore cross-functional teamwork also plays a pivotal role in KAM implementation. Overall, formalized KAM routines in a KAM-oriented organisational structure are a prerequisite for joint activities with key accounts to ensure that KAM is executed under a normal system. At this stage, suppliers should proactively attempt additional joint actions with key accounts. This proactiveness and high activity intensity help suppliers understand market trends, and sense customer preferences and potential sources of conflict to develop appropriate responses for market change (Workman et al., 2003).

2.5.1.4 Optimising KAM

Optimising KAM refers to adapting existing KAM projects, focusing mainly on the full utilisation of resources and the modification of KAM routines, to address the barriers presented in the implementation process (Marcos-Cuevas et al., 2014). In some studies, scholars also describe this stage as continuous improvement (Davies & Ryals, 2009). According to our results, top executives are more engaged in this stage. Top management applies their own experience and knowledge to KAM, which is bound to bring some changes to the traditional KAM routine (ALHussan et al., 2017). The upper-level perspective usually believes that the reasonable participation of senior management is conducive to the implementation of the KAM project (Guesalaga, 2014). Additionally, the KAM reward system is also an important implementation of KAM evolution. It has a positive impact on employees' KAM motivation in terms of employee emotion, satisfaction, and efficiency (Curasi et al., 2018; Mahlamäki et al., 2019). These

positive drivers make employees have a stronger tendency to perceive the KAM implementation process, which is helpful for employees to discover the potential risks and possible optimisation space of KAM implementation (Lai & Gelb, 2015). Customer knowledge management is also the focus of optimizing KAM. In the empirical study of (Salojärvi et al., 2013), knowledge should be created not only from customers but also from suppliers themselves as the knowledge generated through interaction with key accounts is implicit and difficult to imitate. And KA knowledge helps identify new market opportunities and new KA routines to benefit the company, stakeholders and key accounts (Hakanen, 2014). This explains why managing customer knowledge is necessary for KAM implementation. Noticeably, customer knowledge management is only considered as the core of implementation in the mature stage of KAM implementation, this is because the utilisation and dissemination of customer knowledge require certain prerequisites, such as active participation of top management, use of the KA team, and the high degree of KAM formalisation (Salojärvi et al., 2013). In the three stages of building, embedding, and optimising KAM implementation, the KA relationship has undergone an evolution from the developmental stage to the mature stage. This evolution stems from increased KAM proficiency within the supplier and increased external customer interaction (Bocconcelli et al., 2018; Salojärvi & Sainio, 2010).

2.5.1.5 Reconfiguring KAM

The results indicate that the number of studies on KAM reconfiguration is limited, suggesting that studies on the future of KAM implementation mainly stay on the point of optimisation- advance and adjust without damaging the original programme structure. However, more evidence reveals that optimisation cannot help KAM programme maintain a high level of value creation and market performance (Piercy & Lane, 2006). In the area of the relationship's dark side, scholars argue that the social capital generated by buyer-supplier partnerships is not necessarily beneficial to organisations and that they may impede organisational development (Rossett & Choi, 2005). As Villena et al. (2011) argue, there is an inverted curve relationship between social capital and performance. The social capital generated in a long-term relationship can be detrimental to

performance. This is mainly because long-term cooperation can lead to solidified inter-organisational patterns of thinking and behaviour, which prevent firms from adapting to dynamic markets (Villena et al., 2011). The risks of opportunism, loss of objectivity, ineffective decision-making and costly investments all make the costs of KAM outweigh the benefits, and firms must radically restructure KAM projects to regain competitiveness.

Distinguished from optimisation, reconfiguration represents a radical change to the existing programme. A radical reconfiguration requires the firms to have the competence to create knowledge and innovate on the basis of existing knowledge to develop unique KAM routines, which is the main context of KAM reconfiguration. KAM reconfiguration occurs primarily in organisations with mature KAM projects, that have extensive KAM implementation experience but struggle with a lack of innovation and high exchange costs. This dilemma raises opportunism making the exchange of resources exceptionally risky. These firms have to rethink their internal conditions and external environment to construct a new KAM structure. The result of reconfiguration has two possible outcomes for the existing KA relationship - it becomes a close alliance (Perks & Easton, 2000; Wu & Shi, 2011) or a destructive relationship (Prior & Marcos-Cuevas, 2016). Regardless of the outcome of the relationship, successful reconfiguration will help improve the KAM program but the cost is expensive. The firm needs to invest new resources, which increases the sunk costs and risks for the company. This is why executives usually show a very high level of involvement at this stage. This is because they have the authority and the ability to mobilise resources that key account managers do not have (Salojärvi et al., 2010).

Furthermore, our results illustrate that the KAM Reconfiguration emphasises the influence of the external environment (Teece, 2016). KAM managers need to perceive the dynamics of the external environment in their decision-making process and make the appropriate decisions in light of internal realities. That explains the core of reconfiguration lies in the mutual fit of the internal and external environment. Specifically, the creation of knowledge in the

reconfiguration process requires not only learning from past experience, but also gathering market intelligence and adapting to market trends.

2.5.2 Developing an integrated framework for KAM implementation-specific capabilities

Although numerous studies reference the importance of organisational capabilities in supporting KAM, few provide a structured view of what these capabilities are, how they differ, and how they contribute to KAM implementation specifically. The literature reveals a fragmented picture, with various terms, such as routines, skills, resources, or competences, used interchangeably and inconsistently across studies. Moreover, most works identify capabilities in isolation, without connecting them to the broader implementation process or exploring their interdependencies.

To address this conceptual fragmentation, this review systematically extracted and compared capability-related themes across the selected articles. Rather than using capability frequency or semantic clustering alone, the analysis focused on the functional purpose of each capability in relation to KAM implementation. This approach revealed that the reviewed capabilities could be grouped into three categories:

- Operational capabilities, which support the delivery of value to key accounts through structured routines. Based on their point of application, these are further divided into: Intra-organisational operational capabilities and Inter-organisational operational capabilities. These two levels reflect the dual embeddedness of KAM routines: within the supplier firm and across firm boundaries with key customers.
- Dynamic capabilities, which allow the firm to sense, adapt, and reconfigure its KAM-related resources and processes in response to change.
- Relational capabilities, which enable the firm to build and maintain trust-based, long-term relationships with strategic customers;

This three-part classification builds on earlier work by Guesalaga et al. (2018) and Ivens et al. (2016). Figure 2-7 illustrates this framework, and the following subsections elaborate on each capability type with supporting examples from the reviewed studies.

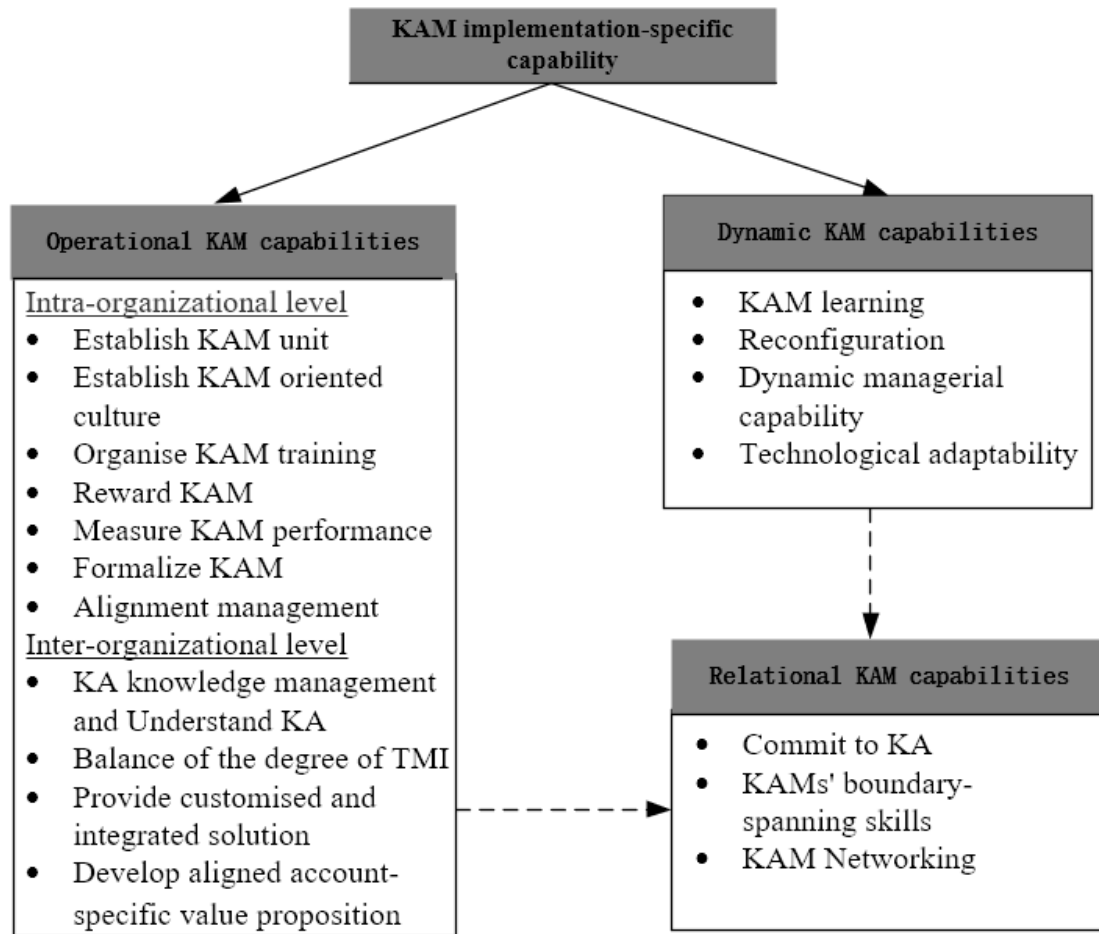


Figure 2-7: Key findings of framed KAM implementation-specific capability

2.5.2.1 Operational capability- Intra-organisational level

Intra-organisational operational capabilities are internal routines that allow for effective coordination across various departments, ensuring that the firm's structure can support the unique demands of KAM. These capabilities are essential for embedding KAM into the organisational system and avoiding siloed execution. For example, Ivens et al. (2016) emphasise that the design of an internal KAM supporting system can significantly enhance the deployment quality of KAM resources and routines. Similarly, Pressey et al. (2014) highlight the importance of KAM-specific training and onboarding procedures as a form of capability development that operates within the organisational boundary to reduce internal resistance. Table 2-6 presents an overview and definition of operational capabilities at the intra-organisational level, highlighting their key elements and supporting articles.

Table 2-6: Operational capabilities and their main elements (Intra-organisational level)

Operational capabilities (Intra-organisational level)	Main elements	Definition	Articles
Establish KAM unit	-The use of team -Distinct KAM department	The firm's capability to create dedicated structures (e.g., teams or departments) specifically responsible for managing key accounts and coordinating internal KAM-related tasks.	(Atanasova & Senn, 2011; Davies & Ryals, 2009; Homburg et al., 2002; Lai & Gelb, 2015; McDonald et al., 1997; Nätti & Palo, 2012; Saarenketo et al., 2013; Salojärvi et al., 2010, 2013; Storbacka, 2012; Tzempelikos & Gounaris, 2015; Workman et al., 2003; Zupancic, 2008)
Establish KAM KAM-oriented culture	-KAM orientation -Customer centricity	The capability to foster a shared mindset across the organisation that prioritises strategic customer relationships and promotes a customer-centric approach.	(Gounaris & Tzempelikos, 2013, 2014; Lai & Yang, 2017; Liu et al., 2019; Murphy & Li, 2015; Pereira et al., 2019; Salojärvi & Sainio, 2010; Wilson & Woodburn, 2014; Yip & Madsen, 1996)
Organise KAM training	-Training for improvement -Skill, knowledge, and attitude for KAM	The capability to design and deliver training programmes that equip employees with the knowledge, skills, and attitudes necessary for effective KAM execution.	(Atanasova & Senn, 2011; Millman & Wilson, 1995; Vanharanta et al., 2014; Weeks & Stevens, 1997)
Reward KAM	-Employee Incentive Plan -Internal motivation	The capability to motivate and retain internal staff by aligning incentive systems with key account performance and strategic relationship outcomes.	(Atanasova & Senn, 2011; Curasi et al., 2018; Mahlamäki et al., 2019; Ojasalo, 2001; Weeks & Stevens, 1997)
Measure KAM performance	-KAM effectiveness	The capability to track and evaluate the effectiveness of KAM activities through structured performance metrics and outcome indicators.	(Davies & Ryals, 2009, 2014; Gounaris & Tzempelikos, 2013, 2014; Millman & Wilson, 1999; Storbacka, 2012; Tzempelikos & Gounaris, 2013, 2015; Yip & Madsen, 1996)
Formalise KAM	-Build KAM specific - processes, routines, procedures, and system	The capability to institutionalise KAM through clearly defined processes, routines, procedures, and systems that support consistent implementation.	(Boles et al., 1994; Feste et al., 2020; Homburg et al., 2002; Ivens et al., 2018; Marcos-cuevas et al., 2014; Millman & Wilson, 1995, 1996, 1999; Pardo et al., 2014; Salojärvi et al., 2010, 2013; Storbacka, 2012; Feste et al., 2022; Workman et al., 2003; Herhausen et al., 2022)
Alignment management	-Team spirit -Goal congruence -Cross-functional coordination	The capability to achieve internal coordination and goal alignment across departments and	(Atanasova & Senn, 2011; Davies & Ryals, 2013; Feste et al., 2020; Friend et al., 2014; Gounaris &

Operational capabilities (Intra-organisational level)	Main elements	Definition	Articles
		functions involved in delivering value to key accounts.	Tzempelikos, 2013, 2014; Guenzi & Storbacka, 2015; Gupta et al., 2019; Homburg et al., 2002; Shi et al., 2004; Ivens et al., 2016; Jean et al., 2015; Johnsen & Ford, 2006; Lai & Gelb, 2015; Lai & Yang, 2017; Leischnig et al., 2018; Millman & Wilson, 1999; Nätti & Palo, 2012; Pardo et al., 2014; Pressey et al., 2014; Richards & Jones, 2009; Salojärvi et al., 2013; Shi et al., 2005; Shi & Gao, 2016; Speakman & Ryals, 2012; Steward, 2008; Storbacka, 2012; Ivens et al., 2008; Tzempelikos & Gounaris, 2013, 2015; Wengler et al., 2006; Wilson & Woodburn, 2014; Workman et al., 2003)

2.5.2.1.1 Establish KAM unit

The differentiated nature of the KAM system demonstrates the specific managerial approaches that can be observed by the modification of organisational structure and problem-solving processes, and the establishment of new organisational units to manage key account relationships (Pardo et al., 2014). In the study of Homburg et al. (2002), they note that supplying firms tend to establish KAM units by building dedicated selling teams led by key account managers to more efficiently implement KAM from a configuration perspective. More specifically, this KAM-specific organisational unit is dedicated to understanding customer needs and propositions and providing the resources needed to support customer value creation (Tzempelikos & Gounaris, 2013). It follows that those KAM actors are different from traditional employees of departments by creating the possibility of providing higher priority, more customized products and more direct communication channels to strategically important customers (Georges & Eggert, 2003).

Hence, the capability of establishing a KAM unit plays a critical role in the KAM implementation as (Workman et al., 2003) argue that the increasing complexity of needs from key accounts underscores the importance of using a consistently

professional customer team. In a highly competitive market, a dedicated professional KA team accesses KA intelligence and transforms customer tacit knowledge into useful organisational knowledge through teamwork and individual talent (Salojärvi et al., 2013). All knowledge is shared within the team and discussed for further use in practical dimensions such as new product development, process innovation, and service upgrades (Tzempelikos & Gounaris, 2015).

However, KA team building and KA manager's positioning is not a simple practice. Due to the complexity and importance of key accounts, this specific KA unit is required to be able to have cross-departmental collaboration capability to access the resources from other departments. Therefore, the background, professionalism, and even spiritual attributes of team members should be carefully considered in order to facilitate communication within and across departments. Additionally, the professionalism and leadership of key account managers determine the team spirit, which has a significant impact on KAM effectiveness (Saarenketo et al., 2013; Tzempelikos & Gounaris, 2015; Workman et al., 2003). In general, establishing a KAM-specific unit can help improve KAM's professionalism and service capacity, but it also brings certain challenges to the stability of the organisational structure.

2.5.2.1.2 Establish a KAM-oriented culture

Managing the business relationship with the most valuable customers is a well-recognized basis for competitive advantage creation (Brady, 2000; Pohludka & Štverková, 2019). Effective management of the KA relationship requires a different way of thinking to facilitate the transition from traditional sales to KAM, as Day (2000, p. 24) writes "a relationship orientation must pervade the mindset, values, and norms of the organisation". The orientation of Key account management emphasises the advantages of relationship quality and financial performance of firms keen on building a KAM-oriented culture to guide employees to adopt a key account-oriented attitude (Gounaris & Tzempelikos, 2013, 2014). This KAM-oriented culture involves the willingness and ability of employees to respond to key accounts' needs and the reallocation of resources. (Homburg et

al., 2000; Workman et al., 2003). When most employees give priority to KAM, this orientation of thinking will significantly have a positive impact on the service attitude toward key accounts, the enthusiasm of senior management for KAM involvement and cross-department collaboration (Gounaris & Tzempelikos, 2014; Tzempelikos & Gounaris, 2015).

2.5.2.1.3 Organise KAM training

Modification in organisational structure and new cultural orientation help KAM to be implemented smoothly within the organisation, but individual competencies are fundamental to ensure the successful implementation of these practices (Speakman & Ryals, 2012). Part of the complexity of implementing KAM stems from the strict requirement for the skills and the understanding of processes, tasks, and roles of KAM actors, especially for KA managers (Peters et al., 2020). Traditional training theory based on adversarial business models can no longer accommodate customer-centric KAM (Workman et al., 2003). Admittedly, evolving digital technology can also be efficiently applied to KAM, such as the utilisation of social media and artificial intelligence in online learning (Lacoste, 2016; Prior et al., 2016). Therefore, the firm's ability to organise KAM-specific training has become particularly important, these training content includes how to reach key accounts; how to efficiently communicate with key accounts, and how to use new technologies to help KAM be more effective (Vanharanta et al., 2014). Key account team members who have successfully undergone rigorous training are more able to contribute to the team, better represent their firm's image and gain the respect of key accounts (Atanasova & Senn, 2011).

2.5.2.1.4 Measure KAM performance

Implementing KAM means that significant resources are focused on co-creating value with key accounts (Marcos-cuevas et al., 2014; Wengler et al., 2006). Many SMEs and even large corporations face expectations - and sometimes pressures - for KAM projects from the top management (Hussan et al., 2017). The benefit of measuring KAM is to help calculate the resource input-output ratio and the opportunity cost of implementing KAM. In the long-term planning of the enterprise, the continuous investment of resources in a specific strategy needs to be based

on good statistical performance (Vanharanta et al., 2014). This brings challenges to measuring KAM performance. Because KAM generally fails to achieve considerable economic returns in a short period of time, a large amount of initial investment makes the cost greater than the output (Leischnig et al., 2018). Therefore, this requires KAM participants to measure dynamic performance as well as relational returns, as these factors are antecedents to long-term economic return (Badawi & Battor, 2020; Tzempelikos & Gounaris, 2015; Workman et al., 2003).

2.5.2.1.5 Reward KAM

Suppliers should be aware that implementing KAM creates additional economic value while also putting more work pressure on employees involved in KAM (Friend et al., 2014). Some of KAM's failures should also be attributed to the negative atmosphere of the KA team (Curasi et al., 2018), because employee motivation and employee satisfaction are highly correlated, and accordingly affect job performance (Mahlamäki et al., 2019). Therefore, rewarding KAM actors for their positive performance can be centric to implementing KAM efficiently. However, the contribution of personal selling effort to KAM's effectiveness and performance is easily neglected by top management as the positive role of the individual tends to be diluted by the contribution of the organisation's resources (Guenzi et al., 2009; Mahlamäki et al., 2019). Empirical evidence shows that executives often value their influence over the efforts of key account managers (ALHussan et al., 2017; Tzempelikos, 2015). Subsequently, the capability of establishing a reasonable KAM reward scheme is an important organisational practice (Guenzi et al., 2015). Rewarding KAM requires companies to establish a reasonable employee welfare system for the created performance by the KAM programme and build a long-term career path for KAM team members, as newly-established KAM units can be ambiguous with the reward routines (Ojasalo, 2001).

The difficulty of rewarding KAM is not whether to reward it, but how to reward it reasonably. On the one hand, when the top management overemphasizes their own contribution, the contribution of the KA team will be ignored and the

enthusiasm of the team will be affected. On the other hand, when the KA team is overconfident in their performance, they get frustrated with their payment - even if it is a fair distribution at times. Hence, a reasonable reward system may contribute to solving the problem of the distribution of benefits to facilitate the implementation of KAM (Mahlamäki et al., 2019).

2.5.2.1.6 Formalise KAM

Formal establishment of the process, procedure, and system for strategically important customers usually means that KAM has gradually entered the daily routines of the firms (Homburg et al., 2002). Firms need to have a systematic approach to dealing with repetitive KAM activities. For example, the criteria and process of key account selection (Feste et al., 2020), and the diagnosis of obstacles in the implementation of KAM (Leischnig et al., 2018). Accordingly, the degree to which KAM is formalized reflects the degree to which key accounts are valued (Workman et al., 2003). The main reason the key signal that distinguishes KAM from general account management is that key accounts are subject to different degrees of formal rules and standard procedures (Marcos-cuevas et al., 2014).

Admittedly, the modification of traditional processes and procedures by KAM is inevitable (Storbacka, 2012). Especially for SMEs, the huge order volume and special service requirements make the previous process unable to fully meet the needs of key accounts (Bocconcelli et al., 2018). But this departure from traditional processes clearly signals a high priority to key accounts. Additionally, differentiation helps KAM participants find a clearer organisational orientation for self-awareness and work motivation (Peters et al., 2020).

2.5.2.1.7 Alignment management

Achieving the KAM objective requires keeping all essential elements aligned within firms, as Guenzi et al. (2015) argue in their case-based examination that an appropriate culture of KAM needs to pervade the organisational routines encompassing strategy, shared value, style, systems, structure, skills, and staff, so as to effectively implement KAM. By conducting alignment management, critical values and principles for KAM practices including KA selection criteria and

internal political process of strategy decision, the requirement of goal congruence, and the establishment and management of the KA team can be ensured to implement consistently across different departments (Atanasova & Senn, 2011; Davies & Ryals, 2013; Feste et al., 2020). Whereas, KAM as a cross-functional approach sets up a special managerial challenge for KAM implementation-generating a standardized interface for cross-functional teamwork (Guesalaga & Johnston, 2010). Especially, those challenges involve both strategic and operational levels such as structural modification and KAM reward schemes (Marcos-cuevas et al., 2014). It implies that conducting alignment management needs support from top management since they own the authority to allocate support systems for the KAM project. Hence, the capability of alignment management is based on the willingness of the senior management to enhance the coordination of KAM implementation by sharing the authority with key account managers (Pardo et al., 2014).

Besides, the complexity and variety of integrated solutions have led KAM actors to manage to build a KAM network to share resources and reduce risks (Hakanen, 2014). Intra-firm informational exchange and interfirm information utilisation within the KAM network drive the KAM network actors to have a deep understanding of the KAM programme and self-identification (Gupta et al., 2019; Peters et al., 2020).

Another core of alignment management for KAM is to achieve a "fit" between internal activities and the external environment (Richards & Jones, 2009; Shi & Gao, 2016). For the advantages, the capability of aligning the KAM programme helps to enhance the resource exchange within the organisation and between buyer and seller since alignment management creates trust and commitment between different departments and different parties (Ivens et al., 2016; Lai & Yang, 2017). It follows a positive influence on key account satisfaction and the desire to maintain this supplying relationship for future value cocreation (Steward, 2008; Tzempelikos & Gounaris, 2013). For the difficulties, diverse external environments require that internal coordination must be multi-faceted, including team spirit building by key account managers, working together with external

partners, and authority distribution between key account managers and top management, etc.

2.5.2.2 Operational capability- Inter-organisational level

Inter-organisational operational capabilities refer to the routines and practices that directly support collaboration and value creation with key accounts. While intra-organisational capabilities enable internal alignment, these external-facing capabilities focus on the ability to engage, adapt, and deliver value in the context of complex and evolving customer relationships.

Table 2-7 summarises operational capabilities at the inter-organisational level, emphasizing the effective use of KA knowledge, balancing the degree of TMI, and fostering integrated solution development and account-specific value propositions.

Table 2-7: Operational capabilities and their main elements (Inter-organisational level)

Operational capabilities (Inter-organisational level)	Main elements	Definition	Articles
KA knowledge management and understanding of KAs	<ul style="list-style-type: none"> -Acquisition of KA intelligence -Understanding of customer need -Identification of customer problem -Measure of customer value 	The capability to acquire, organise, and apply in-depth knowledge about key accounts, including their needs, problems, and perceived value, to guide tailored KAM actions.	(Abratt & Kelly, 2002; Boles et al., 1999; Boles et al., 1996; Davies & Ryals, 2009, 2013; Feste et al., 2020; Friend et al., 2014; Gupta et al., 2019; Hakanen, 2014; Ivens et al., 2018; Millman & Wilson, 1996, 1999; Ojasalo, 2001; Pels, 1992; Ryals, 2006; Salojärvi et al., 2010; Salojärvi & Sainio, 2010; Sengupta et al., 2000; Shi et al., 2005; Storbacka, 2012; Turner, 1990; Wagner & Hansen, 2004; Wu & Shi, 2011; Zupancic, 2008; Peters, 2024; Shi et al., 2024)
Balancing the degree of top management involvement	<ul style="list-style-type: none"> -Leadership style -Commitment and support from top management 	The capability to manage the level and style of executive participation in key account relationships to ensure effective leadership without overshadowing operational roles.	(ALHussan et al., 2017; Atanasova & Senn, 2011; Davies & Ryals, 2009; Feste et al., 2020; Gounaris & Tzempelikos, 2013; Guenzi & Storbacka, 2015; Guesalaga, 2014; Homburg et al., 2002; Marcos-cuevas et al., 2014; Millman & Wilson, 1999; Ojasalo, 2001; Pereira et al., 2019; Salojärvi

Operational capabilities (Inter-organisational level)	Main elements	Definition	Articles
			et al., 2010, 2013; Tzempelikos, 2015; Tzempelikos & Gounaris, 2013, 2015; Workman et al., 2003)
Providing integrated solutions	-Cross-functional support	The capability to deliver customised combinations of products, services, and technological support that address the complex and evolving needs of key accounts.	(Boles et al., 1996; Friend et al., 2014; Guenzi et al., 2009; Guenzi & Storbacka, 2015; Homburg et al., 2002; Ivens et al., 2009, 2018; Johnsen & Ford, 2006; Lacoste, 2016; Millman & Wilson, 1995, 1999; Salojärvi & Sainio, 2010; Turner, 1990; Workman et al., 2003; Zupancic, 2008; Hakanen, 2014))
Developing aligned account-specific value propositions	-Co-creating value with key accounts -Aligning value proposition with the desired value of key accounts	The capability to co-create and deliver value propositions that reflect the specific expectations and strategic priorities of each key account.	(Ryals & Holt, 2007; Ivens et al., 2018; Millman & Wilson, 1999; Ryals & Humphries, 2007; Storbacka, 2012; Guenzi & Storbacka, 2015; Ivens et al., 2018; Ming-Huei et al., 2011)

2.5.2.2.1 KA knowledge management and understanding of KAs

Understanding the scenario of targeted customers is fundamental to developing a business, but the special circumstances of the key accounts make a sensible understanding more complicated (Pardo et al., 2014). The ideal situation for providing key customers with the solutions they need requires suppliers to fully understand customer needs in terms of product features, delivery methods, and more user-friendly services (Wu & Shi, 2011). Those customized needs increase the complexity of serving key accounts and thereby emphasise the critical role of customer knowledge, which refers to the acquisition of customer operational status and preferences as well as the general customer insights into products, services, and market trends (Salojärvi et al., 2010). The core of knowledge management in KAM implementation is gathering, processing, translating, and sharing (Abratt & Kelly, 2002; Yip & Madsen, 1996). Nätti & Palo (2012) suggest building supportive knowledge-sharing mechanisms to improve key account coordination. Thus, developing the capability to manage customer knowledge means that suppliers need to have the ability to capture customer intelligence and translate it into useful customer knowledge based on personal experience

and understanding (Hakanen, 2014). In this developing process, individual intelligence always plays a critical role because personal subjectivity will affect the input and output of knowledge, such as key account managers (Georges & Eggert, 2003).

As Salojärvi and Sainio (2010) indicate "The customer gets value not only from knowledge exchange with the firm but also from interaction with the supplier" because the acquisition of customer knowledge enhances the interactive intensity between suppliers and their key accounts and consequently leads to a deeper key account relationship as proved in their empirical study. Besides, this capability of understanding key accounts based on knowledge management also contributes to identifying key accounts that commonly request suppliers a clear recognition of the profitability, sales volume, availability of resources, and other essential criteria for key account selection (Feste et al., 2020; Wengler et al., 2006). Thus, KA knowledge management drives the practice of constructing a KA portfolio, perceiving the potential risks, and capturing the developing opportunity through the acquisition and utilisation of KA knowledge to show their understanding of the scenario of key accounts.

2.5.2.2.2 Balance of the degree of TMI

The commitment and involvement of senior management are one of the most critical determinants of KAM success since top management usually owns superior authority in determining the internal process and resource allocation (Homburg et al., 2002; Workman et al., 2003). The structural and processual change brought about by implementing KAM might cause political conflict between different departments, especially those whose interests are not aligned with the KAM project (Pardo et al., 2014). Thus, the commitment from top management to KAM implementation is proof of senior management's belief in the importance of KAM (Millman & Wilson, 1999). Likewise, involvement in KAM by top management also contributes to KAM implementation in terms of presenting a truthful attitude to key accounts, guiding the implementation by top management's expertise, and motivating KA managers and other team members (Davies & Ryals, 2013; Pereira et al., 2019; Tzempelikos & Gounaris, 2015).

Noticeably, TMI can significantly facilitate the utilisation of customer knowledge as the expertise of top management helps the process of generation, dissemination and responsiveness to market knowledge (Salojärvi et al., 2010)

Nevertheless, high-level involvement has an influence on the role of key account managers. In an empirical study, Guesalaga (2014) classified the involvement degree of top management in KAM into the strategical level (highest degree), tactical level (medium degree), and social level (lowest degree) and found a moderated degree of involvement is the most likely positive to increase the effectiveness of KAM. It follows that the capability of moderating the degree of TMI might have a noticeable influence on the implementation of KAM. The main consequences of extreme involving degree might be confusion in the identification of KA managers and even cause internal conflict and brain drain. Thus, moderating the degree of top management's involvement is vital for ensuring internal alignment and collaboration.

2.5.2.2.3 Provision of customised and integrated solutions

Consistent with the view about integrated solutions from the industrial practitioner, existing literature suggests that product customisation and integration constitute the integral parts of a satisfying solution (Tuli et al., 2007). Integrated solution refers to bundles of products and/or services that meet customer-specific needs and offer greater potential for value creation compared to individual solution offerings (Brady et al., 2005; Hakanen, 2014). Firms that provide integrated solutions act more effectively at embedding their solution perfectly into the ideal solution required by the customer while meeting the customisation requirements (Davies et al., 2006). The main reason is that the mechanism for integrating solutions is designed to provide a technology integration of different solution components and collaboration between internal departments and external partners for a higher level of offering diversity and integration (Nordin & Kowalkowski, 2010). Based on a customer-oriented organisational structure, integrated solutions build greater value creation potential than individual solutions to address the complex and tailored product needs of key accounts (Jean et al., 2015).

Under the circumstance of KAM, the capability of providing customised and integrated solutions emphasises the importance of customer knowledge which drives continuous innovation and organisation learning (Gounaris & Tzempelikos, 2013; Salojärvi et al., 2013). KA teams play a critical role in transforming customer knowledge into solutions, and the literature describes KA teams as knowledge integrators by investigating how those teams acquire, assimilate, and apply knowledge in the solutions process (Hakanen, 2014). Besides, multiple technology support also helps the value co-creation between suppliers and key accounts (Lacoste, 2016). The customisation needs of key accounts are often accompanied by high-level product design languages, especially in knowledge-intensive industries (Jaakkola & Hakanen, 2013). Establishing a cross-functional technology platform provides more choices for strategic customers in product value creation. This means that suppliers should strive to meet the customized needs of key customers through external cooperation and self-technology upgrades, which are critical to the satisfaction of key customer relationships (Gupta et al., 2019).

2.5.2.2.4 Development of aligned account-specific value proposition

A special value proposition for key customers is an important element in moving from selling products to selling solutions, which enables KAM to be more explicitly perceived by strategic customers (Ivens & Pardo, 2007; Workman et al., 2003). The value proposition is defined as a firm's proposal to customers on how to create value, expressed in the form of solutions (goods, services, information, and process components) based on its own resources and capabilities (Storbacka, 2011). In the key account relationship developing process, the value proposition is supposed to remain aligned with the desired proposition from key accounts for achieving a "strategic fit" (Ming-Huei et al., 2011). Thus, Storbacka (2012) propose the concept of account-specific proposition and argues that optimizing value proposition by balancing standardized modules and bespoke modules in order to customize account-specific offerings. By developing key account-specific propositions, firms are required to deeply understand key accounts' business concerns and provide dedicated authority for the KAM programme (Guenzi et al., 2015). The close connection between key account

relationship and value proposition as Guesalaga et al. (2018, p.167) argue that "If relationships are to survive, value propositions must evolve along with customer needs". Hence, a key account-specific proposition helps to offer customized solutions to satisfy the key account's desired solution regarding pricing, customer service, product/service adaptation, logistics adaptation offers more, which facilitates the reciprocal cooperation with key accounts (Ivens et al., 2018; Wengler et al., 2006).

2.5.2.3 Dynamic capability

Unlike "level zero" operational capabilities that "make a living", dynamic capabilities are capable of extending, modifying or creating ordinary competencies to respond to changing environments (Winter, 2003). Strategy management literature explains the modification of operational capabilities as a process of altering resource base through organisational routines adjustment that improves value creation (Teece et al., 2009). Hence, dynamic capabilities that contribute to sustainable competitive advantage are an essential element of designing and implementing a new business model since it is difficult for competitors to replicate (Teece, 2014). One of the success factors in implementing KAM is understanding and meeting key accounts' needs, dynamic capabilities can provide customers with appropriate solutions by sensing market dynamism, seizing opportunity, and reconfiguring resources (Sirmon et al., 2007; Teece, 2007). As Teece (2018, p. 43) notes "The strength of a firm's dynamic capabilities determines the speed and degree (and associated cost) of aligning the firm's resources including its business model(s) with customer needs and aspirations".

In the context of KAM implementation, dynamic capabilities are essential for enabling the adaptation of key account strategies, structures, and practices in response to evolving market demands, customer expectations, and technological shifts. Table 2-8 shows the dynamic capabilities enhancing KAM implementation identified in our systematic review of the literature.

Table 2-8: Dynamic capabilities and their main elements

Dynamic capabilities	Main element	Definition	Article
KAM learning	-Absorptive capacity of KAM teams -Market sense	The ability of KAM teams to sense market changes and absorb external knowledge to update practices, anticipate client needs, and continuously adapt KAM approaches.	(Guenzi & Storbacka, 2015; Ivens et al., 2016; Lai & Gelb, 2015; Mahlamäki et al., 2019; Vanharanta et al., 2014; Davies & Ryals, 2009; Feste et al., 2020; Hakanen, 2014; Shi et al., 2004; Jean et al., 2015; Leischnig et al., 2018; Shi & Gao, 2016; Wong, 1998; Wu & Shi, 2011; Lautenschlager et al., 2024; Lautenschlager & Tzempelikos, 2024)
Reconfiguration and Adjust resource portfolio	- Rapidly change KAM resources and routines according to market dynamic -Orchestrating resources	The capability to rapidly reconfigure KAM-related resources, processes, and routines in response to shifting customer demands or market dynamics.	(Bocconcelli et al., 2018; Perks & Easton, 2000; Verbeke et al., 2006; Wilson & Woodburn, 2014; Davies & Ryals, 2009; Gosselin et al., 2006; Shi et al., 2004; Jean et al., 2015; Shi et al., 2005; Vanharanta et al., 2014; Wu & Shi, 2011; Fakhreddin et al., 2025)
Dynamic managerial capability	-inside selling job -Managerial recognition	The ability of managers to recognise change needs and influence internal stakeholders to mobilise support for KAM adjustments, often through inside selling and strategic persuasion.	(ALHussan et al., 2017; Guesalaga, 2014; Pereira et al., 2019; Speakman & Ryals, 2012; Tzempelikos, 2015)
Technological adaptability	-Use of new technology (e.g., AI technology)	The capability to adapt and integrate emerging technologies, such as digital platforms or AI tools, into KAM practices to enhance flexibility, coordination, and responsiveness.	(Mehta et al., 2025; Prior & Marcos-Cuevas, 2025)

2.5.2.3.1 KAM learning

The capability of KAM learning is highly relevant to KA knowledge management since its core is creating new knowledge based on experience and transferring knowledge to the guidance for cognitions or behaviours (Argote & Miron-Spektor, 2011). But KAM learning is positioned as a dynamic “higher level” capability that helps to improve the operational capability of knowledge management for key accounts in terms of knowledge acquisition, absorption, and utilisation (Salojärvi et al., 2010). KAM learning means continuously modifying the knowledge for KAM implementation through long-term organisational learning, which is defined as "a

change in the organisation's knowledge that occurs as a function of experience" (Argote & Miron-Spektor, 2011, p. 1124). Thus, KAM learning is a capability of changing knowledge portfolios that requires a sensitive perception of environmental dynamism. On the one hand, this perception is sensing of key accounts' dynamism, including key accounts' insight on the key account relationship, their future resource allocation plan, the general reaction to the market, and possible adjustment of organisational structure (Jean et al., 2015). That perception of key accounts helps suppliers identify the reasons for KAM sales failure (Friend et al., 2014). On the other hand, it is also sensing to market that is critical to catching a new market trend and managing the risk of opportunism (F. Wu & Shi, 2011). The most typical example is new product development by market forecast (Turner, 1990), and global market expansion (Harvey et al., 2003). Similarly, sensing of self is a part of learning capability. Suppliers should conduct self-reflection in their contact with key accounts and sum up the differences between self-performance and customer expectations (Pressey et al., 2014).

KAM learning is deemed as an approach to co-creating integrated solutions within external KA networks because KA teams can play the role of knowledge integrator to integrate and complicate multi-dimensioned knowledge based on the knowledge learning process (Hakanen, 2014). Likewise, Salojärvi et al. (2013) examine the positive connection between knowledge dissemination and KAM performance since knowledge dissemination enables shared interpretation of knowledge among employees helps employees understand the KAM programme and tends to provide a higher level of personal interaction. Noticeably, the positive antecedents of knowledge dissemination come from a modified KAM routine based on KAM learning towards internal self-reflection and external experience with key accounts (Ivens et al., 2016; Murphy & Coughlan, 2018; Sluyts et al., 2011). In a word, KAM learning represents the continuous improvement of KAM based on a long-lasting process of KA knowledge change and creation. Due to this learning capability, firms are capable to find and improve the problems of KAM implementation in the changeable business environment (Davies & Ryals, 2014).

2.5.2.3.2 Reconfiguration and Adjust resource portfolio

To deal with market dynamism, suppliers tend to reconfigure their current organisational assets to provide customized product offerings, services, and supply channels to adapt to constantly changing key account needs (Shi et al., 2004; Shi et al., 2005). GAM literature defined this organisational behaviour namely reconfiguration which means the process of changing resource portfolio and transferring modified resources into internal and external practices according to environmental changes and effectuating the necessary adjustments ahead of the competition (Amit & Schoemaker, 1993; Shi et al., 2005; Teece et al., 1997). This reconfiguration includes adjustment of resource composition, resource reallocation, and organisational structure redefinition based on market change (F. Wu & Shi, 2011). The main rationale for reconfiguring KAM is that the Resource-based view acknowledges a basic premise that heterogeneous and imperfectly mobile resources widely exist in most industries and they can be used to create competitive advantages for firms that own a comprehensive resource portfolio, which is defined as a sum of firm-controlled resources encompassing tangible and intangible resources (J. B. Barney & Arikan, 2005). Sirmon et al. (2007) argue that adjusting a resource portfolio is a process of acquiring, accumulating, and divesting resources. When firms are implementing KAM, the capability of acquiring new resources allows firms to purchase required resources from the factor market (Grant, 2009). As suggested by Ivens et al. (2016), heterogeneous resources can bring distinction in terms of scope, size, and profitability between firms implementing the same KAM strategy. Specifically, various resources concerning KAM such as organisational factors (Salojärvi et al., 2010), personal intelligence of KAM actors (Davies & Ryals, 2013), and key account relationship quality (Gounaris & Tzempelikos, 2014), play an influential role in value creation. Besides, firms are also beneficial by developing resources internally. For instance, training for key account managers or upgrading existing technology both improve the efficiency of KAM (Bocconcelli et al., 2018). Whereas, less-valued resources are imperative for KAM implementation due to caused higher cost of resource allocation. Feste et al. (2020) highlight that some political processes embedded in organisational routines seriously hinder the implementation of KAM, resulting

in the disunity of internal opinions and confusion in decision-making. Therefore, to create space for acquiring and developing more valuable resources, the competence of divesting resources is necessary for reducing the cost and conflict of KAM implementation.

2.5.2.3.3 Dynamic managerial capability

The heterogeneity of dynamic managerial capability brings managerial impact on strategic change. Dynamic managerial capability refers to the capabilities with which managers create, integrate, and modify the organisational assets from which firms make a living (Adner & Helfat, 2003; Helfat & Martin, 2015). The importance of dynamic managerial capability in dealing with market dynamism is noted as "Transformation and asset reconfiguration depend critically on the top management team's ability to lead—that is to persuade others to undertake different courses of action and adopt different states of mind" (Teece, 2014, p. 335). Specifically, dynamic managerial capability emphasizes the influence of top management on strategic change- building, integrating, and reconfiguring organisational resources and competencies (O'Reilly & Tushman, 2008). Adner & Helfat (2003) argue that dynamic managerial capability determines the pattern of decision-making, managerial intention, and leading style of top management that leads to a correspondent impact on strategy performance.

Dynamic managerial capabilities draw on three managerial resources, namely, managerial cognition (managerial beliefs and mental models), managerial social capital (internal and external social relationships), and managerial human capital (individual learned skills) (Adner & Helfat, 2003). These resources constitute the capability of top management to influence the micro-foundations of dynamic capabilities - sensing market dynamism, seizing market opportunity, and reconfiguring resources portfolio (Helfat & Peteraf, 2015; Teece, 2007).

KAM literature acknowledges the positive influence of top management's dynamic managerial capabilities on KAM implementation. In the case study of Pereira et al. (2019), top management keeps sceptical about information regarding KAM and always tries to check the information with external assistance, which contributes to promoting the dissemination of more valuable information.

ALHussan et al. (2017) believe that the proactive style of top management plays a critical role in specific cultural circumstances because they represent the highest level of power in the company, this is often a source of customer trust. Likewise, the degree of top management involvement in KAM might cause confusion between the role of key account managers and top management, which is central to KAM implementation (Jean et al., 2015). These studies reflect the importance of managerial cognition in KAM. Other literature explains the role of social capital by elaborating on the internal selling role of senior managers (Speakman & Ryals, 2012).

2.5.2.3.4 Technological adaptability

The implementation of advanced technologies demonstrates an organisation's market awareness and, more significantly, its adaptability to emerging developments. Dynamic capabilities are primarily manifested through reconfiguring existing resources in response to environmental fluctuations and implementing novel protocols (Teece, 2014). Consequently, technological adoption reflects organisational endeavours to enhance value creation and economic outcomes (Mishra et al., 2022; Wu & Monfort, 2023). For instance, artificial intelligence (AI) applications facilitate comprehensive customer data analysis, enabling the development of tailored solutions. Mehta et al. (2025) argue that AI-driven KAM initiatives enable organisations to conduct objective, comprehensive assessments of existing KAM processes and generate effective optimisation protocols. Prior and Marcos-Cuevas (2025) corroborate this perspective, elucidating how AI technologies enhance KAM performance through the augmentation of both KAM operational and dynamic capabilities. Hence, technological adaptability plays a critical role in adapting to the changing technological environment for KAM implementation.

2.5.2.4 Relational capability

With respect to the relational aspect in the KAM context, it has been widely recognized that building long-lasting collaborative relationship between suppliers and their key accounts is one of the successful Factors to create competitive advantage (Wengler et al., 2006). To some extent, the relationship between

suppliers and customers is no longer the traditional exchange relationship, but a reciprocal cooperation relationship characterized by less importance to the actors of customers and suppliers (Perks & Easton, 2000). Pardo et al. (2006) reveal the relational value of KAM by defining it as a co-produced value coming from a dyadic key account programme and argue that the key account relationship itself is a resource for value creation. The relational value of KAM is also investigated by other scholars from the perspective of relationship quality (Badawi & Battor, 2020; Gounaris & Tzempelikos, 2014), key account managers' relational selling strategy (Guenzi et al., 2007), and alliance (Gupta et al., 2019; Hakanen, 2014; Ivens et al., 2009).

Hence, relational capabilities refer to the firm's ability to build, maintain, and develop trust-based, long-term relationships with key accounts. In the context of KAM implementation, these capabilities are critical for ensuring continuity, commitment, and mutual value creation throughout the customer relationship lifecycle. Unlike operational capabilities that focus on execution, relational capabilities focus on the quality and depth of interaction between supplier and strategic customer. Table 2-9 summarises three important relational capabilities.

Table 2-9: Relational capabilities and their main elements

Relational capabilities	Main element	Definition	Article
Commit to KA	-The promised privilege to KA -Relationship-specific investment in the KA relationship	The capability to demonstrate long-term dedication to key account relationships through preferential treatment and relationship-specific investments that build trust and continuity.	(Abratt & Kelly, 2002; Badawi & Battor, 2020; Boles et al., 1996; Friend et al., 2014; Ivens et al., 2016; Millman & Wilson, 1996, 1999; Nätti & Palo, 2012; Tzempelikos, 2015; Tzempelikos & Gounaris, 2015; Verbeke et al., 2006; Wilson & Woodburn, 2014; Badawi et al., 2022)
KAMs' boundary-spanning skills	-Customer-oriented selling -Adaptive selling -Interpersonal skills	The interpersonal and selling capabilities that enable key account managers to connect internal functions with customer needs through adaptive, customer-oriented engagement.	(Badawi & Battor, 2020; Gounaris & Tzempelikos, 2014; Guenzi et al., 2007, 2009; Ivens et al., 2016; Ivens et al., 2009; Low & Johnston, 2006; Millman & Wilson, 1995, 1996; Sengupta et al., 2000; Speakman & Ryals, 2012;

Relational capabilities	Main element	Definition	Article
			Abratt & Kelly, 2002; Blythe, 2002; Davies & Ryals, 2009, 2013; Feste et al., 2020; Friend et al., 2014; Georges & Eggert, 2003; Guenzi et al., 2009; Guenzi & Storbacka, 2015; Harvey et al., 2003; Homburg et al., 2002; Ivens et al., 2018; Johnsen & Ford, 2006; Lacoste, 2016; Liu et al., 2018; Marcos-cuevas et al., 2014; McDonald et al., 1997; Murphy & Coughlan, 2018; Peters et al., 2020; Ryals & Humphries, 2007; Schultz & Evans, 2002; Shi & Gao, 2016; Speakman & Ryals, 2012; Storbacka, 2012; Workman et al., 2003; Schmitt et al., 2025; Hengstebeck et al., 2022; Peters et al., 2022)
KAM Networking	-Resource exchange -Cooperation within external actors	The capability to build and maintain cooperative relationships with external actors (e.g., customer stakeholders, partners) to facilitate information sharing, joint activities, and resource alignment.	(Davies & Ryals, 2013; Gupta et al., 2019; Hakanen, 2014; Ivens et al., 2016; Johnsen & Ford, 2006; Liu et al., 2019; Millman & Wilson, 1999; Ojasalo, 2004; Leone et al., 2021)

2.5.2.4.1 Commit to KA

Committing to Key accounts, as a critical capability for improving relationship quality, refers to a long-lasting intention of making efforts to develop and maintain a long-term and stable relationship (Anderson & Weitz, 1992; Morgan & Hunt, 1994). In the circumstance of KAM, suppliers need to make commitments to their key customers about resource investments and expected performance (Perks & Easton, 2000). Gounaris & Tzempelikos (2014) examine the correlation between organizational practices (centralization, information sharing, conflict resolution) based on relational commitment and relationship quality of key account relationships, and come back positive. As Boles et al. (1996, p. 8) argue that

relationship quality improves "as the customer perceives the selling firm is committed to the relationship and is capable of acceptable performance". To some extent, the commitment of resources and performance from suppliers can be seen as an account-specific investment in the relationship with key accounts. Based on Transaction Cost Economics (TCE), one partner's investment in the transaction increases the other's confidence in the relationship. Because these investments are sunk costs, they increase the switching cost of this relationship and thereby represent the sincerity and credibility of the investors (Low & Johnston, 2006).

Whereas, the capability of committing to KA requires firms to have a high degree of internal alignment and deal properly with the political conflict within the organization (K. Wilson & Millman, 2003). Strategic customers account for a large part of the firm's sale volume. It is admissible that decisions about KAM will be influenced by multiple empowered stakeholders, which brings chaos and conflicts to internal coordination, such as key account selection (Feste et al., 2020). In addition, the commitment from top management is vital as well. As shown in the recent study, when top management commitment toward KAM is high, more effort and resources will be put into KAM implementation (Gounaris & Tzempelikos, 2013; Workman et al., 2003). This capability enhances the KAM implementation in terms of resource flexibility and cross-functional coordination (Tzempelikos, 2015)

2.5.2.4.2 KAMs' boundary-spanning skill

Key account managers play the role of an key enabler or promoter of key account relationships (Georges & Eggert, 2003). Scholars describe key account managers as boundary-spanners since they represent the organisation in direct contact with customer representatives and work hard on minimising friction within the key account relationship through interpersonal skills (Holt & McDonald, 2001). Guenzi et al. (2007) suggest that KA managers should know how to use relational behaviours to manage the relationship with key accounts. Thus, customer-oriented selling is explored to help KA managers to accept the approach of

collaborative-friendly partnering for KA value creation (Guenzi et al., 2007; Liu et al., 2019). This capability is supported by the empirical study of Guenzi et al. (2009), whose results come back with a positive relation to relational outcomes. Besides, adaptive selling competence creates a high degree of fit between provided product solutions and the customized needs of key accounts (Liu et al., 2018). This adaptive skill enhances the proactiveness of changing traditional selling behaviours (Guenzi et al., 2007). Based on customer-oriented relationship selling intention, the KA manager's communication ability also leads to good relational results for the KA relationship (Schultz & Evans, 2002). Even though the effectiveness of communication is significantly dependent on individual competence, providing valuable information to key accounts can still improve the customer perception of relationship quality including satisfaction, trust, and commitment (Gounaris & Tzempelikos, 2014). As a result, better relationship quality contributes to the implementation of KAM as argued by Ivens et al. (2016, p. 4) that "KAM as the deployment of resources and routines through internal commitment and trust". It's worth noting that the ethics of KA managers is crucial to a comprehensive programme. Because more and more studies have recognized that too much dependence on individuals might cause massive strategic failures such as the corruption issue (Forkmann et al., 2022).

2.5.2.4.3 KAM Networking

The capability of KAM networking can be understood by a resource-based rationale, that is, the focal firms involved establish strategic alliances to obtain resources that can only be provided by other organizations, in order to realize the objectives of KAM (Perks & Easton, 2000). In the KAM network, suppliers create a standardized interface to exchange resources like knowledge and technology for providing an integrated solution (Hakanen, 2014). In this vein, resource exchange is the most important drive for building an alliance since providing an integrated solution requires various element and create a need for partnering (Ivens et al., 2009).

Networking is regarded as a relational capability contributing to KAM implementation because of its attribute of relationship integration. Gupta et al.

(2019) investigate the interplay between the intensity and density of two types of KA networks and key account profitability. Their research illustrates that the intensity within the buyer and seller network helps to explicit the customer needs and be beneficial to new product development for suppliers. The core of KAM networking is information sharing between different parties, which promote the congruence of goal and shared value within the key account network(L. Peters et al., 2020). Taking resource advantage theory (RDT) as a theoretical lens, improved resource accessibility helps firms to obtain heterogeneous resources and provide more efficient solutions to their targeted customers (Ivens et al., 2016). Thus, the capability of KAM networking facilitates the implementation of KAM by providing more resource exchangeability and accessibility.

2.5.3 Mapping specific capabilities to the KAM implementation process

Having identified the main organisational capabilities that support KAM implementation, this section maps these capabilities onto the distinct stages of the KAM implementation process. This step addresses Review Question 2 and reveals how specific capabilities are functionally aligned with different phases of implementation from introduction through internal integration and eventual reconfiguration. While the literature does not converge on a single process model, most studies imply a staged approach to implementation involving: Introducing, Building, Embedding, Optimising, Reconfiguring. These stages were derived by synthesising elements from Millman and Wilson, (1995), Davies and Ryals (2009) and Pressey et al. (2014), as well as patterns observed across the reviewed articles.

The capabilities discussed in Section 2.5.2 do not contribute uniformly across all stages. For instance, capabilities such as establishing a KAM unit or establishing KAM-oriented culture are critical during the introducing phase, while KAM learning and technological adaptability become more relevant in the middle stages of optimisation. Figure 2-8 synthesises a combined framework of the capabilities in facilitating KAM implementation and the evolving process of KAM implementation to reveal the promoting role of multiple capabilities in different

KAM implementation. Table 2-9 summarises the mapping of each identified capability to the KAM implementation stage where it is most critical.

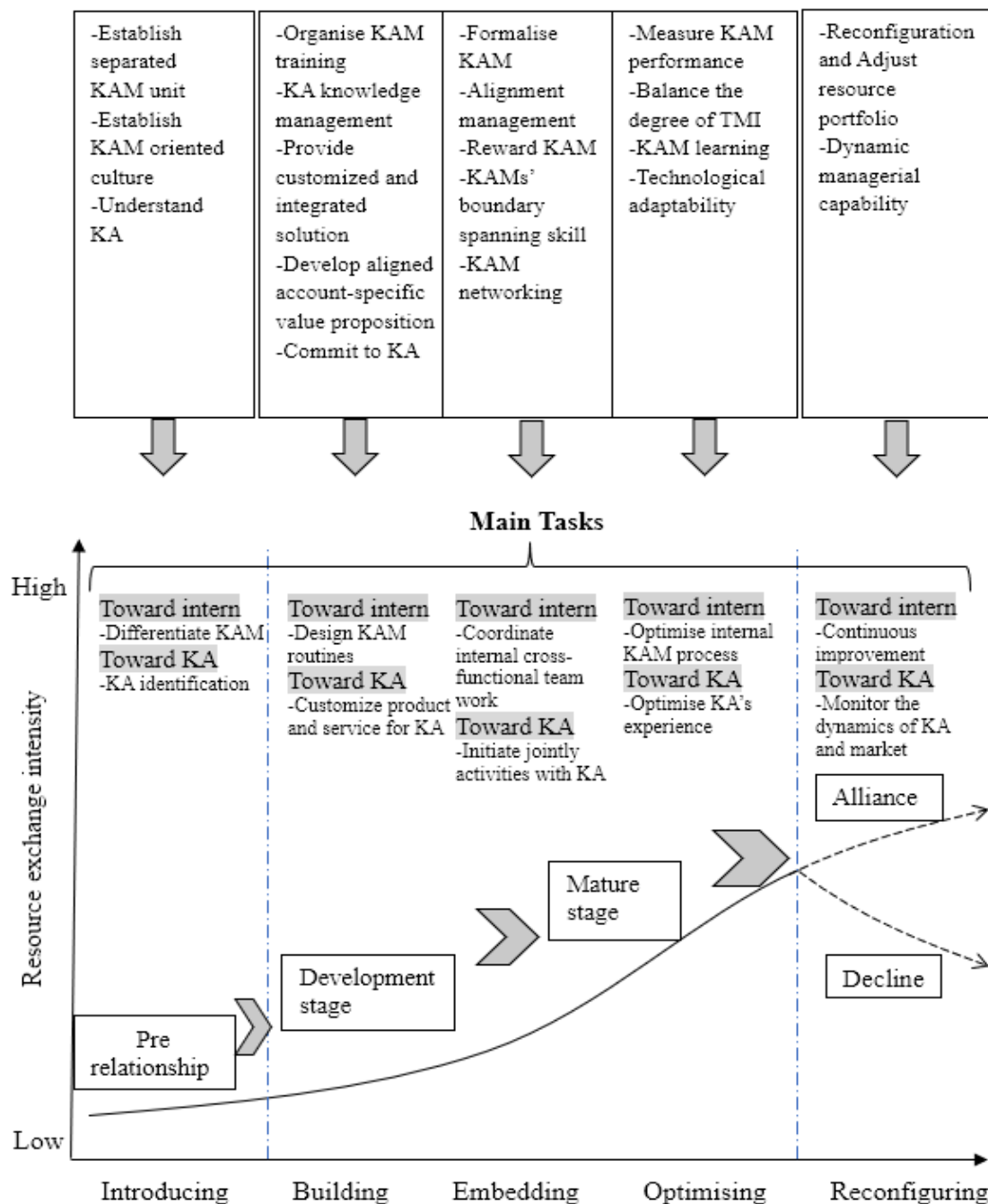


Figure 2-8: A compressive integration of the KAM implementation-specific capabilities and the developing process of KAM implementation

This systematic literature review shows that the KAM implementation consists of five main stages, namely introducing stage, building stage, embedding stage, optimising stage, and ultimate reconfiguring stage. Based on the work from

Davies & Ryals (2009) and Pressey et al. (2014), we describe the introducing stage as the early implementing process of KAM and integrate the building, embedding, and optimising stage as the middle stage for KAM implementation, also indicate the reconfiguring stage as the late demonstration. As the implementation process deepens, the intimacy of key customer relationships and the intensity of resource exchange present different features (Blythe, 2002; Millman & Wilson, 1995; Perks & Easton, 2000). Besides, the reviewing results also indicate that the promoting effect of KAM capabilities on KAM implementation is not sustainable. Organisational capabilities cannot have a significant influence on every stage of the KAM implementation. To maximize the effect of these capabilities, it is necessary to apply proper capabilities in the appropriate implementation stage. The author will discuss these findings from the early, middle, and late implementing stages based on Figure 2-8 and Table 2-10.

Table 2-10: Integrative KAM implementation-specific capabilities within KAM implementation stages

Implementing stages	KAM implementation-specific capabilities
Introducing KAM	<ul style="list-style-type: none"> -Establish separated KAM unit -Establish KAM-oriented culture -Understand KA
Building KAM	<ul style="list-style-type: none"> -Organise KAM training -KA knowledge management -Provide customized and integrated solution -Develop aligned account-specific value proposition -Commit to KA
Embedding KAM	<ul style="list-style-type: none"> -Formalise KAM -Alignment management -Reward KAM -KAMs' boundary spanning skill -KAM networking
Optimising KAM	<ul style="list-style-type: none"> -Measure KAM performance -Balance the degree of TMI -KAM learning
Reconfiguring KAM	<ul style="list-style-type: none"> -Reconfiguration and Adjust resource portfolio -Dynamic managerial capability

2.5.3.1 Early stage-Introducing KAM

At the early stage of KAM implementation, introducing KAM to internal actors is the main task for starting the programme. Specifically, organisations need to

ensure all internal participants understand what KAM is and the structural and routine changes that implementing KAM may bring. This is mainly because resistance to KAM implementation usually occurs when involved actors do not fully understand or accept the mechanism of KAM due to the conflict between their conventional sales faith and the new KAM faith (Pressey et al., 2014). This mindset transformation is not easily achieved and requires a strong strategic orientation within the organisation in terms of organisational structure or organisational culture (Gounaris & Tzempelikos, 2013; Homburg et al., 2000). As Pardo et al. (2014, p. 1138) indicate in their study that KAM is a different system by "typically modify their existing organisational structures and customer-facing processes, and introducing new organisational units responsible for managing the relationship between the company and strategically important customers".

Therefore, the capability of establishing separated KAM units contributes to propagating the KAM strategy by differentiating KAM units from the existing organisational structure. Through certain operational practices based on this capability, firms are more capable of efficiently building a cross-functional team that is dedicated to the KAM programme, and nominating professional key account managers who take the responsibility of leading the key account team and interacting with key accounts representatives. It also helps to improve the degree of goal and role clarity for KAM since separate KAM teams distinguish KAM tasks from other departments to avoid duplication and confusion of mission (Atanasova & Senn, 2011). This organisational change is basic but essential for the KAM implementation (Lai & Gelb, 2015; Tzempelikos & Gounaris, 2015). Moreover, the capability of establishing KAM oriented culture encourages selling actors to adopt a relationship-oriented selling philosophy targeting a specific key account group. It has been investigated that these customer-oriented organisational factors have a positive influence on the strategical KAM practice and key account relationship (Salojärvi et al., 2010). This selling faith is critical to building a competitive firm in the modern market characterized by the trend of customer-centricity (Guenzi et al., 2007). Furthermore, this review found that the understanding of the key account's scenario plays a more critical role in the initial stage of KAM implementation than in any other stage from the perspective of key

account selection. Storbacka (2012) indicates that "account portfolio definition" is the initial implementation for KAM if firms manage to achieve interorganisational alignment. They emphasize that increasing the organisation's understanding of the key account's business concerns and opportunities is the key to defining the key account portfolio. The importance of key account selection to KAM obtains further support from Feste et al. (2020), which investigated the complexity of key account selection in terms of its political issue. It follows that the importance and complexity of key account selection highlight the beneficial role of understanding KA in early KAM implementation.

2.5.3.2 Middle stage -Building, Embedding, and Optimising

In the middle stage of KAM implementation, successful KAM evolves from being functionally established to being empirically optimized with the increase in relationship strength and resource exchange intensity. After establishing an essential KAM unit and identifying targeted key accounts, follows by designing a comprehensive KAM routine and providing customized solutions becomes vital in the initial interaction with key accounts (Davies & Ryals, 2009).

The stage of building KAM shows an intention that a stable key account relationship is expected to be built and developed, and thereby the focus of the stage is demonstrating the supplier's competence and sincerity to key accounts (Boles et al., 1996). From an internal perspective, organising KAM training for involved actors (KA manager and team member) helps improve the skills and the understanding of processes, tasks, and roles. Consequently, this training builds mutual confidence for the supplier side, key account managers might be more confident in interacting with KA representatives as they become more professional in using customer management technology and customer knowledge; for the customer side, key accounts will be confident in the supplier's performance in turn. At the operational level, the capability of providing customized and integrated solutions forces suppliers to step out of their product comfort zone and put effort into innovating products or solutions to meet customer needs. This capability constructs the foundation as an "entry ticket" for managing their key accounts. At the relational level, developing an aligned account-specific

value proposition and committing to KA both increase the customer trust and perception of KAM which facilitates the external resource exchange with key accounts via mutual trust.

Marcos-Cuevas et al. (2014) suggest that KAM programmes become embedded in existing organisational routines when firms create systematic support of structural KAM formalisation, as well as individual intelligence and when external alignment between provided solution and customer desire can be achieved by cross-departmental coordination in their longitudinal study, lasted six years. Embedded processes create conflicting practices, such as different performance appraisals, execution styles, and decision-making processes (Wengler et al., 2006). By reviewing the related literature, we believe that the formalizing capability plays a positive role in providing systematic support for the embedding stage by establishing repeatable policies and procedures with a high degree of customisation for key accounts (Workman et al., 2003). A similar contribution can also be observed by alignment management. Internally, the shared authority from top management promotes the accessibility of internal resources. Externally, the strategic fit of KAM builds a standard interface for resource exchange with external units. In fact, there are many organisational dilemmas that occur within the embedding process due to vacant empirical guidance, such as the design of the KAM champion reward. As for some operational dilemmas arising from joint activities with key accounts, Workman et al. (2003) suggest that key account managers must rely on their interpersonal skills. The capability of KAMs' boundary spanning drives key account managers to become more customer-oriented and open to adapting to unpredictable changes. Because they are not traditional sales managers eager to negotiate with clients in an antagonistic position, but relationship managers keen on co-creating value with important accounts. This cooperative tendency extends not only to customer networks but also to alliances made up of other suppliers. In a knowledge-intensive industry, project outsourcing is a common solution, which requires organisations to have certain networking skills to learn external knowledge and access heterogeneous resources (Hakanen, 2014).

The next stage presents that the key account relationship has entered a stage of maturity, with suppliers and customers already having a certain level of trust and understanding of each other's business model. Stable, repeating transactions continue to be generated during this phase so that the quest for optimisation arises in order to reduce costs and increase profits from both sides. Firms start to consider evaluating the financial and relational outcomes of KAM to identify potential areas for further improvement (Tzempelikos & Gounaris, 2015). KAM evaluation allows firms to review the resource allocation and get an insight into what resources are being wasted and what plays a key role in the previous implementing process. That helps firms to balance the allocation of resources with a more concise targeted area in the future. Likewise, balancing the degree of top management involvement helps optimise KAM by reducing conflict. When key account managers need to think out of the box to come up with a new idea of how to adjust the existing KAM model, they might tend to enquire top management. However, it has been widely recognized that a role conflict between top management and key account managers occurs when top management participates in the KAM project in a direct and intensive way (Guesalaga, 2014; Guesalaga & Johnston, 2010). Although such participation might bring KAM administrative experience and authority, data from some studies show that excessive participation will cause key accounts' distrust of key account managers and confusion about the organisational role of suppliers (Guesalaga, 2014; Marcos-cuevas et al., 2014). Hence, the need for coordinating internal roles brings operational value to this capability. Another capability that is considered operationally and strategically valuable is KAM learning capabilities. Admittedly, customer and market knowledge are influential in the stage. Rather than simply understanding customers by knowledge acquisition, the capability of KAM learning emphasizes constant knowledge acquisition, dissemination, and utilisation, which involves the process of acquiring new knowledge from previous experience and external networks; disseminating KA knowledge across different departments and transferring it into improved KAM practices (Salojärvi & Sainio, 2010). This process involves reconfiguring the knowledge and helps to design more effective KAM-related organisational routines from a long-term perspective.

2.5.3.3 Late stage – Reconfiguring

When suppliers and their key accounts have established intensive relational dependence and reached a high level of resource exchange intensity, these mature strategic foundations usually drive them to establish a more interdependent alliance relationship (Perks & Easton, 2000). The driver behind the establishment of alliances comes from concerns about market competition and the desire for continuous development, which is the main goal in the later KAM implementation phase (Davies & Ryals, 2009). The rapidly changing market forces all firms to make their competitive advantages sustainable, otherwise they will be replaced by new players. Based on the capability view, sustainable competitive advantages mainly depend on dynamic capability – the capability to match market change (Helfat & Peteraf, 2003). In the circumstance of KAM, market changes make "the better KAM practice" become "the best KAM practices", which means KAM implementation should be advanced constantly to keep powerful. Therefore, the capability of reconfiguring and adjusting the resource portfolio is critical at this phase because this capability allows the firm to completely change the set KAM routine, and increase or delete existing routines to adapt to unpredictable market changes (Storbacka, 2012; Wu & Shi, 2011).

On the contrary, as revealed by the research on the dark side of close business relationships, key account relationships may also potentially decline or even perish due to the prevalence of opportunism (Villena et al., 2011). Reconfiguring and dynamic managerial capability also play a key role when the supplier decides to terminate a relationship with key accounts because ending this relationship presents giving up previously invested resources. Even if the purpose of giving up a risky key account business is for prospective losses, key account managers are often limited to the proposed role. It follows that internal change requires a high degree of authority since any changes to KAM routines are risky and unlikely to happen without support from top management. Hence, the dynamic managerial capability of the top management is important to leading firms because their judgement of the market dynamism determines the future of KAM

(Helfat & Peteraf, 2015). In a word, senior permissions become crucial for continuous improvement or ending relationships at this stage.

2.6 Implications of the review

The previous sections identified a wide range of capabilities required to implement KAM and mapped them across different stages of the implementation process. While this synthesis offers structural clarity, its implications extend beyond mere categorisation. This section reflects on three critical insights that emerged from the review and that inform the broader research agenda of this thesis.

First, the findings suggest that successful KAM implementation depends not only on possessing relevant capabilities, but also on ensuring a capability–process fit—that is, deploying the right capabilities at the right time. Second, the review highlights the context-dependent nature of capability effectiveness, pointing to the need to consider contingency factors that shape how and when certain capabilities contribute to effective KAM implementation. Finally, the review identifies top management involvement (TMI) as an under-theorised but critical capability in enabling KAM implementation, especially during phases requiring optimising KAM practices and reconfiguring KAM routines.

The following subsections elaborate on these three themes, each of which serves as a conceptual bridge between the review and the empirical investigation presented in the rest of the thesis.

2.6.1 Achieving Capability–Process fit in KAM implementation

One of the key insights emerging from the review is that effective KAM implementation is not simply a matter of possessing the right capabilities, but of deploying them at the right stage of the implementation process. The findings indicate that different types of capabilities are functionally aligned with different phases. This is what this review refers to as Capability–Process fit in KAM implementation.

Admittedly, KAM implementation-specific capabilities provide a necessary foundation for firms to accomplish pre-set tasks and continue to advance. Different organisational capabilities facilitate different aspects of strategy implementation in terms of operational level, dynamic level, and mixed relational level. For example, operational capabilities, such as alignment management or formalising KAM processes, are particularly critical during the embedding phase, when internal systems and routines must be configured to support new ways of working. In contrast, dynamic capabilities, such as KAM learning or technological adaptability, play a more prominent role during the optimising phase, when firms need to adapt KAM to shifting customer needs or strategic direction.

This finding resonates with prior strategy literature emphasising the importance of matching capabilities to the demands of strategic execution (Sirmon et al., 2007). A mismatch may result in implementation inefficiency or internal resistance, for instance prematurely activating dynamic capabilities before internal routines are stabilised (Davies & Ryals, 2009). Conversely, failure to evolve capabilities over time may cause KAM systems to stagnate and underperform (Linda Hui Shi et al., 2024; Wu & Shi, 2011)

Compared with managerial strategies for general customers, KAM usually means higher profit but with higher risk (Liu et al., 2018). The high cost of building KAM capabilities increases the economic cost of the wrong investment in capabilities and the switching cost in key account relationships (Sengupta et al., 1997). Simply investing in capabilities without ensuring a proper fit between capabilities and processes not only fails to maximize the role of capabilities but also hinders the effective KAM implementation.

Therefore, achieving capability fit requires firms to adopt a processual and stage-sensitive approach to capability development. Rather than treating KAM implementation as a one-off capability deployment, firms must continuously assess which capabilities are required, and when (Ivens et al., 2018). This reinforces the need for strategic sequencing and coordination, as well as the development of capability roadmaps aligned with the organisation's KAM maturity.

2.6.1 Contingencies of KAM implementation

While capability–process fit is essential, the review also reveals that the effectiveness of any given capability is highly contingent upon the context of implementation. KAM implementation does not occur in a vacuum; it takes place within complex environments where customer, organisational, and market conditions exhibit significant variability (Liu et al., 2018). As such, capabilities are not universally effective, and their success depends on the conditions in which they are applied (ALHussan et al., 2014).

The literature identifies several types of situational challenges that require distinct organisational responses. For instance, in highly dynamic markets, enterprises are confronted with rapidly changing customer demands, competitive threats, and policy changes. Studies such as those by Wu and Shi (2011) and Liu et al. (2018) indicate that the successful implementation of KAM in such an environment often hinges on activating dynamic capabilities, including intelligence acquisition, resource reallocation, and routine reconfiguration. These capabilities enable enterprises to revise products and services in real-time and adjust the processes of KAM (Julkunen et al., 2015).

Organisational structure also acts as a contingency. In decentralised or siloed organisations, where cross-functional misalignment is common, capabilities like team coordination and internal goal alignment become critical. In these cases, intra-organisational operational capabilities are required to formalise processes, clarify roles, and foster cooperation (Leischnig et al., 2018; Marcos-Cuevas et al., 2014; Pardo et al., 2014). Additionally, when internal resistance or fragmentation impedes implementation, the literature suggests that top management involvement plays an enabling role by bridging functions and mobilising strategic attention (Pereira et al., 2019; Pressey et al., 2014).

These examples illustrate that capability deployment must consider both the stage and the situation of implementation. They also support a core principle of contingency theory, which asserts that there is no universally optimal approach to capability development (Donaldson, 2001) What matters is the fit between the capability and the context. This review refers to this alignment as capability–

context fit. This insight sets the stage for the empirical investigation of how contingency factors shape the relationship between specific drivers, such as top management involvement, and KAM implementation outcomes.

2.6.2 Reframing top management involvement as a dynamic capability

Although this review has mapped a wide range of organisational capabilities associated with KAM implementation, top management involvement (TMI), as one particular capability emerges as both frequently mentioned and conceptually underdeveloped. Within this wider review, TMI consistently appeared as an enabling factor across multiple implementation stages. During the introducing stage of KAM implementation, senior executives need to establish dedicated KAM units and promote a KAM-oriented culture within the organisation, which enables better transformation of traditional organisational structures and management approaches (Millman & Wilson, 1999). In the building stage, organising KAM training and managing key account knowledge, both KAM implementation-specific capabilities require executive participation in specific implementation processes and the provision of intellectual support (Salojärvi et al., 2010). During the embedding stage, internal alignment management and KAM networking significantly depend on executives' organisational authority and personal influence within the industry (Hakanen, 2014; Tzempelikos & Gounaris, 2015). Once KAM implementation reaches mature, executives need high levels of involvement in resource reallocation and critical decision-making processes (ALHussan et al., 2017; Guesalaga, 2014; Pereira et al., 2019).

Whereas, a close examination of the selected literature reveals that TMI was rarely conceptualised as a capability that evolves throughout the implementation process. These studies acknowledge the important role of TMI in KAM but overlook the fact that different KAM implementation stages require distinct forms of TMI. For example, the role of TMI in facilitating information sharing with key customers mentioned by Tzempelikos and Gounaris (2015) may not be applicable to the introducing stage of KAM implementation, when the critical tasks involve identifying key customers and establishing internal key account systems.

At this stage, top management commitment is more crucial for KAM implementation. Similarly, Guesalaga (2014) proposed that social-level interactions between executives and key customers help strengthen key account relationships. However, this relational performance becomes somewhat redundant in the mature stage of KAM implementation, as organisations have already established stable and mutually trusting relationships with key customers.

Therefore, the positive impact of TMI on KAM should be based on whether TMI can dynamically meet the evolving requirements throughout the KAM implementation process. However, current literature largely overlooks this aspect, treating TMI as a static contextual factor, typically measured as an overall degree of support (Salojärvi et al., 2010), rather than as a dynamic influence enacted through specific behaviours across different implementation stages (ALHussan et al., 2017).

By applying a capability lens, this review positions TMI not simply as background influence, but as a potential dynamic implementation-specific capability. Unlike ordinary capabilities that involve established routines, dynamic capabilities involve strategic reconfiguration, decision-making under uncertainty, and cross-functional orchestration (Adner & Helfat, 2003), all of which are observable in the ways top managers influence KAM implementation. The review suggests that TMI may involve sensing external threats, aligning internal teams, authorising resource shifts, and adapting KAM structures in response to environmental change.

In this sense, TMI is not just a condition for implementation success, but a capability that may vary across firms, evolve over time, and interact with other organisational routines. Recognising this shifts the analytical lens from “Is TMI present?” to “How does TMI function as a capability within implementation?”

This insight forms the foundation for the next chapter. By foregrounding TMI as a dynamic capability, rather than a passive enabler, this perspective also lays the conceptual groundwork for the next chapter, which develops a focused literature review on TMI and proposes an initial framework linking its drivers, manifestations, and contextual contingencies.

2.7 Conclusion

This chapter has provided a systematic review of the capabilities required to support the KAM implementation. Drawing on a capability-based lens, the review identified and classified KAM implementation-specific capabilities into three broad categories: operational, relational, and dynamic. These capabilities were further mapped across different stages of the KAM implementation process, introducing, building, embedding, optimising, reconfiguring, highlighting the importance of achieving capability–process fit.

The review also revealed that capability effectiveness is highly context-dependent. Organisational structures, customer characteristics, and market dynamics all influence how capabilities are activated and sustained, pointing to the need for a more nuanced understanding of capability–context fit in KAM implementation.

Among the various capabilities examined, top management involvement emerged as a critical yet under-theorised enabler. While existing research acknowledges the importance of executive support, few studies conceptualise TMI as a dynamic capability that evolves across the KAM implementation journey. This observation provides the starting point for the next chapter, which offers a focused literature review on TMI in the context of KAM, and develops the conceptual foundations for this thesis’s empirical investigation.

3 Developing a preliminary framework for top management involvement

3.1 Introduction

The previous chapter identified TMI as an under-theorised but potentially critical capability in KAM implementation. Although TMI frequently appears in KAM literature as a facilitating factor, it is rarely conceptualised as a structured capability with identifiable antecedents, behavioural expressions, and context-specific effects. This chapter builds on that insight to develop a conceptual framework that explains how and why TMI contributes to KAM implementation.

The chapter proceeds as follows. Section 3.2 consolidates key findings from the literature on TMI and its link to KAM effectiveness. Section 3.3 identifies gaps in existing conceptualisations of TMI. Section 3.4 introduces the theoretical foundations (upper echelons theory and contingency theory) that inform the conceptual framework. Section 3.5 presents the proposed model that links TMI's drivers, behavioural forms, and contextual moderators. Section 3.6 formalises the research questions and Section 3.7 concludes the chapter.

3.2 Literature foundations for model development

3.2.1 Top management involvement

Senior executives also provide behaviour-related values for KAM implementation through involvement in KAM initiatives (Tzempelikos & Gounaris, 2013). According to Workman et al. (2003, p. 9), Top management involvement in KAM is defined as "the degree to which top management participates in KAM." This definition indicates that TMI is multifaceted and encompasses various aspects of KAM implementation, rather than being limited to conditional participation in specific processes or activities. Within the context of KAM, typical TMI involves establishing a professional KAM team and devising a systematic KAM plan for developing corresponding organisational structures, processes, and personnel (Zupancic, 2008). From an operational standpoint, TMI primarily manifests through participating in KAM decision-making and attending customer meetings (Guesalaga & Johnston, 2010). The definition provided by Workman and his

colleagues, although straightforward and comprehensible, demonstrates a comprehensive acceptance of various behaviours exhibited by senior executives. However, it fails to clarify the specific meaning of "involvement" and lacks descriptions regarding the manner, extent, and frequency of such participation.

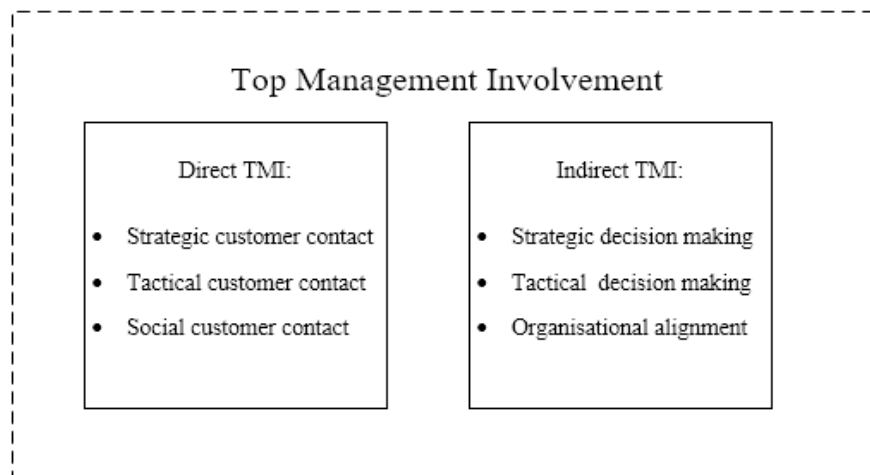


Figure 3-1 The dimensions of TMI in the KAM programme (Guesalaga, 2014)

Therefore, Guesalaga (2014, p. 1147) extend the definition of TMI in KAM as “the degree to which senior executives in a company participate in KAM, both directly with customer contact and indirectly through decision-making and organisational alignment.” To a certain extent, this definition compensates for the deficiencies of the previous one. His research specifically categorizes TMI into direct (strategic customer interaction, tactical customer interaction, and social customer interaction) or indirect (strategic decision-making, tactical decision-making, and organisational alignment) orientation (see Figure 3-1). According to his interpretation, the primary distinction between direct and indirect participation arises from the differentiation of behavioural objects - internal and external. Internal participation primarily encompasses two aspects: involvement in decision-making processes and engagement in promoting organisational alignment. External engagement directly refers to customer interaction. The rationale behind this division is lucid and comprehensible as the essence of KAM lies within the customer domain, thus engaging with customers entails direct involvement in core implementation activities of KAM. Building upon this division, Guesalaga's research further highlights heterogeneity in the degree of TMI within

KAM. The differentiation among strategic, tactical, and social levels illustrates that TMI does not adhere to a standardised or homogeneous pattern of behaviour. Different executives across various companies are likely to exhibit variations in their level of involvement even if their behaviours appear similar (Piercy & Lane, 2006)

3.2.2 TMI in KAM: The interrelationship between top management commitment, TMI, and KAM effectiveness.

"Top management sponsorship and involvement is the most critical indicator of success."

(Napolitano, 1997, p. 5)

This section delves into the interrelationship between Top management commitment, TMI, and KAM effectiveness, providing a critical review of the literature and theoretical perspectives. The aim is to integrate insights from the literature, theoretical perspectives, and empirical findings to develop a robust conceptual framework for understanding TMI in KAM. To achieve this, the model-building process is structured as follows: first, the core themes and constructs emerging from prior research are revisited to ensure a comprehensive conceptual basis; second, the existing models related to TMI in KAM are analysed to explain these relationships, highlight their limitations, and identify opportunities for refinement and extension; third, the relevant theoretical foundations are reviewed to underpin the model development process and strengthen its conceptual rigour; finally, a conceptual framework is developed based on empirical findings and theoretical insights. This systematic approach ensures that the proposed model not only aligns with existing knowledge but also extends it by addressing identified research gaps. The subsequent sections will detail each stage of this process, beginning with reviewing core themes and constructs of TMI in KAM.

The following three themes were derived through an inductive reading of the academic literature on TMI in the context of KAM. Drawing on peer-reviewed journal articles that explicitly discuss senior management's role in supporting KAM strategy or execution, the analysis identified three recurring but analytically

distinct areas of inquiry: (1) the effect of top management commitment on KAM effectiveness, (2) the conceptual and empirical linkage between commitment and involvement, and (3) the role of top management involvement in enabling KAM outcomes. These themes were not predefined but emerged from a systematic comparison of the literature's focal constructs, theoretical framing, and stated contributions. Together, they provide a structured basis for clarifying the construct of TMI and evaluating its relevance to KAM implementation performance.

3.2.2.1 Theme 1: the relationship between top management commitment and KAM effectiveness

Securing top management commitment is essential in enhancing KAM effectiveness through developing a customer-centric culture within organisations. Millman and Wilson (1999) suggest that firms can gain a high level of customer trust when their senior executives demonstrate a proactive attitude (e.g. commitment) to the KAM programme. Gounaris and Tzempelikos (2013) continue the study on the attitude of top management towards KAM and investigate TMI from the perspective of an attitude-behaviour dichotomy. They have extracted the attitude component of TMI and formulated it into a novel concept known as top management commitment, which refers to the manifestation of top management's conviction regarding the significance of KAM. Gounaris and Tzempelikos (2013) proposed that top management commitment ensures the KAM programme is tailored to customer needs by monitoring the implementation process. In the initial stages of KAM implementation, strategic customers seek confirmation from the vendor's senior management that KAM is a top strategic priority, in order to foster a strong sense of collaboration (Zupancic, 2008). Besides, the commitment of top management is also essential to mitigate interdepartmental conflicts since the KAM function tends to challenge the established norms and practices of the organisation (Pardo et al., 2014).

However, hereamost of these studies are essentially conceptual and lack empirical substantiation. Only one empirical study has been carried out to verify the positive relationship between top management commitment and KAM effectiveness, but its results were insignificant (Tzempelikos, 2015), suggesting

that the commitment of top management might have a restricted direct influence on KAM. This constraint indicates that current research has not fully revealed the mechanisms between these two factors, and potential mediating variables or situational factors may have been disregarded. Therefore, future research is required to validate this relationship on a broader empirical foundation and delve profoundly into how top management commitment indirectly enhances the performance of KAM via complex pathways in different situations.

Table 3-1. Theme 1: The relationship between top management commitment and KAM effectiveness

Author & Year	Method	Key propositions
Millman and Wilson (1999)	Conceptual	<ul style="list-style-type: none"> Top management commitment contributes to initiating key account relationships and developing multi-level and multi-functional contact patterns between the organisation and their key accounts. As a result, top management commitment is considered a driver for increasing the level of customer trust.
Zupancic (2008)	Conceptual	<ul style="list-style-type: none"> Words from senior management are important in integrating the KAM strategy across internal departments because operational and corporate KAM need to address different target groups.
Gounaris and Tzempelikos (2013)	304 surveys for account managers	<ul style="list-style-type: none"> The commitment of top management plays a pivotal role in developing KAM orientation and thereby has a positive influence on the financial performance and non-financial performance of KAM.
Pardo et al. (2014)	Single case study in the water treatment industry	<ul style="list-style-type: none"> Top management commitment to KAM signals that the KAM programme is strategically important and encourages other internal functional units to work with KAM initiatives. Hence, it helps coordinate existing resources within the supplier company to support the value co-creation process with the key customer.
Tzempelikos (2015)	304 surveys for account managers	<ul style="list-style-type: none"> The positive effect of top management commitment on relationship quality has not been supported by the empirical study. The actual actions of top management are more effective in enhancing the relational outcomes of KAM.

3.2.2.2 Theme 2: the relationship between top management commitment and top management involvement

Top management involvement is also highly related to TMI in terms of the executives' involvement degree in KAM. Millman and Wilson (1999) reveal that there still exist certain executives who exhibit less favourable attitudes towards engaging in KAM activities. For instance, while they may plan to visit customers on a weekly basis for six months, most executives still find themselves too occupied to follow through with such plans. Hence, it is reasonable to infer that the belief of top management about the significance of the KAM programme determines the degree of their involvement in KAM to some extent. This assumption is supported by Tzempelikos (2015), who conducted a quantitative analysis based on 304 questionnaires of account managers and executives. His study confirmed that when top management commitment toward KAM is high, senior executives will put more effort into KAM implementation by actively participating in the process. As Tzempelikos (2015, p. 39) writes "Effective KAM requires top management commitment to be followed by active involvement in the KAM function."

Nevertheless, these studies frequently make straightforward assumptions that commitment inevitably leads to involvement, disregarding the complexity and indirectness inherent in this relationship. This simplistic relationship assumption neglects other potentially crucial factors. Some scholars have merely alluded to the possibility of mediating factors, such as organisational culture (Guenzi & Storbacka, 2015), internal communication mechanisms (ALHussan et al., 2017; Lai & Yang, 2017), or leader identification (L. Peters et al., 2020), but have not carried out systematic research on them. This simplistic supposition could lead to an overly linear understanding of the relationship between top management commitment and top management involvement and limit our comprehensive knowledge of the pathways to TMI. Therefore, relevant research should delve further into potential mediating variables and systematically analyze their role in the relationship between commitment and participation to disclose the genuine driving logic of TMI and supplement the deficiencies of existing theories.

Table 3-2: Theme 2: The relationship between top management commitment and top management involvement

Author & Year	Method	Key propositions
Millman and Wilson (1999)	Conceptual	<ul style="list-style-type: none"> Only when top management has a strong brief on the importance of KAM, they will increase the degree of their participation in developing key account relationships. Otherwise, TMI only occurs on a “lip service” level.
Gounaris and Tzempelikos (2013)	304 surveys for account managers	<ul style="list-style-type: none"> Top management commitment to KAM means senior executives would monitor the KAM process to ensure that the various functions work together in delivering value to the key accounts.
Tzempelikos and Gounaris (2013)	304 surveys for account managers	<ul style="list-style-type: none"> The value of top management in KAM can be divided into top management commitment and top management involvement based on the attitude-behaviour dichotomy. Only when both attitude and behaviour reach a certain level they will have a positive impact on the quality of the relationship with strategic customers.
Tzempelikos (2015)	304 surveys for account managers	<ul style="list-style-type: none"> Top management commitment in positive related to TMI. When top management commitment toward KAM is high, senior executives will put more effort into KAM implementation by actively participating in the process.
Guenzi and Storbacka (2015)	Case study	<ul style="list-style-type: none"> Customer-oriented culture is facilitated by leadership style and shapes the sponsorship of top management in analysing customer value and setting the budget for KAM.
Lai and Yang (2017)	115 surveys for 15 KAM teams	<ul style="list-style-type: none"> The sharing level of information accuracy, openness, and credibility within KAM units moderates the relationship between the commitment to satisfy customers' long-term needs and the actual performance of the KAM team.
Peters et al. (2020)	40 interviews with account managers	<ul style="list-style-type: none"> When the KA manager needs help, their increased identification with the leader has a significant influence on obtaining the guidance from their top management.

3.2.2.3 Theme 3: the relationship between top management involvement and KAM effectiveness

To date, many studies have described how TMI affect the implementation of KAM and the sequential influence on the performance indicators of KAM. Workman et al. (2003) empirically examine that TMI is positively related to KAM effectiveness. They argue that TMI contributes to helping encourage customer responsiveness

since the participation of senior executives demonstrates high-level attention from the supplier. Zupancic (2008) asserts that the endorsement of top management is indispensable for the establishment of a professional KAM program, as it necessitates their support in both words and actions. This support from the senior level is crucial for integrating KAM into the corporate strategy and establishing criteria, encompassing qualitative and quantitative aspects, to select key accounts. Guesalaga and Johnston (2010) also acknowledge the significance of TMI, as evidenced by their observation of the positive impact generated by executive sponsorship programs, a widely advocated practice among numerous companies. Likewise, Salojärvi et al. (2010) exemplify the advantageous role of TMI in leveraging customer knowledge, as top executives can shape the organisational KAM value proposition, thereby empowering the KAM team to comprehend what offerings should be provided to meet customer requirements. In addition, TMI also contributes greatly to the development of key account relationships. Guesalaga (2014) point out that TMI is beneficial to promote the relationship quality with strategic customers to some extent. He suggests that top management should keep social contact with key customers by building interpersonal relationships with customers and ensuring organisational support to effectively manage relationships with key accounts. ALHussan et al. (2017) then further support the pivotal role of top management in developing business relationships and in creating value for the firms based on 68 face-to-face interviews with key account managers. According to the majority of existing KAM literature, TMI has a positive impact on the overall KAM programme. The contributions of TMI stem from the authoritative decision-making power, abundant resources, and capabilities possessed by executives, which are crucial for maintaining key customer relationships.

However, the majority of studies have concentrated on the positive influence of TMI on KAM within a static environment, disregarding the complexity of this relationship in a dynamic one. In a dynamic and perpetually evolving market environment, the inability of TMI to adjust promptly to the changing circumstances might exert a negative impact on KAM. For instance, Guesalaga (2014) proposes challenges to the absolute effectiveness of TMI in KAM. Their empirical findings

indicate that TMI is not universally advantageous. They recommend maintaining a moderate level of TMI in KAM to prevent potential demoralisation among middle management and confusion among customers, thereby further impacting KAM performance. The reflections from Piercy and Lane (2006) on the vulnerability of KAM partly elucidate Guesalaga's inquiry into the efficacy of TMI. They contend that KAM practitioners commonly err in underestimating environmental changes. Additionally, a potential issue with TMI lies in executives' limited awareness regarding environmental changes, leading them to inadequately adapt their level of involvement in KAM activities. As Guesalaga expounds, unsuccessful TMI often demonstrates excessive or inadequate engagement rather than maintaining a dynamic equilibrium with the environment. Consequently, striking a balance between the degree of TMI in KAM and environmental change becomes a focal point for research aimed at enhancing TMI effectiveness. However, pertinent studies remain scarce.

To sum up, most of the studies related to TMI in KAM are listed in Table 3-3 with their research nature and key propositions. Some literature may appear in all three themes because their research covers two or three themes simultaneously.

Table 3-3: Theme 3: The relationship between TMI and KAM effectiveness

Author & Year	Method	Key propositions
Workman et al. (2003)	375 surveys	<ul style="list-style-type: none"> TMI in KAM is positively related to KAM effectiveness because the senior executives set an example and demonstrate commitment to the KAM.
Piercy and Lane (2006)	Conceptual	<ul style="list-style-type: none"> Top management might underestimate the environmental change and thereby cannot enhance KAM effectiveness.
Zupancic (2008)	Conceptual	<ul style="list-style-type: none"> Top management support by action, contributes to establishing a professional KAM programme in terms of structure, process, and people.
Guesalaga and Johnston (2010)	Conceptual	<ul style="list-style-type: none"> Top management plays a pivotal role in KAM implementation due to the implementation of the executive sponsorship programme.
Salojärvi et al. (2010)	395 questionnaires	<ul style="list-style-type: none"> TMI is positively related to obtaining good relational outcomes through promoting customer knowledge utilisation.

Author & Year	Method	Key propositions
Guesalaga (2014)	27 interviews with senior executives and 242 surveys	<ul style="list-style-type: none"> ● TMI is positively related to KAM performance and relationship quality when top management keeps a moderate degree of customer contact. ● High level of interventions from the top-level might confuse customers and signal a lack of confidence in the key account manager.
ALHussan et al. (2017)	68 interviews	<ul style="list-style-type: none"> ● TMI is critical in developing business relationships and creating value for firms in the Arab context.

These three strands provide a basis for reconceptualising TMI not simply as a by-product of executive support, but as a capability in its own right. They also motivate the need for a more integrated and theoretically grounded model that can explain how and why top managers engage with KAM, and under what conditions their involvement produces strategic outcomes.

3.3 Gaps in existing conceptualisations of TMI in KAM

3.3.1 Mapping the typical models

Models in the TMI in KAM can be typically divided into three types. Firstly, literature has developed the TMI-related model (see Figure 3-2) that demonstrates the direct influence of TMI on KAM effectiveness encompassing relationship quality, customer knowledge utilisation and so on. This type of model proposes a simple and clear positive correlation between TMI and KAM effectiveness (Gounaris & Tzempelikos, 2013; Salojärvi et al., 2010; Tzempelikos & Gounaris, 2015; Workman. et al., 2003). Most of these studies provide support for the hypothesis regarding the positive impact of TMI. These models incorporate the strategic and operational roles of executives in KAM and establish a clear causal logic between TMI and KAM effectiveness. These models also offer theoretical support for TMI research, indicating that executive involvement can be regarded as intellectual support and resource contribution to KAM (Guesalaga & Johnston, 2010).

Whereas, the principal criticism directed at this type of model lies in its deficiency in considering the environment, particularly dynamic ones. TMI is indeed of critical significance to the success of KAM; however, TMI must be situated within

the appropriate environment to exert a positive influence. For instance, Guesalaga, (2014) contend that an excessive TMI might have a detrimental impact on establishing KA relationships, as excessive executive control might lead strategic customers to bypass account managers and rely solely on executives to address all issues. Additionally, ALHussan et al. (2017) assert that TMI should take into account the specificity of the environment. For example, in their research, they emphasize that distinct regional cultures may modify different types of executive involvements. Moreover, Wu and Shi (2011) express concerns regarding the implementation of KAM in dynamic environments. Executives must cultivate dynamic capabilities to adjust the resource allocation for KAM in order to mitigate potential risks. To sum up, these viewpoints imply that the positive role of TMI in KAM must be deliberated within dynamic environments.

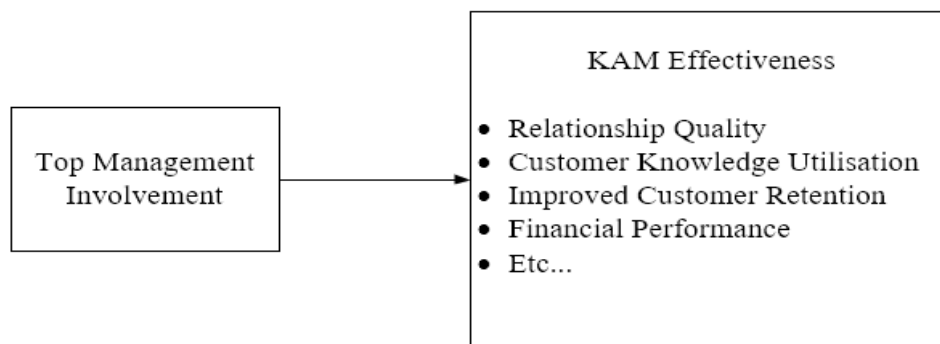


Figure 3-2: The first type of TMI model example for TMI in KAM

Secondly, some scholars have extended the TMI model on the basis of the first type of model by categorizing TMI into multiple factors. This type of model is represented by Guesalaga (2014), which classifies TMI into direct TMI and indirect TMI and measures their relationship with KAM effectiveness (see Figure 3-3). Pereira et al. (2019) also endorse the refinement of this TMI model by exploring the focus of TMI and classifying it into four dimensions in accordance with the influence of these focuses. These models take into account the influence of TMI on various decision-making levels (strategic and tactical) and activities (customer contact and organisational alignment). They argue that only specific levels of TMI are necessary to enhance the effectiveness of KAM, and executives should standardize the way and extent of their involvement in KAM. It enables

TMI as a new concept to be applicable within a broad range of theoretical frameworks or in-depth analyses of specific circumstances (Sandesh et al., 2023).

However, such models are still confined to simple binary relationships and disregard the antecedents of TMI. As one of the authors who developed this type of model admitted the limitation of his TMI model: “It would also be interesting to investigate what are the antecedents of TMI; in other words, what triggers their actions with key customers” (Guesalaga, 2014, p. 1153). Moreover, even though these models have decomposed TMI into multiple dimensions, they are static and consider TMI as a fixed set of behaviours. They fail to take into account how dynamic factors (such as industry changes, differences in customer demands, and internal organisational resource constraints) exert dynamic influences on the approach and extent of TMI.

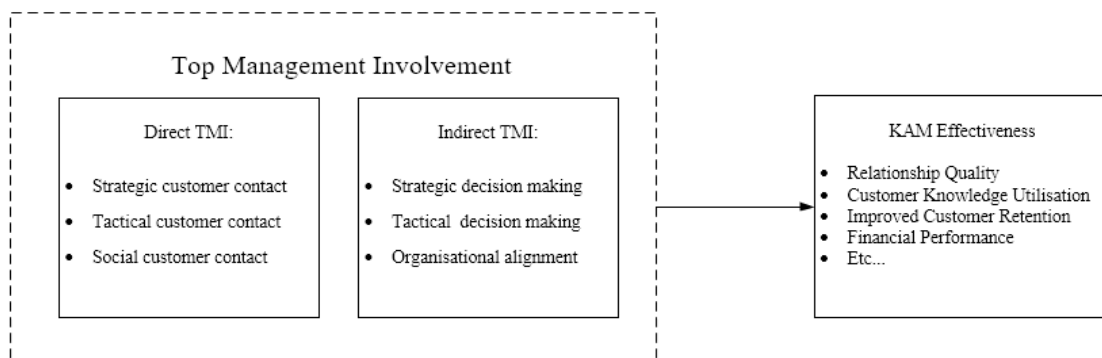


Figure 3-3: An example of the second type of TMI model in KAM (Guesalaga, 2014)

Lastly, the third TMI model evolved the simple binary relationship by introducing the antecedent factors of TMI and increasing the consideration of contingent factors that affect TMI (see Figure 3-4). For example, Tzempelikos (2015) took TM commitment as the antecedent of TMI and explored the underlying motives behind executive behaviour. It is noticeable that ALHussan et al. (2017) considered the impact of contingent factors on TMI and introduced executive personal characteristics and macro factors as the main control variables. The third type of TMI model expands the dimensions and complexity of TMI, further enriching its contextual perspective. Specifically, the inclusion of these control variables helps identify the differences in the behaviour of senior executives in

different contexts, as well as how they adjust their participation approaches in response to environmental changes.

Despite the third model adding top management commitment as the driver of TMI, its selection of the driver appears to be inadequate and non-representative. Additionally, the application of this model in dynamic environments remains insufficiently elaborated. For instance, the model fails to explicitly delineate how senior executives operate in response to environmental changes (such as market competition and political change), and the mechanism by which such dynamics impact the performance of KAM is not fully disclosed (Jean et al., 2015).

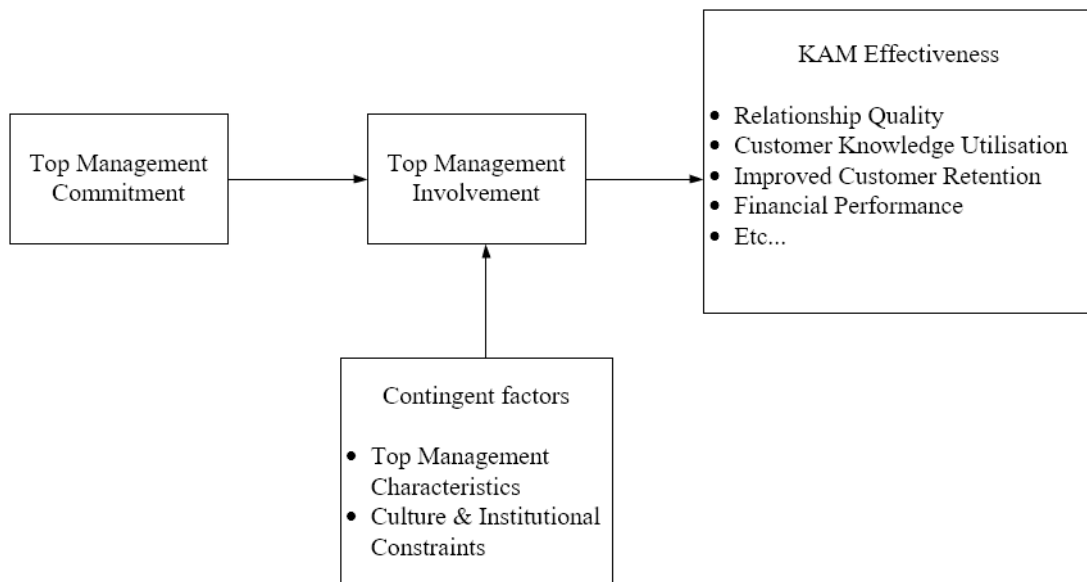


Figure 3-4: An example of the third type of TMI model example for TMI in KAM (Tzempelikos, 2015)

3.3.2 Mapping the gaps in TMI in KAM research

Based on the review of the main themes of TMI in KAM and the analysis of existing TMI models, the author identified that existing studies have primarily focused on static and general explanations of TMI in KAM, overlooking its dynamic and adaptive nature. Specifically, three key gaps emerge:

- **Insufficient exploration of the antecedents of TMI in KAM.** Incomplete understanding on why top management become involved in KAM limits the KAM literature to explain variations in executive engagement across

different organisational settings. Without this insight, organisations may struggle to effectively engage top management or align their involvement with strategic objectives. This knowledge gap could lead to misalignment between executive actions and the organisation's needs, reducing the overall effectiveness of KAM initiatives.

- **Inadequate consideration of the role of environmental factors in affecting the level and approach of TMI in KAM.** Without addressing these contextual conditions, the literature tends to overlook the situational variability of executive engagement. This gap underscores the need to incorporate environmental contingencies to enhance the precision and contextual relevance of theoretical models.
- **Little is known about how top management operates in the context of contingencies** which limits the theoretical understanding of TMI as a dynamic construct. This gap in knowledge could result in inadequate support for senior executives in achieving the intersection between strategic flexibility and executive decision-making.

Existing models generally overlook these questions, treating TMI as a monolithic input rather than a dynamic, context-sensitive construct. This gap limits both the theoretical depth and practical applicability of current TMI frameworks. Addressing this gap requires a shift from outcome-oriented analysis to capability-oriented conceptualisation, recognising TMI as a multi-dimensional construct shaped by internal motivations, behavioural practices, and external contingencies.

The following sections address this need by introducing two theoretical perspectives, upper echelons theory and contingency theory, that can inform a richer understanding of TMI, and by proposing an integrated conceptual framework that links its drivers, behavioural forms, and moderating conditions.

3.4 Grounding the conceptual model in organisation theory

Two organisation theories provide a grounding to the preliminary conceptual framework: Contingency Theory and Upper Echelons Theory. The adoption of these process involved a thorough review of 31 organisational theories

summarised by Hult (2011), focusing on theories that explain external environmental dynamics and internal leadership behaviours. These two theories were chosen for their complementary ability to address the contextual and subjective dimensions of TMI in KAM. Upper Echelons Theory provides insights into the influence of top executives' personal characteristics and behaviours on strategic decision-making and KAM outcomes. Meanwhile, Contingency Theory offers a dynamic lens to understand the impact of situational factors on TMI, emphasizing the need for adjustments in varying contexts.

3.4.1 The Upper Echelons Theory

The first essential theoretical lens underpinning this empirical research the Upper Echelons Theory, emerged as one of the most influential perspectives in management research. The core proposition of the Upper Echelons Theory is that "the organisation is a reflection of its top managers.", which implies that the strategies and performance of a company mirror the values, experiences, and cognitive bases of its senior executives (Hambrick & Mason, 1984). The personal characteristics of senior executives, such as age, educational background, career experience, gender, and personality traits have an influence on the effectiveness of managerial decisions by shaping their cognition and values (Carpenter, Geletkancz, et al., 2004). Hence, it is admitted that executive decisions are subject to cognitive limitations (Chaganti & Sambharya, 1987). Building on the influence of individual characteristics, the theory also emphasizes the role of executive teams in shaping corporate strategy. While diverse teams may foster innovation and broader perspectives, they can also increase conflict and coordination costs (Tulung & Ramdani, 2016).

Faced with information overload and environmental complexity, executives tend to rely on past experiences and personal preferences to simplify decision-making processes (Díaz-Fernández et al., 2020). The researchers in the Upper Echelons domain have recognised the impact of both internal and external environments on the effectiveness of executive decisions (Yamak et al., 2014). Moreover, it highlights that different environments may elevate the importance of specific executive characteristics. As Crossan et al. (2008) suggest that executives who

have the responsibility of being self-aware and proactive in developing personal strengths are better positioned to make adaptative decisions in dynamic contexts.

The upper echelons theory provides an explanation of the influence of executive characteristics on sharpening decision-making in uncertainty and contributes to understanding the influence of the drivers of senior executives. In this thesis, the drivers for TMI can be illustrated as the personal characteristics of executives due to its subjective nature. By applying the upper echelons theory, it is sensible to understand the mechanism of how drivers for TMI affect the roles played by senior executives in KAM. Guesalaga (2014) demonstrated the appropriateness of The upper echelons theory in KAM research by linking the TMI to the relational outcomes of KAM. Therefore, through integrating principles from the Upper Echelons Theory, this study uncovers how contextual dynamics and executive traits converge to shape TMI in KAM.

3.4.2 The Contingency Theory

Contingency theory posits that organisational effectiveness is achieved by aligning organisational characteristics with specific contingencies (Morton & Hu, 2008). This logic stems from the theory's central assumption: there is no universally optimal way to organise, lead, or make decisions (Woodward, 1965). Instead, the effectiveness of management depends on the degree of alignment between decisions and environmental factors (Donaldson, 2001). In other words, the best decisions or organisational structures are contingent upon the specific context or circumstances an organisation faces, such as market dynamics, technological advancements, and cultural influences.

Contingency theory emphasizes achieving "fit" to enhance managerial efficiency. For example, Fiedler (1964) examined how situational variables, such as the nature of tasks and leader-member relations, significantly influence the effectiveness of leadership styles. His work demonstrated that situational factors determine the suitability of leadership styles, linking individual leader traits to specific contexts. Additionally, Galbraith (1973) developed the Structural Contingency Theory, highlighting the importance of alignment between organisational structure and environmental factors. He proposed that the ideal

organisational structure is contingent on various internal and external conditions, such as organisation size, strategy, task uncertainty, and external market dynamics. Building on this, studies like those of Ginsberg and Venkatraman (1985) utilized contingency frameworks to explain differences in strategic decision-making processes among firms. Further, Burton and Obel (2013) expanded contingency theory to incorporate multiple factors, such as strategy, culture, and processes, highlighting the importance of integrated organisational design.

The Contingency theory provides two critical theoretical foundations for this empirical study. First, it emphasises that unexpected events in dynamic environments significantly influence how senior executives manage KAM programmes. Second, it underlines that the effectiveness of TMI depends on the degree of alignment between the level of involvement and the nature specific contingency factors. Specifically, the rationale of contingency theory supports this research in exploring the contingency factors that influence TMI in KAM.

Table 3-4: Explanation of the theoretical domains relevant to TMI in KAM

Theoretical Domain	Upper Echelons Theory	Contingency Theory
Main Focus	Characteristics of top executives shaping organisational outcomes	Alignment between organisational strategies and environmental conditions
Core Tenets Relevant to This Study	Top executives' traits (e.g., experience and values) influence their commitment and involvement in KAM.	TMI needs to be adapted to contingencies surrounding organisations such as market dynamics or internal structure change.
Primary Units of Analysis	Top executives (individual traits)	Organisational structures, external environments
Key Indicative Literature Sources	Hambrick and Mason (1984); Nielsen (2010)	Donaldson (2001); Fiedler (1964)
Relevance to TMI in KAM	Supports the drivers of TMI by linking personal factors such as values and experience to the	Informs the way in which TMI adapts by highlighting how environmental contingencies

	motivation for involvement in KAM.	shape the level and approach of TMI in KAM.
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3.5 Construction of the preliminary conceptual framework

The design of the preliminary conceptual framework is guided by a systematic process of integrating theoretical foundations and with insights from the literature review. The purpose of this framework is to illustrate the key variables that influence TMI in KAM and their interrelationships. The theoretical foundation of this model is built upon Upper Echelons Theory and Contingency Theory, both of which contribute a relevant perspective to understanding TMI in KAM.

Upper Echelons Theory supports this conceptual framework by addressing the influence of individual characteristics of top executives in organisational outcomes. It posits that factors such as an executive's experience, values, and decision-making style directly affect their strategic choices. In the context of KAM, these personal attributes determine whether and to what extent executives are willing to engage in KAM initiatives, particularly in response to unforeseen events. This theory illustrates how the drivers of TMI impact the way executives engage with and contribute to KAM efforts.

Contingency Theory offers a lens for explaining the environmental influence on the decision-making and behaviours of TMI in KAM, stressing the need for senior executives to act dynamically in alignment with contextual changes. In varying scenarios, such as intense market competition, fluctuating customer demands, or escalated internal issues, top executives need to adopt flexible and adaptive strategies within KAM. This theory helps explain how contingency factors influence the relationship between the drivers of TMI and the executives' decisions regarding their level and approach of involvement.

By integrating these two theories, the study offers a comprehensive explanation of what driver senior executives to be involved in KAM, and how contingency factors affect the relationship between the driver and TMI, which further provides a robust theoretical foundation for analyzing the dynamic nature of TMI in KAM.

To build this framework, the study then identifies the core logic based on the models regarding *TMI in KAM* discussed earlier.

The model design logic begins by selecting key factors from each type of TMI model:

- The first type of TMI model highlights the necessity of considering the environmental influence on the performance of TMI in KAM. Therefore, this conceptual framework needs to examine the contextual factors.
- The second type of TMI model emphasizes the multi-dimensions of TMI in KAM. Hence, this conceptual framework needs to be established on specific aspects of TMI instead of general TMI.
- The third type of TMI model undersocre the importance of understanding the antecedents of TMI. As a result, this conceptual framework should integrate antecedent factors to explain the drivers behind TMI.

Figure 3-5 presents the preliminary conceptual framework, which visually represents the key components and their interrelationships. The framework incorporates three main elements: Core Constructs, Hypothesized Relationships, and Theoretical Support.

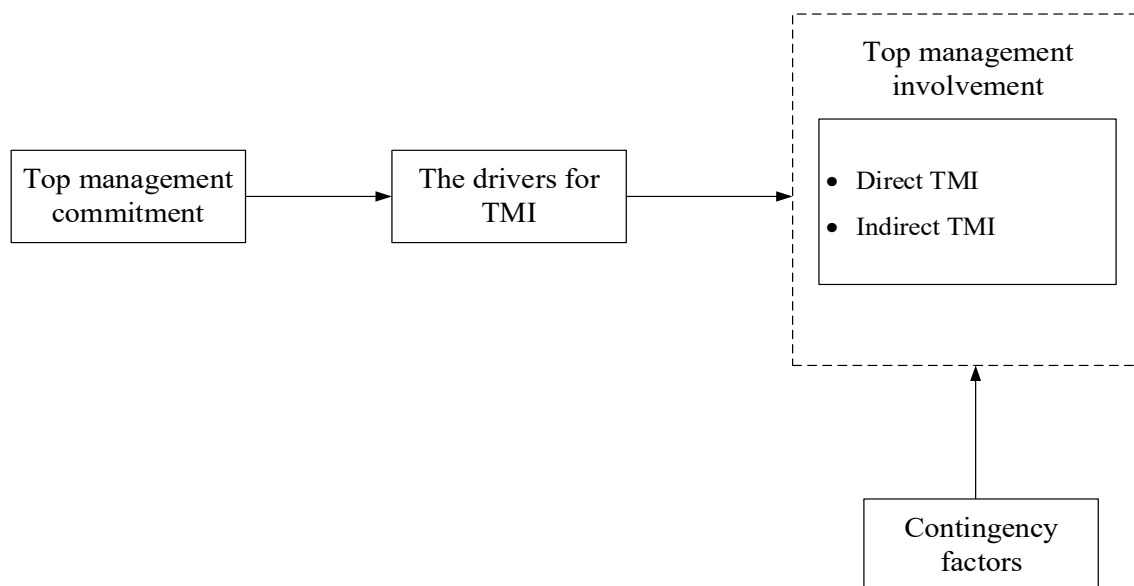


Figure 3-5: The preliminary conceptual framework

Core Constructs:

- Top management involvement: This is the central focus of the framework, representing the combination of decisions with behaviours of top management in KAM. It includes both direct and indirect aspects of decision-making, customer interaction, and other relevant executives' involvement.
- Contingency factors: This construct explains the external and internal situational influence on TMI. These factors are caused by unexpected or crisis situations that may require immediate, significant adjustments to TMI.
- The drivers for TMI: This construct includes the key motivations or drivers behind top management's decision to become involved in KAM.
- Top management commitment: This construct refers to the demonstration of top management's belief about the importance of KAM.

In this study, the authors proposed several core constructs and their interrelationships. The central construct in the conceptual framework is *Top management involvement*, which includes two dimensions: direct TMI and indirect TMI. This dichotomy for classifying TMI derives from the work of Guesalaga (2014) that indicated that TMI is multidimensional rather than focusing on decision-making merely. Differentiating between direct and indirect TMI provides a clear framework for understanding the heterogeneity in the level and approach of TMI in KAM.

TMI is impacted by multiple factors, including *contingency factors* and *drivers for TMI*. Specifically, the interrelationships among these factors suggest that senior executives adjust their level of involvement based on external factors (i.e., market fluctuations and changes in customer demand), as well as internal characteristics (i.e., executives' individual attributes and dynamic management capabilities) (ALHussan et al., 2017; Wu & Shi, 2011).

Moreover, the drivers of TMI encompass *top management commitment*, which refers to the belief held by top executives regarding the significance of KAM. According to the definition of top management commitment, the authors suggest

that when top executives realize the strategic importance of KAM, it does not necessarily lead to their direct involvement in KAM initiatives. Research indicates that the extent to which top executives participate in KAM is also dependent on their competing priorities (Wilson and Woodburn, 2014) and whether they can receive expected returns for their time investment (Felekoglu and Moultrie, 2024). Hence, the authors posit that the drivers of TMI act as the mediator between top management commitment and TMI. This implies that the brief on KAM's importance might play a crucial role in facilitating the realisation of TMI, yet its influence is manifested through the mediating drivers of top executives.

3.6 Research questions and conceptual focus

Drawing on the preceding systematic literature review, the narrative literature synthesis of TMI, the chosen theoretical foundations, and the conceptual framework developed in this chapter, this thesis now formalises the three research questions that will guide the empirical investigation. These questions are derived from the observed gaps in existing TMI–KAM research and reflect the study's overarching aim: to understand how top management involvement operates as a dynamic capability in KAM implementation and its role in contributing to KAM effectiveness.

The first research question addresses the antecedents of TMI, seeking to understand the range of drivers (e.g. strategic, relational, or personal) that prompt senior executives to become involved in KAM:

RQ1: What are the drivers of TMI in KAM programmes?

The second research question focuses on contingency factors that shape how TMI unfolds across different organisational and market contexts:

RQ2: What are the contingency factors that influence the degree and approach of TMI in KAM?

The third research question explores the behavioural manifestations of TMI, with particular attention to how executives operate under contextual constraints and opportunities:

RQ3: How do senior executives engage in KAM within the context of contingencies?

These three questions mirror the core components of the conceptual framework, drivers, behavioural forms, and contingency conditions, and form the analytical foundation for the empirical study presented in the following chapters. Table 3-5 then demonstrates the connection between research gaps and corresponding research questions.

Table 3-5: The connection between research gaps and corresponding research questions

Main gaps	Significance	Proposed research questions
Gap one: Insufficient exploration of the antecedents of TMI in KAM	Incomplete understanding of why top management becomes involved in KAM limits the KAM literature to explain variations in executive engagement across different organisational settings.	<i>RQ 1: What are the drivers of TMI in KAM programme?</i>
Gap two: Inadequate consideration of the role of environmental factors in affecting the level and approach of TMI in KAM	Without addressing these contextual conditions, the literature tends to overlook the situational variability of executive engagement. This gap underscores the need to incorporate environmental contingencies to enhance the precision and contextual relevance of theoretical models.	<i>RQ 2: What are the contingency factors that influence the degree of TMI in KAM programme?</i>
Gap three: Limited knowledge of how top management engages in the context of contingencies	This gap limits the theoretical understanding of TMI as a dynamic construct.	<i>RQ 3: How do senior executives engage in KAM within the context of contingencies?</i>

3.7 Conclusion

This chapter has developed a conceptual foundation for understanding TMI as an organisational capability within the context of KAM implementation. It began by synthesising prior research on the relationships among top management commitment, TMI, and KAM effectiveness, followed by a critical assessment of existing conceptual models. Three key limitations were identified: *insufficient exploration of the antecedents of TMI; neglect of the role of environmental factors in affecting the performance of TMI in KAM; inadequate knowledge on how top management operates in the context of contingencies.*

To address these gaps, the chapter introduced two theoretical perspectives (upper echelons theory and contingency theory) to support a the

conceptualisation of TMI. An integrated framework was then constructed, linking the antecedents, behavioural forms, and contextual moderators of TMI. This framework informed the development of three research questions that will guide the empirical component of the study.

The next chapter presents the research design and methodology. It outlines the abductive nature of the thesis, the case study approach, data collection procedures, and the analytical techniques used to explore TMI in KAM.

4 Methodology

4.1 Introduction

This chapter outlines the research philosophy, methodological choices, and research design adopted in this study. It aims to explain how the research approach supports the exploration of the three research questions identified through the earlier systematic literature review.

Section 4.2 introduces the research philosophy, discussing the study's ontological and epistemological stance and explaining why a critical realist perspective was adopted. Section 4.3 presents the research problem and the main research questions, along with supporting research aims and objectives that help guide the study.

Section 4.4 describes the overall research design and justifies the use of a qualitative, multiple-case study approach. Section 4.5 explains the sampling strategy and case selection criteria. Sections 4.6, 4.7, and 4.8 outline the procedures for data collection, data analysis, and strategies to ensure the quality and credibility of the findings.

Section 4.9 discusses key ethical considerations. The chapter concludes with a summary of the methodological framework used to conduct the study and how it ensures academic rigour.

4.2 Research Philosophy

In the realm of social sciences, it is essential to examine each phenomenon through a methodological lens that is deeply intertwined with underlying philosophical assumptions. Cooper et al. (2006) elucidate that individuals' philosophies and assumptions about the world and the nature of knowledge form the foundation of their research paradigm. Van de Ven (2007) suggests that

researchers need to understand their role in the research process and consider the coherence between ontology, epistemology and methodology.

This study aims to explore the drivers, contingency factors, and the behaviours of TMI in KAM. To ground this exploration, this study adopts Critical Realism (CR) as its research philosophy, providing a structured approach to understanding the involvement of top management in KAM programme. While TMI in KAM can be empirically observed, understanding why top executives engage in KAM and how their involvement adapts to different contingencies requires an explanation beyond surface-level patterns. Unlike positivism, which assumes that reality is fully observable, or interpretivism, which focuses on subjective meanings (Alharahsheh & Pius, 2020), Critical Realism provides a structured approach to uncovering the deeper mechanisms that shape managerial behaviour in KAM (Kringelum & Brix, 2020).

Critical Realism, rooted in transcendental realism, offers a perspective that balances ontological realism with epistemological relativism (Bhaskar, 2013). This philosophy is particularly well-suited to studying complex organisational phenomena such as TMI in KAM, as it allows for an exploration of deeper causal mechanisms beyond surface-level observations (Archer et al., 2013; Collier, 1994). Critical realists hold that the existence of reality is independent of human perception and recognize the relativity of knowledge which is influenced by the subjectivity in the process of comprehending reality (Bhaskar, 2014). Critical realists adopt “three pillars” for explanatory adequacy that are ontological realism, epistemic relativism, and judgmental rationality (Archer, 2020). This section outlines the ontological and epistemological foundations relevant to this study.

4.2.1 Ontology: a stratified reality

Ontology concerns the fundamental nature of reality. Ontological realism presents a philosophical position that affirms the existence of universals or abstract entities that exist independently of human thoughts or beliefs (Archer et al., 2013). Unlike positivism, which assumes a single observable reality (Johnson, 2006), Critical Realism posits a stratified reality consisting of three distinct but interrelated layers (Gorski, 2013):

- Empirical domain: The level of human experience, where individuals observe and interpret events.
- Actual domain: The level where events occur, regardless of whether they are observed.
- Real domain: The deepest level, where underlying structures and mechanisms generate observable phenomena.

This stratification is particularly relevant to the study of TMI in KAM, as the direct observations (empirical domain) of top management behaviours may not fully capture the mechanisms (real domain) driving those actions. Hence, this study is designed to explore these levels by investigating not only the observable actions of top management in KAM but also the unobserved mechanisms and contextual factors that drive these actions. Specifically, while interviews with senior executives may provide insights into their actions (empirical domain), these actions are shaped by organisational decision-making structures, strategic priorities, and environmental contingencies (actual domain). Furthermore, deeper mechanisms such as power structures, resource dependencies, and institutional pressures operate in the (real domain), influencing both strategic and operational levels of TMI in KAM. Given the complexity of these interactions, a stratified ontological perspective is essential for this study. A purely empirical approach would fail to account for the hidden mechanisms that condition TMI, making

Critical Realism a more suitable paradigm for understanding how and why senior executives engage in KAM.

In KAM research, Pressey et al. (2014) indicate that CR is well-suited for studying KAM research because senior executive and account managers' actions are based on their unique interpretations of the organisational environment. Marcos-Cuevas et al. (2014) support the application of ontology relativity in KAM by illustrating that KAM practitioner in different firms may perceive and respond to similar contingency of KAM implementation in diverse ways, based on their subjective realities. ALHussan et al. (2017) further argue that a realist perspective allows researchers to capture the nuanced and context-specific nature of top management involvement in terms of managerial decision-making and customer interaction.

4.2.2 Epistemology: understanding hidden mechanisms

Epistemology concerns how researchers acquire and validate knowledge. Critical realists claim that it is necessary to embrace a form of epistemic relativism. Bhaskar (2013) explains that knowledge about reality is always situated within a historical, social, and cultural context. The primary condition for understanding reality is the recognition of the relativity of knowledge.

Therefore, CR adopts a distinctive epistemological position that fundamentally diverges from both positivist and interpretivist paradigms. Epistemologically, CR rejects the positivist assumption that reality can be comprehensively apprehended through observation and measurement, instead maintaining that knowledge of reality is inevitably mediated and fallible (Collier, 1994). Concurrently, CR distinguishes itself from interpretivism by contending that knowledge transcends mere social construction, representing instead an

endeavour to reveal authentic underlying structures and causal mechanisms that generate observable phenomena (Danermark et al., 2019).

In studying TMI in KAM, understanding why and how top management engages in KAM requires an epistemological approach that goes beyond surface-level observations. (Alharahsheh & Pius, 2020). Because TMI in KAM is shaped by both observable patterns (e.g., frequency of executive involvement in client meetings) and unobservable mechanisms (e.g., organisational incentives or decision-making power structures), a purely inductive or deductive approach would be insufficient. Instead, CR proposes a more explanatory and theory-informed approach, where data is analyzed not just to identify patterns, but to examine the deeper factors that condition and constrain managerial involvement.

CR supports this approach through 'retroduction' (also often referred to as 'abduction'), a reasoning process that moves beyond description to identify causal mechanisms (Archer, 2020; Danermark et al., 2019; McAvoy & Butler, 2018). This approach is particularly valuable for studying TMI in KAM, as top management involvement varies across contexts and is influenced by organisational, external, and individual contingencies. The author will explain the reasoning approach in Section 4.4.2 in more detail.

As a result, Critical Realist epistemology is particularly relevant to investigating how senior executives' decision shapes their involvement in KAM based on personal and collective experiences within different organisational contexts. Relativism has been widely applied in KAM studies to analyze how different KAM practices influence KAM effectiveness. For instance, Leischnig et al. (2018) emphasise that identifying KAM implementation barriers is significant to improving KAM effectiveness through a process analysis of internal alignment and differentiation. Similarly, Feste et al. (2020) highlight that a relativism

approach allows for a deeper understanding of the importance of key account selection based on the mechanism of balancing the different actors within the KAM programme. Moreover, Peters et al. (2020) draw attention that the relativism approach provides a robust framework for analyzing the role of key account managers, as it integrates both the objective and subjective challenges of defining the identification of key account managers in a sales-related interface context.

By adopting a Critical Realist epistemology, this study aims to move beyond surface-level descriptions and instead develop a deeper explanatory account of the factors influencing TMI in KAM. This approach ensures that the study does not merely document managerial behaviours but also seeks to explain why these behaviours emerge, persist, or change in response to different contingencies.

4.3 Research objectives and research question

Rather than being predefined at the outset, the research questions gradually took shape through this layered process. The review of empirical work suggested that prior studies tended to isolate individual aspects of TMI (e.g. commitment, access to customers, executive support), without offering an integrated account of why top managers engage, how their involvement unfolds, and under what conditions it matters most. This analytical gap informed the construction of a conceptual model and led to the development of three initial research questions, presented below. This study treats the research questions as working propositions, subject to refinement through interaction with real-world cases. While this chapter presents the initial formulation of the research questions and objectives, their empirical development, particularly through the pilot study, is revisited and refined in Chapter 5.

This research aims to explore the involvement of senior executives in KAM from the perspectives of drivers and contingencies. Specifically, it seeks to understand the drivers that lead top management to engage in KAM, the contingency factors that shape the degree and approach of such involvement, and the ways in which senior executives operate within different contingency contexts. By addressing these aspects, the study contributes to a more nuanced understanding of how top management adapts its role in KAM to align with organisational and external demands.

The research objectives are as follows:

1. To examine the key drivers that lead senior executives to become involved in KAM.
2. To identify the contingency factors that influence the degree and approach of TMI in KAM.
3. To investigate how senior executives engage in KAM under different contingency conditions.

These objectives are addressed through the following research questions:

RQ 1: What are the drivers of TMI in KAM programme?

Tzempelikos (2015) advocate investigating the drivers of TMI to elucidate the influence of TMI on building long-term relationship with strategic customers and further KAM effectiveness. This question seeks to uncover the underlying motivations that drive senior executives to engage in KAM. It examines whether these drivers stem from strategic imperatives, personal motivations, customer expectations, or other organisational considerations. Additionally, it explores how these drivers vary across different company types, industries, and organisational structures. To gain deeper insights, the following sub-questions are formulated:

- *What are the main categories of drivers for TMI in KAM (e.g., strategic,*

operational, individual)?

- *How do structural and environmental conditions shape the emergence of these drivers?*
- *To what extent are the drivers proactive (e.g., initiated by top management) versus reactive (e.g., triggered by external pressures or organisational demands)?*

RQ 2: What are the contingency factors that influence the degree and approach of TMI in KAM programme?

Besides, Guesalaga (2014) emphasises that top management should adopt a moderate level of involvement in KAM to achieve a positive KAM outcome based on the result of an inverted-U relationship between TMI in social customer contact and relationship quality. However, there is no precise definition of the degree of moderate, and the criteria for determining excessive or insufficient levels should be adjusted based on environmental fluctuations. The degree of TMI in KAM should therefore take into account environmental factors, particularly abrupt changes in the environment. Previous SLR on KAM implementation in this thesis also suggests that KAM implementation is actually a dynamic and evolving process due to environmental change.

Given that top management involvement in KAM is not static, this second research question examines the contingency factors that shape how executives engage in KAM. It considers aspects such as market dynamics, customer requirements, organisational changes, and internal governance structures. The objective is to understand how these contingency factors determine whether senior executives take on a more proactive or reactive role, and whether their

involvement is direct or indirect. The following sub-questions help structure the investigation:

- *What are the main categories of contingency factors that affect the degree and approach of TMI in KAM? (e.g., internal and external)?*
- *How do these contingency factors influence the level and approach of involvement (proactive vs. reactive)?*
- *To what extent do the contingency factors facilitate/hinder the motivation of TMI in KAM?*

RQ 3: How do senior executives engage in KAM within the context of contingencies?

Building on the previous questions, this question focuses on the actual behaviours and decision-making processes of top management in response to contingencies. It explores how executives navigate changes in the external and internal environment, how they balance contingency-based adaptation with strategic consistency, and how their actions impact the KAM programme in the long run. To explore these aspects, the study considers the following sub-questions:

- *What are the perceived attributes of the actual behaviours and decision-making processes of top management?*
- *How do senior executives adjust their behaviours and decision-making in KAM under different contingency conditions?*
- *How do senior executives balance contingent adaptation with strategic alignment in KAM?*

4.4 Research design

This section discusses key decisions that were pertinent to the design of this study. The research design refers to the framework of research methods and techniques chosen by a researcher to integrate the different components of the study in a coherent and logical way (Batt, 2000). Research design serves the

research question in such a way as to ensure that the evidence obtained answers the research question as unambiguously as possible, which is a critical function of research design (De Vaus, 2001). Field research, defined as systematic studies that rely on the collection of original data in field sites, emphasises the methodological fit between the research question, prior work, research design, and contribution to literature (Edmondson & Mcmanus, 2007). As Bouchard (1976) indicates the inappropriateness of assuming the unilateral rightness of a method and he suggests that good research always relies on asking the right question and selecting a reasonably powerful method for answering this specific question. Based on the psychological assumptions (critical realism) and research approach (abductive reasoning), an exploratory qualitative research design was considered to achieve the methodological fit, drawing from a multi-case study with semi-structured interviews and document analysis as the data collection method. The following sections will explain the mechanism for the redesign choice.

4.4.1 Overview of the research process

The research process for this study begins with a comprehensive literature review aimed at identifying theoretical gaps and formulating research questions. This initial phase employs abductive reasoning, where existing literature is reviewed to develop a preliminary theoretical framework as shown in Chapter 3. Adopting a qualitative research approach, this study utilizes a multiple-case study strategy to explore the phenomena in depth. Data collection will be conducted through semi-structured interviews, allowing for rich, detailed insights. The gathered data will be coded using thematic analysis techniques with the assistance of NVivo and Claude software. Following the completion of these preliminary steps, a pilot case study will be conducted to test the suitability of the planned research methods. The outcomes of the pilot study will inform necessary adjustments to

the research design and research questions, and refine the preliminary theoretical framework for subsequent large-scale case analyses.

4.4.2 Research approach

Research design consists of a set of research approaches, generally seen as a general plan and procedure, specifically refers to the systematic method of designing and conducting research to achieve the research objectives (Denzin & Lincoln, 2011). It is a crucial step in the research process and can significantly influence the quality, validity and reliability of the research outcomes (Miles & Huberman, 1994).

This study adopts abduction (or retroduction) rather than deduction or induction because it enables the identification of underlying causal mechanisms beyond observable patterns. Deductive reasoning primarily tests existing theories (Walton, 2014), while inductive reasoning focuses on deriving patterns from data (Schwandt, 2001); however, neither approach is sufficient for uncovering the deeper structural and organisational factors shaping TMI in KAM. In contrast, abduction allows for an iterative interplay between theory and empirical data, facilitating the exploration of hidden mechanisms that drive TMI, which aligns closely with the ontological and epistemological commitments of Critical Realism (Frederiksen & Kringelum, 2021). Table 4-1 offers a comparison between inductive, deductive, and abductive reasoning in terms of in terms of the direction of reasoning and the type of knowledge they generate.

Table 4-1: The comparison between inductive, deductive, and abductive reasoning

Type of Reasoning	Description	Feature	Reliability
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Inductive	Based on observation and experience, supports the conclusion, but does not guarantee it.	Deriving patterns from data	Low to moderate
Deductive	Based on the laws of logic, the conclusion is logically deduced from premises.	Theory testing	High
Abductive	Based on the principle of parsimony, seeks the simplest explanation for observations.	the identification of underlying causal mechanisms beyond observable patterns	Moderate

This study employs retroduction as its primary mode of reasoning, following the principles of systematic combining (Dubois & Gadde, 2002). Systematic combining entails a nonlinear, non-sequential, iterative approach involving continuous interplay between literature and empirical data (Dubois & Gadde, 2002). This allows for the reorientation of literature-based findings based on the guidance provided by empirical evidence (Walton, 2014). Abductive reasoning is particularly appropriate in this study through the lens of systematic combining, a methodology that emphasises the iterative interplay between empirical observations and theoretical development (Dubois & Gadde, 2014).

Systematic combining, as articulated by Dubois and Gadde (2002), is a process where theoretical frameworks, empirical fieldworks, and case analysis evolve simultaneously. This iterative process allows researchers to continuously compare and refine theoretical propositions with empirical data, leading to the development of more robust and contextually grounded theories. Dubois and Gadde (2014) suggest that applying systematic combining within a Critical Realist framework allows this study to:

1. Identify underlying structures and mechanisms, rather than simply recognizing patterns of TMI in KAM, the study explores the contingent organisational, strategic, and personal drivers that shape these patterns.

2. Iteratively refine theoretical frameworks by moving back and forth between existing literature and empirical findings, the study ensures that theoretical insights remain grounded in real-world managerial practices.
3. Maintain flexibility in data interpretation—unlike rigid hypothesis testing, systematic combining enables researchers to adjust their analytical focus as new insights emerge, making it well-suited for exploring complex and context-dependent phenomena like TMI in KAM.

In this study, the preliminary theoretical framework derived from the literature review (as detailed in Chapters 2 & 3) serves as a starting point. Through abductive reasoning, this framework will be iteratively refined based on insights gained from qualitative data collected through a pilot case study and following multiple case studies. Furthermore, the use of abductive reasoning aligns with the exploratory nature of the research questions, which seek to uncover drivers and contingency factors that influence the behaviours of TMI in KAM programmes. As the study progresses, systematic combining will enable the researcher to refine the initial theoretical constructs in light of emerging patterns and themes from the data, ensuring that the resulting theory is both empirically grounded and theoretically insightful (Janiszewski & Van Osselaer, 2022).

Systematic combining has been used in KAM research as it contributes to explaining complicated KAM contexts through empirical observations and insights from continuous exposure to literature. For instance, Storbacka (2011) apply a three-phase research process that consists of framework development, explication, and interpretation to illustrate the capabilities that are leveraged for integrated solutions as systematic combining provides a dynamic interaction between capability theory and capabilities in practice. The contribution of systematic combination in KAM research has been further affirmed by Storbacka

(2012), as KAM represents a prototypical field of practice that necessitates theoretical support while remaining inseparable from practical application. In the research on actor engagement styles, Prior and Marcos-Cuevas (2016) also endeavoured to align established theories with the phenomena observed during field studies. Therefore, a systematic combining approach is equally suitable for this study on the involvement of top management, given that KAM entails cross-functional collaboration and multiple interactions.

4.4.3 Design in qualitative procedure

According to the research design guidance of Hennink et al. (2020), A general research design usually involves the selection of qualitative or quantitative research for empirical analysis based on the research question and philosophical assumptions. The selection of these two methods is closely linked to the nature of the research, with qualitative research usually being applied to exploratory studies and quantitative research to empirical assessment.

Qualitative research emphasises that the understanding of knowledge should be contextualised within the researcher's background, as personal interpretation is the main research tool (Attride-Stirling, 2001). Furthermore, the purpose of qualitative research is to gain insight into the particular behaviour, manner and rationale of the studied case. This method focuses on a narrow range of phenomena in order to gain a deeper understanding of a particular area. Qualitative research is therefore often applied to exploratory studies. It is not the quantity but the quality of the sample that is required to develop and explore new things in a specific area, which explains why qualitative studies often have small sample sizes but often spend a lot of time and effort on a limited sample.

However, data with a subjective nature cannot meet the requirements of quantitative research. As Creswell (2002) defines quantitative research as a

process of collecting and analysing numerical data. Explicitly, quantitative research emphasises the importance of objective data in understanding reality because quantitative researchers believe that the process of exploring truth requires objective methods (Plonsey et al., 2007). Hence, quantitative data are not confined to a narrow field but take a broad view of the phenomenon and object of study as a large sample can significantly help to improve the objectivity of the data.

Through comparing qualitative and quantitative research, and taking into account the topic and research questions of this study, it is believed that qualitative research is appropriate. Five dimensions support this choice of qualitative research: exploration, complexity, context, explanation, and measurement. Firstly, TMI as a subject of KAM still does not have a sufficient theory to underpin the phenomena associated with it. Specifically, existing studies have investigated the effectiveness of TMI in KAM under different cultural contexts (ALHussan et al., 2017; Tzempelikos, 2015), but there is still no profound insight into the factors that influence the level of involvement and the specific methods of executive engagement (Guesalaga, 2014). Conducting qualitative research contributes to capturing unrealised aspects of TMI in the KAM programme and developing hypotheses associated with the research questions. Secondly, not all complex phenomena can be quantified. Executive involvement in KAM is influenced by subjective perceptions, beliefs, and knowledge structures (Tzempelikos, 2015). Exploring the interrelationship between these factors and TMI requires an in-depth investigation of the behaviour and attitudes of executives as they engage in KAM.

In addition, Gehman et al. (2018) argue that qualitative methods are especially well-suited for theory-building in under-theorised domains, where constructs are

ill-defined, interrelationships are unknown, and contextually grounded mechanisms are central to explanation. This fits the current study, where the objective is to uncover patterns of top management involvement that emerge from organisational practices rather than to test pre-specified hypotheses. Qualitative research thus enables the development of empirically grounded theoretical propositions while maintaining alignment between the research aim and method.

Context is also one of the main reasons for considering qualitative research. Although KAM is a universal strategic project, the involvement of top executives in KAM is still influenced by the firm context. Internally, firm size, the performance of key account managers and resource availability are distinct between firms and may influence the level of TMI. Externally, competitive pressure at different degrees and market orientation will have an impact on the TMI. Thus, subjective interpretations, as qualitative data, help me in understanding how executives consider contextual factors when participating in the KAM programme and tailor their involvement with a subjective bias..

4.4.4 Multiple-case studies

A research strategy shows the overall plan of action to achieve the research goals. Myers (2019) suggests four main qualitative strategies for conducting qualitative research: action research, case studies, ethnography, and ground theory. By reviewing the research questions and objective, there are two key determinants to the success of this study: in-depth understanding and comparison of different phenomena. This study adopts a multi-case study design (Stake, 2013), which is well-suited for exploring complex, context-dependent phenomena such as TMI in KAM. Multi-case studies provide in-depth insights into individual cases while also allowing for cross-case comparisons to identify patterns and underlying mechanisms (Eisenhardt & Graebner, 2007).

4.4.4.1 Justification for a multiple-case study design

A multi-case study approach is particularly appropriate for this research for three main reasons: 1) Exploring variability in TMI across different organisational contexts; 2) Facilitating theory development through cross-case comparison; and 3) Enhancing analytical rigour.

Exploring variability in TMI across different organisational contexts. This study is exploratory research on drivers, contingency factors, and the behaviours of top management. To a significant extent, these three factors are affected by different factors. Macro factors, such as company size, organisational structure, and industry norms, and micro factors, including KAM routines, the design of executive sponsorship programs, and the degree of KAM orientation, etc. A single case study is insufficient to encompass these differences. By examining multiple cases, this study identifies both common patterns and context-specific differences, strengthening the robustness of findings (Stake, 2008).

Facilitating theory development through cross-case comparison. A key strength of multi-case research is its ability to develop and refine theoretical insights by systematically comparing cases (Eisenhardt, 1989). While single-case studies provide rich, context-specific insights, they may lack generalizability. In contrast, cross-case comparison enables researchers to identify patterns, contradictions, and contingencies that inform broader theoretical understanding (Gustafsson, 2017). This study follows a systematic combining approach (Dubois & Gadde, 2002), iterating between empirical data and theoretical frameworks to uncover causal mechanisms between drivers of TMI, behaviours of TMI, and contingency factors. The cross-case comparison is structured as follows:

- **Identifying similarities and differences:** Each case is examined to determine recurring themes related to TMI drivers, contingency factors, and the engagement

of senior executives in KAM. These patterns help distinguish between commonalities that apply across firms and firm-specific variations that emerge due to organisational contingencies. For example, the differences in contingency factors between policy-sensitive industries and ordinary industries, as well as the distinctions in the drivers of TMI between companies with mature KAM implementation experience and those just beginning to implement KAM.

- **Refining theoretical insights:** By iterating between empirical findings and existing literature (e.g., contingency theory and Upper echelons theory), the study refines its conceptual framework on TMI in KAM under different strategic and environmental conditions. This iterative process ensures that the findings contribute not only to describing the phenomenon but also to explaining its underlying causal mechanisms (Eisenhardt & Graebner, 2007). For instance, the new findings may reveal the underlying mechanism of how and why TMI in KAM varies under different conditions, which contributes to the contingency-based understanding of TMI, offering insights that go beyond individual case narratives.
- **Strengthening external validity:** Cross-case comparison improves the external validity of the study by demonstrating that findings are not limited to a single organisational setting but instead reflect broader trends across multiple firms (Stake, 2013). While the study does not aim for statistical generalisation, the multi-case approach allows for analytical generalisation, meaning that the findings contribute to the theoretical discourse on TMI in KAM across different business contexts.

Based on these considerations, it is ultimately believed that multi-case studies are the most appropriate research strategy, as they help us to understand as much as possible the contingencies of TMI in KAM and the differences in the drivers and behaviour of senior executives. The rationale for the context consideration is aligned with the argument from Dyer and Wilkins (1991) that

theories born from deep insights will be more accurate and more appropriately tentative, as researchers must take into account the intricacies and qualifications of particular contexts.

Nevertheless, the adoption of multiple case studies can be more informative but can also significantly increase the work of the researcher, as case studies require meticulous data collection, which can lead to a substantial drain on time and finances. Another disadvantage of the case study is that the researcher has no control over the firm situation, i.e., case firms are suddenly taken over by other firms or suffer from administrative change. Yet, the strict access to particular departments like the key account team is also a potential challenge to researchers. Hence, this multi-case study is supposed to be designed carefully.

4.4.4.2 Within-case and cross-case analysis

Following Eisenhardt (1989) and Stake (2013), this study employs a structured analytical process consisting of two main steps: within-case analysis and cross-case comparison. These steps ensure a comprehensive understanding of TMI in KAM while enhancing the study's theoretical contributions and analytical rigour.

1. Within-Case Analysis

- Each case is first analyzed individually to develop a rich understanding of TMI in its specific organisational context.
- The analysis focuses on drivers, contingency factors, and behaviours in TMI within each firm.
- Data is coded thematically to identify key constructs before engaging in cross-case comparisons.

2. Cross-Case Comparison

- Once within-case findings are established, cross-case analysis is conducted to identify patterns and differences across firms.
- This comparative process helps distinguish between firm-specific and generalizable drivers of TMI in KAM.
- The study iteratively refines its theoretical insights through abductive reasoning, ensuring alignment with the Critical Realist perspective.

By integrating these steps, the research systematically explores how TMI in KAM varies across different organisational settings, providing deeper insights into its underlying mechanisms and strategic implications (Rashid et al., 2019).

4.4.5 Case study selection criteria

According to Stake (2005) on case study design, the criteria for selecting a case should be closely related to the research question and theoretical framework. For this research, the major criteria focus on companies that have implemented a KAM programme with a declared involvement of senior executives.

The presence of TMI in KAM is a typical example of a heterogeneous research phenomenon, as it involves diverse executive leadership styles and varying company environments. In the scenario, this case study relies on multiple data resources for evidence as it contributes to exploring comprehensive factors (Stake, 2008). To enable cross-case comparison and theoretical generalizability, five key selection criteria were applied. Table 4-2 lists these specific case selection criteria.

Table 4-2: Case selection criteria and justifications

Selection criteria	Description	Justification
Industry Context	Firms from different industries (e.g., pharmaceuticals, manufacturing, technology)	Industry-specific factors such as regulatory constraints, competitive intensity, and customer relationship complexity shape TMI in KAM (Hakanen, 2014; Wagner & Hansen, 2004).
Firm size	SMEs, mid-sized firms, and large multinational corporations	Firm size affects TMI's level of strategic vs. operational involvement. Larger firms tend to have structured KAM teams, while smaller firms may rely on direct executive involvement (Feste et al., 2022).
Ownership Structure	Privately-owned, family-run, publicly-listed firms, and multinational subsidiaries	Ownership influences executive decision-making, resource allocation, and KAM priorities. Family-owned businesses often exhibit more direct executive involvement, while publicly listed firms prioritize shareholder value and strategic delegation (Taras et al., 2018).
Geographical Scope	Firms from different countries and regions	National business culture, regulations, and customer expectations impact how top management engages in KAM. Some markets require hierarchical executive involvement, while others favor decentralized decision-making (ALHussan et al., 2017; Liu et al., 2018; Murphy & Li, 2015).
KAM Maturity Level	Early-stage adopters of well-established KAM programs	TMI plays a more direct role in early KAM adoption but shifts towards strategic oversight in mature programs (Guesalaga, 2014).

1. Industry Context

Industry characteristics, including regulatory constraints, competitive intensity, and customer relationship complexity, directly influence how top management engages with key accounts (Workman et al., 2003). For instance, highly regulated industries (e.g., pharmaceuticals) often require senior executives to engage with governmental and institutional buyers, while firms in competitive, efficiency-driven markets (e.g., manufacturing) may have more structured and delegated KAM processes.

2. Company Size

The scope and complexity of KAM differ significantly between small firms (where top management may be directly involved in customer relationships) and large firms (where structured KAM teams and delegation mechanisms are more common) (Feste et al., 2022; Homburg et al., 2002).

3. Ownership Structure

Ownership may influence executive decision-making, resource commitment, and strategic priorities (Gama & Rodrigues, 2013). For example, family-owned businesses may exhibit stronger personal involvement from top executives in key account relationships, while publicly listed firms may prioritize shareholder value, affecting how senior executives allocate strategic resources and adjust their level of involvement (Gounaris & Tzempelikos, 2013).

4. Geographical Scope

National business culture, regulatory environments, and customer expectations can shape the role of top management in KAM (ALHussan et al., 2017). For example, in some Asian markets, hierarchical decision-making may necessitate direct TMI in high-stakes client relationships, while in Western firms, KAM structures may be more decentralized, leading to different adaptation mechanisms (Murphy & Li, 2015). This criterion helps contextualize TMI within a global business landscape (Shi et al., 2024).

5. KAM Maturity Level

The maturity of KAM implementation varies across organisations due to differences in implementation time, professional capability, and internal support mechanisms (Wengler et al., 2006). This heterogeneity influences how TMI manifests, as TMI is often embedded in the firm's efforts to formalise and

standardise KAM processes (Workman et al., 2003). While some prior studies rely on objective indicators such as implementation duration or number of key accounts, this study adopts a more holistic assessment by integrating both subjective self-evaluation and structural benchmarks.

Specifically, this study draws on Davies and Ryals' (2009) four-stage model of KAM transition that includes Introducing, Embedding, Optimising, and Continuous Improvement, as a conceptual guide for assessing organisational KAM maturity. This model captures not only procedural milestones (e.g. defining key accounts, training KAMs, involving external stakeholders) but also broader organisational development (e.g. becoming customer-centric, expanding internal KAM knowledge). In line with Wengler et al. (2006), participating companies were asked to reflect on their internal practices, strategic orientation, and alignment with the features of each stage, rather than simply report objective figures. This allowed a more nuanced classification of maturity levels, enabling comparison across cases while remaining sensitive to organisational context.

Besides, in order to ensure the rigour and validity of the data, it is imperative that the case company possesses a certain level of implementation experience and understanding of KAM. This criterion holds significant importance in KAM research, as not all companies have executed customized relationship development programs for strategic customers. Even if many companies are large in scale, without implementing KAM programs such as establishing dedicated KAM teams or account managers along with related processes, they would be unable to contribute valuable data to this study on KAM. Therefore, this study specifically targeted members of KAM-related associations within organisations. This is because being a member of the KAM Association indicates their interest in the KAM programme and increases the likelihood of implementing

KAM. Additionally, these organisations are guided by the KAM Association, ensuring professional implementation of KAM. Based on these considerations, this study has identified three prominent KAM-related associations: 1) Strategic Account Management Association (SAMA), which is recognized as the largest community dedicated to advancing the SAM profession; 2) Cranfield University Key Account Management Forum, renowned for its research and best practices in KAM and strategic sales; 3) Institute of Sales Professionals, a leading organisation committed to enhancing standards and practices among sales professionals through education, certification, and advocacy. The case companies that do not belong to these three associations will qualify based on a statement provided by their senior executives, affirming the implementation of KAM with dedicated resource allocation.

By applying these selection criteria, the study ensures a diverse yet theoretically relevant sample, allowing for meaningful cross-case comparisons. The chosen cases provide a robust basis for understanding how and why TMI in KAM varies across different organisational and market contexts.

4.5 Data collection

This section delineates the data collection methodology employed in this study, explicating the rationale underpinning the selected approach, the principal data sources, and the procedural steps of data collection. Given the qualitative, multiple-case study design of this research, semi-structured interviews constitute the primary data source. The following subsections will address the selection criteria for interviewees, the interview procedures, and the units of analysis.

4.5.1 Overview of data collection approach

The study relies primarily on semi-structured interviews, which provide a balance between structure and flexibility, enabling the exploration of predetermined

themes while allowing interviewees to elaborate on their experiences and perspectives. The interviews were conducted with senior executives, key account managers, and customer representatives to ensure a multi-perspective understanding of TMI in KAM. To enhance the robustness of the findings, a purposive sampling strategy was employed, ensuring that participants were directly involved in KAM-related decision-making and interactions. The data collection process was designed to facilitate cross-case comparison, a core element of the analytical approach.

4.5.2 Semi-structure interview

Interview is a common and effective approach for qualitative data collection in business and management studies. The classic understanding of interview describes the approach as a 'conversation with a purpose', and Cassell (2015) extends this description to a certain type of conversation where researchers gather information for progressing research. Some advantages drive the author to use interviews as the data collection method. Firstly, interviews give the researcher access to the interviewee's contextualised knowledge that is attached to individual experience. By conducting interviews, the implicit and unnoticed experience can be well documented and transferred to useful knowledge. Secondly, interview is more flexible than surveys and questionnaires as the interviewer has the opportunity to tailor the questions to the interviewees' responses promptly. Thirdly, interview contributes to gaining the trust of the interviewees. The researcher is then more likely to obtain sensitive information.

Hence, this study conducted semi-structured interviews with open-ended questions to collect qualitative data. Especially, semi-structured means the researcher needs to prepare a list of themed questions in advance. What makes structured interviews different from semi-structured interviews and unstructured

interviews is the set questions are only used as a guide rather than following in a strict word-by-word manner (Cooper et al., 2006). The open-ended question is critical for this study since the drivers and contingency factors of TMI are exploratory and thus require informants to recall various experiences. This question format helps to identify and unpack the implicit factors, which cannot be achieved by close-ended questions.

The interview questions were developed based on the research objectives and refined through a pilot study. They were designed to capture:

- **Drivers of TMI in KAM** (to capture why and under what conditions top executives become involved in KAM).
- **Contingency factors influencing TMI in KAM** (to capture what and how contextual factors shape the level and approach of involvement).
- **Behaviours and decisions made by senior executives in response to contingencies** (to capture how senior executives engage in KAM within the context of contingencies).

The development of interview questions followed an iterative process, aligning with the abductive research approach. Rather than relying solely on predefined theoretical frameworks or purely emergent insights, the questions evolved through several refinement stages. Initially grounded in a review of TMI literature, they were further shaped through expert discussions to enhance their relevance. The pilot interviews (see more details in section 4.5.4) then provided empirical validation, allowing for modifications based on practical responses from participants. This iterative refinement ensured that the questions remained both theoretically informed and adaptable to real-world complexities, strengthening

their ability to capture nuanced insights. Appendix B1 provides a copy of the interview questions.

4.5.3 Sampling and selection of interviewees

A purposive sampling approach was employed to ensure that interviewees had direct involvement in KAM activities. This sampling method, also known as judgemental sampling, indicates that units were selected 'purposefully' from a purposive sample (Palinkas et al., 2015). The selection criteria for interviewees were based on their role and experience to provide insights into TMI in KAM. The following criteria were applied in selecting participants:

- **Senior executives**, defined in this study as individuals responsible for supervising key account managers (e.g., Sales Directors) and those supervising these directors (e.g., CEO, CSO, CFO), are included in the research.
- **Key account managers** who interact with both top management and key customers, are sometimes also referred to as global account managers or enterprise account managers in certain organisations.
- **Customer representatives** were involved in key account relationships and influenced by managerial involvement, however, their participation was not mandatory due to the highly sensitive commercial nature of their involvement.

Therefore, respondent profiles included senior executives, key account managers, and customer representatives. Figure 4-1 shows the respondent profiles. This varied respondent profile ensured a multi-dimensional understanding of TMI in KAM across the selected cases.

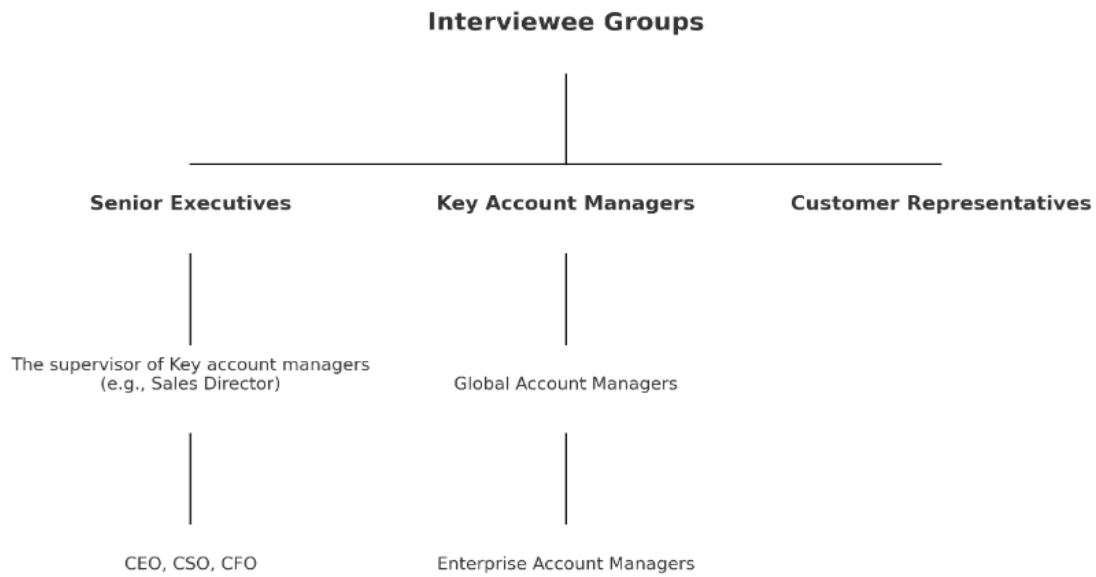


Figure 4-1: The respondent profiles

Notably, based on this interviewees selection criteria, all interviewees will be interviewed using questions that are specifically designed to cater to their respective roles and ensure ease of understanding. Table 4-3 shows the respondent information.

Table 4-3: Respondent information

Company	No.	Interviewee role	Tenure (years)	Interview method	Interview date
Workplace Service Co.	1.	Chief Sales Officer	18	Video call	2023-09-15
	2.	Head of Commercial Sales	22	Video call	2024-02-09
	3.	Director of Sales Enablement	25	Video call	2023-09-01
	4.	Head of Major Account Sales	13	Video call	2023-11-08
Design & Engineering Co.	5.	Global Market Sector Director	13	Video call	2024-07-12
	6.	Global Development Officer	22	Video call	2024-07-26
	7.	Global Account Manager	18	Video call	2024-07-16
	8.	Global Account Manager	10	Video call	2024-07-29
	9.	Global Account Manager	19	Video call	2024-09-10
Medical Equipment Co.	10.	Vice President	16	Video call	2024-06-24

	11.	Director of Enterprise Account	18	Video call	2024-07-19
	12.	Enterprise Account Manager	7	Video call	2024-07-17
	13.	Business Development Manager	12	Video call	2024-07-24
	14.	Strategic Accounts Manager	10	Video call	2024-08-29
	15.	Strategic Accounts Manager	21	Video call	2024-08-30
Printing Technologies Co.	16.	Director of Sales Enablement	27	Video call	2024-03-04
	17.	Director of Strategic Accounts	23	Video call	2024-03-19
	18.	Director of Channel	18	Video call	2024-05-30
	19.	Vice President of Sales	17	Video call	2024-06-07
	20.	Global Account Manager	9	Video call	2024-03-04
	21.	National Account Manager	16	Video call	2024-05-28
Spare Parts & Accessories Co.	22.	Chief Executive Officer	3	Video call	2023-09-08
	23.	Business Development Director	37	Video call	2023-11-02
	24.	Key Account Manager	4	Video call	2023-11-02
	25.	Key Account Manager	7	Video call	2024-08-27
Pharmaceutical Co.	26.	Deputy Director of Finance	16	Video call	2023-10-11
	27.	Vice President	25	Video call	2023-10-08
	28.	Director of Finance	14	Video call	2023-10-07
	29.	Deputy Sales Director	8	Video call	2023-10-11
	30.	Key Account Manager	10	Video call	2023-10-13
	31.	Customer Representative	30	Video call	2023-12-07
	32.	Customer Representative	6	Video call	2023-12-08
Boiler & Accessories Co.	33.	Director of Sales	11	Video call	2024-08-19
	34.	Key Account Manager	18	Video call	2024-08-08
	35.	Key Account Manager	4	Video call	2024-09-26

4.5.4 Interview process

The interview process was systematically structured to enhance rigour, consistency, and depth of data collection across the selected cases. The overall procedure included four main phases: pre-interview preparation, pilot interviews, the main data collection phase, and the post-interview activities. Table 4-4 illustrates the four main phases of interview process.

Table 4-4: Interview process overview

Phase	Key Activities	Details
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1. Pre-Interview Preparation	Development of interview protocol	● Interview guide created based on literature, expert consultations, and research framework
	Definition of key concepts	● Academic terms (e.g., TMI, KAM, contingency factors) were clarified for interviewees.
	Selection of interviewees	● Identification of key respondents (senior executives, key account managers, customer representatives)
2. Pilot Interviews	Conducting test interviews	● Initial pilot interviews with a small sample to refine questions
	Refinement of interview protocol	● Adjustments made based on pilot feedback (clarity, flow, depth of questions)
3. Main Interviews	Scheduling and conducting interviews	● 45–60 minute interviews via video calls (Teams)
	Consent and confidentiality	● Participants were informed of data handling, anonymity, and recording procedures.
	Language adaptation	● Interviews primarily in English, with Mandarin, used when necessary, followed by a translation
4. Post-Interview Activities	Transcription and translation	● Verbatim transcription of interviews; non-English interviews translated into English

Pre-interview Preparation

Prior to commencing the formal data collection phase, a detailed interview protocol was developed to ensure clarity, consistency, and methodological rigour. The protocol was initially designed based on an abductive process, integrating theoretical insights derived from the existing literature, expert consultations with experienced KAM practitioners, and alignment with the study's key research questions. The protocol included clearly defined interview questions, structured

into thematic categories such as *drivers of TMI*, *contingency factors*, and *engagement of senior executives*.

The protocol included:

- A brief introduction to the research objectives.
- Clear instructions regarding the interview's length (approximately 60 minutes), method (primarily online video call), and the audio-recording procedures.
- Definitions and explanations of core concepts (e.g., "Top Management Involvement," "Key Account Management," and "Contingency Factors") to ensure participants understood key terms clearly.
- A structured list of interview questions categorized by stakeholder groups (senior executives, key account managers, customer representatives).

Prior to each interview, participants received a brief outline of the interview's purpose and key discussion themes (see Appendix B2). At the beginning of each session, explicit consent was sought to audio-record the conversation for data analysis purposes. Participants were informed that all data would be securely stored and managed in accordance with the UK Data Protection Act 2018, and assured confidentiality and anonymity in reporting. Interviews were primarily conducted in English, although in specific cases, particularly for Asian-based companies, the local language (Mandarin Chinese) was used to facilitate a deeper and more nuanced discussion. These interviews were subsequently translated into English during the transcription phase.

Pilot Interviews

Piloting for the interview is a useful procedure in preparation for a full-scale interview since it helps to identify the flaws or limitations of the interview design (Castillo-Montoya, 2016). Researchers manage to interview to seek deep insights regarding the phenomenon of interest, however, even the most experienced

researchers cannot guarantee that the research questions will provide sufficient evidence and knowledge. Harding (2013) states that piloting the interview questions can improve the quality of the interview protocol as the interview progresses and thereby adjust the interview guide accordingly before conducting the major study.

As a result, a pilot study was conducted between November and December 2023 with selected respondents who have extensive experience and understanding of KAM. These pilot interviews helped validate the relevance, clarity, and comprehensibility of interview questions. Feedback from pilot participants led to adjustments in the interview protocol, including rephrasing questions for clarity, reordering questions for logical flow, and ensuring sufficient depth in exploring key research themes (see Chapter 5 for detailed pilot study findings). This iterative refinement ensured the clarity, relevance, and comprehensiveness of the interview questions, ultimately enhancing the depth and quality of the collected data.

Main (Large-scale) Interviews

The refined interview protocol (see Appendix B3) was subsequently employed in the large-scale data collection phase (January–December 2024). Interviews were primarily conducted via online video tool, such as Microsoft Teams, to accommodate participants' geographical dispersion and scheduling preferences.

Each interview lasted approximately 45 to 60 minutes and began with a short introduction outlining the research objectives and interview structure. Explicit consent was requested at the outset of each interview for audio-recording and transcription purposes. Participants were informed that all data would be securely stored and managed in accordance with the UK Data Protection Act 2018, and assured confidentiality and anonymity in reporting.

Interviews were primarily conducted in English; however, to ensure maximum clarity and depth of responses, interviews conducted with non-English-speaking participants (particularly in Asia) were conducted in their local language (Mandarin Chinese), and subsequently translated into English during transcription.

The main interview stage systematically followed the final version of the interview protocol, ensuring consistency across cases while maintaining flexibility for probing deeper into specific emergent insights.

Post-Interview Activities

Immediately after each interview, recordings were transcribed verbatim to accurately capture respondents' narratives. Where applicable, non-English transcripts were carefully translated into English, ensuring accuracy and fidelity to the original meaning and context. Following transcription, initial reflections, and analytical notes were made to document key insights, potential emerging themes, and areas requiring clarification.

4.6 Data analysis

4.6.1 Overview of data analysis approach

Qualitative research yields mainly unstructured text-based data encompassing interview transcripts, observation notes, diary entries, or meeting records which are rich, and consist of subjective in-depth information (Wong, 2008). Analysing qualitative data is a rigorously streamlined process of finding similarities and differences in a large number of transcripts to find themes and develop categories (Elliot 2005, Makkonen, Aarikka-Stenroos & Olkkonen 2012).

The data analysis approach in this study draws on the systematic qualitative analysis framework developed by Miles and Huberman (1994), specifically

structured around the three interlinked steps of data reduction, data display, and conclusion drawing and verification. This framework aligns closely with the critical realist philosophical stance and abductive logic adopted in this research. Rather than merely identifying patterns from empirical data, this analytical strategy enables the researcher to iteratively move between empirical data and theoretical perspectives, thereby facilitating the identification of underlying causal mechanisms that shape TMI in KAM.

The three-step analysis approach adopted is shown in Table 4-5:

Table 4-5: Three-step analysis approach followed by Miles and Huberman (1994)

Data analysis approach	Description of the approach
1. Data Reduction	It involves systematically coding, categorizing, and organising extensive qualitative data to highlight the most relevant themes and patterns.
2. Data Display	It provides clear, structured presentations (e.g., tables, matrices, diagrams) to illustrate and compare patterns both within individual cases and across multiple cases.
3. Conclusion Drawing and Verification	It entails the iterative process of identifying causal mechanisms, refining theoretical insights, and systematically validating conclusions through continuous engagement with the data and relevant literature.

This three-step analysis approach is widely accepted because it provides the qualitative researcher with a logical structure to guide the process of data analysis (Johnson et al., 2020). The main advantage of this approach to qualitative data analysis is the ability to process rich and voluminous data in a structured way. This is especially useful in the case of multiple case studies, which generate a lot of confusing and illogical data. The three components of reduce, display and conclude help the researcher to better code, classify, present and interpret complex data.

Besides, data reduction, data presentation, and data conclusion are interactive, which means that the selection of individual analysis activities (e.g. data display)

is not isolated but interacts with each other. This interaction can reduce the gaps in the analysis process, as the analysis activity identifies problems that arise in other activities (Miles & Huberman, 1994). Thus, this study adapted this data analysis approach as the guidance for the following specific analysis steps.

4.6.2 Data reduction

Data reduction is the initial step of data analysis and represents conscious “data condensation” of raw data in such a way (McLachlin & Larson, 2011). Data reduction refers to “the process of selecting, focusing, simplifying, abstracting, and transforming the data that appear in the written-up field notes or transcriptions” (Miles & Huberman, 1994, p.10). To further illustrate data reduction, Gibbs (2018) suggests that the process of data reduction is about the choice of data condensation in terms of emphasis, minimisation, or setting aside. Data that has not been reduced through the process is considered a vain effort - presenting a large amount of unassimilated and unclassified data for the reader to consume. According to the recommendation from Mezmir (2020), this study systematically organised, coded, and refined the raw data to identify emerging themes and key patterns.

4.6.2.1 Data preparation and familiarisation

The first step in data analysis involved preparing and familiarizing with the collected interview data to ensure accuracy, contextual understanding, and consistency in subsequent analysis (Nikander, 2008). All recorded interviews were transcribed verbatim. For interviews conducted in Mandarin Chinese, professional translations were performed to ensure that the English transcripts retained the original meaning and intent, minimizing the potential loss of nuance. To enhance the credibility of the transcription process, the researcher cross-

checked selected transcripts against the original audio recordings to verify accuracy.

Following transcription, a data familiarisation phase was undertaken, where the researcher engaged in multiple rounds of careful reading of the transcripts. This iterative review process helped in identifying recurring themes, surprising insights, and initial patterns before formal coding began (Peräkylä, 2004). During this phase, analytical memos and reflective notes were documented to capture emerging thoughts, researcher observations, and any ambiguities or inconsistencies that required clarification (Saldaña, 2014). For instance, following each interview, the author prepared a concise summary to document the key insights, ensuring that these critical points would not be overlooked during the subsequent coding process.

By systematically preparing and immersing in the data before initiating formal coding, this study ensured that the analysis was grounded in the actual narratives of participants while allowing for early-stage inductive insights to surface naturally. This step was essential in maintaining methodological rigour and analytical depth, serving as the foundation for subsequent coding and data reduction.

4.6.2.2 Development of a coding framework (template analysis)

The development of the coding framework followed a template analysis approach (Tesch, 2013; Thompson, 2022), which allowed for a structured yet flexible process of coding qualitative data. Template analysis is a versatile and structured technique for analyzing topics in textual data, which emphasizes the use of hierarchical coding while maintaining a high level of structure (Brooks et al., 2015). The core of this technique lies in developing a coding template based on a subset of data, which is then applied to additional data and refined as necessary (Braun & Clarke, 2019).

Template analysis has also been applied in KAM studies. For instance, Lacoste (2012) applied template analysis by producing an initial coding template for a field study of a typical case organisation and then applied it to a further big-scale case study. This coding template was then refined based on the emerging themes from the remaining database. The utilisation of template analysis in their study served to validate the predominance of the two vertical relationships, thereby enabling them to categorize their case studies under these two overarching themes.

However, it should be noted that one potential drawback of template analysis is the possibility of subjective bias during the coding process and topic adjustment (King & Brooks, 2016). To mitigate this issue, multi-researcher discussions and verifications are recommended. Additionally, when dealing with substantial amounts of complex data sets, tuning templates and conducting coding can be time-consuming.

Overall, given the abductive nature of this study, the initial coding framework was informed by both existing theoretical constructs and emerging themes from the data. The process began with a preliminary template based on the conceptual framework of TMI in KAM, incorporating key dimensions such as drivers of TMI, contingency factors, and engagement mechanisms. This template served as an initial guide but remained open to refinement as new insights emerged from the data (Clarke & Braun, 2021).

Specifically, this study followed the six steps proposed by King (2012) to conduct a template analysis. Figure 4-2 shows these six steps of template analysis.

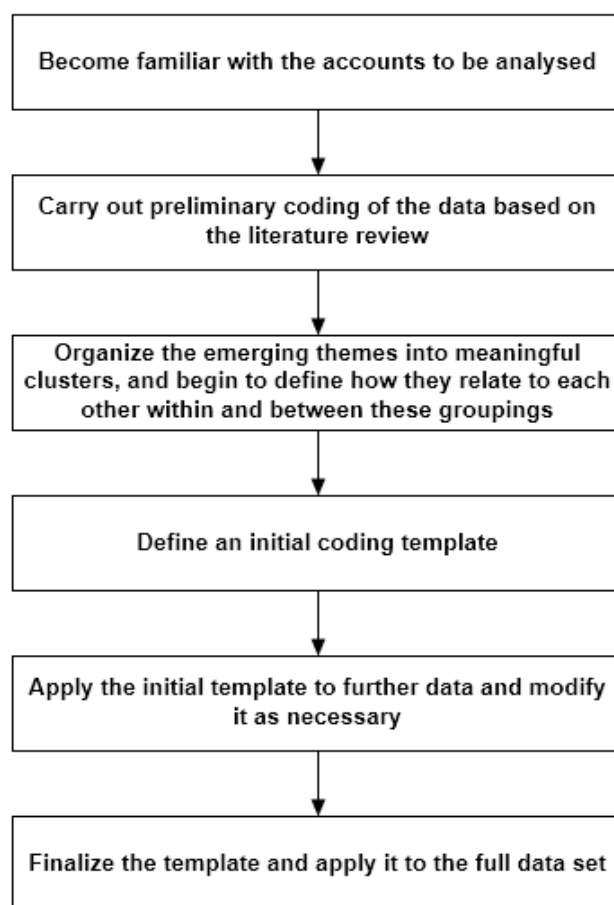


Figure 4-2: The procedures of template analysis

Become familiar with the accounts to be analyzed. The very first step in this template analysis is to thoroughly review the compiled transcripts to gain a comprehensive understanding of the thematic elements discussed by various interviewees in relation to the research questions and objectives. Subsequently, the author selected a case company to conduct a pilot study based on the quality of the interviewees' interpretation. The chosen criteria will prioritise respondents who can articulate events clearly, enabling them to provide a more precise description of the topic for the template. The transcripts from the selected case company will serve as the database for the pilot study.

Table 4-6: Literature-driven themes

Author	Driver	Contingency factor	Adaptation of TMI	Main finding
Millman and Wilson (1999)	<ul style="list-style-type: none"> · Establish a professional KAM programme · Build KA relationship and trust 	<ul style="list-style-type: none"> · Political “jockeying” · Competing Priorities 	<ul style="list-style-type: none"> · Increased/Decreased organisational commitment to give KAM strategic priority · Changes in the degree of customer contact 	<ul style="list-style-type: none"> ▪ KAM is a strategic issue and the process should therefore be initiated and overseen by senior management. ▪ The protection of factional interests was identified as a significant barrier to the adoption of effective KAM processes. Therefore, the commitment from senior management to give KAM strategic priority is crucial. ▪ The senior management aims to establish KA relationships through customer visits. ▪ The time commitment from senior management is beneficial for adding value for customers but it is contingent upon the personal competing priorities of senior management.
Homburg et al. (2002)	N/A	N/A	<ul style="list-style-type: none"> · Increased/Decreased access to top management · Adjustments in authority allocation of KAM decision-making 	<ul style="list-style-type: none"> ▪ Top management is one of the critical actors in the KAM programmes from a configurational perspective.
Workman et al. (2003)	<ul style="list-style-type: none"> · Set an example to KAM · Build KA relationship and trust 	N/A	<ul style="list-style-type: none"> · Increased/Decreased organizational commitment to give KAM strategic priority 	<ul style="list-style-type: none"> ▪ TMI in KAM is positively related to KAM effectiveness.
Zupancic (2008)	<ul style="list-style-type: none"> · Establish a professional KAM programme · Set an example to KAM 	N/A	<ul style="list-style-type: none"> · Adjustments in authority allocation of KAM decision-making 	<ul style="list-style-type: none"> ▪ To set up a professional KAM programme, top management is needed to support the integration of KAM in the corporate strategy and definition of criteria to select key accounts by words and actions.

Author	Driver	Contingency factor	Adaptation of TMI	Main finding
Salojärvi et al. (2010)	·Build KA relationship and trust	N/A	·Adjustments in authority allocation of KAM decision-making	<ul style="list-style-type: none"> Top management has an essential role in determining what knowledge is required in the decision-making in terms of utilising customer knowledge. Top management should encourage employees to pay special attention to the KA relationships.
Tzempelikos and Gounaris (2013)	·Build KA relationship and trust ·Set an example to KAM ·Establish a professional KAM programme ·Resolve operational barriers for the KAM team	·Cross-functional coordination ·Customer needs	·Increased/Decreased organisational commitment to give KAM strategic priority ·Changes in the degree of customer contact	<ul style="list-style-type: none"> Top management should also put a lot of emphasis on establishing KAM orientation among the key account managers and stimulating them to turn this attitude into specific behaviours. The level of inter-functional support from senior management is contingent on the status of customer needs and corresponding cross-functional coordination.
Gounaris and Tzempelikos (2013)	·Build KA relationship and trust ·Establish a professional KAM programme ·Resolve operational barriers for the KAM team	·Cross-functional coordination ·Customer needs	·Increased/Decreased organisational commitment to give KAM strategic priority ·Changes in the degree of customer contact	<ul style="list-style-type: none"> Top management commitment is essential for enhancing inter-functional coordination.
Wilson and Woodburn (2014)	·Internal distrust	·Cross-functional coordination ·Executive tenure	·From 'lip support' to real support in terms of commitment	<ul style="list-style-type: none"> One of the reasons for KAM failure is that the operations department does not trust the executive's KAM decisions, and they are afraid of losing internal control, thus creating obstacles to KAM implementation.
Guesalaga (2014)	·Build KA relationship and trust ·Motivate key account managers	N/A	·Adjustments in authority allocation of KAM decision-making ·Changes in the degree of customer contact	<ul style="list-style-type: none"> TMI is positively related to KAM performance and relationship quality when top management keeps a moderate degree of customer contract. High level of interventions from the top-

Author	Driver	Contingency factor	Adaptation of TMI	Main finding
	·Explore latent opportunities			<p>level might confuse customers and signal a lack of confidence in the key account manager.</p> <ul style="list-style-type: none"> ▪ TMI is divided into direct TMI and indirect TMI.
Tzempelikos (2015)	·Top management commitment	·Tension between top management and key account managers	·Increased/Decreased organisational commitment to give KAM strategic priority ·Learning and development in political and entrepreneurial skills	<ul style="list-style-type: none"> ▪ Top management commitment is positively related to top management involvement. ▪ Top management commitment contributes to relationship quality only through top management involvement. ▪ Account managers may feel that their functions are being replaced by senior executives.
ALHussan et al. (2017)	·Build KA relationship and trust	·Institutional change	N/A	<ul style="list-style-type: none"> ▪ High involvement of top management in KAM is obligatory in Arab culture, rather than a strategic choice as in the West.
Pereira et al. (2019)	·Cultivate capable account managers ·Suspect KAM information ·Explore latent opportunities	N/A	·Realignment of KAM decision-making reference ·Changes in the degree of customer contact	<ul style="list-style-type: none"> ▪ Top management is active in evaluating and improving key account managers by reviewing the information provided by account managers. ▪ Top management is active in encouraging internal and external discussion about KAM change. ▪ Top management is active in exploring new opportunities through establishing industrial networking.
Ifie (2023)	·Improve customer satisfaction	·Cross-functional coordination	·Changes in the degree of customer contact	<ul style="list-style-type: none"> ▪ TMI has an influence on customer satisfaction, but this effect is contingent on collective efficacy.
Felekoglu et al. (2024)	·Intrinsic personal relevance	N/A	N/A	<ul style="list-style-type: none"> ▪ Top management with high intrinsic personal relevance, are likely to be more involved, by providing active motivation and the necessary resources to organisational projects.

Carry out preliminary coding of the data based on the literature review. This study utilised the textual transcriptions of carefully selected pilot case companies as the initial coding objects. In total, this study obtained five samples from these pilot companies, encompassing both senior executives and account managers. Drawing upon the framework derived from a specific literature review shown in Table 4-6. Key themes were identified from the existing body of research on TMI and KAM.

The Literature-based template included the following themes and sub-themes:

Main Theme 1: Drivers for TMI in the KAM Programme (RQ1)

- **Sub-theme 1.1: Internal Drivers**
 - Establish a professional KAM programme
 - Set an example for KAM
 - Resolve operational barriers for the KAM team
 - Internal distrust from the operation department
 - Cultivate and motivate key account managers
 - Suspect KAM information
- **Sub-theme 1.2: External Drivers**
 - Build KA relationship and trust
 - Explore latent opportunities
 - Improve customer satisfaction
- **Sub-theme 1.3: Individual Drivers**
 - Top management commitment
 - Intrinsic personal relevance

Main Theme 2: Contingency Factors Influencing the Degree of TMI in the KAM Programme (RQ2)

- **Sub-theme 2.1: Organisational Factors**
 - Political “jockeying”
 - Cross-functional coordination
 - Tension between top management and key account managers
- **Sub-theme 2.2: External Factors**
 - Customer complaint
 - Institutional change
- **Sub-theme 2.3: Individual Factors**
 - Competing Priorities
 - Executive tenure

Main Theme 3: Engagement of Senior executives in KAM (RQ3)

- **Sub-theme 3.1: Commitment**
 - Increased/Decreased organisational commitment to give KAM strategic priority
 - From 'lip support' to real support in terms of commitment
- **Sub-theme 3.2: Interaction**
 - Changes in the degree of customer contact
 - Increased/Decreased access to top management
- **Sub-theme 3.3: Decision-making**
 - Adjustments in authority allocation of KAM decision-making
 - Realignment of KAM decision-making reference
 - Learning and development in political and entrepreneurial skills

Organise the emerging themes into meaningful clusters, and begin to define how they relate to each other within and between these groupings.

In the data coding process, this study assigned interview transcripts and documents to predefined themes. The priority themes derived from the initial coding encompass themes supported by the literature review, and additional themes may also be elicited. This study then integrated these validated themes with novel ones. For instance, the description of market demand is categorized as "Drivers" in the coding process. Throughout this procedure, this study identified that the inclusion of the "transparentising KAM process" as a significant driver of TMI in KAM was necessary, thus it was incorporated into the template. In a vertically integrated manner, this study incorporated a wide range of ranked themes, including hierarchical relationships where narrower topics are nested within broader ones. This integration may also involve horizontal relationships across multiple groups, spanning various themes.

Define an initial coding template. Based on the data from the pilot study case, this study developed an initial coding template. In order to ensure the quality of the coding process, the researcher first coded a portion of the data and subsequently engaged in discussions and resolutions with two other KAM scholars to enhance both the reliability of coding and the credibility of research findings.

Apply the initial template to further data and modify it as necessary. This study developed an initial template based on the analysis of the first five interviews, and subsequently applied it to interviews with seven additional case companies. Where existing themes do not readily “fit” the new data, modification of the template may be necessary (Brooks et al., 2015). This study then generated a revised version based on the findings. This iterative process of experimenting with different iterations of the template, making modifications, and repeating can continue until the author has achieved a comprehensive and exhaustive representation of the data interpretation.

Finalize the template and apply it to the full data set. Template refinement is a continuous process, and template development can be considered satisfactory until there is no longer a significant amount of refinement data that pertains directly to the research question and cannot be incorporated into the template.

4.6.2.3 Systematic coding and categorisation

Following the development of the coding framework, a systematic coding process was implemented to ensure consistency, transparency, and analytical depth in the interpretation of qualitative data. The interview transcripts were imported into MAXQDA 24, a qualitative data analysis software, to facilitate structured and efficient coding. MAXQDA 24 offers a more intuitive and user-friendly interface compared to traditional software such as NVivo, making it easier for researchers to navigate and manage qualitative data efficiently (Rädiker & Kuckartz, 2020). Additionally, its stronger visualisation tools and seamless integration of mixed-methods analysis enhance the depth and clarity of data interpretation.

Each transcript was carefully analyzed, with data segments assigned to predefined codes from the template analysis framework while remaining open to new, emergent codes that surfaced during the process. This iterative coding process allowed for both theoretical validation and empirical discovery, ensuring a balance between existing frameworks and new conceptual insights.

During this stage, coding was conducted in multiple rounds. In the first cycle of coding, a broad-brush approach was applied, categorizing data based on

overarching themes including 1) TMI drivers; 2) contingency factors; and 3) engagement of senior executives. In the second cycle of coding, a more fine-grained approach was used to differentiate within these broad categories, identifying sub-themes across cases. For example, within the "drivers" category, sub-codes such as "strategic drivers," "operational drivers," and "individual drivers" emerged as sub-themes. In the third cycle of coding, context-specific variations were captured to identify the nuance within these sub-themes. For instance, within the "contingency factors" category, sub-codes such as "personnel change," "institutional change," and "competing priority" emerged as key differentiators influencing TMI in KAM.

To maintain consistency and reliability, a constant comparison method (Glaser & Strauss, 1967) was applied, ensuring that codes were consistently applied across multiple cases. Additionally, coding memos were maintained to document the rationale for coding decisions, emerging patterns, and potential adjustments to the coding framework. This systematic process provided a strong foundation for cross-case analysis and theoretical interpretation, ensuring that key insights remained empirically robust and theoretically coherent.

Additionally, coding memos were maintained to document the rationale for coding decisions, emerging patterns, and potential adjustments to the coding framework. This systematic process provided a strong foundation for cross-case analysis and theoretical interpretation, ensuring that key insights remained empirically robust and theoretically coherent (Miles & Huberman, 1994).

4.6.2.4 Refinement and thematic clustering

Once the initial coding was completed, the coded data was further refined and clustered into overarching themes and sub-themes to enhance conceptual clarity and coherence. This process involved reviewing coded excerpts, identifying patterns and relationships, and restructuring themes where necessary. Similar codes were merged, redundant categories were eliminated, and new conceptual groupings were created to capture variations and nuances in top management involvement in KAM.

A hierarchical thematic structure was established, organising themes into higher-order categories and sub-themes. For example, within the TMI drivers category, initial sub-codes such as "strategic drivers," "operational drivers," and "individual drivers" were further refined to incorporate a dual-dimensional classification by using a Matrix Coding approach, where "proactive drivers" and "reactive drivers" were introduced as a parallel dimension (Auerbach & Silverstein, 2003). This resulted in a bivariate framework where each driver type (strategic, operational, and individual) was further categorized based on whether it represented a proactive, long-term, strategic engagement by top management or a reactive response to immediate contingencies or external pressures (see Section 5.5.1 for example). This refinement enabled a more granular analysis of how TMI in KAM varies across different organisational contexts and strategic orientations, ensuring a more nuanced understanding of executive involvement patterns.

To validate these thematic clusters, cross-case comparisons were conducted, assessing whether patterns identified within individual cases were consistent across different organisations or contingent upon firm-specific factors. This stage also involved iterative engagement with theoretical frameworks, ensuring that emergent themes aligned with or extended existing conceptual understandings of TMI in KAM. By the end of this process, the refined thematic structure served as the analytical foundation for conclusion drawing and theory development, ensuring that findings were both data-driven and theoretically meaningful.

4.6.3 Data display

Designing a display is a part of data analysis and is critical for assembling condensed information in an organised and understandable presentation. Miles and Huberman (1994) believe that data display tells what is happening and suggests the direction for the following conclusion drawing and justification. Designing the strategy for data display contains the decisions on the rows and columns of a qualitative data matrix and specific forms for the data entered in the cells (Miles & Huberman, 1994). When dealing with large amounts of data, the organised display helps to illustrate the complex configuration of the data set. Researchers generally adapt matrices, graphs, charts, and networks to

demonstrate their insights regarding the connection between identified themes. However, the selection for the data display strategy needs to consider the cross-case context, which means the demonstration is expected to show the underlying similarity and constant associations.

4.6.3.1 Within-case data display

Within-case data display was conducted to systematically organise and visualize findings from individual cases before engaging in cross-case comparisons. This approach allowed for a detailed understanding of each company's unique context. Following Miles and Huberman (1994) guidance on qualitative data analysis, each case was analyzed independently through structured summaries, thematic matrices, and process mapping techniques.

The first step involved developing case summaries, where key findings from each interview were synthesized into narrative profiles. These profiles provided a holistic overview of the company's TMI practices, highlighting its strategic positioning, ownership structure, and KAM maturity level.

To enhance analytical depth, thematic matrices were then employed to organise findings within each case. These matrices systematically mapped TMI dimensions (e.g., drivers, contingency factors, and engagement of senior executives). By structuring data in a tabular format, these matrices facilitated pattern identification within cases, ensuring that findings were not purely descriptive but analytically structured.

4.6.3.2 Cross-case comparison (Meta-Matrix analysis)

The strategy for data displays mainly focuses on the cross-case-level display by conceptual order in the meta-matrix format. Meta-matrices, as master charts, are able to illustrate descriptive data by displaying all of the single cases on one large sheet (Miles & Huberman, 1994). The main principle for using the meta-matrix analysis is to include all relevant data. Hence, the leveraging of meta-matrices enables the reader to understand the details of every single case without missing the big picture. Besides, these multi-case displays followed a conceptual order which means that the meta-matrix will be organised centrally according to

concepts and variables. Specially, the display design is based on two procedures: substructuring a variable and constructing a table. As Miles and Huberman (1994, p.183) write: "The task is to imagine a matrix display that best captures the dimensions you are interested in, and arranges all of the pertinent data in a readily analysable form. "

Meta-matrix analysis was utilized to integrate multiple matrices into a comprehensive framework. This approach enabled a multi-dimensional comparison of the themes across cases, facilitating a deeper understanding of the complex relationships and patterns within the data (Horn & Johnson, 2012).

The method of Meta-Matrix Analysis was chosen for cross-case comparison in this study for the following reasons: Firstly, the objective of this study is to investigate the driving factors, contingency factors, and engagement of senior executives in KAM. These factors encompass multiple levels and dimensions. By employing Meta-Matrix Analysis, intricate data from different cases can be systematically integrated and compared to reveal underlying patterns and relationships.

Secondly, the utilisation of Meta-Matrix Analysis enables us to comprehensively examine multiple variables and topics simultaneously within a comprehensive framework (Miles & Huberman, 1994). This is particularly crucial for gaining insights into the adaptation and dynamics of TMI in diverse contingent contexts, as it is influenced by a multitude of factors with intricate interrelationships. Through the construction and analysis of Meta-Matrix, the author can attain a more holistic understanding of the interplay among these factors.

Thirdly, the Meta-Matrix Analysis offers a structured approach to integrate and compare data across multiple cases, making it particularly suitable for this study's comparative nature (Borenstein et al., 2021). By employing this method, the author can effectively identify commonalities and differences, thereby providing valuable insights for theoretical development and practical application.

In terms of specific applications, Meta-Matrix Analysis enables the transformation of qualitative data from each case into a format that is easily comparable and

analyzable (Schulze, 2004). Initially, the author constructed an individual matrix for each case, encompassing topics such as TMI drivers, contingency factors, and engagement of senior executives. Subsequently, these initial matrices are integrated into a comprehensive Meta-Matrix to systematically compare data across different cases.

The Meta-Matrix Analysis comprises the following steps:

- **Establishing an initial matrix:** Create a separate matrix for each case, listing all topics and variables in each matrix.
- **Integration Matrix:** Integrate all initial matrices into a Meta-Matrix to form a multidimensional comparison framework.
- **Data filling:** Populate the Meta-Matrix with data based on the encoding result, including qualitative descriptions and quantitative scores.
- **Analysis matrix:** Systematically compare the data within the Meta-Matrix to identify patterns and relationships.

In Chapter 7, which focuses on cross-case comparison, more details will be provided to explain how the author applies the four aforementioned steps in practice.

By integrating within-case displays and cross-case comparison matrices, this step ensured that emerging insights were systematically structured, easily comparable, and theoretically grounded. This approach not only facilitated deeper interpretation but also laid the foundation for the final stage of analysis: conclusion drawing and verification.

4.6.4 Conclusion drawing and verification

The data from the interviews were subjected to a series of reduction procedures and appropriate presentation, and the final results would allow the researcher to develop conclusions. The validity of the initial conclusion is supposed to be verified through key informants in the relevant organisations, references to existing field notes and further data collection. Conclusions must be drawn on the basis of clearly identified similarities and differences between multiple cases. This

is fundamental to ensuring that the conclusions are reliable, but there is still much work to be done to improve the reliability and validity of the conclusions.

First, this study seeks to check for research effects to reduce bias. The effect of the researcher on the case leads to the bias that occurs when research. When a researcher breaks into an organisation and disrupts ongoing intra-organisational relationships. The observed will be attracted to the researcher and try to speculate on possible research phenomena and themes, which may cause them to switch into an on-stage role or special persona (Miles & Huberman, 1994). Another bias comes from the effects of the site on the researcher. The approach to deal with this bias is to avoid so-called "elite" bias by expanding the group of informants including lower-status informants. Thus, the author expanded the selection of informants from top executives to key account managers and even senior KA team members to capture as much TMI data as possible. The author asks informants to provide information about their background and historical information to help analyse the data.

Second, Triangulation enhances the credibility and trustworthiness of qualitative research by cross-verifying findings from multiple sources, perspectives, or theoretical frameworks (Denzin, 2012). Given the constraints of this study, such as limited access to company documents and a small number of customer representatives, triangulation was primarily conducted through data source triangulation and theoretical triangulation, ensuring analytical rigour despite these limitations.

- Data Source Triangulation.

Specifically, data source triangulation was implemented by collecting perspectives from multiple organisational roles, allowing for a multi-layered understanding of TMI in KAM (Wilson, 2014). Comparing responses from senior executives, key account managers, and customer representatives to identify alignment or discrepancies. While only two customer representatives participated, their insights provided external validation of executive involvement's perceived impact on the customer experience. Therefore, to mitigate the limited customer data, cross-case comparisons of firms with similar customer engagement

patterns helped to strengthen the findings, ensuring insights were not drawn from isolated instances.

- Theoretical Triangulation

The study employs theoretical triangulation by integrating Upper Echelons Theory and Contingency Theory to interpret TMI in KAM from multiple perspectives. Upper Echelons Theory explains how executives' backgrounds, cognition, and strategic orientations drive their involvement (Hambrick, 2007), while Contingency Theory examines how external and internal factors (e.g., ownership structure, industry dynamics) shape variations in TMI (Donaldson, 2001). By applying both frameworks, the study ensures a multi-dimensional interpretation, reducing theoretical bias and enhancing the validity of findings through complementary explanatory perspectives.

Thirdly, getting feedback from informants contributes to improving the verification process. Denzin and Lincoln (2011) suggest that local informants can act as judges to help the researcher evaluate the results of his study. The informant feedback approach does not always lead to results, but it provides a possibility for the researcher to learn more about the cases. Therefore, the author sent a summary report back to the relevant informants for each case company and asked them to confirm that the report was not divorced from the facts and was consistent with the interview themes and research objectives.

Finally, the author related the results and findings to the original research questions and compared them with the existing literature, thus enhancing the generalizability and validity of the findings to the theory.

4.7 The empirical research: description of case companies

In this section, this study provides a detailed overview of the seven selected companies, highlighting their industry, business operations, KAM maturity, and the level of TMI. This contextual background will help in understanding the specific dynamics and practices within each company regarding KAM. Noticeably there are no objective criteria to determine the maturity of KAM implementation and the level of TMI in KAM. This lack of established standards in KAM maturity

can be attributed to the absence of research literature providing authoritative guidelines. Additionally, the level of TMI may vary depending on the role of the account manager within different companies. Consequently, assessing KAM maturity and TMI relies heavily on subjective interpretations from interviewees and supplementary judgments made by a KAM researchers group. Table 4-7 provides a summary of the selected companies for this multiple case study.

- **Company A (Case 1)**

Activity: Managed Workplace Services

Industry: Digital services

Location: United Kingdom

Ownership: Subsidiary

KAM Maturity: Initial Stage

Top Management Involvement: Moderate

Business Nature: Company A, a prominent player in the European managed workplace services industry, specializes in high-quality printing solutions for commercial clients. Their KAM practice is in the initial stages of development, with top management providing moderate involvement. The company focuses on establishing a structured KAM framework and enhancing its relationship management strategies to better serve key clients and grow its market presence.

- **Company B (Case 2)**

Activity: Design and Engineering

Industry: Engineering

Location: Netherlands

Ownership: Public

KAM Maturity: Advanced Stage

Top Management Involvement: Moderate

Business Nature: Company B, a publicly-listed European firm in the design, engineering, and consultancy sector, provides comprehensive solutions for infrastructure, water, environment, and buildings. They exhibit advanced KAM practices, with top management providing moderate involvement. Ensuring alignment between KAM strategies and overall business goals, the company actively participates in high-level customer engagements to sustain strong client relationships and drive project success.

- **Company C (Case 3)**

Activity: Medical Equipment

Industry: HealthCare

Location: Netherlands & North America

Ownership: Public

KAM Maturity: Intermediate Stage

Top Management Involvement: Moderate

Business Nature: Company C, a North American medical devices company, is renowned for its cutting-edge medical technologies and solutions that improve patient outcomes. Their KAM practices have developed to an intermediate stage, with the level of TMI in KAM being moderate. The focus is on strategic planning and resource allocation to support KAM teams in achieving their objectives, fostering key customer relationships, and ensuring compliance with regulatory standards.

- **Company D (Case 4)**

Activity: Printing Technology

Industry: Industrial products and services

Location: United Kingdom

Ownership: Subsidiary

KAM Maturity: Initial Stage

Top Management Involvement: Low

Business Nature: Company D, a European leader in printing technology, provides advanced printing solutions and equipment to businesses worldwide. Their KAM practices are in the initial stages, with the level of TMI being low. The focus is on providing strategic oversight while delegating the operational aspects of KAM to middle management, ensuring a balanced approach to client management and technological innovation.

- **Company E (Case 5)**

Industry: Spare Parts Manufacturing

Industry: Industrial products

Location: Netherlands

Ownership: Private

KAM Maturity: Initial Stage

Top Management Involvement: High

Business Nature: Company E is a European manufacturer specializing in the production and supply of high-quality spare parts for various industries, including automotive and machinery. The company's KAM practice is at an initial stage, with highly

direct involvement from top management. This hands-on approach aims to accelerate the establishment of effective KAM strategies, enhance customer engagement, and ensure the timely delivery of critical components.

- **Company F (Case 6)**

Activity: Pharmaceuticals

Industry: Health Care

Location: China

Ownership: Private

KAM Maturity: Initial Stage

Top Management Involvement: Moderate

Business Nature: Company F, based in China, is a pharmaceutical firm dedicated to the research, development, and distribution of innovative medical products. Their KAM practices are in the initial stages, with moderate involvement from top management. The company's efforts are directed towards integrating KAM practices to improve customer relations, streamline supply chain processes, and strengthen its position in the competitive pharmaceutical market.

- **Company G (Case 7)**

Activity: Heating Systems and Solutions

Industry: Engineering

Location: Netherlands

Ownership: Subsidiary

KAM Maturity: Initial Stage

Top Management Involvement: Low

Business Nature: Company G, is a leading European firm specializing in innovative heating solutions, including boilers, heat pumps, and solar thermal systems. Their KAM practices are at the initial stage, with TMI being at a low level. Emphasizing strategic guidance and support, the company focuses on building robust KAM initiatives driven by operational teams to enhance client satisfaction and project delivery.

Table 4-7: Summary of the selected case companies

Company/ Ownership	Activity/ Industry	Location	KAM Maturity	TMI	Business Nature
A (Subsidiary)	Managed Workplace Services/ Digital services	Europe	Intermediate Stage	Moderate	Specializes in high- quality managed workplace service solutions for commercial clients.

Company/ Ownership	Activity/ Industry	Location	KAM Maturity	TMI	Business Nature
B (Public)	Design, Engineering/ Engineering	Europe	Advanced Stage	Moderate	Provides sustainable design, engineering, and consultancy solutions for infrastructure, water, environment, and buildings.
C (Public)	Medical Equipment/ Health Care	North America	Intermediate Stage	Low	Renowned for cutting-edge medical technologies and solutions that improve patient outcomes.
D (Subsidiary)	Printing Technology/ Industrial products and services	Europe	Initial Stage	Low	Provides advanced printing solutions and equipment to businesses worldwide.
E (Private)	Spare Parts Manufacturing / Industrial products	Europe	Initial Stage	High	Produces and supplies high-quality spare parts for various industries, including automotive and machinery.
F (Private)	Pharmaceutic als/ Health Care	Asia (China)	Initial Stage	Moderate	Engaged in the research, development, and distribution of innovative pharmaceuticals
G (Subsidiary)	Heating Systems and Solutions/ Engineering	Europe	Initial Stage	Low	Delivering efficient and sustainable heating technology for residential and commercial buildings

These seven companies represent a diverse range of industries, geographical locations, and KAM maturity levels. The varying degrees of TMI provide a rich context for exploring the impact of executive participation on the effectiveness and evolution of KAM practices. Each company's unique approach to KAM and management involvement offers valuable insights for understanding the complexities and best practices in key account management.

4.8 Determining the quality of research

Trustworthy qualitative research should meet certain quality standards. Lincoln and Guba (1985) argue that one of the most applicable options for justifying the trustworthiness of qualitative study is the methodological fit and bias restriction. Five factors construct the main dimensions for evaluating the trustworthiness of the qualitative research study: credibility, transferability, dependability,

confirmability, and reflexivity (Korstjens & Moser, 2018; Lincoln & Guba, 1985; Riege, 2003). Table 4-8 summarises the techniques used for establishing trustworthiness in this empirical study.

Table 4-8: Techniques used for establishing trustworthiness

Criterion	Strategy	Implementation	Description
Credibility	Triangulation	Use multiple data sources (interviews with senior executives, key account managers, and a limited number of customer representatives)	Validate the consistency of findings by comparing different perspectives, despite constraints on customer data and company documents.
	Member Checking	Sharing preliminary research-based reports with participants	Ensure that the findings accurately reflect the participants' perspectives, especially high-level management.
	Peer Review	Engage KAM scholars and experts to review research design, coding structures, and preliminary results.	Identify potential researcher biases and refine analysis through expert feedback.
	Prolonged Engagement	Conduct in-depth interviews across multiple cases from different industries, ownership structures, and geographical regions.	Enhance credibility by capturing diverse organisational and strategic contexts influencing TMI in KAM.
Transferability	Thick Description	Provide detailed contextual information on each case, including industry, company size, ownership structure, and KAM maturity level.	Help readers assess whether findings are applicable to other settings by offering rich descriptions of organisational and strategic environments.
Dependability	Audit Trail	Maintain detailed records of interview protocols, coding frameworks, memos, and analytical decisions.	Ensure transparency and replicability by documenting each stage of data collection and analysis.
Confirmability	Triangulation	Cross-verify findings using multiple perspectives (executives, managers, customers) and theoretical frameworks (Upper Echelons Theory & Contingency Theory).	Reduce researcher bias by ensuring interpretations are supported by multiple sources and theoretical perspectives.
	Reflexive Journal	Maintain a research diary documenting the researcher's reflections, theoretical choices, and potential biases.	Help identify and mitigate the influence of personal biases through continuous reflection.
Reflexivity	Reflexive Practice	Continuously assess how the researcher's background, prior knowledge, and theoretical lens shape interpretations.	Maintain objectivity and transparency by critically reflecting on decision-making processes throughout the study.

Credibility refers to the confidence in the truth of the findings (Lincoln & Guba, 1985). To enhance the credibility of this study, multiple strategies were employed.

Data triangulation significantly enhances the credibility of qualitative research by cross-verifying findings from multiple sources, perspectives, and contexts (Farquhar et al., 2020). In this study, triangulation was achieved primarily through in-depth semi-structured interviews conducted with three stakeholder groups: senior executives, key account managers, and customer representatives. Interviews with senior executives provided strategic-level insights into TMI, capturing their motivations, decision-making processes, and situational engagement in KAM. Key account managers contributed operational perspectives on how executive involvement influenced daily KAM activities and client relationships. Although the number of customer representatives interviewed was limited, their feedback offered valuable external validation and complemented internal stakeholder perspectives.

Furthermore, theoretical triangulation strengthened the analysis through the integration of two complementary theoretical frameworks: Upper Echelons Theory and Contingency Theory. The Upper Echelons Theory facilitated an understanding of how top executives' characteristics and strategic orientations influence their involvement, while the Contingency Theory enabled the exploration of contextual factors, such as ownership structure and industry dynamics that shape variations in executive involvement across different cases.

Geographical diversity also contributed to triangulation, with cases selected from different global regions (Europe, Asia, and North America). This allowed cross-contextual comparisons, enhancing the robustness and generalizability of findings by ensuring that observed patterns were not region-specific but applicable across diverse cultural and economic settings. Although company documents were unavailable, the combination of multiple stakeholder insights, theoretical perspectives, and geographic contexts ensured comprehensive, consistent, and credible findings.

Member checking significantly enhanced the credibility of this study by verifying the accuracy of preliminary interpretations with research participants (Rashid et

al., 2019). Following the initial data analysis, participants were provided with a summary of key findings and interpretations related to their contributions. They were asked to confirm, clarify, or offer additional insights to ensure that their perspectives and experiences were accurately represented. This iterative validation process ensured the interpretations faithfully reflected participant views, thereby increasing the accuracy, reliability, and overall credibility of the findings.

Peer review served as another essential strategy for enhancing the study's credibility by incorporating external scrutiny and feedback into the research process (Lincoln & Guba, 1985). Throughout the research, regular discussions were held with academic advisors, colleagues, and KAM experts to critically assess the methodological rigour, coding framework, and emerging findings. Specifically, the conceptual model derived from the literature review, the coding structure developed from the pilot study, and subsequent interpretations were periodically reviewed by two experienced KAM scholars. This collaborative approach helped identify potential researcher biases, validated analytical processes, and strengthened the overall reliability and credibility of the study's outcomes.

Prolonged engagement was utilized as a crucial strategy to enhance the credibility of this study. Prolonged engagement involves sustained interactions and ongoing communication between the researcher and participants over an extended period, enabling deeper understanding and reducing potential biases. Many participants were recruited from professional communities such as the Cranfield University KAM Forum and the Strategic Account Management Association (SAMA), with which the researcher maintained consistent involvement. Continuous follow-up interactions were conducted via email, allowing for further clarification of emerging issues, validation of findings, and discussion of real-time KAM implementation challenges. Informal conversations at relevant seminars and professional conferences further enriched the researcher's contextual understanding, ensuring a comprehensive and nuanced analysis of TMI in KAM across different organisational settings.

Transferability refers to the extent to which qualitative findings can be generalized or applied to other contexts (Gehman et al., 2018). To facilitate this, the study provides a thick description of the research context, including detailed background information for each case company, such as industry sector, geographic location, ownership structure, and KAM maturity. The description also clearly outlines the roles and responsibilities of senior executives and key account managers involved in the study. Additionally, direct quotes from interview participants are embedded throughout the analysis, for example, specific statements from senior managers explaining their rationale behind KAM-related decisions to vividly illustrate real-world perspectives and enhance authenticity. Providing comprehensive contextual detail enables readers to evaluate the applicability of these findings to their unique circumstances, thereby ensuring a meaningful assessment of the study's transferability.

Dependability refers to the consistency and reliability of qualitative findings, ensuring the research could be replicated under similar conditions at another time (Rashid et al., 2019). To establish dependability, this study maintained a detailed audit trail, meticulously documenting each stage of the research process, including study design decisions, sampling strategies, interview protocols, coding procedures, and analytical frameworks. Additionally, the dependability of findings was further reinforced through regular external audits during weekly research seminars and doctoral colloquia, where independent researchers and advisors critically evaluated methodological rigour and analytical consistency. These external reviews helped identify potential biases, provided critical feedback, and ultimately strengthened the overall reliability and consistency of the research outcomes.

Confirmability refers to the extent to which research findings accurately represent participants' views rather than researcher biases or interests (Creswell & Miller, 2000). In this study, confirmability was primarily ensured by maintaining a detailed reflexive journal throughout the research process. This journal documented reflections on methodological choices, personal assumptions, and potential biases identified during data collection and analysis. For example, initial

interview questions included academic terminology that participants found difficult to interpret; therefore, multiple iterations were undertaken to refine these questions, and each refinement and its rationale were meticulously recorded. Similarly, the coding framework underwent iterative adjustments to address ambiguity and redundancy, with all modifications clearly documented and justified.

In addition to using reflexive journals, triangulation was utilized not only to validate findings but also explicitly to limit researcher bias (Wilson, 2014). Specifically, interpretations were continually cross-checked across the perspectives of multiple participant groups (senior executives, account managers, and limited customer respondents), ensuring findings accurately represented respondents' experiences rather than researcher preconceptions. Additionally, the integration of multiple theoretical lenses, Upper Echelons Theory and Contingency Theory, helped counteract theoretical bias by providing alternative interpretations of the same data.

Reflexivity can be illustrated as a set of continuous, collaborative, and multifaceted practices through which researchers self-consciously critique, appraise, and evaluate how their subjectivity and context influence the research processes (Olmos-Vega et al., 2023). Given the interpretive nature of qualitative inquiry, the researcher's prior experiences, beliefs, and values inherently shape the data collection and analytical interpretation phases. Throughout this study, regular reflective practices were implemented, including systematic documentation of personal assumptions and critical reflection on potential biases that might affect coding decisions and theme identification. For example, analytical memos consistently recorded reflections on how the researcher's experiences and theoretical orientations could impact interpretations, thereby ensuring greater transparency, mitigating potential bias, and enhancing the overall integrity and trustworthiness of the research outcomes.

Through the aforementioned methods and comprehensive explanations, this study adheres to rigorous standards of trustworthiness, transferability, dependability, confirmability, and reflexivity, thereby enhancing the overall quality, credibility, and robustness of the research findings.

4.9 Summary of research design

Overall, this chapter has outlined the research questions, philosophical position, and research design that underpin this study. The methods for data collection and analysis have been discussed, ensuring a structured and rigorous approach to examining TMI in KAM. The study's methodological choices, including case selection criteria, data sources, and analytical techniques, are summarized in Table 4-9 to provide a clear and concise overview.

Table 4-9: Research design and methodology overview

Research Design	Explanation
Aims of the Study	<ul style="list-style-type: none"> - To examine top management involvement in Key Account Management and understand its drivers, contingency factors, and adaptation mechanisms. - To identify how organisational, strategic, and personal factors influence TMI in KAM. - To develop a contingency-based framework that explains variations in TMI across different organisational contexts.
Philosophy: Ontology and Epistemology	This study adopts a critical realist perspective. Ontologically, it assumes that underlying mechanisms shape observable TMI behaviours, which must be inferred through empirical analysis. Epistemologically, an abductive approach is used to iteratively refine theoretical insights based on empirical findings.
Theoretical Domain	Key Account Management (KAM), Strategic Management, Upper Echelons Theory, Contingency Theory
Research Questions	<ol style="list-style-type: none"> 1. What are the drivers of TMI in KAM programme? 2. What are the contingency factors that influence the degree and approach of TMI in KAM programme? 3. How do senior executives engage in KAM within the context of contingencies?
Methodology	Multi-case study research with cross-case comparison to identify patterns and variations in TMI practices across firms.
Unit of Analysis	<p>Company level (cases selected based on industry, ownership, KAM maturity, and firm size)</p> <p>Key roles within organisations (TMI at strategic, operational, and individual levels)</p>
Methods of Data Collection	<ul style="list-style-type: none"> - Semi-structured interviews (senior executives, key account managers, and limited customer representatives) - Thematic analysis of interview transcripts - Field observations from industry forums (Cranfield KAM Forum, SAMA) - Follow-up discussions for clarification and validation
Analytical Strategy	Template analysis and abductive reasoning, using a three-step approach:

Case Selection Criteria	<ol style="list-style-type: none"> 1. Data Reduction: Systematic coding of TMI drivers, contingency factors, and adaptation mechanisms. 2. Data Display: Within-case and cross-case comparison through thematic matrices and meta-matrix analysis. 3. Conclusion Drawing and Verification: Iterative theoretical refinement using Upper Echelons and Contingency Theory. <ul style="list-style-type: none"> - Industry representation (e.g., pharmaceutical, manufacturing, technology) - Company size and ownership structure (family-owned, public, private) - KAM maturity (subjective self-evaluation rather than objective measures) - Geographical diversity (firms from Europe, Asia, and North America) <hr/>
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5 The pilot study

5.1 Introduction

This chapter presents the pilot study that was conducted with the purpose of obtaining preliminary insights into the drivers and contingencies of top management involvement in key account management and evaluating the research method to develop a more careful plan for all aspects of the research process. This pilot study uses the standardized structure of an empirical study, including discussion of research strategies, methods, and results.

Section 5.1 commences with preliminary research questions formulated in the systematic literature review. Followed by an exposition of the pilot case, culminating in the presentation of pivotal findings. Additionally, a comprehensive analysis of these findings and their implications for the trajectory of this study is provided in 5.4.

There are three preliminary research questions developed based on a systematic literature review:

- **RQ 1: *What are the drivers for TMI in KAM programme?***
- **RQ 2: *What are the contingency factors that influence the degree and approach of TMI in KAM programme?***
- **RQ 3: *How do senior executives engage in KAM within the context of contingencies?***

The necessity of conducting a pilot study arises from the approach of abductive reasoning, where there is a significant need to validate the initial theoretical framework and research instruments (Dubois & Gadde, 2002; Malmqvist et al., 2019). Generally, the contribution of a pilot study is to test the research protocol and anticipate potential issues with the research methodology to allow for adjustments before undertaking a larger-scale study (Doody & Doody, 2015). This is achieved through obtaining preliminary data and evaluating methods of data analysis. In the situation of abductive research, however, researchers also need a pilot study to develop and initially validate a theoretical framework that will be further developed, refined, and validated in subsequent steps (Walton, 2014).

Therefore, in this study, the pilot was intentionally designed to go beyond protocol testing and serve as an embedded phase of theory development. The in-depth nature of the pilot allowed for the early exploration of empirical variation in TMI behaviours across a real-world account context, which proved crucial for identifying limitations in the initial conceptual assumptions. This extended engagement also supported the iterative refinement of the coding template by exposing nuanced expressions of executive involvement and surfacing additional drivers not initially anticipated. As such, the pilot did not merely confirm feasibility but functioned as a core abductive step of bridging conceptual framing with field realities and strengthening the internal logic of subsequent case analysis.

Hence, there are several goals for conducting this pilot study:

For the research method:

- Ascertain the feasibility of the study design and assess the practical operability of the research protocol, including testing interview questions and measurement tools, to ensure its validity and reliability.
- Conduct a preliminary data analysis to verify the applicability of the data analysis method and identify possible data problems.

For the conceptual framework:

- Evaluate the feasibility: Conduct a real-world test to determine if the initial conceptual framework effectively identifies potential problems and challenges.
- Confirm validity: Assess whether the assumptions and relationships in the conceptual framework align with reality, thereby validating their theoretical foundation.
- Enhance the framework: Identify and rectify any deficiencies in the conceptual framework through data collection and feedback obtained from the pilot study.

5.2 Operationalisation of key constructs

Operationalisation refers to the process through which researchers transform abstract concepts into observable and measurable attributes during the course of their research (Xian & Meng-Lewis, 2018). The subsequent sections will elucidate the translation of the constructs of the preliminary research question into empirically observable phenomena.

5.2.1 The drivers of TMI

The driver of TMI is defined as specific elements that intervene in the form of motivators in the involvement of top executives (Tzempelikos, 2015). Existing literature shows that the drivers of executive behaviour can be broadly divided into two categories: individualised agency and organisational agency (Wowak et al., 2017). In the review of the drivers of executive behaviours, Wowak et al. (2017) describe individualized agency as a self-focused motivational frame. This self-focus is directed towards individual goals that are intrinsic to executives themselves. Another general category of drivers is organisational agency. It involves a more interdependent frame of reference that emphasises organisational relationships and categorisations as antecedents of executive behaviour (Guesalaga, Gabrielsson, Rogers, Ryals, & Marcos Cuevas, 2018). The executive represents the authoritative body of the Workplace Service Co. and bears responsibility for all matters pertaining to organisational affairs. As Guesalaga (2014) suggest the factors that drive executive involvement in customer management stem from the executive's identification with their own identity within the organisation.

5.2.2 The contingency and contingency factors

In contingency theory, there is no one-size-fits-all approach to organising or leading an organisation (Ruekert et al., 1985). Instead, the most effective approach depends on various external and internal factors or contingencies, which implies establishing a 'fit' between organisational practices and its environment (Ven, 2013). Contingency in this KAM research refers to the specific conditions or circumstances that are uncertain and have an influence on the effectiveness of KAM programme. Contingency factors that influence the degree of TMI in the KAM programme, on the other hand, are specific factors within these contingencies that moderate or mediate the relationship between TMI and KAM effectiveness.

5.3 Case description

According to the case selection criteria in the last section, the pilot case company has to be a B2B company with formal KAM implementation experience. Hence, Workplace Service Co. was finally selected and it is a leading provider of managed workplace services in Europe, offering comprehensive solutions including managed print services, digital workplace solutions, managed IT services, and outsourced document services. Workplace Service Co. focuses on providing services that oversee all elements of an organisation's printing - both internally and externally. It covers all aspects of a company's printing, including printers, scanners, copiers, Multi-functional Devices, Document Management, and Scanning and Document Workflow solutions. The customer base of Workplace Service Co. is made up of various industrial sectors including the legal sector, education sector, finance sector, insurance sector and more. This company was acquired by another entity in 2018 and currently operates as an independent subsidiary under its ownership. Presently, it boasts a network of 24 branches across the United Kingdom, with over 200 skilled engineers actively engaged on-site each day.

Workplace Service Co. has implemented the KAM programme for a minimum of 6 years since 2018, which instils confidence in utilizing it as the pilot case study. The suitability of Workplace Service Co. stems from two primary factors. Firstly, Workplace Service Co. is a well-established B2B enterprise with a comprehensive organisational structure, ensuring clear leadership roles for executives without any mixing with mid-level or entry-level positions. Secondly, by implementing KAM and establishing a dedicated KAM team to provide Customer Relationship Management (CRM) support for key customers, the research can effectively distinguish the company's key customer business from its overall sales operations. This enables us to define KAM as the focal point of our research.

This pilot case study ultimately had four interviewees, Senior Executive A (Chief Sales Officer), Senior Executive B (Head of Commercial Sales), Senior Executive C (Director of Sales Enablement), Account Manager D (Head of Major Account

Sales). Each interview was conducted for 60 minutes via Teams. All interviews were recorded with the permission of participants and later verbatim transcribed. The characteristics of the interview sample are described in Table 5-1.

Table 5-1: Pilot case study interviewees

Study	Interviewee	Title	Sales/management Tenure (years)	Type of the interview
Pilot study	Senior Executive A	Chief Sales Officer	18	Online interview
	Senior Executive B	Head of Commercial Sales	22	Online interview
	Senior Executive C	Director of Sales Enablement	25	Online interview
	Account Manager D	Head of Major Account Sales	13	Online interview

An interview protocol was designed in advance to ensure the interview questions are aligned with the research topic and supported by existing literature. The interview questions were designed to investigate three research inquiries and were divided into three distinct versions for senior executives, account managers, and customer representatives, as depicted in Appendix B1. Additionally, the interview questions were intentionally designed to be relatively less structured and more open-ended to foster narrative responses from interviewees regarding situations necessitating KAM changes. Consequently, this approach facilitates a deeper understanding of the involvement of senior management, their motivations for involvement, and the resulting impacts. Besides, as Malmqvist et al. (2019) indicated the key to conducting an elaborate pilot study is having planned procedures such as working with an understanding of the interview format, informing the interviewees about the study, and securing informed consent at the interviews. This pilot case study followed the above procedure

carefully to ensure that the interviewees felt comfortable with the whole interview process.

5.4 Data analysis

The data analysis focus of this case study encompasses two main aspects: firstly, identifying relevant themes to gain a deeper understanding of the drivers behind TMI in KAM, the contingency factors that affect TMI, and the engagement of senior executives in dealing with contingency events; secondly, testing the research protocol through an effectiveness assessment of research strategy, data collection and data analysis. Given the exploratory nature of this study, the data will be transcribed verbatim and encoded using a bottom-up approach in MAXQDA. The encoding process comprises three steps: 1) open coding, systematically examining the data line by line to identify categories such as driver, contingency factors, and engagement of senior executives by breaking down interview transcriptions into smaller units for easier analysis and labelling these units with initial codes; 2) axial coding, exploring the relationships between initial categories and identifying underlying dimensions that connect them into more comprehensive categories for research focus of TMI in KAM; 3) selective coding, selecting the core category that best elucidates the relationships among other categories to establish a cohesive contingency framework of TMI in KAM. Through the pilot Workplace Service Co.nalysis, it can gain a deep understanding of the interrelationship among the driver, contingency factor, and engagement behind TMI in KAM.

5.5 Findings

The pilot case study provided valuable empirical insights that validate the applicability of selected theoretical lens and shaped both the refinement of the conceptual model and the research design for the main study. First, it identified multiple key drivers of TMI in KAM and five main categories, including proactive drivers, reactive drivers, strategic drivers, operational drivers, and individual drivers (see Table 5-2). Those drivers mainly focus on building partnership with key accounts, navigating environmental dynamism, developing professional KAM

coaching programme, increasing the transparency of KAM process, addressing operational barriers, satisfying personal demands, and maintaining administrative influence within the organisation. These motivations were observed as the key factors enhancing the degree of TMI in KAM.

Second, the findings revealed that the influence of these drivers is not uniform across contexts. Those contingency factors moderated why top executives became involved and how top executives adjust the degree and approach of TMI in KAM (see Table 5-3). For instance, In situations where personnel changes are frequent, senior executives will take the lead in KAM to temporarily replace the role of key account managers. Or when KAM evolves to be more mature, senior executives gradually reduce their involvement in TMI. These patterns highlighted the necessity of incorporating contingency factors as moderating variables in the conceptual model.

Third, the study identified five behavioural dimensions that captured how senior executives enacted their involvement in KAM (see Table 5-4). These included (1) authority, ranging from centralised control to delegated decision rights; (2) decision-making reference, varying between reliance on personal knowledge versus collective analysis; (3) commitment, in terms of time and accountability levels; (4) directive, shifting between plan-driven and situational responsiveness; and (5) participation approach, from flexible engagement to rigid adherence. These findings helped refine the understanding of TMI beyond simple presence or absence, highlighting nuanced variations in executive behaviour that are often shaped by situational contingencies.

Overall, the pilot case affirmed the relevance of the original research direction while also pointing to areas where the conceptual framework and methodological approach required targeted refinement. These insights informed the design of the main study and guided the development of a more nuanced empirical strategy. Full findings from the pilot case are provided in Appendix C.

Table 5-2: The drivers of TMI in KAM in this pilot case company

Classification dimension	Proactive driver		Reactive driver	
Strategic driver	Build long-term partnerships	<ul style="list-style-type: none"> ● Promote a relational approach to support strategic customers ● Establish a rational decision-making framework based on customer needs and knowledge ● Gain market intelligence from the key account perspective 	Identify and navigate environmental dynamism	<ul style="list-style-type: none"> ● Sense the potential changes that might affect KAM implementation ● Seize new market opportunities that come from environmental change ● Reconfigure the resource allocation to maintain KAM effectiveness
Operational driver	Develop high-performing account managers	<ul style="list-style-type: none"> ● Build and optimise a professional KAM coaching programme 	Address operational barriers for the KAM teams	<ul style="list-style-type: none"> ● Facilitate interactions and help "open the door" with new customers ● Facilitate internal alignment to enable closing the deal ● Demonstrate administrative commitment to strategic customer ● Assist account managers to understand the customer language
	Increase the transparency of KAM processes and practices	<ul style="list-style-type: none"> ● Gather insights to present the status of KAM to the top management team and board of directors ● Mitigate bias in managers' debriefing and obtain direct customer feedback on KAM implementation 		
Individual driver	Enhance personal impact in the sales industry	<ul style="list-style-type: none"> ● Meet personal interests in sales based on previous sales background ● Foster social relationships with senior executives of strategic customers to expand industrial networking 	Maintain or reinforce the status within the organisation	<ul style="list-style-type: none"> ● Ensure role stability during organisational change

Table 5-3: The contingency factors that influence the degree of TMI in KAM in this pilot case company

Contingencies in the pilot case (Workplace Service Co.)		
Acquisition		Pandemic
<p>After being acquired in 2018, Workplace Service Co. underwent three changes to its marketing function:</p> <ol style="list-style-type: none"> 1) Workplace Service Co. transformed from a conventional printing service provider into an integrated office solutions provider. 2) The performance requirements became more pressing and demanding. 3) A new sales strategy was established, emphasizing the cultivation of long-term customer relationships. 		<p>The pandemic has had a significant impact on Workplace Service Co.'s marketplace, as an increasing number of individuals are opting to work remotely from their homes rather than in traditional office settings. The market dynamics have primarily shifted in three key areas:</p> <ol style="list-style-type: none"> 1) There has been a substantial decline in the demand for conventional office equipment, as companies are no longer constructing large-scale office spaces. 2) There is now an urgent requirement for home-based technology and services. 3) Major clients are seeking alternative methods to utilise technology, moving away from paper-intensive data systems.
The contingency factors that affect TMI in KAM (Workplace Service Co.)	The stage of KAM implementation	The advancement of the KAM implementation phase entails the concurrent evolution of customer management initiatives, aligning them with the enhanced quality of strategic account relationships and the deepened level of supplier-buyer collaboration.
	Personnel change	The leadership team implemented a significant change; some of the key account managers were replaced.
	The competence level of the account manager	The account managers frequently seek assistance from senior management in handling contingencies if they lack dynamic capabilities.
	Organisational culture	The acquisition from its current parent company introduced new a more rational-oriented organisational culture.
	Internal competitive intensity	The competition of KPIs between four sales routes (the enterprise team, the commercial team, the major accounts and strategic team and the public sector) makes KAM chaotic.
	Leadership style	Excessive top management involvement makes account managers uncomfortable and clients overly dependent on direct contact with senior executives. Difficult sales targets set by senior executives put account managers under a lot of pressure.

Table 5-4: The engagement of senior executives in KAM in this pilot case company

The engagement of senior executives in KAM	Authority	● Centralised control - Delegated authority
	Decision-making reference	● Based on personal knowledge structure – Based on integrated intellectual outcome
	Commitment	● Higher level of time commitment - Lower level of time commitment ● Higher level of accountability commitment - Lower level of accountability commitment
	Directive	● Based on the scheduled plan – Based on the situation
	Participation approach	● Flexible involvement – Rigid involvement

5.6 Discussion

The pilot study played a crucial role in refining the research design, data collection methods, and analytical framework for the main study. This section first examines theoretical and analytical implications, highlighting any refinements made to the Upper Echelons Theory and Contingency Theory application in the study. It then discusses the methodological insights gained, including the effectiveness of the interview protocol, participant selection, and data collection process. Additionally, the discussion lastly addresses practical and strategic lessons, such as adjustments to case selection criteria, improvements in triangulation, and strategies to mitigate research limitations. By reflecting on these insights, this section demonstrates how the pilot study strengthened the rigour and feasibility of the main research, ensuring methodological alignment with the study's objectives.

5.6.1 Theoretical and analytical implications

5.6.1.1 Validation and refinement of the theoretical framework

The findings of the pilot study capture empirical realities and provide a foundation for assessing the applicability of theory in explaining TMI in KAM. Specifically, UET and CT were evaluated against empirical data collected from senior executives and key account managers to determine their explanatory power in understanding how and why top management engages in KAM within the context of contingencies.

5.6.1.1.1 The applicability of Upper Echelons Theory

UET posits that senior executives' personal characteristics, experiential backgrounds, and cognitive frameworks significantly influence their strategic decision-making processes (Hambrick, 2007). Reviewing the results of the pilot study, the data confirmed 16 distinct factors that generate a driving influence of TMI in KAM programme. These drivers substantially reflect executives' individual attributes and characteristics.

For instance, the factor "Promoting a relational approach to support strategic customers" demonstrates executives' prioritisation of relationship-based selling strategies, directly reflecting their cognitive orientations. These executives recognize that cultivating enduring key account relationships enhances KAM effectiveness and generates superior economic outcomes (Gounaris & Tzempelikos, 2014). Similarly, the factor "Meeting personal interests in sales based on previous sales background" constitutes another exemplary manifestation of UET principles. This factor illustrates how executives' professional career influence their motivation to engage with KAM initiatives. Having previously occupied sales-related positions, these executives demonstrate greater intention to engage in productive customer dialogues (Salojärvi et al., 2010). The findings also provide substantial empirical validation for the influence of executives' personal characteristics. For example, the factor "Seizing new market opportunities that come from environmental change" manifests executives' self-efficacy regarding their cognitive capabilities. Opportunity identification and trend forecasting present considerable challenges, requiring accurate judgments under conditions of information asymmetry (Fakhreddin et al., 2025). Several interviewed executives expressed pronounced confidence in their capacity to navigate these information-constrained decision environments. Consequently, these executives demonstrate heightened engagement in addressing market-driven challenges affecting KAM operations.

Collectively, this pilot investigation provides substantive empirical validation for UET's applicability in the KAM context. The research confirms that executives' professional backgrounds, cognitive frameworks, and personal motivations

substantially determine their level of KAM involvement, aligning with UET's foundational premise that leaders' personal attributes shape strategic decisions (Hambrick & Mason, 1984). This congruence between theoretical propositions and empirical findings substantiates that TMI represents a structured phenomenon shaped by executives' individual orientations, thereby validating UET's explanatory power in the KAM domain.

5.6.1.1.2 The applicability of Contingency Theory in capturing the drivers of TMI

Similarly, Contingency Theory, emphasizes the role of situational factors in shaping managerial behaviours since management effectiveness is contingent upon the interplay between the specific situation and the leader's approach (Donaldson, 2001; Van de Ven et al., 2013). The pilot study findings largely support this theoretical perspective, confirming that personnel change, the stage of KAM implementation, and the KAM-specific competence level of accounts managers contribute to variations in executive engagement. For instance, when significant KAM participants (e.g., key account managers) abruptly depart the organisation, executives temporarily assume control of KAM initiatives (Guenzi et al., 2009). As a result, executives increase their interaction frequency with strategic customers to address unresolved business matters while simultaneously focusing on recruiting and developing a replacement account manager until they achieve proficiency (Feste et al., 2014; Millman & Wilson, 1999). Another identified factor is the stage of KAM implementation. Our data reveals that executives demonstrate higher KAM involvement during early implementation phases, primarily focused on designing KAM routines and organising KAM teams (Davies & Ryals, 2010). In contrast, during the intermediate implementation stages, executives transition to a more supportive role, delegating operational aspects of KAM implementation to specialized staff (Guesalaga & Johnston, 2010; Tzempelikos, 2015).

However, an unexpected finding emerged: contingency factors do not directly determine the engagement level and approach of senior executives but instead moderate the relationship between TMI drivers and actual engagement. In other words, instead of acting as independent determinants of TMI, contingency factors

shape the extent to which specific drivers translate into executive involvement (Shi & Gao, 2016; Wu & Shi, 2011). For example, when KAM faces challenges beyond the account manager's capabilities, certain executive drivers such as 'addressing operational barriers for KAM teams' and 'developing high-performing account managers' demonstrate a stronger influence on executive KAM involvement (Davies & Ryals, 2013). Conversely, when account managers possess sufficient competence to resolve issues independently, the impact of these same drivers on TMI diminishes significantly (Hengstebeck et al., 2022). This moderating effect reveals a more nuanced understanding of executive involvement mechanisms than previously conceptualized in the literature (ALHussan et al., 2017). Hence, this insight suggests that contingency factors function as moderators rather than direct antecedents of TMI, influencing the intensity and form of engagement based on prevailing organisational and external conditions.

5.6.1.1.3 Refinement of conceptual framework

The pilot study findings led to significant refinement of the conceptual framework, particularly in the adjustment of top management commitment, top management involvement, and contingency factors (see Figure 5-1). Initially, top management commitment was treated as a precursor to TMI drivers, influencing executive involvement in KAM (Tzempelikos, 2015). However, empirical data demonstrate that commitment itself is an integral part of the drivers behind TMI rather than an antecedent. Executives' commitment is evident in their active administrative commitment demonstration to strategic customers, facilitation of key interactions to build relationships with new key accounts, and efforts to align internal departments to enable deal implementation smoothly. These actions reflect a direct role in shaping TMI, rather than merely serving as a condition that enables other drivers. Given this, the framework has been adjusted to incorporate top management commitment as an inherent component of the TMI drivers, emphasizing its active and functional role in executive involvement.

Additionally, the initial binary classification of TMI as either direct or indirect engagement proved insufficient in capturing the complexity of executive

involvement. The pilot study data reveal that TMI manifests across five key dimensions: authority, decision-making, commitment, directive role, and engagement approach. Authority pertains to the extent to which executives centralize or delegate control over KAM decisions. Decision-making reflects the level of executive influence in shaping key account strategies and approving critical initiatives. Commitment signals the depth of executive dedication to KAM, affecting long-term priorities and resource allocation. The directive role involves setting strategic direction and defining organisational priorities for key accounts, while the engagement approach determines how executives interact with key accounts, whether through direct customer involvement or internal leadership in account management. By incorporating these dimensions, the refined framework provides a more granular and structured approach to analyzing executive engagement in KAM, moving beyond the simplistic direct/indirect dichotomy.

A further conceptual adjustment concerns the role of contingency factors in shaping TMI. Originally, these factors were positioned as direct antecedents to TMI, suggesting that external and organisational conditions dictate the level of executive involvement. However, the pilot study findings indicate that contingency factors do not directly determine TMI but rather moderate the relationship between TMI drivers and actual engagement. In other words, contingency factors amplify or constrain how TMI drivers influence executive behaviours. This insight necessitates a reframing of contingency factors as moderators rather than independent antecedents, highlighting their role in shaping the conditions under which TMI drivers translate into executive engagement.

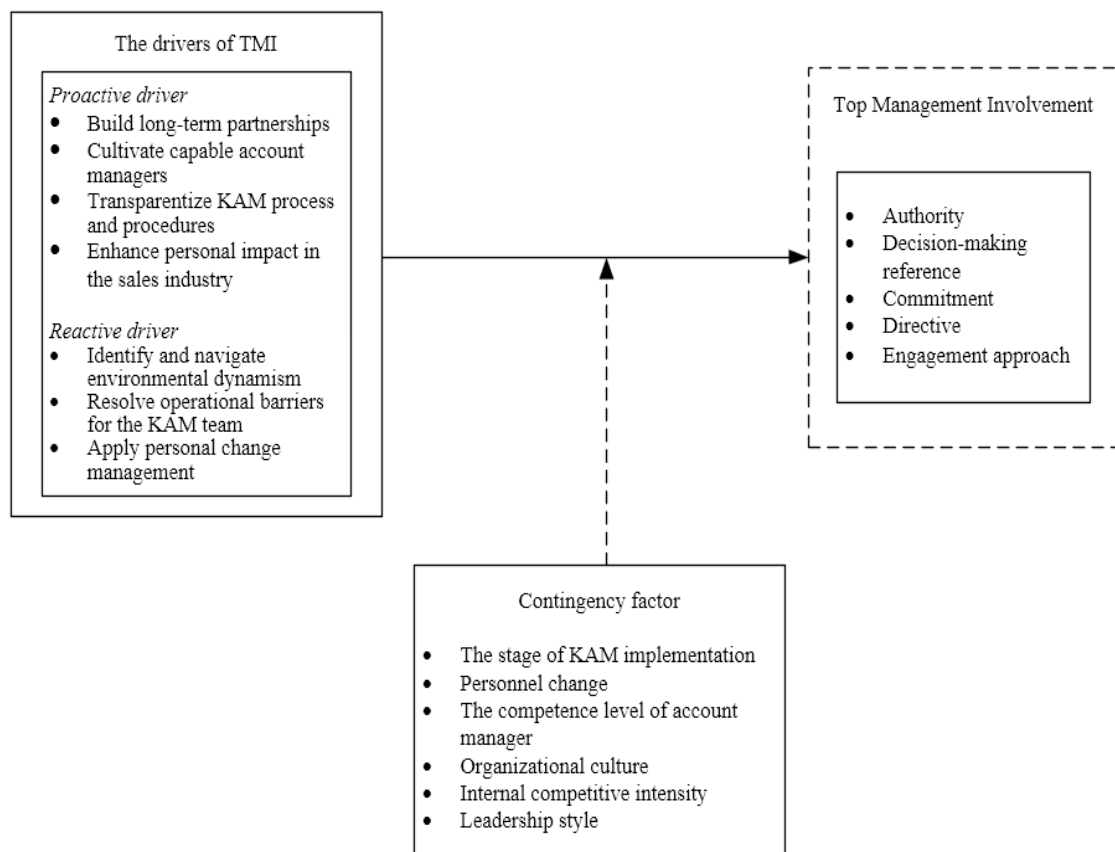


Figure 5-1: The refined conceptual framework based on the pilot study

5.6.2 Methodological insights and adjustments

5.6.2.1 Effectiveness of the interview protocol

Despite providing participants with a pre-interview protocol outlining the interview process and key terminologies, the pilot study revealed that some respondents struggled to fully grasp certain academic concepts, such as drivers of TMI, contingency factors, and TMI engagement (Longhurst, 2003). This discrepancy between academic language and industry terminology created challenges in eliciting clear and meaningful responses (Denzin & Lincoln, 2011). To address this, adjustments were made to the interview questions to enhance clarity and ensure better alignment with participants' understanding.

First, to improve comprehension of TMI drivers, direct questioning was replaced with a progressive questioning approach. Instead of explicitly asking participants to define the factors driving TMI, they were first encouraged to describe the

foundational elements (building blocks) of their KAM strategy and explain how senior executives engage in key account activities. This inductive approach allowed respondents to naturally introduce aspects of TMI, making it easier for them to reflect on what motivates executive involvement. By guiding respondents through a structured storytelling process, this method fostered a deeper understanding of TMI before exploring its underlying drivers.

Similarly, the concept of contingency factors proved to be challenging for participants due to its abstract nature. To enhance comprehension, the term “contingency factors” was replaced with “change”, making it more intuitive for industry practitioners. Additionally, instead of asking about contingency factors in general, questions were restructured to focus on specific situational triggers. For example, rather than asking participants to identify contingency factors, they were asked: “Under which circumstances would you be more or less involved with key customers?” This reframing allowed respondents to reflect on real-world scenarios, making it easier to capture the role of external and internal contingencies in shaping TMI.

Finally, to gain richer insights into how executives adjust their involvement in response to contingencies, the original question—“How do you adjust your level of involvement in KAM?”—was replaced with a scenario-based prompt. Instead of a direct inquiry about adaptative engagement, respondents were asked: “Could you describe a situation in how your level of involvement in managing key customers has evolved over time?” This shift encouraged participants to provide narrative-driven responses, offering concrete examples of how their engagement in KAM changed in response to specific triggers.

These refinements ensured that interview questions were more intuitive, reflective of industry language, and conducive to richer storytelling, ultimately improving the quality of data collected for the main study (Polkinghorne, 2005).

5.6.2.2 Preliminary themes & coding framework refinement

The coding template was further refined based on empirical data from the pilot study. For the main theme 1, drivers for TMI in the KAM programme, the sub-

themes named internal and external drivers are replaced by strategic drivers and operational drivers. The rationale for this replacement lies in the fact that the essence of TMI as behaviour is better represented by strategy and operation, whereas internality and externality merely reflect environmental characteristics rather than the drivers behind behaviours. Additionally, this coding template also added proactivity and reactivity as classification bases because they reveal the source of motivation. According to the optimized categories, this study then integrated literature-driven themes and data-driven themes, consolidated overlapping themes, and further refined the formulation to enhance their articulation. For example, these two literature-driven labels: "Establish a professional KAM programme" and "Set an example for KAM" have been refined and transformed into a data-driven label: "Build and optimise a professional KAM coaching programme" to enhance the accuracy of expression and make it more in line with empirical data. "Address operational barriers for the KAM teams" and "Fulfill intrinsic personal concerns" are retained as they are consistent with the data-driven labels or are more understandable. Table 5-5 provides a summary of the operations for combining the literature-driven themes and data-driven themes of the drivers for TMI in KAM.

Table 5-5: Summarised operations for combining the literature-driven themes and data-driven themes of the drivers for TMI in KAM

Literature-driven themes	Data-driven themes	Action
Establish a professional KAM programme	<i>Build and optimise a professional KAM coaching programme</i>	Refine
Set an example for KAM	<i>Build and optimise a professional KAM coaching programme</i>	Refine
Address operational barriers for the KAM teams	<i>Address operational barriers for the KAM teams</i>	Retain
Internal distrust from the operation department	<i>Facilitate internal alignment to enable closing the deal</i>	Refine
Cultivate and motivate key account managers	<i>Develop high-performing account managers</i>	Refine

Literature-driven themes	Data-driven themes	Action
Suspect KAM information	<i>Mitigate bias in managers' debriefing and obtain direct customer feedback on KAM implementation</i>	Refine
Build KA relationship and trust	<i>Build long-term partnerships and trust</i>	Refine
Explore latent opportunities	<i>Seize new market opportunities that come from environmental change</i>	Refine
Improve customer satisfaction	<i>Address operational barriers for the KAM teams</i>	Refine
Top management commitment	<i>Demonstrate administrative commitment to strategic customer</i>	Refine
Fulfill intrinsic personal concerns	<i>Enhance personal impact in the sales industry</i>	Retain

Then, a refined coding template for RQ1 is presented in Table 5-6.

Table 5-6: Refined coding template for the drivers of TMI in KAM

Classification dimension	Proactive driver		Reactive driver	
Strategic driver	Build long-term partnerships and trust	<ul style="list-style-type: none"> Promote a relational approach to support strategic customers (<i>LR support</i>) Establish a rational decision-making framework based on customer needs and knowledge (<i>LR support</i>) Gain market intelligence from the key account perspective (<i>LR support</i>) 	Identify and navigate environmental dynamism	<ul style="list-style-type: none"> <i>Sensethe potential changes that might affect KAM implementation</i> Seize new market opportunities that come from environmental change (<i>LR support</i>) <i>Reconfigure the resource allocation to maintain KAM effectiveness</i>
Operational driver	Develop high-performing account managers	<ul style="list-style-type: none"> Build and optimise a professional KAM coaching programme (<i>LR support</i>) 	Address operational barriers for the KAM teams	<ul style="list-style-type: none"> <i>Facilitate interactions and helping “open the door” with new customers</i> Facilitate internal alignment to enable closing the deal (<i>LR support</i>) Demonstrate administrative commitment to strategic customer (<i>LR support</i>) <i>Assist account managers to understand the customer language</i>
	Increase the transparency of KAM processes and practices	<ul style="list-style-type: none"> <i>Gather insights to present the status of KAM to the top management team and board of directors</i> Mitigate bias in managers' debriefing and obtain direct customer feedback on KAM implementation (<i>LR support</i>) 		
Individual driver	Fulfill intrinsic personal concerns	<ul style="list-style-type: none"> <i>Meet personal interests in sales based on previous sales background</i> <i>Foster social relationships with senior executives of strategic customers to expand industrial networking</i> 	Maintain or reinforce the status within the organisation	<ul style="list-style-type: none"> <i>Ensure role stability during organisational change</i>
Ps: <i>LR support</i> means literature review support, please see the literature review in Section 4.6.2.2. Labels noted in bold and italics mean new themes emerging from the pilot study.				

This methodological refinement strategy also applies to the integration of main theme 2 and main theme 3. For the main theme 2, the results of contingency factors are summarised in Table 5-7 which distinguishes the factors come from literature and empirical data. These themes constitute the coding template for large-scale data analysis on contingency factors that affect the degree of TMI in KAM. This template preserves the classifications of contingency factors (organisational, external, and individual) as they effectively unveil the attributes of environmental change. The merging of data-driven themes and literature-driven themes of contingency factors was integrated into a comprehensive template, as shown in Table 5-8.

Table 5-7: Results of contingency factors from literature and pilot study

Literature-driven themes	Data-driven themes	Action
Political "jockeying"	<i>The stage of KAM implementation</i>	Integrate
Cross-functional coordination	<i>Personnel change</i>	
Tension between top management and key account managers	<i>The competence level of the account manager</i>	
Escalated customer issues	<i>Organisational culture</i>	
Institutional change	<i>Internal competitive intensity</i>	
Competing Priorities	<i>Leadership style</i>	
Executive tenure		

Table 5-8: The coding template for contingency factors (RQ 2)

The contingency factors that affect TMI in KAM (Based on LR and Workplace Service Co.)	External factors	<ul style="list-style-type: none"> ● Escalated customer issues (<i>LR support</i>) ● Institutional change (<i>LR support</i>)
	Organisational factors	<ul style="list-style-type: none"> ● Personnel change (<i>LR support</i>) ● The competence level of the account manager ● Organisational culture ● Internal competitive intensity (<i>LR support</i>) ● <i>The stage of KAM implementation</i> ● Tension between top management and key account managers (<i>LR support</i>)
	Individual factors	<ul style="list-style-type: none"> ● <i>Leadership style</i> ● Competing priorities (<i>LR support</i>)
Ps: <i>LR support</i> means literature review support, please see the literature review in section 4.6.2.2. Labels noted in bold and italics mean new themes emerging from the pilot study.		

The same strategy was utilised in the main theme 3- the engagement of senior executives in KAM. Table 5-9 gives an overview of the findings from literature review and pilot study. The main refinement for forming the coding template of main theme 3 is adding the theme of 'accountability commitment' from empirical data. The integrated coding template is demonstrated in Table 5-10.

Table 5-9: Results of the engagement of senior executives in KAM from literature and pilot study

Literature-driven themes	Data-driven themes	Action
Increased/Decreased organisational commitment to give KAM strategic priority	<i>Centralised control - Delegated authority</i>	Integrate
From 'lip support' to real support in terms of commitment	<i>Based on personal knowledge structure – Based on integrated intellectual outcome</i>	
Changes in the degree of customer contact	<i>Higher level of time commitment - Lower level of time commitment</i>	
Increased/Decreased access to top management	<i>Higher level of accountability commitment - Lower level of accountability commitment</i>	
Adjustments in authority allocation of KAM decision-making	<i>Based on the scheduled plan – Based on the situation</i>	
Realignment of KAM decision-making reference	<i>Flexible involvement – Rigid involvement</i>	
Learning and development in political and entrepreneurial skills		

Table 5-10: The coding template for the engagement of senior executives of TMI in KAM (RQ 3)

The engagement of senior executives of TMI in KAM	Displayed commitment	Time Commitment (<i>LR support</i>) Higher level of time commitment vs. Lower level of time commitment
		Resource Commitment (<i>LR support</i>) Core Strategic Focus vs. Peripheral Strategic Consideration
		Accountability Commitment Higher level of accountability commitment vs. Lower level of accountability commitment
	Approach to exercising control and making decisions	Decision-making Authority (<i>LR support</i>) Centralised control vs. Delegated authority
		Decision-making Bias (<i>LR support</i>) Subjective judgment vs. Data-Driven judgment
		Ad hoc directive adjustment Predefined plan-based directives vs. Real-time assessment-based directives
	Establishing the locus of interaction	Leadership interaction (<i>LR support</i>) Empowering interaction vs. Authoritative interaction
		Customer interaction (<i>LR support</i>) Higher engagement with customer interaction vs. Lower engagement with customer interaction
	Ps: LR support means literature review support, please see the literature review in section 4.6.2.2. Labels noted in bold and italics mean new themes emerging from the pilot study.	

5.6.3 Refinement of research questions

The pilot study provided valuable insights that necessitated refinements and reordering of the research questions to enhance their clarity, precision, and alignment with empirical findings. The initial research questions were formulated to explore the drivers, contingency factors, and engagement patterns of TMI in KAM.

- ***RQ 1: What are the drivers of TMI in a KAM programme?***
- ***RQ 2: What are the contingency factors that influence the degree and approach of TMI in KAM programme?***
- ***RQ 3: How do senior executives engage in KAM within the context of contingencies?***

However, the pilot study revealed conceptual ambiguities and highlighted the moderating role of contingency factors. These insights prompted modifications to both the wording and sequence of the research questions to ensure a more precise and theoretically-grounded inquiry.

- ***RQ1: What are the main drivers that affect top managers' involvement in KAM?***
- ***RQ2: How does top managers' involvement in KAM manifest in their decisions and behaviours?***
- ***RQ3: What contingency factors affect the relationship between the drivers of TMI and top managers' involvement in KAM, and what is the nature of those effects?***

The first refinement concerns RQ1, which originally asked: "What are the drivers of TMI in KAM programme?" The pilot study confirmed that not all drivers influence TMI in the same way, and some exert a stronger or more consistent impact than others. To reflect this, the revised RQ1 explicitly focuses on identifying the "main drivers" that affect top managers' involvement in KAM, ensuring a structured investigation into the most significant factors shaping executive engagement. This refinement provides a more focused and prioritized approach to understanding why executives engage in KAM.

The second major revision relates to how TMI is conceptualized and studied. The initial framework categorized TMI as either direct or indirect, but the pilot study

indicated that executive involvement in KAM manifests through multiple dimensions, including decision-making, authority, commitment, directive roles, and engagement approaches. Thus, the previous RQ3 (which focused on how executives engage in KAM) is now positioned as RQ2 and reworded to ask: "How does top managers' involvement in KAM manifest in their decisions and behaviours?" This shift moves away from a structural classification of TMI and instead allows for a richer exploration of executive actions, capturing the complexity of how top management shapes KAM strategy and execution.

The third and most significant refinement concerns contingency factors. The pilot study revealed that contingencies do not directly determine the level of TMI but rather moderate the relationship between its drivers and executive engagement. This finding necessitated a fundamental shift in RQ2, which is now positioned as RQ3, asking: "What contingency factors affect the relationship between the drivers of top managers' involvement in KAM, and what is the nature of those effects?" This reordering reflects the empirical insight that contingency factors function as moderators rather than independent antecedents, shaping the strength and direction of the relationship between TMI drivers and actual executive engagement.

These refinements ensure that the research questions are empirically grounded, theoretically precise, and logically structured. The revised order reflects a progression from identifying key drivers (RQ1), to examining how TMI manifests in practice (RQ2), to understanding the moderating role of contingency factors (RQ3). This refined framework strengthens the study's analytical foundation, allowing for a more nuanced and systematic investigation of why, how, and under what conditions top management engages in KAM.

5.7 Conclusion

The pilot study served as a crucial step in refining the research design, theoretical framework, and data collection approach for the main study. It provided empirical validation of key themes while also highlighting areas requiring conceptual and methodological adjustments. This section summarizes the key findings from the pilot case study and the major refinements made to strengthen the main study.

5.7.1 Key findings from the pilot case study

The pilot study confirmed the relevance of Upper Echelons Theory and Contingency Theory in explaining TMI in KAM, but also revealed important nuances that required further theoretical refinement. Findings demonstrated that TMI drivers are multifaceted, encompassing strategic, operational, and individual motivations with proactive and reactive natures, while executive engagement in KAM is not limited to a direct vs. indirect dichotomy but manifests across multiple dimensions, including authority, decision-making, commitment, directive roles, and engagement approaches. Additionally, contingency factors emerged as moderating variables rather than direct antecedents of TMI, influencing the relationship between TMI drivers and actual engagement. These insights provided a richer empirical grounding for refining the conceptual framework.

From a methodological perspective, the pilot study identified challenges in interview design, particularly in the use of academic terminology that was not always well understood by industry practitioners. Participants found terms such as “drivers of TMI,” “contingency factors,” and “adaptative behaviours” difficult to interpret. This highlighted the need for a more intuitive, scenario-based approach to questioning, allowing respondents to articulate their experiences in their own terms.

5.7.2 Major adjustments for the main study

Based on these findings, several refinements were made to enhance analytical depth, conceptual clarity, and methodological rigour in the main study. Conceptually, the framework was refined in three key ways:

1. Top management commitment was reclassified as a component of TMI drivers rather than a separate antecedent, acknowledging its role in facilitating executive engagement.
2. TMI was reconceptualized beyond the direct/indirect involvement framework to encompass a broader spectrum of decision-making and behavioural dimensions.

3. Contingency factors were repositioned as moderators that shape the influence of TMI drivers rather than acting as direct determinants of TMI.

Methodologically, several adjustments were made to the interview protocol to improve clarity and better align the questioning with industry terminology. Rather than directly asking participants about “TMI drivers,” they were first invited to describe their KAM strategy and executive involvement, allowing for a more natural reflection on the factors influencing TMI. Similarly, contingency factors were reframed as “changes,” and questions were tailored to focus on specific situational triggers, such as “Under what situation would you be more or less involved with key customers?” This approach enabled participants to provide richer, more detailed responses, improving the quality of data collection.

These refinements ensure that the main study is theoretically sound, methodologically rigorous, and practically relevant. With these improvements, the research is now well-positioned to conduct full-scale data collection and analysis, producing findings that will contribute meaningfully to both academic research and industry practice in KAM. The next chapter details the finalized methodology for the main study, incorporating insights gained from the pilot phase.

6 Findings

The findings chapter is divided into two main parts, encompassing a thin description and a thick description. Thin description provides a summary of quantitative information where applicable, such as the number of employees, revenue, profit, etc. It also includes the basic facts about the case company as well as the observable actions or events related to TMI in KAM. Besides, thick description offers a more in-depth, nuanced analysis including cultural context, interpretations, and meanings behind actions and events.

6.1 Thin description

This section presents a summary of the case company's Ownership, Industry, Revenue, Number of Employees, Headquarters, Countries, Line of Business, KAM Implementation Maturity Stage, and the level of TMI in KAM to showcase the relevant quantitative information and basic facts. Table 6-1 offers a horizontal comparison of the information for the seven cases.

Workplace Service Co. provides advanced workplace and managed print services across hardware and software solutions to optimize business operations. Headquartered in the United Kingdom, the company operates in 46 countries, employing over 250 hardware and software engineers. Since its investment period began, Workplace Service Co. has expanded significantly in the UK, Germany, and Ireland, achieving robust organic growth alongside the successful integration of six acquisitions. In 2024, it reported an annual revenue of \$377 million. The company maintains a network of 24 branches across the UK, with over 200 engineers actively providing on-site service daily. Workplace Service Co. has implemented its KAM programme for at least six years, starting in 2018, and has moved into the stage of embedding the KAM initiatives into the organisational routines. The TMI level remains at a moderate degree since their senior managers only get involved in KAM when requested. In most occasions, it is merely a quarterly review conducted as per the plan.

Table 6-1: The summary of the 7 cases' relevant quantitative information and basic facts

Category	Workplace Service Co.	Design & Engineering Co.	Medical Equipment Co.	Printing Technologies Co.	Spare Parts & Accessories Co.	Pharmaceutical Co.	Boiler & Accessories Co.
Ownership	Subsidiary	Publicly traded company	Publicly traded company	Subsidiary	Privately owned	Privately owned	Subsidiary
Activity	Managed Workplace and Print Services	Design and Engineering	Medical technology and medical devices	Printing and Coding Solutions	Spare Parts and Accessories	Pharmaceutical and Biotechnology	Heating Systems and Solutions
Revenue	\$377 million (2024)	€ 3.2 billion (2020); € 3.2 billion (2021); € 3.4 billion (2022)	Approximately £25 billion (Fiscal Year 2022)	Approximately £400 million annually	€ 25 Million annually	Approximately £400 million annually	Approximately £400 million annually
Number of Employees	250+ engineers, with additional staff across 24 UK branches	Approximately 36,000	Approximately 90,000 globally	Around 2,700 globally	Approximately 100+	Around 1,000	Around 1,000
Headquarters	United Kingdom	Netherlands	North America	United Kingdom	Netherlands	China	Netherlands
Line of Business	Providing managed workplace services, including advanced print and IT solutions, hardware, and software integration.	Providing consultancy, design, engineering, and management services in the fields of infrastructure, water, environment, and buildings.	A global leader in medical technology, providing innovative medical devices and solutions.	Development and production of printing technologies and equipment.	It specialises in designing, producing and grinding industrial knives and other spare parts for machines in the food and packaging industry.	Specializes in the research, development, production, and sales of pharmaceutical products and biotechnology solutions.	Specializes in the development, production, and sales of heating solutions, including boilers, heat pumps, and other HVAC systems.
The level of TMI in KAM	Moderate	Moderate	Low	Low	Low	High	High
The maturity of KAM	Embedding	Embedding	Optimising	Embedding	Embedding	Introducing	Introducing

Design & Engineering Co. operates to deliver sustainable design, engineering, and consultancy solutions for natural and built assets. It is headquartered in the Netherlands. The company employs approximately 36000 people and reports an annual revenue of around €3.2 billion from 2020 to 2022. The organisation follows a public ownership structure. In terms of the KAM programme, Design & Engineering Co. has been implementing it for a decade and has successfully established a comprehensive KAM system comprising a dedicated strategic account sector encompassing a dedicated key account team and account managers. Design & Engineering Co. tends to become competitive in implementing KAM by specifically defining its strategic customer group into two groups: existing key accounts and emerging key accounts. Additionally, Design & Engineering Co. has actively engaged in KAM-related training with the aim of learning how to formulate a standardized account plan and leverage digital tools to enhance KAM efficiency.

Medical Equipment Co., nestled in North America, is a titan in medical technology and devices. With a global team of about 90,000, it reports an impressive £25 billion revenue in 2022. As a publicly owned entity, the company is committed to sustainability and growth, embedding these into all operations. Their success hinges on a robust KAM programme with three pillars: guiding employees to embrace a customer-centric ethos, investing in specialized customer service teams, and harmonizing internal departments like finance, sales, and product development. This holistic approach strengthens client relationships and fuels innovation in the healthcare industry.

Printing Technologies Co. is a subsidiary of a global printing company, operating in the Printing and Coding Solutions industry. With headquarters in the United Kingdom, the company employs approximately 2,700 globally and generates an annual revenue of £400 million. Known for its innovative development and production of printing technologies and equipment, Printing

Technologies Co. has established itself as a key player in the industry, focusing on delivering value and maintaining a strong market presence. However, this company does not have a long history of implementing KAM. Similar to traditional B2B enterprises, Printing Technologies Co. has historically prioritized product innovation as the primary driver of market competitiveness, neglecting customer relationship management. Although the US branch of Printing Technologies Co. has more experience in KAM implementation, in general, the whole company lacks emphasis on KAM.

Spare Parts & Accessories Co. is a family-owned company in the Netherlands. It specialises in designing, producing and grinding industrial knives and other spare parts for machines in the food and packaging industry. Because it is not a public company, its size is relatively small, only about 100 people. The estimated annual revenue is about 25 million euros.

Pharmaceutical Co. is a privately owned pharmaceutical and biotechnology company, headquartered in China, with approximately 1,000 employees and an annual revenue of around £400 million. The company focuses on the research, development, production, and sales of pharmaceutical products and biotechnology solutions. The company has been significantly impacted by political change, particularly the recent healthcare reform policy in China, which has had a profound influence on its marketing environment.

Boiler and Accessories Co. is a subsidiary operating in the heating, ventilation, and air conditioning industry. Established in the Netherlands, the company has carved a niche in the development, production, and sales of heating solutions, including boilers, heat pumps, and other related systems. With an annual revenue of approximately £400 million and a workforce of around 1,000 employees, Boiler and Accessories Co. stands as a significant player in the local sector.

6.2 Thick description

6.2.1 Design & Engineering Co.

The impetus behind the implementation of KAM in Design & Engineering Co. stems primarily from the backing of senior executives. Recognizing the potential performance benefits associated with KAM, top management accords utmost priority to the KAM activities by allocating organisational resources such as additional financial investments, interdepartmental collaboration, and defining an executive sponsorship programme. Executives are randomly assigned to different key accounts to give account managers and key customers the support they need. Their involvement encompasses regular meetings with account managers to get an update on customer situations, utilising their own expertise to teach account managers, and participating in customer meetings to introduce account managers and demonstrate administrative commitments. Hence, this company is currently in the embedding stage of KAM implementation and has a moderate level of TMI.

Besides, Design & Engineering Co. fosters a supportive culture and embraces acceptance of mistakes. A favourable organisational climate enables senior executives to receive support from account managers in response to contingencies, such as customer management restructuring or annual account reviews. However, not all senior executives are able to appropriately adapt their involvement in KAM based on unexpected situations. This can be attributed to the confusion in the executive sponsorship programme on how to assign executives and the duration of their tenure in this sponsor programme, resulting in limited assistance from their participation in addressing contingent challenges faced by KAM.

6.2.1.1 Main drivers affecting top managers' involvement in KAM

6.2.1.1.1 Strategic driver

The essential drivers behind the involvement of executives from Design & Engineering Co. in the KAM program lie in their aspiration to achieve strategic success with key accounts. These executives aim to define the direction of KAM and strategies that lead to the attainment of predetermined objectives. Therefore, they consistently emphasize the significance of customer focus as it establishes the strategic orientation for KAM.

"I was pushing hard for a very long time to become a client first in our organisation since I joined the KAM programme 15 years ago." (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

Building long-term partnerships and a high level of trust with strategic customers is regarded by the top executives at Design & Engineering Co. as one of the most efficacious strategies in KAM.

"Our approach to key accounts is really about creating long-term collaborative relationships and partnerships." (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

Specifically, executives actively communicate with account managers to continually emphasize the positive effect of a relational approach. They discourage account managers from being overly arrogant and aggressive in how they treat customers. Executives hope to teach account managers how to maintain customer relationships and gain customer trust.

"The right person to lead an account isn't always necessarily the most technical person or the most experienced person. Sometimes it's just the person that has the best in building relationships with strategic customers." (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

The verbal commitment of the account manager often falls short in gaining complete trust from strategic customers, given their limited authority to mobilize

critical resources or make final decisions. Consequently, executives from Design & Engineering Co. take a proactive approach by engaging directly with customers through scheduled visits or by joining key customer meetings. This level of administrative commitment helps address client concerns and provides a platform for discussing actionable plans, reinforcing trust and alignment with strategic customers.

“Having our CEO involved also makes a big difference for our customers because it gives them a sense of importance and establishes a direct connection.” (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

Within the context of a customer-centric organisational culture in Design & Engineering Co., senior executives actively engage in meetings with account managers and customers to gain deeper insights into customer's perspectives. Executives firmly believe that making rational KAM decisions necessitates taking into account the customer's perspective.

“We conduct key client experience surveys, engage in one-on-one interviews, and follow up on the related client experience. Understanding what collectively drives our customers is critical, including their market dynamics as a whole and specifically within their individual companies.” (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

Of course, not all account managers have the necessary expertise to understand customer insights because of context-specific customer language. In such cases, executives will explain the customer information they capture during meetings to account managers, enabling them to understand customer language and facilitate communication with customers.

“We’ll bring the right language to our customers that takes development.” (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

Another strategic driver of TMI in KAM is identifying and navigating environmental dynamism. Senior executives recognize the necessity of minimizing risk in KAM investments. Consequently, as strategic decision-makers, they seek to engage in KAM to leverage their expertise for identifying potential environmental changes. This involvement is crucial for the executives at Design & Engineering Co., given their substantial investment in KAM.

“As a global sector director for my industry, I need to strategize my business. Therefore, we create a three-year strategy for all of my sub-sectors and focus on anticipating market trends and identifying potential changes.” (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

The direct benefit of identifying market changes is that it helps to seize emerging market opportunities. The executives at Design & Engineering Co. are very enthusiastic about investing in new market opportunities and they are constantly seeking to expand into new markets and acquire new powerful customers.

“So my push towards the accounting there is not to concentrate too much on the incremental business we already have, but rather on the new opportunities that arise from certain developments.” (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

Additionally, as a publicly traded company, the executives at Design & Engineering Co. are accountable to shareholders and the market. Shareholders expect the company to boost its stock price through stable growth and profit maximisation, and the success or failure of KAM has a direct impact on the

company's financial performance and market evaluation. The executives must ensure that KAM delivers tangible benefits, otherwise the company's stock price, investor confidence, and market capitalisation may suffer negative consequences.

“As a publicly listed company, investors are scrutinizing us based on the promises we have made to them.” (Account Manager C, Strategic Account Manager, Design & Engineering Co.)

“We are a publicly listed company, so we are required to do reporting and analyze our pipeline of opportunities.” (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

6.2.1.1.2 Operational driver

The operational problems that emerge also prompt executives to mobilize organisational and individual resources to support KAM. The executives and account managers at Design & Engineering Co. concur that the primary driver of TMI is to assist account managers in addressing the challenges encountered during KAM implementation. Problem-solving can be categorized into two types: one where executives directly intervene to resolve issues (such as authority, decision-making, and internal management issues), and another where they focus on enhancing the problem-solving capabilities of account managers. Given the pressures on their time, executives prefer to develop competent account managers who can autonomously tackle these challenges. Consequently, data indicates that establishing a specialized KAM training system is a crucial impetus for engagement in KAM at Design & Engineering Co., with executives aiming to exemplify best practices through their own experience and expertise.

“Last week, I conducted a training session for our German account leaders and really brought in my expertise and experiences, as well as

providing real examples of dealing with client situations.” (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

Executives also provide account managers with specialized training in KAM practices and tools, as they may not possess formal KAM professional training.

“We have digital tools and processes that we follow for account strategy and management; all of our account leaders are trained and go through a certification process.” (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

The involvement of senior executives in optimising a professional KAM coaching programme is ongoing as the company constantly expands its market of key accounts, requiring the recruitment of new account managers. Hence, ensuring that every incoming account manager is qualified remains a driver for executives.

“Because we have new people coming into roles from outside our organisation, it is an ongoing process to keep them up to speed and updated on what we expect from a key account leadership perspective.” (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

The second approach to addressing the issue involves senior executives leveraging their own resources directly. However, this represents a reactive mode of executive engagement. Senior executives participate in addressing challenges only when solicited. For instance, if an account manager struggles to connect with a significant customer company, senior executives may be requested to help introduce key account representatives to the account manager by utilising seniors' network relationships. This research contends that introducing key account representatives to account managers is generally regarded as an operational factor rather than a strategic one, since this activity

is part of the daily operations in managing the customer relationship, with the aim of facilitating smoother communication.

“On one end, of course, I am helping the account leader. I make sure that we open doors on higher levels in our organisation and in the client organisations.” (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

Admittedly, KAM implementation is a complex process involving cross-departmental collaboration. When account managers encounter challenges in securing support from other departments, they often seek assistance from executives to facilitate coordination. In Design & Engineering Co., account managers have asked senior executives to communicate with other regional directions to keep the price fixed rather geographically different. Executives recognize the significance of internal alignment and aim to minimize internal impediments during the KAM implementation, thereby allowing them to concentrate on external challenges.

“When you are selling a bespoke product, we need to customise pricing and delivery. You will need senior-level involvement.” (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

Given that the executives at Design & Engineering Co. exhibit a relatively low level of proactivity in their engagement with KAM, an additional impetus is required to monitor the actual progress of KAM initiatives. While executives express trust in account managers, this does not imply a preference for relying on a single point of contact.

“And I like to be independent because there is a client story and an account manager story, and I want to first listen to both versions right away to get an overarching understanding.” (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

6.2.1.1.3 Individual driver

TMI in KAM is also influenced by the personal considerations of executives. Executives at Design & Engineering Co. acknowledged their involvement in KAM stems from a genuine interest in engaging with customers. These executives typically possess backgrounds in marketing and sales, having frequently interacted with customers during the early stages of their careers. Consequently, they recognize the value of staying close to customers.

“Speaking with customers, working with customers is always the best.”

(Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

Some executives, even if they do not have a marketing background, still enjoy visiting customers. As leaders, they recognize the significance of a robust network of relationships for their professional advancement. Establishing strong business or personal connections with executives from client companies can significantly enhance their influence within the industry.

“For me personally, what drives my engagement is the enjoyment of external communication and problem-solving with our customers.

Problem-solving is a significant factor, but it's also about building relationships.” (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

Another interesting driver comes from the intimacy between executives and customers. Executives say they are more inclined to participate in KAM when the customers they manage are ones they already know. The close relationship between executives and customers may stem from the executives' previous work experience at other companies, or from the network of relationships they built when they were earlier account managers. This intimacy leads to executives feeling more relaxed when participating in KAM.

“I am very proactive with specific customers because I know a lot of people. I have been engaged with those customers for many years, so it is relatively easy for me to be involved.” (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

Likewise, executives are motivated to engage in KAM primarily to garner employee support. By actively participating in KAM initiatives, they aim to substantiate their commitment to employees, which is intrinsically linked to considerations of personal reputation. Within Design & Engineering Co., executives want to play a helpful role in gaining support from employees, as it may help secure their job stability during the stage of the company being acquired.

“Having a very involved executive sponsor influenced our business in a positive way. I think that really helped him have a good reputation as a senior executive.” (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

Please see Table 6-2 below for a summary.

Table 6-2: The main drivers affect top managers' involvement in KAM at Design & Engineering Co.

Classification dimension	Proactive driver		Reactive driver	
Strategic driver	Build long-term partnerships and trust	<ul style="list-style-type: none"> Promote a relational approach to support strategic customers Demonstrate administrative commitment to strategic customer 	Identify and navigate environmental dynamism	<ul style="list-style-type: none"> Sense potential changes that might affect KAM implementation Seize new market opportunities that come from environmental change
	Establish a rational decision-making framework based on customer knowledge	<ul style="list-style-type: none"> Assist account managers to understand the customer language Gain market intelligence from the key account perspective 	Demonstrate strategic accountability to investors	<ul style="list-style-type: none"> Meet investors' expectations and deliver on promises to increase business with high-value customers and deliver on promises to increase business with a select group of high-value customers
Operational driver	Develop high-performing account managers	<ul style="list-style-type: none"> Build and optimise a professional KAM coaching programme 	Address operational barriers for the KAM teams	<ul style="list-style-type: none"> Facilitate interactions and helping "open the door" with new customers Facilitate internal alignment to enable closing the deal
	Increase the transparency of KAM processes and practices	<ul style="list-style-type: none"> Mitigate bias in managers' debriefing and obtain direct customer feedback on KAM implementation 		
Individual driver	Fulfill intrinsic personal concerns	<ul style="list-style-type: none"> Meet personal interests in sales based on previous sales background Foster social relationships with senior executives of strategic customers to expand industrial networking Intimacy with specific key accounts 	Maintain or reinforce the status within the organisation	<ul style="list-style-type: none"> Ensure role stability during organisational change

6.2.1.2 Decision-making and behavioural manifestations of TMI in KAM

6.2.1.2.1 Displayed commitment

Senior executives adjust their level of involvement in KAM based on their understanding of the current situation. Data indicates that leaders at Design & Engineering Co. do not remain passive when confronted with unforeseen events. Instead, they primarily adjust their level of involvement around commitment, decision-making, and interaction.

Displayed commitment constitutes a fundamental aspect of TMI adaptation in KAM. The most direct commitment change is the time commitment towards KAM. Executives at Design & Engineering Co. indicate their readiness to be available when necessary, particularly during escalating issues, thereby providing enhanced support for KAMs. For instance, account managers may request an increase in meeting frequency from once a month to weekly under exceptional circumstances. This is achievable because executives want to provide prompt feedback to account managers.

“For example, over the course of COVID, my client's demand increased dramatically because their business experienced a huge growth during this period. As a result, I had more conversations with my executive sponsor at that time.” (Account Manager A, Global Account Manager, Design & Engineering Co.)

Senior executives also present a higher level of resource commitment. These resources include coordination with other departments within the company. This means that the strategic needs of the key account will be given priority in other departments besides the KAM unit. Executives believe that a higher level of resource commitment is necessary to address unexpected situations in KAM,

as concentrated resources can facilitate the development of integrated solutions.

"You don't get any help because no one else is interested in helping you, except when the money starts rolling in. Therefore, senior-level involvement is absolutely critical to continue having conversations with other directors and securing resource commitments." (Account Manager A, Global Account Manager, Design & Engineering Co.)

The commitment to accountability implies whether executives are accountable for major decisions. In Design & Engineering Co., the commitment to accountability was diminished in contingent circumstances. As executives indicate, account managers failed to assume the level of accountability expected in highly autonomous situations. They have a tendency to set unrealistic goals, yet they are unable to guarantee the delivery of outcomes. Consequently, executives would decrease their own commitment to accountability and compel account managers to deal with emergencies seriously and make wise decisions.

"Considering the level of authority they have in KAM, I believe our account leaders actually need more responsibility than what is currently assigned in our system. They are given aggressive targets but struggle to deliver results; therefore, they need to focus on filling the pipeline."
(Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

6.2.1.2.2 Approach to exercising control and making decisions

In Design & Engineering Co., decision-making authority is not controlled by individuals. Major decisions of KAM are formulated within the established decision-making procedures. The company adopts a consensus decision-

making approach. Each level, be it account managers, department heads, or C-level executives, is required to participate in the decision-making discussions. They are dedicated to reaching a decision that serves the interests of all. Furthermore, in contingency situations, the company's decision-making does not merely take place internally, as this could lead to internal biases that affect the validity of the decisions. They invite external consultants and strategic customers to participate in major decision-making, which is conducive to avoiding decision biases.

“So yes, we did listen to the customer's voice before redesigning that program. It was one of the factors that contributed to the program's redesign.” (Account Manager C, Global Account Manager, Design & Engineering Co.)

“We also have other consultants involved.” (Account Manager B, Global Account Manager, Design & Engineering Co.)

The company emphasizes the approach of understanding the actual situation before making a decision. It encourages executives to interact with customers and account managers, rather than sitting in an office alone and thinking. Especially in situations where the environment is rapidly changing, such as the restructuring of the customer leadership team. Executives need to interact with customers to understand the specific situation in order to provide effective advice.

“I think from an organisational point of view, the more our executive is in front of customers, the more feasible his advice will be.” (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

6.2.1.2.3 Establishing the locus of interaction

Another approach to adapting the level of TMI is adjusting the locus of interaction. The interaction approach of senior executives to account managers has an influence on the work attitudes and emotional states of the account managers. The interaction, here, refers not to the frequency of interaction but to the manner of interaction. When executives interact with account managers using a supportive tone, it alleviates pressure on the account managers. Executives facilitate opportunities for account managers to voice their opinions—rather than imposing decisions. On the other hand, executives who communicate with account managers based on authority tend to display a more authoritarian style.

Executives at Design & Engineering Co. favour an empowering approach in their interactions, encouraging account managers to actively tackle complex challenges. In volatile market conditions, they refrain from imposing their views on account managers, instead offering support and making themselves available for guidance as needed.

"There's a change process to transformation. The process is about taking people with you. It's about making people willing to help you. This is not about telling them to do stuff." (Account Manager B, Global Account Manager, Design & Engineering Co.)

Finally, the executives of this company will proactively and reactively increase their frequency of contact with customers. On the proactive side, executives want to stay informed and provide advice to account managers. On the reactive side, executives must engage with customers based on the requirement of executive sponsor programme.

"If an account manager calls me and asks if I can join them in a meeting tomorrow urgently, I will do so. As an executive sponsor, I want to be

*proactively engaged with my account leaders.” (Senior Executive A,
Global Business Development Officer, Design & Engineering Co.)*

Please see Table 6-3 below for a summary.

Table 6-3: Decision-making and behavioural manifestations of TMI in KAM at Design & Engineering Co.

The manifestation of decision-making and behaviour in TMI at Design & Engineering Co.		
Displayed commitment	<i>Time Commitment</i>	<ul style="list-style-type: none"> Meetings with account managers went from monthly to instant meetings.
	<i>Resource Commitment</i>	<ul style="list-style-type: none"> Senior executives communicated with other department heads to ensure the internal priority of KAM.
	<i>Accountability Commitment</i>	<ul style="list-style-type: none"> Executives did not take the main accountability for decision-making anymore. This makes account managers make more careful decisions.
Approach to exercising control and making decisions	<i>Decision-making Bias</i>	<ul style="list-style-type: none"> The company invited external consultants and strategic customers to participate in major decision-making.
	<i>Ad hoc directive adjustment</i>	<ul style="list-style-type: none"> Senior executives took the initiative to gather information and make directions accordingly.
Establishing the locus of interaction	<i>Leadership interaction</i>	<ul style="list-style-type: none"> Executives avoided giving account managers too much pressure and acted as supporters.
	<i>Customer interaction</i>	<ul style="list-style-type: none"> Executives attend customer meetings more frequently

6.2.1.3 Contingency factors shaping the impact of drivers on TMI in KAM

6.2.1.3.1 External contingency factors

Customer escalations moderate the extent to which customer-centricity and administrative commitment drive executive involvement in KAM. At Design & Engineering Co., executives viewed transactional errors, complaints, and service problems as key factors influencing their engagement. When a company prioritizes long-term partnerships, unresolved customer issues heighten the need for executive intervention, reinforcing their role in maintaining critical relationships. Instead of engaging solely for strategic alignment, executives are actively compelled to address problems and uphold customer

trust. This demonstrates that customer escalations do not directly impact TMI but rather amplify the role of relational drivers, determining whether executive commitment translates into sustained engagement.

“When the client is not happy or satisfied with certain issues, you may be asked to step in and help, either by managing it internally within the organisation or ensuring that we get it back on track.” (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)

Leadership transitions within customer organisations influence the extent to which relationship-building drives executive involvement in KAM. At Design & Engineering Co., executives adjusted their level of engagement based on the stability of key account relationships. When new customer executives were appointed, the risk of relationship disruption increased, prompting senior leaders to step in to rebuild trust and ensure continued strategic alignment. Conversely, when existing relationships remained stable, top management played a less active role. This suggests that customer leadership transitions do not directly dictate TMI but rather moderate the importance of relational engagement, influencing whether executives take on an active or limited role in KAM.

“When there is change happening at the client, it is crucial to increase your engagement and have more senior people involved in those conversations.” (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

6.2.1.3.2 Organisational contingency factors

Internal personnel changes, particularly within the leadership team, influence how executive commitment to KAM translates into actual involvement. At Design & Engineering Co., executives hold differing views on the strategic

importance of KAM programmes, affecting their engagement in related initiatives. Some senior leaders actively promoted KAM by encouraging account managers to participate in training programs such as SAMA. However, after a leadership transition, the company discontinued its involvement in SAMA training, and top management engagement in KAM declined. Rather than directly determining the level of TMI, leadership changes moderate the relationship between executive commitment and engagement. When leaders prioritize KAM as a strategic focus, their involvement remains high, reinforcing key account initiatives. However, when leadership shifts and the new management team places less emphasis on KAM development, the influence of executive commitment on TMI weakens, leading to reduced engagement. This suggests that internal leadership transitions do not directly dictate TMI but shape how consistently executive commitment translates into action.

"There was a kind of discontinued programme called SAMA course. The current leaders wanted to make their mark with different approaches. They didn't see the value in the KAM programme, nevertheless, it was very successful and we grew." (Account Manager B, Global Account Manager, Design & Engineering Co.)

Organisational culture indirectly influences how executive authority manifests in TMI within KAM. At Design & Engineering Co., a supportive culture allows account managers to retain decision-making authority even when mistakes occur, as the company prioritizes learning and development over rigid performance assessments. Instead of immediately overriding account managers' decisions, executives encourage them to learn from their experiences and make more informed choices moving forward. In contrast, companies with a low tolerance for mistakes tend to see more frequent executive intervention, as senior management is more inclined to take control

in response to perceived risks. This suggests that organisational culture moderates the extent to which decision-making autonomy is preserved within KAM, influencing whether executives adopt a hands-on or hands-off approach to involvement.

“Sometimes mistakes are covered up because it is human nature to conceal things, and people may not find out. In our organisation, mistakes are generally forgiven. We have a forgiving culture here, which is quite nice and one of the reasons why I am still here.” (Account Manager A, Global Account Manager, Design & Engineering Co.)

Furthermore, account managers pointed to executive misalignment as a key factor influencing the impact of strategic and operational drivers on the engagement of senior executives. One account manager noted that disagreements among senior executives lead to delays in decision-making, which in turn slows responses to customer needs. This misalignment, driven by differences in backgrounds and strategic priorities, does not directly determine TMI but instead moderates the impact of organisational responsiveness as a driver. When executives are aligned, responsiveness translates into timely and coordinated TMI, reinforcing their strategic role in KAM. However, when executives hold differing perspectives, responsiveness becomes less effective as a driver, as decision-making becomes fragmented and inconsistent. As account managers face repeated delays and uncertainty, they may begin to resist TMI, viewing it as an obstacle rather than a support mechanism. As one account manager explained

“We have four business leaders, and every time there is a misalignment among the executive leadership, it would cause difficulties in our operations.” (Account Manager C, Global Account Manager, Design & Engineering Co.)

At Design & Engineering Co., the implementation of an executive sponsorship programme was intended to enhance top management involvement in KAM; however, its effectiveness was constrained by variations in executive engagement. While account managers initially valued the involvement of senior executives and the strategic support they provided, the extent to which this engagement translated into meaningful action depended on individual executives' level of interest and availability. Over time, discrepancies between the formal commitment to KAM and the inconsistent participation of executives moderated the impact of TMI as a driver of account manager confidence and collaboration. As account managers encountered unmet expectations, their initial enthusiasm for executive involvement diminished, leading to increased skepticism toward the sponsorship programme. Rather than reinforcing TMI, the perceived lack of follow-through weakened the trust between account managers and senior leadership, ultimately fostering resistance toward executive involvement. As one account manager reflected, the sponsorship programme felt more like a symbolic commitment than a tangible source of strategic support.

"They had very clear guidelines, but they didn't fulfil them. I believe the entire premise was set up incorrectly. Therefore, you need to find people who are willing to do this." (Account Manager B, Global Account Manager, Design & Engineering Co.)

The last key organisational contingency factor at Design & Engineering Co. was the classification of strategic customers within the KAM programme. If a customer no longer met the organisation's strategic criteria, it was excluded from the programme, leading to a reduction in executive engagement. Design & Engineering Co. conducted annual evaluations, determining customer status based on strict criteria, including revenue, growth potential, and corporate

social responsibility. This moderated the relationship between strategic importance as a driver of TMI and actual executive engagement, as only designated strategic customers received senior management attention. The rigid classification system meant that even previously high-priority customers could lose executive support, reinforcing a structured but inflexible approach to TMI in KAM.

“It is an annual process that is carried out objectively, without any element of subjectivity.” (Account Manager A, Global Account Manager, Design & Engineering Co.)

“Having that client in a key client program is really in line with our strategy; it's not about money, but rather about the grander purpose here.” (Account Manager C, Global Account Manager, Design & Engineering Co.)

6.2.1.3.3 Individual contingency factors

The relationship between administrative commitment and actual executive involvement is moderated by leadership styles, influencing how top managers engage in KAM at Design & Engineering Co. Within the executive sponsorship programme, account managers are assigned senior sponsors, but frequent leadership transitions create variability in how administrative commitment translates into active engagement. Although the company establishes a baseline for TMI, its manifestation fluctuates based on individual leadership styles. Some executives take a proactive approach, actively strengthening customer relationships and ensuring alignment with KAM priorities, while others remain passive or disengaged, limiting their contribution. This inconsistency moderates the extent to which administrative commitment and internal alignment drive TMI, as leadership style determines whether executives provide sustained support or merely fulfill a symbolic role. Consequently, while

these drivers are intended to enhance executive participation, their influence is contingent on whether assigned leaders prioritize long-term engagement and cross-functional collaboration.

“We had three different sponsors during that time period, each with their own philosophy and approach.” (Account Manager B, Global Account Manager, Design & Engineering Co.)

The competing priorities faced by senior executives moderate how commitment to strategic customers translates into active engagement in KAM. In Design & Engineering Co., executives juggle multiple responsibilities, often responding to urgent operational issues or external pressures. While KAM remains a strategic priority, their ability to engage fluctuates as unexpected demands arise. This leads to variability in executive participation, where engagement may be high during stable periods but diminish when other pressing matters take precedence. As a result, even strong executive commitment does not always ensure continuous involvement, as competing priorities shape whether KAM remains at the forefront or is temporarily deprioritized.

“It’s easy to become focused on internal matters. It’s also easy to become distracted by XYZ.” (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)

Please see Table 6-4 below for a summary.

Table 6-4: Contingency factors moderating the relationship between TMI drivers and executive involvement in KAM at Design & Engineering Co.

The contingency factors at Design & Engineering Co.			
External factors	<i>Escalated customer issues</i>	•	There was a problem in the transaction that needed to be resolved within a short period of time.
	<i>Internal restructure of customer management</i>	•	A key leader in the customer’s company has left.

The contingency factors at Design & Engineering Co.		
Organisational factors	<i>Personnel change</i>	<ul style="list-style-type: none"> Current senior executives are no longer serving as KAM sponsors.
	<i>Organisational culture</i>	<ul style="list-style-type: none"> The company is highly tolerant of mistakes, and account managers enjoy stable autonomy.
	<i>Internal inconsistency among different departments and within the management</i>	<ul style="list-style-type: none"> The price set by the account manager was not supported by other salespeople in other regions and remained consistent, resulting in regional price differences.
	<i>Tension between executives and key account managers</i>	<ul style="list-style-type: none"> The account manager was disappointed with the executive sponsorship programme because some executives did not participate at all.
	<i>Annual Account Reevaluation</i>	<ul style="list-style-type: none"> The annual key customer evaluation leads to constant changes in the target customers for the KAM.
Individual factors	<i>Leadership style</i>	<ul style="list-style-type: none"> Proactive executives handle contingency promptly. Reactive executives, on the other hand, generally take more time to respond.
	<i>Competing priorities</i>	<ul style="list-style-type: none"> Executives are prone to being distracted by other things within the company.

6.2.2 Medical Equipment Co.

In Medical Equipment Co., the TMI in KAM primarily entails attending meetings and receiving monthly reports. Senior executives aimed to empower their KAM team to handle core responsibilities, with executives only engaging in significant KAM decisions, such as negotiating financial compensation to key customers, upon request from the account manager. Objectively, due to the presence of 17 functional units within the company, deep involvement from senior executives in KAM becomes difficult. Moreover, an unstable leadership structure characterized by frequent staff changes further limits their involvement. Consequently, the KAM team in this company has a high level of autonomy in making decisions for KAM. However, during market changes, executives demonstrate supportiveness by dedicating more time and resources to KAM activities. Additionally, on critical decision-making matters, senior executives will reclaim decision-making authority for major determinations concerning KAM.

6.2.2.1 Main drivers affecting top managers' involvement in KAM

6.2.2.1.1 Strategic driver

Relationship management has always been a key focus of Medical Equipment Co.'s marketing efforts. Their customers are primarily public hospitals and private hospitals, and private hospitals are constantly merging into medical centres. This means that the number of Medical Equipment Co.'s customers is decreasing, but their size is increasing.

"We're witnessing a significant expansion and consolidation of private centres, so we are now working more at a regional or consolidated level rather than with individual hospitals." (Senior Executive A, Vice President, Medical Equipment Co.)

The consolidation of customers makes relationship management even more important. The core strategic driver behind TMI in KAM is to drive the maintenance and development of key account relationships. Stable relationships provide convenience and confidence for transactions, which both contribute to the development of Medical Equipment Co.'s partnership with medical centres.

"The key is to make sure we provide executive sponsorship in a way that helps us maintain and progress our relationship with the customer." (Senior Executive A, Vice President, Medical Equipment Co.)

In addition to employing relational strategies for customer management, the establishment of robust mutual trust serves as a significant driver for TMI. This is similar to most companies, where senior executives' high-level authority is more effective in cultivating trust among strategic customers than the assurances provided by account managers. Hence, senior executives actively engage in client meetings, as their counterparts at customer organisations

typically prefer direct communication with company leaders rather than relying on account managers as intermediaries.

“If you're dealing with the CEO or CFO of a hospital, there would be an expectation for you to have a senior leader who can represent the top management.” (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)

Furthermore, the account manager holds a favourable view of the senior executive's capabilities. They note that when executives engage in customer meetings, they effortlessly understand the customer language. Within a brief period, they can distil the core issues, identify client needs, and understand market dynamics. As a result, executives are positioned to enhance decision-making processes or offer insightful recommendations to account managers due to their grasp of intrinsic value.

“When executives sit in front of the customer, they can easily understand who the customer is and what the market dynamics are. They also understand what sort of sales language we need to use to communicate with customers and thereby ensure that we convey the right levels of value.” (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)

Apart from understanding the language of customers, another driver of executives' visits to customers is acquiring market intelligence from the customers' perspective. Account managers indicate that when executives need to formulate development plans, they will pay visits to customers to understand how the customers intend to evolve in the future. Such customer information potentially represents market dynamics because the strategies of these customers exert a considerable influence in this industry.

“The executives want to reorganise the organisation itself in the next 5 or 10 years, and then also visit those customers to see how they are developing themselves.” (Account Manager E, Director of Enterprise Accounts, Medical Equipment Co.)

Another significant strategic driver for TMI in KAM is to sense the potential change in the market. In the case of Medical Equipment Co., this shift was represented by customer consolidation. When their executives perceived this change, they promptly adjusted their sales strategies. Previously, a point-to-point sales model sufficed given the smaller scale of individual private hospitals. However, as private hospitals merged into larger medical centres, a group-to-group sales approach became essential to navigate the growing complexity and number of decision-makers involved. Consequently, Medical Equipment Co. must treat customers as a cohesive purchasing centre rather than individual entities.

“It’s always important for senior executives to understand how sales work and also how the sales approach needs to change in the future.”
(Account Manager E, Director of Enterprise Accounts, Medical Equipment Co.)

Medical Equipment Co. is a company with a mature KAM system; however, this does not ensure their proficient response to market dynamics. The executives want to assist the KAM team in restructuring and leverage their authority to allocate additional resources for the KAM initiative. Because the executives understand that when customer relationships and market conditions are in a state of rapid change, existing KAM measures may become ineffective.

“There may be a risky investment model, and there may be additional resources required to effectively implement the new model or strategy.
However, we still receive the necessary support from executives to

progress.” (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)

6.2.2.1.2 Operational driver

The executives at Medical Equipment Co. gave account managers a high degree of autonomy. They believe that the core of a KAM should be the account manager, with executives playing a sponsorship role. Hence, one of the motivations for the senior management to be involved in KAM is to cultivate competent account managers. Nevertheless, the senior management clearly recognized that account managers required support from them to assist in enhancing their KAM-specific capabilities. Thus, establishing and perfecting a KAM training program is of paramount importance for improving the work efficiency of account managers. The senior management expected to participate in TMI to share their experiences with the account managers and help them address challenges.

“You would bring executives in at the right times because of their experience. You know, junior individuals with less experience might require a bit more guidance and coaching.” (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)

Certainly, executives will also get involved in some operational problems at the request of account managers or customers, which is also one of the drivers of TMI. Just as in all companies implementing KAM, account managers need referrals from executives to get acquainted with the senior management or key procurement personnel of customer companies. Hence, the interpersonal relationships of executives in the industry can facilitate transactions for account managers. This is also one of the significant operational drivers of TMI, as only executives within the company possess this capability.

“And again, externally it would simply involve opening doors because sometimes, due to the hierarchical nature of the NHS, they prefer to see a senior executive first. I guess they feel important in that way.”

(Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)

Another driver for executives to engage in KAM is that they tend to guarantee consistency and stability within the organisation. Medical Equipment Co. is an extremely large company with 18 business units operating concurrently. The internal coordination level has an extensive influence on market pricing, warehousing, delivery, and so forth. Executives only conferred the account managers with the authority to manage KAM, rather than the authority to direct other departments. Hence, executives hope to assist account managers in achieving resource borrowing and allocation among departments to offer superior services to strategic customers.

“So, the biggest challenge is bringing those different units together because you need all of them to build that long-term partnership with customers.” (Account Manager B, Enterprise Account Manager, Medical Equipment Co.)

Please see Table 6-5 below for a summary.

Table 6-5: Main drivers affecting top managers' involvement in KAM at Medical Equipment Co.

Classification dimension	Proactive driver		Reactive driver	
Strategic driver	Build long-term partnerships and trust	<ul style="list-style-type: none"> Promote a relational approach to support strategic customers Demonstrate administrative commitment to strategic customer 	Identify and navigate environmental dynamism	<ul style="list-style-type: none"> Sense potential changes that might affect KAM implementation Reconfigure the resource allocation to maintain KAM effectiveness
	Establish a rational decision-making framework based on customer needs and knowledge	<ul style="list-style-type: none"> Assist account managers to understand the customer language Gain market intelligence from the key account perspective 	Demonstrate strategic accountability to investors	N/A
Operational driver	Develop high-performing account managers	<ul style="list-style-type: none"> Build and optimise a professional KAM coaching programme 	Address operational barriers for the KAM teams	<ul style="list-style-type: none"> Facilitate interactions and helping “open the door” with new customers Facilitate internal alignment to enable closing the deal
	Increase the transparency of KAM processes and practices	N/A		
Individual driver	Fulfill intrinsic personal concerns	N/A	Maintain or reinforce the status within the organisation	N/A

6.2.2.2 Decision-making and behavioural manifestations of TMI in KAM

6.2.2.2.1 Displayed commitment

As a medical equipment enterprise, this company encountered numerous contingency situations during the pandemic period, such as the sudden increase in orders from strategic customers, the extremely short delivery time, or the heightened demand for after-sales services. Secondly, their traditional strategic customers have continuously merged to form larger customer groups. The internal organisational changes have also imposed pressure on KAM, compelling the company to adjust the KAM programme to cope with the changes.

The senior managers of Medical Equipment Co. have enhanced their time commitment to account managers in terms of promises. They informed account managers that they could contact them at any time when needed. Executives would do their best to set aside time to communicate with account managers and deliberate on how to adapt to these changes.

“Our boss normally arranges monthly meetings with us. And sometimes other departments also participate in the meeting.” (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)

“My engagement with that key account manager right now is probably on a biweekly basis as we’re looking at how situations evolve.” (Senior Executive A, Vice President, Medical Equipment Co.)

Senior executives also made higher-level resource commitments, indicating their willingness to provide additional resources to help maintain KAM effectiveness or reconfigure the KAM programme to address changes. For instance, during the pandemic, an account manager in a certain region obtained

products from another region through senior executives to make up for the shortage of capabilities.

“When a customer orders products that we don't have, we receive an allocation of the product from Europe with the support of senior executives.” (Account Manager C, Business Development Manager, Medical Equipment Co.)

Executives are also willing to take on more accountability, as executives are responsible for making major decisions when needed. They bear the risks associated with the decisions they make.

“And it would also have a financial impact, as building a hospital isn't cheap. You also need the commitment of the C-Suite to make that decision definitively.” (Account Manager E, Director of Enterprise Accounts, Medical Equipment Co.)

6.2.2.2.2 Approach to exercising control and making decisions

When the company encounters significant changes and needs to make major adjustments in decision-making, executives will centralize the decision-making authority. This does not imply that the executives distrust the capabilities of the account managers. Instead, as a standardized company, adopting a pre-defined decision-making process is regarded as the best approach to handling emergent situations. Their decision-making routine is that major decisions must be signed by the executives to become valid. Thus, the executives must intervene in major decisions to provide intellectual support for the decisions.

“Depending on the size of the change, senior executives might need to go up into the organisation to get those relevant sign-offs. But the ultimate decision would definitely be decided by them.” (Account

Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)

6.2.2.2.3 Establishing the locus of interaction

Executives do not employ their authority to issue instructions more directly to account managers when dealing with emergencies. On the contrary, they attach great significance to the manner of communication with account managers. Although they hold the ultimate decision-making authority, they still expect account managers to participate in the decision-making process and become a part of it. They consider this as a practice that shows respect for account managers.

“Executives would change the way of communication internally and then align with all responsible people internally.” (Account Manager E, Director of Enterprise Accounts, Medical Equipment Co.)

In critical situations, staying close to customers is a common feedback from most executives in this company. They want their decisions to align with the situation, rather than being driven by a lot of subjectivity. Furthermore, executives contend that customers can provide invaluable market intelligence that account managers may not possess, thereby facilitating more effective real-time decision-making.

“When we talk about crucial situations, you have to be very near to the customer. I like the situational approach as it allows for gathering information from both internal and external sources.” (Senior Executive A, Vice President, Medical Equipment Co.)

Please see Table 6-6 below for a summary.

Table 6-6: Decision-making and behavioural manifestations of TMI in KAM at Medical Equipment Co.

The manifestation of decision-making and behaviour in TMI at Medical Equipment Co.		
Displayed commitment	<i>Time Commitment</i>	<ul style="list-style-type: none"> Meetings with account managers went from monthly to biweekly frequency.
	<i>Resource Commitment</i>	<ul style="list-style-type: none"> Senior executives commit to account managers for providing additional resources.
	<i>Accountability Commitment</i>	<ul style="list-style-type: none"> The top management has raised the level of accountability to take responsibility for their own decisions.
Approach to exercising control and making decisions	<i>Decision-making Authority</i>	<ul style="list-style-type: none"> Executives will concentrate authority to make major decisions regarding KAM.
Establishing the locus of interaction	<i>Leadership interaction</i>	<ul style="list-style-type: none"> Although senior executives possess the ultimate decision-making authority, they are still willing to listen to the suggestions of account managers as a sign of respect.
	<i>Customer interaction</i>	<ul style="list-style-type: none"> Executives attend more customer meetings to get internal and external information.

6.2.2.3 Contingency factors shaping the impact of drivers on TMI in KAM

6.2.2.3.1 External contingency factors

At Medical Equipment Co., escalated customer issues moderate the relationship between administrative commitment and executive involvement in KAM. When contract disputes arise, such as disagreements over economic compensation for delayed contracts, account managers strive to meet customer demands but lack the authority to finalize large-scale financial decisions. In these situations, executives must step in to resolve conflicts, reinforcing their administrative commitment to strategic customers. This involvement is reactive rather than proactive, shaped by the urgency of customer escalations rather than a deliberate strategic initiative. The necessity to maintain key customer relationships and uphold the company's commitment to strategic accounts compels top managers to intervene. This demonstrates

how escalated issues intensify the conditions under which administrative commitment translates into active engagement.

“Customers look at us and say we made a deal, but it's not bringing us the expected results, so we want some compensation. However, you don't have the authority as an account manager.” (Account Manager B, Enterprise Account Manager, Medical Equipment Co.)

Policy changes act as an external contingency factor that moderates the relationship between strategic adaptation and executive involvement in KAM. At Medical Equipment Co., a significant portion of the clientele consists of public healthcare institutions, which are highly sensitive to regulatory shifts. For example, changes in procurement strategies within the UK's NHS, driven by pandemic-related guidelines, required adjustments in how the company engaged with key accounts. In response to these regulatory changes, executives became more involved in KAM, not as a proactive choice but as a necessity to reconfigure resource allocation and address policy challenges. This highlights how institutional change shapes the extent to which strategic adaptation drives executive engagement, as top managers must intervene to realign the company's approach with new regulatory requirements.

“Especially when dealing with the NHS, significant pressure or organisational changes significantly restrict your ability to access senior leaders within those organisations.” (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)

6.2.2.3.2 Organisational contingency factors

Personnel transitions moderate the relationship between internal alignment and executive involvement in KAM. At Medical Equipment Co., a well-structured KAM system does not eliminate the disruptions caused by leadership changes.

When key executives responsible for KAM depart, their replacements require time to adapt, temporarily weakening internal alignment and decision-making efficiency. The transfer of a regional vice president, who had played a pivotal role in facilitating executive interactions and maintaining cross-functional coordination, left account managers without immediate senior-level support. Even after a new executive assumes the role, the process of realigning priorities and reestablishing communication delays the seamless execution of KAM strategies. This highlights how personnel changes weaken the immediate impact of internal alignment as a driver of TMI, making executive involvement less consistent during transition periods.

“Our boss has recently been made redundant and they are currently in the process of recruiting a new one. So we are currently experiencing a temporary pause where there is no overall strategic direction or involvement at the senior level.” (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)

The competency level of account managers moderates the extent to which TMI drivers related to customer engagement and intelligence gathering translate into active executive involvement. At Medical Equipment Co., executives emphasize that while most account managers meet expectations in managing customer relationships, their skill in determining when and how to involve senior executives plays a more critical role. An account manager who understands how to strategically engage executives in key interactions enhances the effectiveness of facilitating interactions with customers and gathering market intelligence from key accounts. Conversely, when account managers lack the ability to assess when executive intervention is necessary, TMI may be underutilized or misapplied, reducing its strategic impact. This demonstrates that the effectiveness of TMI is not solely determined by customer-facing

priorities but also by how well account managers integrate executive participation into KAM operations.

“My involvement depends on the key account manager because I believe it largely relies on their ability to leverage senior leadership.” (Senior Executive A, Vice President, Medical Equipment Co.)

Internal misalignment moderates how top management's role in conflict resolution and resource allocation translates into executive engagement. At Medical Equipment Co., tensions between the board of directors, clinical stakeholders, and department heads led to competing priorities over financial investments. While the board sought cost reductions, other departments advocated for increased funding to enhance automation and strengthen customer relationships. In this context, TMI was not purely driven by external customer needs but by the necessity to resolve internal conflicts and maintain operational stability. Executives became involved not just to drive relational engagement with strategic customers but also to facilitate internal alignment and ensure resource reconfiguration to support KAM initiatives. This highlights how organisational conflicts shape the extent to which TMI drivers related to alignment and resource allocation lead to active executive participation.

“The most challenging part, I think, is making sure that as a company, you don't get in the middle of internal issues or fight their battles. You need to handle everything in a triangular way.” (Account Manager B, Enterprise Account Manager, Medical Equipment Co.)

The addition of internal functional units inevitably affects how resource reconfiguration and strategic commitment drive TMI in KAM. At Medical Equipment Co., every newly established unit requires executives to redistribute their time and adjust their focus, reducing the attention available for KAM

initiatives. As organisational complexity increases, executives must balance multiple priorities, leading to a decline in their direct engagement with account managers and strategic customers. This shift moderates the extent to which resource allocation supports executive involvement, as the increasing structural demands pull leadership attention away from KAM-related decisions.

“We used to have four blocks but we have 16 now. That is something that decreased the leadership engagement.” (Account Manager B, Enterprise Account Manager, Medical Equipment Co.)

An excessive level of TMI can also create friction between senior executives and account managers, particularly when leadership involvement overlaps with or overrides the account managers' role. At Medical Equipment Co., senior executives acknowledge the importance of supporting account managers without undermining their authority. When executives bypass account managers and engage directly with strategic customers, it can weaken the intended benefits of facilitating interactions and internal alignment, as account managers may feel disempowered and demotivated. Striking a balance ensures that TMI reinforces rather than disrupts KAM leadership, maintaining the account manager's role as the primary point of contact.

“The C-Suite of the account will directly engage with that leader, which somewhat undermines the role of the key account manager. Therefore, we have been actively seeking to ensure a proper balance of executive engagement.” (Senior Executive A, Vice President, Medical Equipment Co.)

The phase of KAM implementation moderates the extent to which relational and market-expansion drivers translate into executive involvement. As Medical Equipment Co. sought to elevate a strategic customer from a local to an

international partnership, senior management played a crucial role in driving this transition. Their involvement was necessary to seize new market opportunities and foster high-level customer relationships, particularly in navigating expansion into new markets. Despite these efforts, the transition ultimately failed, illustrating that while executive engagement is critical in key growth phases, its success is contingent on broader market conditions and the viability of scaling customer relationships.

“We decided to promote a customer from the local level to the global level. Then our executives worked more directly with customers to explore how we can elevate the contract to a more strategic level.”

(Senior Executive A, Vice President, Medical Equipment Co.)

6.2.2.3.3 Individual contingency factors

Leadership style is one of the contingency factors that moderates how administrative commitment and relational engagement drive TMI in KAM. At Medical Equipment Co., executives in the executive sponsorship programme displayed varying levels of involvement, shaped by their individual leadership approaches. Some adopted a proactive style, maintaining close communication with account managers and actively supporting strategic customer relationships. Others preferred a delegative approach, fully entrusting their subordinates with KAM responsibilities and limiting their direct involvement. These differences influenced the extent to which executive commitment and relational engagement translated into sustained participation, demonstrating that TMI is not only driven by organisational priorities but also by how individual leaders perceive their role in KAM. An account manager who has experienced different executive sponsors evaluated:

“The TMI is diverse. We have examples of excellent senior executive engagement, but we also have instances of poor engagement due to

their leadership style.” (Account Manager A, Director of Strategic Account Management, Medical Equipment Co.)

The competing priorities of individual executives can also make them provide somehow inconsistent involvement in KAM and shape how strategic commitment to KAM translates into actual engagement. At Medical Equipment Co., executives acknowledged that time constraints and competing business demands resulted in inconsistent levels of involvement in KAM. The Vice President admitted that other pressing responsibilities frequently pulled attention away from KAM initiatives, moderating the extent to which strategic commitment led to sustained executive participation. As a result, even when KAM remains a priority, its implementation is often affected by the broader responsibilities that senior leaders must manage.

“I would say there have been four or five restructurings in the last four or five years, and I have also been involved in those restructurings. Therefore, it ends up taking away my time from focusing purely on our KAM programme.” (Senior Executive A, Vice President, Medical Equipment Co.)

Please see Table 6-7 below for a summary.

Table 6-7: Contingency factors moderating the relationship between TMI drivers and executive involvement in KAM at Medical Equipment Co.

The contingency factors at Medical Equipment Co.			
External factors	<i>Escalated customer issues</i>	•	Executives must make decisions about financial compensation.
	<i>Institutional change</i>	•	Public hospitals have adjusted their procurement plans because of policy changes.
Organisational factors	<i>Personnel change</i>	•	The regional Vice president was no longer serving as a KAM sponsor.
	<i>The competence level of the account manager</i>	•	The effective use of executive resources has influenced TMI.

The contingency factors at Medical Equipment Co.		
Individual factors	<i>Internal inconsistency among different departments and within the management</i>	<ul style="list-style-type: none"> The board does not have the same view on the investment as the department heads and the KAM head.
	<i>Number of Internal functional units</i>	<ul style="list-style-type: none"> An increase from 4 units to 16 units.
	<i>Tension between executives and key account managers</i>	<ul style="list-style-type: none"> The balance between TMI and the role of account manager in terms of customer interaction.
	<i>The stage of KAM implementation</i>	<ul style="list-style-type: none"> Negotiating with customers to expand local contracts into global contracts.
	<i>Leadership style</i>	<ul style="list-style-type: none"> There is no standardized approach or level of involvement for executives in KAM.
	<i>Competing priorities</i>	<ul style="list-style-type: none"> Executives are prone to being distracted by other things within the company.

6.2.3 Printing Technologies Co.

The top management of Printing Technologies Co. provides limited support for KAM initiatives. The main forms of engagement are meeting with key customers for superficial communication and meeting with account managers on a quarterly basis. In essence, empowering KAM account managers is their main strategy for implementing KAM. On a positive note, executives increase the level of involvement in KAM decision-making when responding to market and organisational changes by centralizing authority to make crucial decisions. Beyond that, senior management will be open to the requests from the account manager, in terms of providing additional resources.

6.2.3.1 Main drivers affecting top managers' involvement in KAM

6.2.3.1.1 Strategic driver

The KAM implementation at Printing Technologies Co. is currently in the building stage. Senior executives indicate that establishing long-term relationships with strategic customers is supposed to be the key focus of the KAM initiatives. The primary objectives of the KAM initiative align closely with

the overarching strategic goals of the whole company, which aim to evolve in accordance with the needs and aspirations of its customers.

“Meetings at the strategic level with customer’s senior management in corporations are primarily focused on strengthening long-term relationships and aligning our direction with their specific needs, desires, and goals.” (Senior Executive B, Director of Sales Organisation, Printing Technologies Co.)

The implementation of the relational approach is regarded as highly effective by senior executives in KAM. They believe that intricate relationships with strategic customers can render the customers reliant on the company. To put it differently, after the company has forged extensive cooperation with its customers, the development of the customer company cannot proceed without its support. This is because the deep cooperative relationship results in a continuous enhancement of the customisation degree of customer demands. Even if the customer looks for suppliers in the market, it is hard to find a perfect substitute in the short term.

“When you are so intertwined and intermeshed with your customers, it becomes harder for them not to do business with us.” (Account Manager C, National Account Manager, Printing Technologies Co.)

Senior executives set an example for account managers by being willing to participate in customer meetings themselves. This is the approach they deem capable of acquiring the trust of strategic customers and establishing long-term relationships. The authority of senior executives can make customers feel valued and provide endorsement for the plans proposed in the meetings.

“I believe that senior management can represent the authority for decision making, provide guidance, and address all the concerns that a

strategic customer needs to see and hear in order to feel comfortable resolving an issue.” (Account Manager A, National Account Manager, Printing Technologies Co.)

Executives also face difficulties in strategy formulation. While they have the power to make strategic decisions, they often lack the necessary information, especially customer insights. Therefore, obtaining market intelligence from the customer perspective becomes a driver for high-level strategic decision-making.

“There are so many different models to choose from when developing our strategy and corporate strategy. We need to be much clearer and more systematic in capturing customer insights.” (Senior Executive A, Director of Channel, Printing Technologies Co.)

Identifying market dynamics and potential risks is a core part of Printing Technologies Co.'s overall strategy, and it is also applied to the KAM programme. As a commercial inkjet printing company, they operate in an industry that is rapidly changing and affected by geopolitical factors such as legislation. They must take into account cultural and political differences, as the codes, markings, and labels they print must comply with local laws and regulations.

“We are also affected by external factors such as geopolitical influences. One of the key drivers for implementing codes on products is often legislation, right? There is a requirement to trace a product.” (Senior Executive A, Director of Channel, Printing Technologies Co.)

Beyond geopolitical factors, shifts in the customer base also impact business strategies. Current customers are generally younger, have higher quality expectations, and frequently change their product needs. To stay competitive, companies must dedicate time to identifying these evolving market demands.

Executives play a crucial role in broadening the scope of this analysis, ensuring that the identification of market shifts remains comprehensive rather than narrowly focused.

“What we need to do in this game is anticipate. Customers are becoming smarter and younger, eager to learn new things. Thus, it’s essential to foresee potential developments rather than remain blind with tunnel vision. Therefore, I believe implementing a broader mentoring program is crucial.” (Account Manager B, Global Account Manager, Printing Technologies Co.)

It is notable that senior executives attach great importance to KAM performance. When a new and major market opportunity emerges, senior executives will engage in KAM to understand how the KAM team deals with such market opportunities. They will also contemplate what resources within the organisation can be provided to seize this opportunity. All in all, the expansion of the strategic customer market and the development of potential new strategic customers prompt senior executives to participate in KAM.

“From a strategic level, executives are engaged when there is a major opportunity in terms of scope and supply. They are involved in a way that understands what we are willing and able to accommodate and support commercially.” (Account Manager A, National Account Manager, Printing Technologies Co.)

The executives further stated that reconfiguring resource allocation constitutes the proactive driver for their participation. At Printing Technologies Co., the resource allocation strategy is largely contingent upon the customers' circumstances. For instance, when their strategic customers made investments to construct new factories in Asia and Africa, they also initiated investments in

those regions. Resource reconfiguration is the principal reason driving executives' engagement in KAM, as their resources are limited and they must ensure that each investment aligns with the customers' situations.

"We also have to respond to customer's focus around the world. Or they may be saying, well, we're investing in Asia or Africa or other parts of the world. So we need to be mindful of where they're investing and ensure that our resources match theirs." (Senior Executive A, Director of Channel, Printing Technologies Co.)

6.2.3.1.2 Operational driver

At the operational level of the KAM programme, the KAM team at Printing Technologies Co. has a considerable degree of autonomy. Executives consider that the key to the successful operation of the KAM is having a professional KAM team. Thus, in Printing Technologies Co., the level of senior executives' involvement in KAM is very low. They only undertake tasks such as attending customer meetings, training account managers, and conducting annual reviews. This has also resulted in senior executives attaching great importance to the professional training of KAM practitioners. The main participation of senior executives is to provide account managers with some suggestions for skill development.

"I spent a lot more time on the operational side of things, such as training, and skill building with people." (Senior Executive B, Director of Sales Organisation, Printing Technologies Co.)

Furthermore, executives also help account managers resolve many operational issues. For example, executives may leverage their relationships to introduce account managers to potential strategic customers or attend customer meetings to provide them with support in terms of authority. Internally, senior

executives also leverage their authority within the organisation to eliminate the obstacles in the internal processes for account managers. Senior executives have a profound understanding of the resistance and predicaments that account managers encounter when it comes to authority and seniority issues; thus, they are willing to offer assistance at this level.

“I would involve my boss just to introduce the team, so I can say, 'Look, I'm your main contact, but this is the team supporting me.'” (Account Manager B, Global Account Manager, Printing Technologies Co.)

“The customer is requesting more than what we are currently offering them. Then I come back to my company and ask my boss for further internal support.” (Account Manager B, Global Account Manager, Printing Technologies Co.)

In actual operations, senior executives are concerned about the actual utilisation of KAM investments and the authenticity of the resulting performance. Senior executives have made significant investments in KAM and they want to understand the true circumstances behind the figures. The account managers of Printing Technologies Co. have thus demonstrated excellent performance in terms of information transparency. They endeavour to make the operational processes as transparent as possible because they believe that doing so can earn the trust of other departments and senior executives.

“In all fairness, they invest a significant amount of money in our team, and I would assume that from their perspective, they want to ensure we are making the right decisions. Sometimes it is not sufficient to simply claim success.” (Account Manager C, National Account Manager, Printing Technologies Co.)

“And the more open you are about your plans and how they're working, whether good or bad, the more trust people have in what you do.”
(Account Manager C, National Account Manager, Printing Technologies Co.)

6.2.3.1.3 Individual driver

On an individual level, the executives of Printing Technologies Co. also possess considerable drivers. Individual driving factors are associated with the backgrounds of the executives. Executives from diverse backgrounds have distinct understandings of marketing and customer relationships. The former CEO of Printing Technologies Co. had an accounting background; thus, he was more intrigued by numbers. He was relatively less connected with customers and inclined to directly read financial statements to analyze the situation. The current CEO hails from a service background, and therefore, he is highly interested in the information and ideas of strategic customers. This also spurs his enthusiasm and participation in KAM.

“Our former CEO came from an accounting background, so he was interested in numbers. Our current CEO, on the other hand, comes from a service background and understands the importance of customer engagement. Therefore, he is more interested in learning and understanding customer expectations.” *(Account Manager B, Global Account Manager, Printing Technologies Co.)*

Table 6-8 summarises the strategic drivers, operational drivers, and individual drivers of TMI in KAM in Printing Technologies Co.

Table 6-8: Main drivers affecting top managers' involvement in KAM at Printing Technologies Co.

Classification dimension	Proactive driver		Reactive driver	
Strategic driver	Build long-term partnerships and trust	<ul style="list-style-type: none"> Promote a relational approach to support strategic customers Demonstrate administrative commitment to strategic customer 	Identify and navigate environmental dynamism	<ul style="list-style-type: none"> Sense potential changes that might affect KAM implementation Seize new market opportunities that come from environmental change Reconfigure the resource allocation to maintain KAM effectiveness
	Establish a rational decision-making framework based on customer needs and knowledge	<ul style="list-style-type: none"> Gain market intelligence from the key account perspective 	Demonstrate strategic accountability to investors	N/A
Operational driver	Develop high-performing account managers	<ul style="list-style-type: none"> Build and optimise a professional KAM coaching programme 	Address operational barriers for the KAM teams	<ul style="list-style-type: none"> Facilitate interactions and helping “open the door” with new customers Facilitate internal alignment to enable closing the deal
	Increase the transparency of KAM processes and practices	<ul style="list-style-type: none"> Mitigate bias in managers' debriefing and obtain direct customer feedback on KAM implementation 		
Individual driver	Fulfill intrinsic personal concerns	<ul style="list-style-type: none"> Meet personal interests in sales based on previous sales background 	Maintain or reinforce the status within the organisation	N/A

6.2.3.2 Decision-making and behavioural manifestations of TMI in KAM

6.2.3.2.1 *Displayed commitment*

Time and resources constitute the main dimensions of commitment demonstrated by executives to KAM. As indicated by the data, when the KAM team was confronted with contingencies, the executives of Printing Technologies Co. would enhance their commitment in terms of time and resources. The executives believe that responding to emergent events lies in identifying and resolving issues. Elevating the degree of TMI from both the aspects of time and resources can well support the KAM team. Specifically, the executives significantly increased the frequency of meetings with account managers and also committed to providing comprehensive resources during the meetings.

“It's not a capacity issue, it's a priority issue. So personally I would make time for escalated events.” (Senior Executive A, Director of Channel, Printing Technologies Co.)

“The main executive support is resources, which can provide support in various aspects such as project development, engineering, service, and post-sale technical support.” (Account Manager A, National Account Manager, Printing Technologies Co.)

6.2.3.2.2 *Approach to exercising control and making decisions*

The decision-making authority is concentrated in this company where the account manager has high autonomy, which is used to deal with major emergencies. When executives are concerned about the current situation, they will start to intervene in the decision-making process of the KAM. Executives usually have a high degree of confidence in the account manager, but since

they have invested too many resources in the KAM, they will not allow major failures to occur.

“I become more engaged when there are key initiatives or changes taking place, as these decisions typically involve higher-level individuals.”
(Senior Executive B, Director of Sales Organisation, Printing Technologies Co.)

6.2.3.2.3 Establishing the locus of interaction

In Printing Technologies Co., the dominant trend is that senior executives empower account managers to undertake most of the matters and make decisions related to KAM. Even when senior executives have to intervene in the affairs of the KAM team, they do not impose excessive pressure on account managers. In other words, they are not present in front of the KAM team to showcase authority but to offer support.

“You want people with appropriate empowerment in the roles, so you obviously want to avoid interference.” (Senior Executive A, Director of Channel, Printing Technologies Co.)

Likewise, executives will enhance the degree of interaction with strategic customers. Their primary objective is to acquire customer information and gain an understanding of the situation.

“If I invite them to a meeting with customers, they can obtain the information they are seeking and take it back themselves. As a result, they have become more engaged at that level when situations change rapidly.” (Account Manager B, Global Account Manager, Printing Technologies Co.)

Please see Table 6-9 below for a summary.

Table 6-9: Decision-making and behavioural manifestations of TMI in KAM at Printing Technologies Co.

The manifestation of decision-making and behaviour in TMI at Printing Technologies Co.		
Displayed commitment	<i>Time Commitment</i>	<ul style="list-style-type: none"> Meetings with account managers went from monthly to biweekly frequency.
	<i>Resource Commitment</i>	<ul style="list-style-type: none"> Senior executives commit to account managers for providing additional resources.
Approach to exercising control and making decisions	<i>Decision-making Authority</i>	<ul style="list-style-type: none"> Executives will concentrate authority to make major decisions regarding KAM.
Establishing the locus of interaction	<i>Leadership interaction</i>	<ul style="list-style-type: none"> Executives will try to avoid interference in their interactions with account managers.
	<i>Customer interaction</i>	<ul style="list-style-type: none"> Executives attend more customer meetings to get internal and external information.

6.2.3.3 Contingency factors shaping the impact of drivers on TMI in KAM

6.2.3.3.1 External contingency factors

Escalated customer issues moderate the executive commitment-engagement relationship in KAM through the influence on the nature of top management intervention within strategic relationships. At Printing Technologies Co., transaction issues frequently cause executives to intervene directly or resolve customer issues through the account managers. Since these issues can undermine the company's reliability perception, strategic customers will occasionally skip the account managers and escalate issues directly to executives for resolution. For example, a new KAM team member left out special support terms while processing invoices, causing dissatisfaction with critical customers. These escalations enhance the sense of urgency for executive involvement, shifting engagement towards reactive problem-solving from a strategic function.

"But I don't think we do a perfect job. Sometimes, we put people into a position where they are responsible for collecting those invoices or similar tasks without even realizing it's a national account. As a result, they may not be aware of the special payment terms." (Account Manager C, National Account Manager, Printing Technologies Co.)

Aside from escalating customer issues, strategic moves by large buyers influence how resource realignment and opportunity-grabbing lead to executive involvement. When buyers expand their business or launch new products, suppliers must determine how they should change. At Printing Technologies Co., executives assessed whether existing KAM strategies aligned with customer expansion, highlighting how strategic decisions enhance or weaken the effect of resource reconfiguration and market opportunity drivers. In cases in which alignment is necessary, top managers play a central role in implementing changes; in others, their influence is non-existent.

"Being partners with our customers, their strategic changes have an impact on our decisions." (Account Manager C, National Account Manager, Printing Technologies Co.)

Customer leadership changes affect relational engagement and executive networking in their effect on TMI since new decision-makers introduce differing procurement policies and expectations. In Printing Technologies Co., customer management changes required senior executives to reaffirm relations and realign with the shifting strategic direction. Long-term relations alone were inadequate in guaranteeing continued collaboration; instead, executive networking was actively employed to ensure that alliances were maintained. In the absence of such interaction, major accounts could become out of sync with the company's KAM approach, illustrating how internal restructuring modifies the relational drivers' strength in maintaining TMI.

"We were dealing with a strategic customer, and we had built a strong relationship with them. However, they then informed us about a change in leadership and procurement. Their executives straightforwardly demanded a 30% price reduction from us. This request was quite significant." (Senior Executive A, Director of Channel, Printing Technologies Co.)

6.2.3.3.2 Organisational contingency factors

Personnel change in the KAM program moderates the translation of relational engagement and executive commitment into active involvement. At Printing Technologies Co., KAM team members had built strong customer relationships and possessed specialized expertise, making immediate replacements challenging. When key personnel left, executives had to step in, temporarily taking on critical roles to maintain customer trust and operational continuity. Without this intervention, relationship-driven engagement would weaken, illustrating how personnel changes shape the conditions under which executive commitment translates into sustained involvement.

"I believe that if there are vacancies in positions held by long-term employees in KAM, it would be difficult to quickly replace their level of relationships and experience. In the event of a financial crisis, I think it would be necessary for a senior-level person to intervene." (Account Manager A, National Account Manager, Printing Technologies Co.)

The granting of autonomy to account managers by senior executives is based on the trust in the capabilities of account managers. At Printing Technologies Co., senior executives delegated responsibility based on their trust in account managers' ability to handle customer needs and market challenges. However, when account managers lacked the necessary skills to adapt, executives had to intervene—either by providing additional guidance or by directly engaging

with key accounts. This demonstrates that account manager competence determines whether autonomy serves as an enabler of TMI or requires greater executive oversight.

“My autonomy comes from the experience I have gained through past jobs; they will expect me to ask the right questions and provide relevant responses and answers.” (Account Manager B, Global Account Manager, Printing Technologies Co.)

Internal alignment is important for KAM because account managers need the cooperation of other departments to meet customer needs. When departments failed to coordinate effectively, account managers struggled to fulfill commitments, prompting senior executives to step in as facilitators of internal alignment. Their involvement was not necessarily proactive but rather a response to structural inefficiencies that hindered KAM execution. This highlights how internal inconsistency increases the need for executive coordination in resolving operational challenges.

“It’s really critical that the goals of multiple departments are aligned because if we are not aligned with those of other departments, inadvertently creating a level of conflict.” (Account Manager C, National Account Manager, Printing Technologies Co.)

The level of executive involvement in KAM varies depending on the stage of implementation, influencing how structural and strategic factors drive executives engagement. At Printing Technologies Co., senior executives had minimal involvement during the initial introduction phase. However, as the company moved into the building stage, their role became essential in shaping account planning processes, customer segmentation strategies, and resource allocation frameworks. This shift in involvement illustrates how different

implementation phases determine the extent to which structural and strategic drivers shape executive engagement.

“As we progress further with our plans regarding segmentation, there will be an imperative need for executive sponsorship.” (Senior Executive C, Sales Enablement Director, Printing Technologies Co.)

6.2.3.3.3 Individual contingency factors

As a company expands, competing priorities influence how strategic commitment and resource allocation translate into executive involvement in KAM. Executives at Printing Technologies Co. recognize the importance of key accounts, but the growing complexity of business operations limits their ability to remain actively engaged. As new business units and departments emerge, executives must shift their focus, making it difficult to dedicate consistent time to KAM. Even when senior leaders initially commit to customer relationships, evolving priorities affect how that commitment translates into active involvement. Over time, pressing operational demands take precedence, illustrating that TMI is not solely driven by an executive's intent but is shaped by the broader demands of a growing organisation.

“I always suggest never going back to your boss with a problem. Instead, go back to them with a solution to the problem we are facing because they don't have time to think about it.” (Account Manager B, Global Account Manager, Printing Technologies Co.)

Please see Table 6-10 below for a summary.

Table 6-10: Contingency factors moderating the relationship between TMI drivers and executive involvement in KAM at Printing Technologies Co.

The contingency factors at Printing Technologies Co.

External factors	<i>Escalated customer issues</i>	<ul style="list-style-type: none"> • Work mistakes lead to customer complaints.
	<i>The knock-on effects of strategic customer decisions</i>	<ul style="list-style-type: none"> • Strategic client investments in other regions have led the executive team to adjust the allocation of resources accordingly.
	<i>Internal restructure of customer management</i>	<ul style="list-style-type: none"> • The new customer executive has demanded a 30% price reduction.
Organisational factors	<i>Personnel change</i>	<ul style="list-style-type: none"> • After the experienced employee in the KAM programme left, it was difficult to replace the customer relationships he took with him in a short period of time.
	<i>The competence level of the account manager</i>	<ul style="list-style-type: none"> • The higher the degree of autonomy for account managers, the higher the requirements for their competence.
	<i>Internal inconsistency among different departments and within the management</i>	<ul style="list-style-type: none"> • Internal misalignment leads to contradictions.
	<i>The stage of KAM implementation</i>	<ul style="list-style-type: none"> • The stages of building KAM require senior executives to be more involved in account planning and customer segmentation.
Individual factors	<i>Competing priorities</i>	<ul style="list-style-type: none"> • Executives are prone to being distracted by other things within the company.

6.2.4 Spare Parts & Accessories Co.

Within the company, KAM was a critical function, with strategic customers managed by several dedicated account managers. The KAM programme is in the initial stage but still structured at both the strategic and operational levels, with a low degree of TMI in overseeing key account relationships. Top management primarily participates in KAM through involvement in strategic decision-making and client meetings. Executives empower the KAM team by acting as sponsors, thereby allowing the team to assume greater responsibilities.

However, due to the change in internal core leadership, the development momentum of KAM was temporarily halted. The previous KAM coaching programme also ended correspondingly. The newly appointed CEO prioritize immediate economic gains over long-term relationship outcomes.

6.2.4.1 Main drivers affecting top managers' involvement in KAM

6.2.4.1.1 Strategic driver

The data indicate that as a traditional transactional enterprise, the executives of Spare Parts & Accessories Co. have not expressed a strong KAM driver at the strategic level for establishing key account relationships. Nevertheless, they still realize the significance of strategic customers and attempt to understand them at a deeper level. Therefore, senior management personnel aspire to understand the language and requirements of strategic customers by participating in KAM and providing superior services to these customers.

“So, what we're currently doing is trying to understand more and more about our customers' business and their struggles and challenges.”

(Senior Executive A, CEO, Spare Parts & Accessories Co.)

“My way of managing the sales team is to focus not only on product sales but also on understanding our customers better.” (Senior Executive A, CEO, Spare Parts & Accessories Co.)

They also remind account managers from time to time to read customer feedback and understand the core demands and problems of customers. Because they do not wish that account managers, as the interface between the company and customers, focus only on sales and disregard customers' thoughts.

“Sometimes I receive emails from executives who send articles resembling customer reviews and ask if I have read them, as well as for my thoughts on the matter.” (Account Manager A, Key Account Manager, Spare Parts & Accessories Co.)

6.2.4.1.2 Operational driver

For Spare Parts & Accessories Co., cultivating a professional KAM team is considered a top priority for current KAM implementation. Their KAM team has just been established recently, consisting of only a few account managers and staff members, and they are deficient in professional KAM knowledge. Hence, the executives indicate that they wish to engage in KAM to instruct the account managers on how to implement KAM measures professionally, such as how to conduct account planning, how to manage customer information, and so forth. This company has also enrolled the account managers in professional KAM training courses, such as SAMA training. The executives have also participated in these courses to improve their own KAM professionalism.

“Our CEO has already completed the SAMA course and she believes it would be very helpful for us.” (Account Manager B, Key Account Manager, Spare Parts & Accessories Co.)

“I am taking a more leading role in educating the team and overseeing account planning and management as we are still in the early stages of the KAM program.” (Senior Executive A, CEO, Spare Parts & Accessories Co.)

As a fledgling small and medium-sized enterprise, their account managers do not attract much attention from powerful customers within the industry. Hence, the account managers of this company extremely need senior executives to introduce them to the customers before further communication can be initiated. This is also one of the reasons why senior executives frequently engage in KAM. Without the participation of senior executives, the KAM programme of this company can hardly proceed smoothly.

“I have a long career, and I know many people at different companies. So, I bring the contacts to our sales department.” (Senior Executive B, Product Development Director, Spare Parts & Accessories Co.)

Executives must also address the need for internal alignment among departments, especially since KAM is a new concept for the company. Traditional departments need to gain an understanding of KAM to better support the KAM team. This responsibility falls squarely on the executives, as they are uniquely positioned to champion and promote KAM at this stage of the company's development.

“Not only involving the sales team, but also involving purchasing, customer services, and product development in this case. This ensures that everyone understands who our strategic accounts are and the steps we're taking with this customer.” (Senior Executive A, CEO, Spare Parts & Accessories Co.)

6.2.4.1.3 Individual driver

Companies in B2B industries might rely heavily on personal networks to acquire customers, leveraging their extensive industry connections and established reputation. Hence, a significant driver for TMI in KAM is the opportunity to expand their professional networks. Through KAM, executives aim to build relationships with executive-level customer representatives, transforming professional connections into closer, personal associations.

“Executives play golf with other CEOs from different companies, where they discuss business and opportunities.” (Account Manager B, Key Account Manager, Spare Parts & Accessories Co.)

Please see Table 6-11 below for a summary.

Table 6-11: The drivers of TMI in KAM in Spare Parts & Accessories Co.

Classification dimension	Proactive driver		Reactive driver	
Strategic driver	Build long-term partnerships and trust	N/A	Identify and navigate environmental dynamism	N/A
	Establish a rational decision-making framework based on customer needs and knowledge	<ul style="list-style-type: none"> Assist account managers to understand the customer language 	Demonstrate strategic accountability to investors	N/A
Operational driver	Develop high-performing account managers	<ul style="list-style-type: none"> Build and optimise a professional KAM coaching programme 	Address operational barriers for the KAM teams	<ul style="list-style-type: none"> Facilitate interactions and helping “open the door” with new customers Facilitate internal alignment to enable closing the deal
	Increase the transparency of KAM processes and practices	N/A		
Individual driver	Fulfill intrinsic personal concerns	<ul style="list-style-type: none"> Foster social relationships with senior executives of strategic customers to expand industrial networking 	Maintain or reinforce the status within the organisation	N/A

6.2.4.2 Decision-making and behavioural manifestations of TMI in KAM

6.2.4.2.1 Displayed commitment

The commitment of executives is very important to account managers and customers, as it provides high-level support for addressing the difficulties and challenges of the KAM implementation process. Time commitment is the primary adaptation in terms of TMI in KAM. Generally, executives only participate in quarterly reviews, but in emergency situations, they promise to allocate more time to supporting account managers, such as attending customer meetings or participating in internal seminars.

“I offer a higher level of personal commitment, such as dedicating some of my personal time to key accounts in order to ensure smooth project progress.” (Senior Executive A, CEO, Spare Parts & Accessories Co.)

Senior executives also make adaptive adjustments by exercising caution in resource commitments toward KAM. When unexpected events arise, they may refrain from allocating additional resources to address issues faced by account managers, particularly in periods of resource scarcity. For example, Spare Parts & Accessories Co. maintains conservative investment levels in KAM, and even withdraws some resources from KAM to reduce the risk of investment resources, as this might put the company in a challenging resource position. In fact, the company discontinued both external KAM training following significant organisational changes. An account manager described it this way when he was seeking additional resources from senior executives:

“There is no backup. We are just like calling in the desert.” (Account Manager A, Key Account Manager, Spare Parts & Accessories Co.)

6.2.4.2.2 Establishing the locus of interaction

When a company confronts a contingency, senior executives do not exhibit a resolute and vigorous attitude either. They constantly tell account managers not to be concerned about their engagement, stating that they are merely here to offer support. The account managers of Printing Technologies Co. highly appreciate this attitude of the senior executives and generally perceive that it is conducive to problem-solving.

“Our CEO keeps telling me that if I have any ideas, she will always help me manage and refine them.” (Account Manager A, Key Account Manager, Spare Parts & Accessories Co.)

The degree of interaction with customers has also enhanced in contingency circumstances. Senior executives participate in customer meetings more frequently, and they have basically rarely rejected the invitations issued by account managers. Both account managers and senior executives seek to convey to customers that they take emerging issues very seriously and are actively working towards finding solutions.

“From an important accommodation perspective, I booked the time with the new CEO and brought along another account manager to the customer meeting. I never go alone. During our initial conversations, especially when the new CEO started, I emphasized that he should join us whenever necessary. And he did.” (Account Manager A, Key Account Manager, Spare Parts & Accessories Co.)

Please see Table 6-12 below for a summary.

Table 6-12: Decision-making and behavioural manifestations of TMI in KAM at Spare Parts & Accessories Co.

The manifestation of decision-making and behaviour in TMI at Spare Parts & Accessories Co.	
<i>Time Commitment</i>	<ul style="list-style-type: none"> Meetings with account managers went from monthly to biweekly frequency.

Displayed commitment	<i>Resource Commitment</i>	<ul style="list-style-type: none"> • Senior executives discontinued both external KAM training.
Approach to exercising control and making decisions	<i>Decision-making Authority</i>	<ul style="list-style-type: none"> • Executives will concentrate authority to make major decisions regarding KAM.
Establishing the locus of interaction	<i>Leadership interaction</i> <i>Customer interaction</i>	<ul style="list-style-type: none"> • Executives will try to avoid interference in their interactions with account managers. • Executives attend more customer meetings to get internal and external information.

6.2.4.3 The contingency factors that influence the degree of TMI in KAM

6.2.4.3.1 External contingency factors

Spare Parts & Accessories Co. attaches great significance to the strategic changes made by their strategic customers because these changes bring challenges to their business. In the past, their business model primarily functioned as a middleman, supplying both original and aftermarket spare parts for Original Equipment Manufacturers (OEMs). This position was advantageous because end users often did not want to pay the high prices set by OEMs for their spare parts, and OEMs themselves did not focus heavily on this market. However, they are now seeing a shift where OEMs are increasingly taking control of the aftermarket business and vertically integrating these activities, which traditionally formed the core of our operations. As a result, remaining as a middleman is no longer a sustainable position.

To respond to this change, they need to build closer relationships with OEMs to better understand how they can collaborate, particularly by leveraging their knowledge of end users. This requires a more strategic approach to ensure that they are viewed not as a threat, but as a partner. The change of strategic customer's decisions transform the responsibilities of sales team, who must move beyond wholesale transactions to actively engage in early-stage discussions with customers. As a result, the ability to facilitate interactions and

gain deeper market intelligence becomes even more critical, shaping whether executive involvement remains reactive or evolves into a key driver of long-term customer relationships.

“That's not a good position to be in. So we need to make decisions and therefore say that we need to get closer to the OEM in order to understand what we can do to partner with them using knowledge from the end user. And thus, it requires a more strategic approach.” (Senior Executive A, CEO, Spare Parts & Accessories Co.)

6.2.4.3.2 Organisational contingency factors

The personnel changes within the internal management of Spare Parts & Accessories Co. exerted a considerable influence on its KAM. The first significant personnel change was the loss of their Chief Sales Officer (CSO), which resulted in the Chief Executive Officer (CEO) undertaking more internal alignment and relationship-building efforts. The second far-reaching personnel change was that the company lost its CEO again. As their CEO had once been the most direct manager and the greatest supporter of the KAM programme, this led to a temporary standstill of the KAM. As a result, the new senior leader shifted focus toward stabilizing leadership rather than maintaining direct engagement with key accounts. Therefore, the role of executives in facilitating interactions with customers and ensuring internal alignment diminished, illustrating how personnel changes shape the extent to which these drivers translate into sustained involvement.

“I'm doing more than what you would normally do as a CEO, but that's because I'm now multitasking and also responsible for the missed CSO.”
(Senior Executive A, CEO, Spare Parts & Accessories Co.)

Departmental misalignment impacted cross-functional collaboration and resource reallocation, influencing executive involvement in KAM. At Spare Parts & Accessories Co., when departments recognized KAM as a priority, conflicts were minimized, reducing the need for direct senior management intervention. However, resistance from certain units required executives to step in to ensure internal alignment and facilitate the necessary resource allocation for KAM success. In such cases, TMI was driven less by customer-facing priorities and more by the need to maintain organisational cohesion.

“Then you won't receive the appropriate response to the KAM initiatives because I need all the production lines, I need my college from purchase units, financial units. They should all be aware of what is important for customers and how we should act.” (Account Manager B, Key Account Manager, Spare Parts & Accessories Co.)

The implementation stage of KAM shaped the impact of TMI drivers on engaging in KAM practices. In the early phases, executives at Spare Parts & Accessories Co. focused on structuring account planning and defining customer segmentation strategies. As implementation progressed, their role shifted toward developing a professional KAM coaching program to equip account managers with the skills to manage key accounts independently.

“I was actively involved, and the idea is that as the KAM progresses further, I can step away because the strategic account manager will have a more leading role.” (Senior Executive A, CEO, Spare Parts & Accessories Co.)

Executives assessed whether resource constraints impacted their ability to support strategic adjustments in KAM. If the account manager plans to adjust the KAM programme to cope with unexpected events, the organisation does

not have sufficient resources to support the adjustment plan. Thus, the executives' motivation for developing KAM function was minimal. Executives are less likely to participate in KAM, as they deem impractical plans a waste of time.

"To be honest, we don't always find the time every day to assist our KAM team to change what they want to change. We sometimes face constraints in terms of financial resources and personnel availability, which hinders our ability to adapt our organisation as quickly as desired."
(Senior Executive B, Product Development Director, Spare Parts & Accessories Co.)

6.2.4.3.3 Individual contingency factors

The leadership style of senior executives plays a key role in shaping how professional coaching and strategic adaptation drive TMI in KAM. The former CSO's reluctance to embrace new ideas slowed the program's progress, despite KAM being recognized as a strategic priority at Spare Parts & Accessories Co.. Without structured training, account managers lacked the necessary guidance to refine KAM practices. However, after the CSO's departure, the CEO actively encouraged change and innovation, fostering a professional coaching culture.

"He believed he understood strategic account management and was less open to investigating and understanding what it truly entails. And if someone believes they know everything without being open to new developments, it becomes more difficult for them to listen and embrace new ideas." (Senior Executive A, CEO, Spare Parts & Accessories Co.)

The competing priorities of senior executives result in their participation being highly fragmented and influence how long-term strategic commitment to KAM

translates into sustained involvement. While executives acknowledged the importance of KAM, competing priorities often led to inconsistent participation. This fragmentation weakened the impact of long-term strategic commitment.

“Yes, we want to help our KAM team find the right people and products for their needs, but sometimes we don’t have enough time because we are constantly interrupted by other tasks.” (Senior Executive B, Product Development Director, Spare Parts & Accessories Co.)

Please see Table 6-13 below for a summary.

Table 6-13: Contingency factors moderating the relationship between TMI drivers and executive involvement in KAM at Spare Parts & Accessories Co.

The contingency factors at Spare Parts & Accessories Co.		
External factors	<i>The knock-on effects of strategic customer decisions</i>	<ul style="list-style-type: none"> When customers consider merging their business, they want to form a partnership with customers, rather than being seen as a competitive threat.
Organisational factors	<i>Personnel change</i>	<ul style="list-style-type: none"> They lost their CSO and CEO, which temporarily left KAM without executive support.
	<i>Internal inconsistency among different departments and within the management</i>	<ul style="list-style-type: none"> Internal misalignment leads to contradictions.
	<i>The stage of KAM implementation</i>	<ul style="list-style-type: none"> As KAM becomes more mature, executives will gradually reduce their level of involvement with KAM.
	<i>Resources availability</i>	<ul style="list-style-type: none"> Senior executives will consider the availability of resources when engaging in KAM. When resources are limited, senior executives will reduce the degree of involvement in KAM.
Individual factors	<i>Leadership style</i>	<ul style="list-style-type: none"> The previous CSO refused to develop KAM. However, the CEO strongly supported learning new KAM practices.
	<i>Competing priorities</i>	<ul style="list-style-type: none"> Executives are prone to being distracted by other things within the company.

6.2.5 Pharmaceutical Co.

This company has always been driven by research and development as a source of competitiveness, with little emphasis on marketing. The role of the executive in the KAM is not as a supporter but as an intensive decider. In dealing with key customers, the KAM team has very low authority and only puts forward opinions. All key strategic decisions are centralized within the executive team, with weekly group meetings for reporting and progress tracking, monthly evaluations, and annual performance assessments focused on key account activities.

Despite intense involvement in strategic decision-making, top management remains heavily involved in other areas, such as customer meetings, and resource allocation. In the event of a contingency, the executive further centralizes the authority to deploy coordination within the organisation to solve the problem.

6.2.5.1 Main drivers affecting top managers' involvement in KAM

6.2.5.1.1 Strategic driver

A long-term and mutually trustworthy business relationship is the key for Pharmaceutical Co. to obtain continuous orders from customers. Within the pharmaceutical industry, competition is highly intense. Apart from specific medicines, there are numerous alternative suppliers for common medications. Thus, profound customer relationships constitute the core source for helping Pharmaceutical Co. seize the pharmaceutical market, rather than product functionalities. This indicates that the primary factor driving TMI in KAM is the need to ensure that account managers adopt a relationship-based approach in dealing with customers.

“We don’t want just one-time sales. We want to build long-term relationships with our customers”. (Account Manager A, Key Account Manager, Pharmaceutical Co.)

From the perspective of customers, the participation of senior executives implies that customers have the opportunity to strive for more resources at the same price. Since the authority of senior executives can determine whether to offer additional offerings to customers. The involvement of senior executives in the meeting enhances its efficiency, as numerous issues that would typically necessitate internal discussions by account managers can be resolved directly during the meeting. Customers value this efficient meeting, as it contributes to their satisfaction with the company; consequently, this serves as one of the key motivations for TMI in KAM.

“As senior executives, we are willing to maintain communication with strategic customers. From the perspective of our customers, we may be able to help them secure additional resources.” (Senior Executive A, Director of Sales, Pharmaceutical Co.)

If the customer fails to provide the company with the expected performance, the senior executives will desire to participate in KAM and reallocate resources. The investment in KAM is significantly higher than that in ordinary customers. The company is unable to bear the cost of continuous KAM investment; therefore, the senior executives will determine whether to offer additional resources to specific customers after evaluating them.

“After some initial project collaborations, we found that the value the customer created did not meet our expectations during the process. In that case, we will adjust accordingly later on and reduce our investment. We have been dynamically analyzing and adjusting.” (Senior Executive A, Director of Sales, Pharmaceutical Co.)

6.2.5.1.2 Operational driver

Given the high level of TMI in KAM, executives have taken on many operational roles. They do not spend much time training account managers, as they prefer to manage tasks directly. From their perspective, participation in KAM serves as motivation for the KAM team. Executives see themselves as exemplary figures and believe that their involvement will motivate account managers to be more proactive.

“Our participation will enhance the team morale and motivate them to undertake actions that are beneficial to the enterprise. We aspire to play a leading role.” (Senior Executive D, Vice President, Pharmaceutical Co.)

Another driver for operation is that senior executives hope that the organisation can respond promptly to the demands of strategic customers internally. Senior executives get involved in KAM to identify the obstacles existing in the internal processes of the organisation. Executives consider that rapid market occupation is the key to success, thus they do not permit sales to be affected by the complexity and non-cooperation of internal processes.

“The point of setting up the KAM system is to work together with all the departments and send our several new products to the customers quickly. Otherwise, it'll be a huge problem if there are no our products in the market.” (Account Manager A, Key Account Manager, Pharmaceutical Co.)

6.2.5.1.3 Individual driver

The personal brief of top management regarding KAM has largely influenced their participation in KAM to a great extent. In Pharmaceutical Co., sales are regarded as the core competence of the company. The strategy executives adopted is to concentrate all organisational resources to guarantee the success

of sales. Consequently, as strategic customers are a crucial component of sales volume, top executives have assigned the highest priority to KAM.

“We must prioritize activating our sales, as they represent our capability and competitive advantage.” (Senior Executive D, Vice President, Pharmaceutical Co.)

Another individual driver is the pursuit of personal income, which is a practical yet genuine motivation. The executives at this company receive a fixed salary, but it is supplemented by company stock, which is distributed as part of their annual bonuses. As a result, the company's performance directly impacts their personal earnings. Therefore, top management is motivated to be involved in KAM to ensure that strategic customers continue to generate significant sales revenue.

“Another very core driver for my involvement is that the entire company's revenue is directly linked to my personal revenue. Because in addition to our basic annual salary, our additional annual bonus is split according to a predetermined percentage based on the company's profits at the end of the year.” (Senior Executive C, Director of Finance, Pharmaceutical Co.)

Table 6-14 summarises the strategic drivers, operational drivers, and individual drivers of TMI in KAM in Pharmaceutical Co.

Table 6-14: The main drivers affect top managers' involvement in KAM at Pharmaceutical Co.

Classification dimension	Proactive driver		Reactive driver	
Strategic driver	Build long-term partnerships and trust	<ul style="list-style-type: none"> Promote a relational approach to support strategic customers Demonstrate administrative commitment to strategic customer 	Identify and navigate environmental dynamism	<ul style="list-style-type: none"> Reconfigure the resource allocation to maintain KAM effectiveness
	Establish a rational decision-making framework based on customer needs and knowledge	N/A	Demonstrate strategic accountability to investors	N/A
Operational driver	Develop high-performing account managers	<ul style="list-style-type: none"> Boost the motivation of KAM teams 	Address operational barriers for the KAM teams	<ul style="list-style-type: none"> Facilitate internal alignment to enable closing the deal
	Increase the transparency of KAM processes and practices	N/A		
Individual driver	Fulfill intrinsic personal concerns	<ul style="list-style-type: none"> Meet personal interests in sales based on previous sales background Increase individual bonus 	Maintain or reinforce the status within the organisation	N/A

6.2.5.2 Decision-making and behavioural manifestations of TMI in KAM

6.2.5.2.1 Approach to exercising control and making decisions

A key aspect of this company's approach to KAM is that senior executives are at the core, with account managers primarily assisting in repetitive tasks. As a result, senior executives have a solid understanding of customer information and market conditions, eliminating most information gaps between them and account managers. In response to contingent situations, senior executives centralize decision-making authority, believing that this strategy can minimize internal dissent and improve decision-making efficiency.

“Senior executives are the ultimate decision-makers for adapting KAM initiatives. Account managers initiate the plans, which are then submitted to the General Manager of the Marketing Division for decision approval.”
(Senior Executive C, Director of Finance, Pharmaceutical Co.)

The personal factors of top executives have minimal impact on decision biases. Instead, they tend to adopt professional, data-driven approaches when responding to environmental changes, rather than relying on personal judgment. For example, in Pharmaceutical Co., consulting firms are engaged to perform data analysis and feasibility studies, ensuring decisions are as rational and objective as possible, with limited subjective bias.

“Our strategic planning and market adjustments are guided throughout by consulting firms. The more complex the decision, the more we rely on data rather than past experience.” *(Account Manager A, Key Account Manager, Pharmaceutical Co.)*

In contingency situations, top executives adjust directives according to real-time circumstances rather than strictly following the original plan. For example, following the recent anti-corruption policy changes in the medical sector,

Pharmaceutical Co. ceased requiring account managers to visit customers, as it would have negative consequences for both parties, even though client visits are typically a core responsibility of account managers. This is compelling evidence of top executives adjusting strategies based on the actual situation.

“During sensitive periods, we require account managers to stop visiting customers and instead focus on engaging with them in more comfortable environments.” (Senior Executive B, Director of Finance, Pharmaceutical Co.)

6.2.5.2.2 Establishing the locus of interaction

Maintaining direct contact with customers has been a consistent approach for the executives of this company. In contingent situations, they increase the frequency of customer interactions. For example, during the pandemic, when in-person meetings were restricted, the executives switched to online meetings and intensified their communications to ensure timely information exchange.

“During the pandemic, we were unable to meet customers in person, but we increased the frequency of phone calls and online meetings.” (Senior Executive A, Director of Sales, Pharmaceutical Co.)

Please see Table 6-15 below for a summary.

Table 6-15: Decision-making and behavioural manifestations of TMI in KAM at Printing Technologies Co.

The manifestation of decision-making and behaviour in TMI at Printing Technologies Co.			
Displayed commitment	N/A	•	N/A
Approach to exercising control and	Decision-making Authority	•	Executives will concentrate authority to make major decisions regarding KAM.

making decisions	<i>Decision-making Bias</i>	<ul style="list-style-type: none"> External consulting firm is involved in the KAM decision-making process.
	<i>Ad hoc directive adjustment</i>	<ul style="list-style-type: none"> The frequency and approach of customer contact were adjusted in accordance with policy.
Establishing the locus of interaction	<i>Customer interaction</i>	<ul style="list-style-type: none"> Executives have more online meetings and calls with strategic customers.

6.2.5.3 Contingency factors shaping the impact of drivers on TMI in KAM

6.2.5.3.1 External contingency factors

For Pharmaceutical Co., external contingency factors arise primarily from two dimensions: customers and government regulations. Customer complaints influence how administrative commitment and resource allocation drive executive involvement in KAM. At Pharmaceutical Co., inconsistent pricing across different markets led to widespread dissatisfaction among pharmacies, prompting senior executives to intervene. While administrative commitment fosters continuous executive engagement with key accounts, customer escalations heightened the urgency of their involvement, requiring immediate adjustments to pricing strategies. This illustrates that TMI is not solely a proactive commitment but is also shaped by the need to resolve escalated customer concerns, ensuring that key accounts remain satisfied and aligned with the company's market strategy.

"We hope that suppliers can control the market pricing well. The quotes we receive are different from those they offer on other platforms and pharmacies. This has caused a lot of dissatisfaction among our end-consumers, which I believe has damaged our relationship." (Customer Representative, Purchasing Manager, Pharmaceutical Co.)

On the other hand, government policies shape how relational engagement and market intelligence gathering affect executive participation in KAM. As the Pharmaceutical Co. faces an anti-corruption campaign in its local market, hospitals, its main strategic customer, have limited their interactions with suppliers. This shift reduced traditional opportunities for relationship-building, forcing executives and account managers to find alternative ways to maintain engagement and gather customer insights. Instead of direct interactions, the engagement of senior executives had to shift toward regulatory compliance and strategic adaptation, demonstrating how external policies redefine the conditions under which relational and intelligence-driven factors influence executive involvement.

“The most immediate change has been the government’s ongoing medical reform efforts. As a result, our customers have become more cautious in their interactions with us, which could impact our ability to engage with and visit them.” (Senior Executive A, Director of Sales, Pharmaceutical Co.)

6.2.5.3.2 Organisational contingency factors

The organisational culture at Pharmaceutical Co. influences how strategic adaptation and internal alignment shape both decision-making processes and communication norms. A minimalist and efficiency-driven culture enables rapid decision-making, allowing new initiatives to be discussed, approved, and implemented without bureaucratic delays. In this efficiency-driven culture, executives focus on ensuring internal alignment to support swift responses to customer needs rather than engaging in prolonged deliberation. This rapid responsiveness is essential for Pharmaceutical Co. to meet customer demands promptly. This level of efficiency may not be achievable in other organisations under different organisational cultures.

“Our organisational culture is characterized by minimalism. In KAM, we promote an agile mindset and faster working methods. The high efficiency in implementing KAM initiatives is built on the foundation that all departments operate with a high level of efficiency.” (Account Manager A, Key Account Manager, Pharmaceutical Co.)

When Pharmaceutical Co. introduced a specialized tumor drug, its complexity exceeded the expertise of the existing sales team. To bridge this gap, senior executives led training programs to enhance account managers’ knowledge while also directly engaging in sales efforts. Their involvement was essential to securing strategic customer recognition, ensuring product acceptance, and achieving commercial success. This implies that technological advancements amplify the need for coaching and executive engagement, requiring top managers to step in when specialized expertise is critical for effective KAM execution.

“Our company recently launched a new specialized drug for tumours. However, the current marketing team lacks the necessary expertise, and customers are not yet familiar with the product. As a result, we have increased training for our staff, and our senior executives have also become involved in the marketing efforts.” (Senior Executive C, Director of Finance, Pharmaceutical Co.)

Please see Table 6-16 below for a summary.

Table 6-16: The contingency factors moderating the relationship between TMI drivers and executive involvement in KAM at Pharmaceutical Co.

The contingency factors at Pharmaceutical Co.		
External factors	Escalated customer issues	<ul style="list-style-type: none"> Price inconsistencies have led to complaints from strategic customers.

	<i>Institutional change</i>	<ul style="list-style-type: none"> The anti-corruption efforts in the healthcare sector have made strategic customers very cautious about engaging with suppliers, which has impacted the company's relationship management.
Organisational factors	<i>Organisational culture</i>	<ul style="list-style-type: none"> Minimalism has garnered strong support for KAM initiatives from both senior executives and other departments within the organisation.
	<i>Technology innovation</i>	<ul style="list-style-type: none"> Sales of the new product are struggling due to the sales team's lack of expertise, prompting senior executives to provide training and participate in sales efforts.
Individual factors	N/A	N/A

6.2.6 Boiler & Accessories Co.

Boiler & Accessories Co. launched its KAM programme to penetrate new markets two years ago, giving it a high strategic priority and leveraging proprietary resources. Top management actively participates in strategic decision-making, client meetings, and resource allocation, ensuring alignment with corporate objectives. The involvement is continuous, featuring biweekly updates, performance reviews, and annual strategic planning sessions.

Since the onset of COVID-19, Boiler & Accessories Co. has encountered an abrupt shortage of materials. The executive team has centralized decision-making authority to formulate strategic responses aimed at navigating these challenges. In light of recent market difficulties stemming from policy shifts, the executives have adhered to their established practice of centralizing authority. Concurrently, they have intensified communication with customers to gather pertinent market intelligence.

6.2.6.1 Main drivers affecting top managers' involvement in KAM

6.2.6.1.1 Strategic driver

The expectation of senior executives at the strategic level for KAM is to establish sound business relationships with strategic customers. One of the drivers for TMI in KAM is to maximize the value of personal relationships in facilitating transactions with strategic customers. Senior executives expect account managers to frequently be present in front of customers and form close relationships.

“The personal relationship is crucial for KAM. Our managers need to present a familiar face in front of customers, which is always helpful.”

(Senior Executive A, Director of Sales, Boiler & Accessories Co.)

Another driver of TMI in KAM is to promote a deeper understanding of customer language, thereby strengthening key account relationships. When account managers communicate effectively, they gain clearer insights into customers' core needs. This understanding enables them to make decisions more closely aligned with customers' value propositions, fostering stronger, trust-based relationships.

“When we are discussing key account management, it is crucial to gain an understanding of your customers' needs, the scope of their activities, any barriers they may face, as well as their targets and vision mission.”

(Account Manager A, Key Account Manager, Boiler & Accessories Co.)

Understanding customer language is important, but grasping their dynamics is equally crucial. Senior executives have observed that changes among strategic customers often indicate shifts in the market. For example, Boiler & Accessories Co.'s customers have been consolidating in recent years, prompting senior executives to conduct an in-depth analysis of the market and potential changes in customer demands. Following this analysis, the executives organised internal teams to discuss strategies for addressing these potential changes.

“There is a consolidation of customers, and they are becoming larger and more significant. We need to adapt our organisation in order to cope with this change.” (Senior Executive A, Director of Sales, Boiler & Accessories Co.)

6.2.6.1.2 Operational driver

Executives expect account managers to facilitate the smooth operation of KAM initiatives. This requires account managers to have specialized skills for KAM implementation, such as interpersonal communication, teamwork skills, and decision-making abilities. Therefore, executives demonstrate to account managers how they conduct KAM practices by participating in KAM themselves. In addition to their own self-directed learning, executives encourage account managers to participate in KAM-related training programmes.

“My expectation for key account managers is that they have the ability to ensure smooth operational functioning.” (Senior Executive A, Director of Sales, Boiler & Accessories Co.)

Although executives do not directly participate in numerous KAM practices, they are inclined to utilize their influence and networks to assist account managers in resolving the problems encountered during practice. For instance, executives might indicate that they can introduce account managers to the senior executives of the intended companies. Such activities that entail low costs but potentially significant rewards are among the factors that motivate executive participation in KAM.

“One of our board members, who works for one of our customer companies, offered to help me contact someone from his previous company if I need it. He is happy to assist.” (Account Manager A, Key Account Manager, Boiler & Accessories Co.)

In the case where internal departments do not support the work of account managers, their talents are also unlikely to be utilized effectively. This can negatively impact key customer sales. Therefore, senior executives will investigate the reasons for internal non-cooperation and leverage their authority to provide support.

"There is the involvement of the service department, operation, product department, and our marketing units. How can we collectively build our business towards end users? This is one of the fundamental building blocks." (Senior Executive A, Director of Sales, Boiler & Accessories Co.)

In the early stages of implementing KAM, senior executives relied heavily on the information provided by account managers for strategic decision-making. However, they decided to change this approach due to concerns about the reliability of the information sources and potential subjective biases.

"They used to rely solely on the information from us. However, at present, our country manager and the Director of Sales are engaging in discussions with key customers before making a decision." (Account Manager A, Key Account Manager, Boiler & Accessories Co.)

Table 6-17 summarises the strategic drivers, operational drivers, and individual drivers of TMI in KAM in Boiler & Accessories Co.

Table 6-17: Main drivers affecting top managers' involvement in KAM at Boiler & Accessories Co.

Classification dimension	Proactive driver		Reactive driver	
Strategic driver	Build long-term partnerships and trust	<ul style="list-style-type: none"> Promote a relational approach to support strategic customers 	Identify and navigate environmental dynamism	<ul style="list-style-type: none"> Sense potential changes that might affect KAM implementation
	Establish a rational decision-making framework based on customer needs and knowledge	<ul style="list-style-type: none"> Assist account managers to understand the customer language 	Demonstrate strategic accountability to investors	N/A
Operational driver	Develop high-performing account managers	<ul style="list-style-type: none"> Build and optimise a professional KAM coaching programme 	Address operational barriers for the KAM teams	<ul style="list-style-type: none"> Facilitate interactions and helping "open the door" with new customers Facilitate internal alignment to enable closing the deal
	Increase the transparency of KAM processes and practices	<ul style="list-style-type: none"> Mitigate bias in managers' debriefing and obtain direct customer feedback on KAM implementation 		
Individual driver	Fulfill intrinsic personal concerns	N/A	Maintain or reinforce the status within the organisation	N/A

6.2.6.2 Decision-making and behavioural manifestations of TMI in KAM

6.2.6.2.1 Displayed commitment

The changes in policy and customer behaviour posed challenges to Boiler & Accessories Co.'s KAM programme. As sponsors of the KAM, executives addressed potential risks by committing time to the relevant activities. They increased the frequency of meetings with account managers, going from monthly meetings to weekly meetings. They believed that this adjustment would bring confidence to the KAM team.

“We have more frequent conversations, indeed.” (Account Manager B, Key Account Manager, Boiler & Accessories Co.)

6.2.6.2.2 Approach to exercising control and making decisions

Senior executives attempt to centralize the decision-making power when the company is required to make significant decisions in response to changes in strategic customers. During normal periods, the KAM team is granted a medium level of autonomy, and they can make decisions on certain routine matters without reporting to senior executives. Nevertheless, in terms of major decisions, senior executives hold the ultimate decision-making authority.

“And then our management had to decide which customer would receive the boilers and which customer would receive the heat pumps, so you need your manager to make that decision because I cannot do it.” (Account Manager B, Key Account Manager, Boiler & Accessories Co.)

When senior executives were addressing the market uncertainties resulting from environmental protection policies, they directed account managers to focus on traditional boilers instead of the electronic heat pumps required by the government. This was because the top managers held the view that although the policy had been promulgated, the enforcement intensity of the government would not be very high, and customers were more inclined to retain traditional boilers. When formulating this decision, the top managers analyzed the then environment and made a decision that conformed to the current environment.

“I had the support of my executives, who gave me the freedom to switch to selling more boilers instead of heat pumps if necessary.” (Account Manager B, Key Account Manager, Boiler & Accessories Co.)

6.2.6.2.3 Establishing the locus of interaction

Boiler & Accessories Co. has no aversion to engaging with customers. Instead, they would enhance the extent of customer engagement when necessary. For instance, when there is a change in the management of the customer, senior executives will contact the customers more frequently to re-establish the relationship. Moreover, the senior executives will also investigate why this contingent event occurred and contemplate how to deal with it in the future. All these are achieved based on increasing the degree of customer engagement.

“When customer management changes, I would personally spend time understanding their way of thinking. So we would have business meetings and also have dinner afterwards just to get to know them on a more personal level.” (Senior Executive A, Director of Sales, Boiler & Accessories Co.)

Please see Table 6-18 below for a summary.

Table 6-18: Decision-making and behavioural manifestations of TMI in KAM at Boiler & Accessories Co.

The manifestation of decision-making and behaviour in TMI at Boiler & Accessories Co.			
Displayed commitment	<i>Time commitment</i>	•	The meetings between executives and account managers have changed from monthly to weekly.
Approach to exercising control and making decisions	<i>Decision-making Authority</i>	•	Executives will concentrate authority to make major decisions regarding KAM.
	<i>Ad hoc directive adjustment</i>	•	The frequency and approach of customer contact were adjusted in accordance with policy and customer throughs.
Establishing the locus of interaction	<i>Customer interaction</i>	•	Executives have more online meetings and calls with strategic customers.

6.2.6.3 The contingency factors that influence the degree of TMI in KAM

6.2.6.3.1 External contingency factors

In recent years, Boiler & Accessories Co. has been significantly affected by new environmental policies. The local government has enacted laws requiring factories to gradually replace traditional boilers with electric ones starting in 2026 to protect the environment. This mandate has forced Boiler & Accessories Co. to upgrade its products and adjust its market strategy. However, uncertainty around customer compliance has complicated strategic planning. To navigate this challenge, executives have increased their involvement in gathering market intelligence to ensure that customer concerns and infrastructure limitations are properly addressed. Their engagement is not solely driven by long-term strategy but also by the immediate need to understand and adapt to evolving external conditions.

“And then you understand that a reliable government is necessary for companies to adapt their marketing strategies.” (Account Manager A, Key Account Manager, Boiler & Accessories Co.)

Another concern for executives is the restructuring of the customer executive team, which has *and and* disrupted established relationships, prompting senior executives to reassess their approach to relationship-building with key decision-makers. At Boiler & Accessories Co., restructuring within customer executive teams has necessitated renewed engagement. While account managers play a crucial role in maintaining continuity, top management must intervene to rebuild trust and establish connections with new leadership. Without executive involvement, the company risks losing influence over key accounts.

“As their management team changes, my personal involvement increases because I need to re-establish relationships.” (Senior Executive A, Director of Sales, Boiler & Accessories Co.)

6.2.6.3.2 Organisational contingency factors

The ability of account managers to navigate complex customer relationships affects the impact of professional coaching and executive facilitation drive TMI in KAM. At Pharmaceutical Co., before customer consolidation, account managers effectively handled key accounts with minimal senior-level involvement. However, as customers expanded through integration, their business needs became more

complex, surpassing the capabilities of account managers. In response, senior executives stepped in to provide strategic guidance and facilitate key interactions, ensuring that evolving customer demands were met.

“The fewer and more powerful customers we have, the more complicated their requirements become. Additionally, our sales staff is not mature enough to handle these complexities. Therefore, I need to be more involved.” (Senior Executive A, Director of Sales, Boiler & Accessories Co.)

As customer relationships mature over time, top management’s direct involvement gradually decreases, reshaping how relational engagement drives TMI. Executives at Pharmaceutical Co. noted that while their presence was crucial in the early stages of relationship-building, long-term familiarity allowed account managers to take on greater responsibility. Once trust was firmly established, executives phased out direct interactions, shifting their focus to higher-level strategic oversight. This demonstrates how the maturity of customer relationships moderates whether executive engagement remains necessary or transitions toward a more facilitative role.

“The degree of my involvement depends on the level of our relationship with the key account at that time.” (Senior Executive A, Director of Sales, Boiler & Accessories Co.)

Please see Table 6-19 below for a summary.

Table 6-19: Contingency factors moderating the relationship between TMI drivers and executive involvement in KAM at Boiler & Accessories Co.

The contingency factors at Boiler & Accessories Co.			
External factors	<i>Institutional change</i>	•	The environmental protection policies promulgated by the government have compelled this company to predict the market and adjust its marketing strategy.
	<i>Internal restructure of customer management</i>	•	Senior executives must once again participate in KAM to re-establish relationships with the senior executives of the customers.
Organisational factors	<i>The competence level of the account manager</i>	•	The account manager was unable to handle the merged strategic customers, and senior executives had to step in to provide support.

The contingency factors at Boiler & Accessories Co.			
<i>The stage of KAM implementation</i>		<ul style="list-style-type: none"> When the relationship between the company and its strategic customers becomes more intimate, the degree of TMI will decline. 	
Individual factors	N/A		N/A

6.3 Summary of findings

This section summarises the key insights emerging from the thin and thick descriptions presented in Sections 6.1 and 6.2. The thin description outlined the core patterns and recurring elements across cases, providing a structured overview of the data. The thick description then explored the complexity and depth of these patterns within their specific organisational contexts, illustrating how TMI in KAM is driven by multiple motivations, enacted through various behaviours, and moderated by diverse contingency factors.

Table 6-20: Summary of TMI drivers

Driver of TMI	Theme	Sub-theme	Definition	Illustrative quotes
	Building long-term partnerships and trust with strategic customers	Promoting a relational approach to support strategic customers	Top managers actively advocate for relationship-oriented strategies that prioritise long-term collaboration, trust, and mutual value creation with key accounts.	<p><i>"The stronger the connection between your client and your business the better relationship you can build. As a result of that, the more successful you will become a sales company. "</i> (Senior Executive A, Chief Sales Officer, Workplace Service Co.)</p> <p><i>"Our approach to key accounts is really about creating long-term collaborative relationships and partnerships."</i> (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)</p> <p><i>"We don't want just one-time sales. We want to build long-term relationships with our customers".</i> (Account Manager A, Key Account Manager, Pharmaceutical Co.)</p>
		Demonstrate administrative commitment to strategic customers	Executive involvement is intended to signal formal organisational backing and resource prioritisation for strategic customers, reinforcing their importance to the firm.	<p><i>"As senior executives, we are willing to maintain communication with strategic customers. From the perspective of our customers, we may be able to help them secure additional resources."</i> (Senior Executive A, Director of Sales, Pharmaceutical Co.)</p> <p><i>"I believe that senior management can represent the authority for decision making, provide guidance, and address all the concerns that a strategic customer needs to see and hear in order to feel comfortable resolving an issue."</i> (Account Manager A, National Account Manager, Printing Technologies Co.)</p>
	Establishing a rational decision-making framework based on customer knowledge	Gaining market intelligence from the key account perspective	Top managers engage in KAM to acquire first-hand insights into customer needs, competitor activities, and market dynamics directly from key account interactions.	<p><i>"Starting from the sales angle, it's about being able to talk to clients about investments we're making into the business, extending our services growth and trends that were seen by clients. It is a benefit to our business."</i> (Senior Executive A, Chief Sales Officer, Workplace Service Co.)</p> <p><i>"There are so many different models to choose from when developing our strategy and corporate strategy. We need to be much clearer and more systematic in capturing customer insights."</i> (Senior Executive A, Director of Channel, Printing Technologies Co.)</p>
		Assisting account managers to understand the customer	Executives support KAM teams by translating complex customer	<i>"We'll bring the right language to our customers that takes development".</i> (Senior Executive A, Global Market Sector)

		language	requirements, terminologies, or strategic agendas, often bridging communication gaps between firms and key customers.	Director, Design & Engineering Co.) "When executives sit in front of the customer, they can easily understand who the customer is and what the market dynamics are." (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)
	Identifying and navigating environmental dynamism	Sensing potential changes that might affect KAM implementation	Executives participate in KAM to detect early signals of organisational, customer, or industry changes that could disrupt ongoing KAM activities or strategic priorities.	"Whatever product you have, there are so many factors that you cannot control...For me, I would say it's boarding on neglect if you are not a part of that process. In my opinion, a sales leader would be neglecting their function if they are not involved at some point. It's impossible to be a strategic sales leader." (Senior Executive A, Chief Sales Officer, Workplace Service Co.) "There is a consolidation of customers, and they are becoming larger and more significant. We need to adapt our organisation in order to cope with this change." (Senior Executive A, Director of Sales, Boiler & Accessories Co.)
		Seizing new market opportunities that come from environmental change	Top managers involve themselves in KAM to identify and capitalise on emerging commercial opportunities triggered by shifts in regulatory, technological, or competitive environments.	"What we need to do in this game is anticipate. Customers are becoming smarter and younger, eager to learn new things. Thus, it's essential to foresee potential developments rather than remain blind with tunnel vision. Therefore, I believe implementing a broader mentoring program is crucial." (Account Manager B, Global Account Manager, Printing Technologies Co.) "We're engaging with the customer in the right way where we have the existing opportunity, but also building new business pipeline." (Senior Executive B, Director of Sales Enablement, Workplace Service Co.)
		Reconfiguring the resource allocation to maintain KAM effectiveness	Top managers intervene to adjust financial, human, or operational resources in response to evolving key account needs, ensuring the sustained performance of the KAM programme.	"After some initial project collaborations, we found that the value the customer created did not meet our expectations during the process. In that case, we will adjust accordingly later on and reduce our investment. We have been dynamically analyzing and adjusting." (Senior Executive A, Director of Sales, Pharmaceutical Co.) "So, I'm thinking about the importance of the contingency in engaging with our existing customer base, we have to have in mind that you know it's really important for us to replace those revenue streams." (Senior Executive B, Director of Sales Enablement, Workplace Service Co.)
	Demonstrating Strategic Accountability to Investors	Meeting investors' expectations and delivering on promises to increase business	Executive involvement is driven by external accountability, where top managers aim to fulfil strategic growth	"As a publicly listed company, investors are scrutinizing us based on the promises we have made to them." (Account Manager C, Strategic Account Manager, Design & Engineering

		with high-value clients	commitments to shareholders by deepening engagement with profitable key accounts.	Co.) "We are a publicly listed company, so we are required to do reporting and analyze our pipeline of opportunities." (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)
	Developing high-performing account managers	Building a professional KAM coaching programme	Top managers initiate or support structured coaching systems to enhance the skills, confidence, and strategic thinking of account managers responsible for key accounts.	"You would bring executives in at the right times because of their experience. You know, junior individuals with less experience might require a bit more guidance and coaching." (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.) "I spent a lot more time on the operational side of things, such as training, and skill building with people." (Senior Executive B, Director of Sales Organisation, Printing Technologies Co.) "Our CEO has already completed the SAMA course and she believes it would be very helpful for us." (Account Manager B, Key Account Manager, Spare Parts & Accessories Co.)
		Boosting the motivation of KAM teams	Executives engage directly with KAM personnel to increase morale, reinforce purpose, and strengthen alignment between individual roles and strategic customer goals.	"Our participation will enhance the team morale and motivate them to undertake actions that are beneficial to the enterprise. We aspire to play a leading role." (Senior Executive D, Vice President, Pharmaceutical Co.)
	Increasing the transparency of KAM processes and practices	Mitigating bias in managers' debriefing and obtaining direct customer feedback on KAM implementation	Executives bypass intermediary interpretations by engaging directly with strategic customers to validate information, reduce distortion, and gain an unfiltered view of KAM performance.	"And we've recognised that without a fielder compliment, we don't know if our strategy has been executed correctly." (Senior Executive C, Director of Sales Enablement, Workplace Service Co.) "And I like to be independent because there is a client story and an account manager story, and I want to first listen to both versions right away to get an overarching understanding." (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)
		Gathering insights to present the status of KAM to the top management team and board of directors	Top managers participate in KAM to obtain credible, detailed input that can inform internal reporting, justify strategic decisions, and align the board with frontline realities.	"I have my own understanding of what the previous situation was, the solutions that we've provided and how that's benefited the client, the real impact to them as an organisation or an individual as a team, it's really going to help me to understand and then articulate that back to either the clients or other people in my organisation." (Senior Executive B, Head of Commercial Sales, Workplace Service Co.) "Let me go and speak to the CEO. But, what do I say to a CEO? I don't wanna get lost. The CEO might say something to me that I can't handle and I look silly." (Senior Executive C,

				<i>Director of Sales Enablement, Workplace Service Co.)</i>
Addressing operational barriers for the KAM teams	Facilitating internal alignment to enable closing the deal	Executives intervene across functions to coordinate internal actors, resolve interdepartmental tensions, and ensure unified organisational support for finalising key account agreements.	<p><i>"Not only involving the sales team, but also involving purchasing, customer services, and product development in this case. This ensures that everyone understands who our strategic accounts are and the steps we're taking with this customer."</i> (Senior Executive A, CEO, Spare Parts & Accessories Co.)</p> <p><i>"The customer is requesting more than what we are currently offering them. Then I come back to my company and ask my boss for further internal support."</i> (Account Manager B, Global Account Manager, Printing Technologies Co.)</p>	
	Facilitating interactions and helping "open the door" with new customers	Senior leaders leverage their status and networks to initiate or enhance contact with potential strategic accounts, often serving as entry points for new relationship development	<p><i>"I have a long career, and I know many people at different companies. So, I bring the contacts to our sales department."</i> (Senior Executive B, Product Development Director, Spare Parts & Accessories Co.)</p> <p><i>"On one end, of course, I am helping the account leader. I make sure that we open doors on higher levels in our organisation and in the client organisations."</i> (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)</p>	
Fulfilling intrinsic personal concerns	Meeting personal interests in sales based on previous sales background	Executives with a sales-oriented professional history may be intrinsically motivated to stay involved in customer-facing roles, finding personal satisfaction in commercial engagement.	<p><i>"Speaking with customers, working with customers is always the best."</i> (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)</p> <p><i>"Our former CEO came from an accounting background, so he was interested in numbers. Our current CEO, on the other hand, comes from a service background and understands the importance of customer engagement. Therefore, he is more interested in learning and understanding customer expectations."</i> (Account Manager B, Global Account Manager, Printing Technologies Co.)</p>	
	Fostering social relationships with senior executives of strategic customers to expand industrial networking	Top managers engage in KAM to cultivate peer-level relationships with customer executives, aiming to strengthen inter-organisational ties and enhance their influence within the industry.	<p><i>"Executives play golf with other CEOs from different companies, where they discuss business and opportunities."</i> (Account Manager B, Key Account Manager, Spare Parts & Accessories Co.)</p> <p><i>"For those companies that have a higher value on their sales leadership, and I've obviously networked quite extensively from my own sort of masters and through work. "</i> (Senior Executive A, Chief Sales Officer, Workplace Service Co.)</p>	
	Intimacy with specific key accounts	Executive involvement is driven by long-standing personal familiarity or emotional attachment to particular key accounts, often rooted in historical collaborations or	<p><i>"I am very proactive with specific customers because I know a lot of people. I have been engaged with those customers for many years, so it is relatively easy for me to be involved."</i> (Senior Executive B, Global Business Development Officer,</p>	

			personal rapport.	<i>Design & Engineering Co.)</i>
		Increasing individual bonus	Top managers may participate in KAM activities to influence outcomes tied to performance-based incentives, particularly where compensation is linked to key account success.	<i>"Another very core driver for my involvement is that the entire company's revenue is directly linked to my personal revenue. Because in addition to our basic annual salary, our additional annual bonus is split according to a predetermined percentage based on the company's profits at the end of the year." (Senior Executive C, Director of Finance, Pharmaceutical Co.)</i>
	Maintaining or reinforcing the status within the organisation	Ensuring role stability during organisational change (i.e. driven by restructuring or mergers)	Executives engage in KAM to maintain their strategic visibility and safeguard their position amid internal transformations, using key account involvement as a means of demonstrating continued relevance.	<i>"Having a very involved executive sponsor influenced our business in a positive way. I think that really helped him have a good reputation as a senior executive." (Account Manager A, Global Account Manager, Design & Engineering Co.)</i> <i>"We're a business. We're here to make a profit. We have deadlines. We have targets to hit and we have a shareholder to answer to so you know that pressure never goes away." (Senior Executive A, Chief Sales Officer, Workplace Service Co.)</i>

Table 6-21: Summary of TMI manifestation

TMI manifestation	Theme	Sub-theme	Definition	Illustrative quotes
	Time commitment	Higher time commitment vs. Lower time commitment	The extent to which top managers allocate their personal time to KAM activities, ranging from minimal involvement to sustained, hands-on engagement in key account initiatives.	<p><i>"For example, over the course of COVID, my client's demand increased dramatically because their business experienced a huge growth during this period. As a result, I had more conversations with my executive sponsor at that time." (Account Manager A, Global Account Manager, Design & Engineering Co.)</i></p> <p><i>"Our boss normally arranges monthly meetings with us. And sometimes other departments also participate in the meeting." (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)</i></p> <p><i>"My engagement with that key account manager right now is probably on a biweekly basis as we're looking at how situations evolve." (Senior Executive A, Vice President, Medical Equipment Co.)</i></p>
	Resource Commitment	Higher resource commitment vs. Lower resource commitment	The degree to which executives actively mobilise or dedicate organisational resources, such as personnel, budget, or systems, to support key account priorities.	<p><i>"The main executive support is resources, which can provide support in various aspects such as project development, engineering, service, and post-sale technical support." (Account Manager A, National Account Manager, Printing Technologies Co.)</i></p> <p><i>"There is no backup. We are just like calling in the desert." (Account Manager A, Key Account Manager, Spare Parts & Accessories Co.)</i></p>
	Responsibility Commitment	Higher responsibility commitment vs. Lower responsibility commitment	The level of accountability assumed by top managers for KAM outcomes, including their willingness to take ownership of client-facing tasks or strategic deliverables.	<p><i>"Considering the level of authority they have in KAM, I believe our account leaders actually need more responsibility than what is currently assigned in our system. They are given aggressive targets but struggle to deliver results; therefore, they need to focus on filling the pipeline." (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)</i></p> <p><i>"And it would also have a financial impact, as building a hospital isn't cheap. You also need the commitment of the C-Suite to make that decision definitively." (Account Manager E, Director of Enterprise Accounts, Medical Equipment Co.)</i></p>
	Decision-making Authority	Centralised control vs. Delegated authority	The distribution of decision rights in KAM, reflecting whether key account decisions are retained at the executive level (centralised) or delegated to frontline or mid-level actors.	<p><i>"The other we have to give account managers permission to be creative and be themselves. So that, my involvement is spending time with them, and directly with the customers to understand the gaps and where we need to. Add more value to them and also support the account managers." (Senior Executive B, Director of</i></p>

				<p><i>Sales Enablement, Workplace Service Co.)</i></p> <p><i>"I become more engaged when there are key initiatives or changes taking place, as these decisions typically involve higher-level individuals." (Senior Executive B, Director of Sales Organisation, Printing Technologies Co.)</i></p>
	Decision-making Bias	Personal insight vs. Data-Driven judgment	The dominant basis upon which strategic decisions in KAM are made, contrasting reliance on individual executive intuition with evidence-based, data-driven judgment.	<p><i>"Our strategic planning and market adjustments are guided throughout by consulting firms. The more complex the decision, the more we rely on data rather than past experience." (Account Manager A, Key Account Manager, Pharmaceutical Co.)</i></p> <p><i>"So yes, we did listen to the customer's voice before redesigning that program. It was one of the factors that contributed to the program's redesign." (Account Manager C, Global Account Manager, Design & Engineering Co.)</i></p> <p><i>"We also have other consultants involved." (Account Manager B, Global Account Manager, Design & Engineering Co.)</i></p>
	Ad hoc directive adjustment	Predefined plan-based directives vs. Real-time assessment-based directives	The responsiveness of executives to unforeseen developments in KAM, distinguishing rigid adherence to predefined plans from the flexible issuance of real-time, situational directives.	<p><i>"I had the support of my executives, who gave me the freedom to switch to selling more boilers instead of heat pumps if necessary." (Account Manager B, Key Account Manager, Boiler & Accessories Co.)</i></p> <p><i>"I think from an organisational point of view, the more our executive is in front of customers, the more feasible his advice will be." (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)</i></p>
	Leadership interaction	Empowering interaction vs. Authoritative interaction	The interpersonal style adopted by top managers in internal leadership settings, ranging from participative and empowering approaches to directive and hierarchical behaviours.	<p><i>"You want people with appropriate empowerment in the roles, so you obviously want to avoid interference." (Senior Executive A, Director of Channel, Printing Technologies Co.)</i></p> <p><i>"Executives would change the way of communication internally and then align with all responsible people internally." (Account Manager E, Director of Enterprise Accounts, Medical Equipment Co.)</i></p>
	Customer interaction	Higher engagement with customer interaction vs. Lower engagement with customer interaction	The degree and depth of direct engagement between executives and strategic customers, from active personal involvement to limited or symbolic participation.	<p><i>"When we talk about crucial situations, you have to be very near to the customer. I like the situational approach as it allows for gathering information from both internal and external sources." (Senior Executive A, Vice President, Medical Equipment Co.)</i></p> <p><i>"If an account manager calls me and asks if I can join them in a meeting tomorrow urgently, I will do so. As an executive sponsor, I want to be proactively engaged with my account leaders." (Senior Executive A, Global Business Development Officer, Design & Engineering Co.)</i></p>

Table 6-22: Summary of the contingency factors

Contingency factors	Theme	Definition	Illustrative quotes
	Escalated customer issues	Critical problems raised by key accounts that surpass the account manager's authority, requiring top management intervention to resolve risks threatening the customer relationship.	<p><i>"When the client is not happy or satisfied with certain issues, you may be asked to step in and help, either by managing it internally within the organisation or ensuring that we get it back on track."</i> (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)</p> <p><i>"Customers look at us and say we made a deal, but it's not bringing us the expected results, so we want some compensation. However, you don't have the authority as an account manager."</i> (Account Manager B, Enterprise Account Manager, Medical Equipment Co.)</p> <p><i>"But I don't think we do a perfect job. Sometimes, we put people into a position where they are responsible for collecting those invoices or similar tasks without even realizing it's a national account. As a result, they may not be aware of the special payment terms."</i> (Account Manager C, National Account Manager, Printing Technologies Co.)</p>
	Institutional change	Macro-level shifts in the regulatory, political, or economic environment that alter the strategic context in which KAM operates, necessitating executive-level responses.	<p><i>"The most immediate change has been the government's ongoing medical reform efforts. As a result, our customers have become more cautious in their interactions with us, which could impact our ability to engage with and visit them."</i> (Senior Executive A, Director of Sales, Pharmaceutical Co.)</p> <p><i>"And then you understand that a reliable government is necessary for companies to adapt their marketing strategies."</i> (Account Manager A, Key Account Manager, Boiler & Accessories Co.)</p>
	The knock-on effects of strategic customer decisions	Unanticipated internal or market consequences triggered by major decisions made by key accounts, compelling top managers to adjust organisational responses in real time.	<p><i>"Being partners with our customers, their strategic changes have an impact on our decisions."</i> (Account Manager C, National Account Manager, Printing Technologies Co.)</p> <p><i>"That's not a good position to be in. So we need to make decisions and therefore say that we need to get closer to the OEM in order to understand what we can do to partner with them using knowledge from the end user. And thus, it requires a more strategic approach."</i> (Senior Executive A, CEO, Spare Parts & Accessories Co.)</p>
	Internal restructure of customer management	Organisational changes in how customer-facing roles or responsibilities are configured, often disrupting existing KAM processes and prompting executive recalibration.	<p><i>"When there is change happening at the client (New executives), it is crucial to increase your engagement and have more senior people involved in those conversations."</i> (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)</p> <p><i>"As their management team changes, my personal involvement increases because I need to re-establish relationships."</i> (Senior Executive A, Director of Sales, Boiler & Accessories Co.)</p>
	Personnel change	Turnover or reassignment of individuals within the firm or customer organisation that alters established relationships and may influence the stability or effectiveness of KAM involvement.	<p><i>"We unfortunately have to lose people because as customers aren't delivering what we need, we have to. Restructure, certain departments change and evolve. We always look at doing more with less. That's I think the term that's been shared a lot with us at the moment. So, you have to be a lot more effective in what you do."</i> (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)</p>

			<p><i>"Our boss has recently been made redundant and they are currently in the process of recruiting a new one. So we are currently experiencing a temporary pause where there is no overall strategic direction or involvement at the senior level."</i> (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)</p>
	Internal inconsistency among different departments and within the management	Misalignment of goals, priorities, or practices across internal stakeholders, creating coordination challenges that top managers may need to resolve for effective KAM delivery.	<p><i>"It's really critical that the goals of multiple departments are aligned because if we are not aligned with those of other departments, inadvertently creating a level of conflict."</i> (Account Manager C, National Account Manager, Printing Technologies Co.)</p> <p><i>"Then you won't receive the appropriate response to the KAM initiatives because I need all the production lines, I need my college from purchase units, financial units. They should all be aware of what is important for customers and how we should act."</i> (Account Manager B, Key Account Manager, Spare Parts & Accessories Co.)</p>
	Tension between top management and key account managers	Relational or strategic misalignment between senior executives and account managers, potentially hindering collaboration and requiring behavioural adjustment from either side.	<p><i>"They had very clear guidelines, but they didn't fulfil them. I believe the entire premise was set up incorrectly. Therefore, you need to find people who are willing to do this."</i> (Account Manager B, Global Account Manager, Design & Engineering Co.)</p> <p><i>"The C-Suite of the account will directly engage with that leader, which somewhat undermines the role of the key account manager. Therefore, we have been actively seeking to ensure a proper balance of executive engagement."</i> (Senior Executive A, Vice President, Medical Equipment Co.)</p>
	The competence level of the account manager	The perceived capability of the account manager in managing strategic relationships, influencing whether top managers feel the need to intervene, guide, or delegate.	<p><i>"And in order for us to do that. Our account managers turned up in an organisation just to talk around, manage, print and what was important for our company was no longer going to work. So we then embarked on our own journey to upscale our people, develop the, develop the right people to be able to hold. High level. Consultative lead conversations with key clients, prospects etcetera to be able to drive the messaging that we want to deliver to our clients."</i> (Account Manager D, Head of Major Account Sales, Workplace Service Co.)</p> <p><i>"My involvement depends on the key account manager because I believe it largely relies on their ability to leverage senior leadership."</i> (Senior Executive A, Vice President, Medical Equipment Co.)</p>
	Organisational culture	Shared values and norms that shape acceptable behaviours within the firm, affecting both the extent and style of top management involvement in customer relationships.	<p><i>"Sometimes mistakes are covered up because it is human nature to conceal things, and people may not find out. In our organisation, mistakes are generally forgiven. We have a forgiving culture here, which is quite nice and one of the reasons why I am still here."</i> (Account Manager A, Global Account Manager, Design & Engineering Co.)</p> <p><i>"Our organisational culture is characterized by minimalism. In KAM, we promote an agile mindset and faster working methods. The high efficiency in implementing KAM initiatives is built on the foundation that all departments operate with a high level of efficiency."</i> (Account Manager A, Key Account Manager, Pharmaceutical Co.)</p>
	Annual account reevaluation	Recurring internal review cycles in which key account status and performance are assessed, often prompting temporary or strategic shifts in executive engagement.	<p><i>"It is an annual process that is carried out objectively, without any element of subjectivity."</i> (Account Manager A, Global Account Manager, Design & Engineering Co.)</p> <p><i>"Having that client in a key client program is really in line with our strategy; it's not about money, but rather about the grander purpose here."</i> (Account Manager C, Global Account Manager, Design & Engineering Co.)</p>
	The stage of KAM	The maturity level of the firm's KAM	<p><i>"The degree of my involvement depends on the level of our relationship with the key account at that time."</i></p>

	Implementation	programme, ranging from early development to institutionalisation, which moderates the form and intensity of TMI.	(Senior Executive A, Director of Sales, Boiler & Accessories Co.) "I was actively involved, and the idea is that as the KAM progresses further, I can step away because the strategic account manager will have a more leading role." (Senior Executive A, CEO, Spare Parts & Accessories Co.)
	Technology innovation	The adoption or integration of new technologies that reshape customer expectations or delivery processes, requiring strategic guidance and decision-making from senior leaders.	"Our company recently launched a new specialized drug for tumours. However, the current marketing team lacks the necessary expertise, and customers are not yet familiar with the product. As a result, we have increased training for our staff, and our senior executives have also become involved in the marketing efforts." (Senior Executive C, Director of Finance, Pharmaceutical Co.)
	Resources availability	The level of accessible organisational resources, such as funding, personnel, or infrastructure, which can constrain or enable the depth of executive involvement in KAM.	"To be honest, we don't always find the time every day to assist our KAM team to change what they want to change. We sometimes face constraints in terms of financial resources and personnel availability, which hinders our ability to adapt our organisation as quickly as desired." (Senior Executive B, Product Development Director, Spare Parts & Accessories Co.)
	Number of Internal functional units	The structural complexity of the organisation based on the number of departments involved in KAM, influencing coordination demands and the role of top managers in alignment.	"We used to have four blocks but we have 16 now. That is something that decreased the leadership engagement." (Account Manager B, Enterprise Account Manager, Medical Equipment Co.)
	Competing priorities	Simultaneous strategic or operational demands that require executive attention, shaping the allocation of time and effort devoted to key account initiatives.	"It's easy to become focused on internal matters. It's also easy to become distracted by XYZ." (Senior Executive B, Global Business Development Officer, Design & Engineering Co.) "Yes, we want to help our KAM team find the right people and products for their needs, but sometimes we don't have enough time because we are constantly interrupted by other tasks." (Senior Executive B, Product Development Director, Spare Parts & Accessories Co.)
	Leadership style	The dominant behavioural approach adopted by senior executives (e.g. participative, directive, or laissez-faire) which affects how and when they engage with KAM activities.	"We had three different sponsors during that time period, each with their own philosophy and approach." (Account Manager B, Global Account Manager, Design & Engineering Co.) "The TMI is diverse. We have examples of excellent senior executive engagement, but we also have instances of poor engagement due to their leadership style." (Account Manager A, Director of Strategic Account Management, Medical Equipment Co.)

6.4 Conclusion

This chapter has provided an in-depth examination of TMI in KAM across seven case companies, integrating both quantitative and qualitative insights to address the research questions. The thick description of each case outlined key organisational characteristics, including ownership, industry, revenue, workforce size, operational footprint, business scope, KAM maturity, and the level of TMI in KAM. These contextual details established a foundational understanding of each company's strategic environment.

The analysis identified a range of strategic, operational, and relational drivers influencing the decision-making and behavioural manifestations of TMI in KAM. While strategic, operational, and relational drivers motivated executives to engage in KAM, the impact of these drivers on executives involvement varied in response to contingency factors, such as market dynamics, regulatory pressures, leadership transitions, internal misalignment, and etc. By synthesizing these findings, this chapter establishes the basis for conducting cross-case comparison to capture the critical and context-specific factors.

7 Cross-case comparison

7.1 Introduction

The purpose of this chapter is to conduct a cross-case comparison of the seven companies analysed in this study to provide deeper insights into TMI in KAM under different contingent situations. Cross-case comparison is a crucial step in multiple case study analysis, allowing for the examination of patterns across cases and providing the opportunity to identify overarching trends and deviations (Edmonds & Kennedy, 2016). Through comparing cases, the chapter seeks to uncover not only the most representative drivers, contingency factors, decision-making processes and behavioural manifestations of TMI in KAM, but also highlights the case-specific characteristics that explain the heterogeneity of TMI in KAM across different organisational environments.

This comparative approach specifically allows for a nuanced understanding of the underlying association that causes a variation in the drivers affecting top managers' involvement in KAM, a deeper exploration of the decision-making and behavioural pattern of TMI in KAM, and a holistic view of how the contextual contingency factors shape the impact of these drivers on TMI. By employing a structured cross-case comparison approach, this chapter moves beyond single-case insights to explore how TMI differs across industries, organisational structures, and KAM routines. In doing so, it highlights the dynamic nature of TMI in KAM.

This chapter first introduces the cross-case comparison method in Section 7.2, then presents the comparison results in Sections 7.3 to 7.5, and finally summarizes the entire chapter in Section 7.6.

7.2 Approach and methods

Matrix analysis can be employed to identify patterns, relationships and insights by systematically comparing and contrasting different situations or variables in multiple dimensions (Horn & Johnson, 2012). Considering the complexity of the data in this study, which encompasses multiple cases and diverse dimensions (such as TMI drivers, contingency factors and adaptation), matrix analysis can

systematically organise and visualise such information. By means of matrix analysis, the overall themes and patterns of TMI adaptation, drivers, and contingency factors in different organisational contexts can be revealed more effectively, contributing to the recognition that the similarities and differences among cases can lead to a richer understanding of the dynamics of TMI (Zhang, 2017).

In terms of specific applications, Meta-Matrix Analysis enables the author to transform qualitative data from each case into a format that is easily comparable and analyzable. Initially, the author constructed an individual matrix for each case, encompassing topics such as TMI drivers, contingency factors, and adaptations to environmental change. Subsequently, these initial matrices are integrated into a comprehensive Meta-Matrix to systematically compare data across different cases.

The Meta-Matrix Analysis shown in Figure 7-1 comprises the following steps:

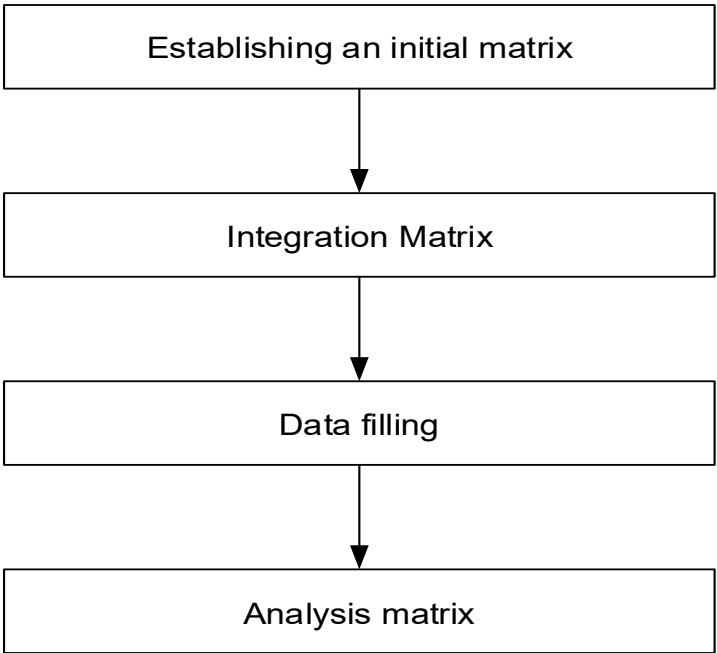


Figure 7-1: The process of Meta-Matrix Analysis

Establishing an initial matrix: Create a separate matrix for each case, listing all topics and variables in each matrix. In Chapter 5, the thick description offers an integrated table for each of the three themes of every case, encompassing the

identified factors. Regarding the drivers of TMI in KAM, the themes consist of five levels: strategic level, operational level, individual level, proactive level, and reactive level. For the contingency factors, there are altogether three levels: external factors, organisational factors, and individual factors. For the adaptation of TMI, there are also three themes: commitment, decision-making, and interaction. We will take these integrated tables as our samples for cross-case comparison - that is, independent matrices.

Integration matrix: Integrate all initial matrices into a Meta-Matrix to form a multidimensional comparison framework. The x-axis of this Meta-Matrix framework encompasses all the identified primary, secondary, and tertiary themes. The y-axis consists of cases. It is notable that on the y-axis, we have added two comparison categories, namely, the stages of KAM implementation and the extent of TMI in KAM. Doing so enables the consideration of the influence of these two environmental factors in the lateral comparison.

Data filling: Populate the Meta-Matrix with data based on the encoding result, including qualitative descriptions. In comparing contingent factors, the author not only examines the frequency of their occurrence but also provides qualitative descriptions to clarify specific events. This is crucial for case comparisons, as identical contingent factors may represent different events depending on the organisational environment. However, no significant organisational environment differences were found concerning the drivers and adaptations of TMI.

Analysis matrix: Systematically compare the data within the Meta-Matrix to identify patterns and relationships. The author employs notations to mark whether a certain factor has been identified in a case. Subsequently, factors with a high occurrence frequency and those with an extremely low frequency are analyzed comprehensively. Themes that are not identified in the cases are represented by blanks.

7.3 Main drivers affecting top managers' involvement in KAM

7.3.1 Critical strategic drivers

To understand the critical drivers that encourage TMI in KAM, a cross-case analysis was conducted, synthesizing insights from multiple case companies. Table 7-1 below presents a summary of the critical drivers for TMI, offering a comprehensive view of their descriptions and cross-case insights, which illustrate the recurring patterns and industry-specific nuances.

Table 7-1: Summary of critical strategic drivers of TMI in KAM

Key drivers	Description	Evidence	Cross-Case Insights
Promote a relational approach to support strategic customers	Encouraging a relationship-focused mindset among account managers to strengthen long-term strategic partnerships with key customers.	"The right person to lead an account isn't always necessarily the most technical person or the most experienced person. Sometimes it's just the person that has the best in building relationships with strategic customers." (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)	Widely observed in cases where strategic customers expect high-level personal engagement from executives.
Demonstrate administrative commitment to strategic customer	Top management showcases their dedication to key accounts through active participation in meetings, decisions, and resource allocation.	"Having our CEO involved also makes a big difference for our customers because it gives them a sense of importance and establishes a direct connection." (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)	Consistently viewed as a signal of trust and priority by strategic customers across multiple industries.
Assist account managers to understand the customer language	Providing guidance and insights to help account managers effectively communicate and align with the strategic customer's needs and expectations.	"It is very impactful that I can engage in the customer's language and get into their world a lot quicker. Now expect an account manager to understand, finance language, human resource language, and technology language at the same time. It's very difficult. " (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)	Particularly relevant in complex or technical industries where miscommunication risks are high.

Key drivers	Description	Evidence	Cross-Case Insights
Sense potential changes that might affect KAM implementation	Identifying and addressing external or internal factors (e.g., market trends, policy shifts) that could disrupt KAM processes.	"It is always important for senior executives to understand how sales work and also how the sales approach needs to change in the future." (Account Manager E, Director of Enterprise Accounts, Medical Equipment Co.)	Cases with volatile markets (e.g., pharmaceuticals) highlight the importance of this proactive approach.
Meet investors' expectations and deliver on promises to increase business with high-value clients	Ensuring that high-value customers receive promised outcomes, aligning with investor expectations and driving business growth.	"As a publicly listed company, investors are scrutinizing us based on the promises we have made to them." (Account Manager C, Strategic Account Manager, Design & Engineering Co.)	Particularly critical for publicly listed companies where maintaining key account relationships directly impacts investor confidence and revenue stability.

At the strategic level, the implementation of a relational approach to support strategic customers constitutes the core driver for executives' participation in KAM. The majority of executives within companies view KAM as a crucial measure for establishing and maintaining key customer relationships. The significance of this driver lies in the fact that executives aim to ensure the alignment of KAM with its initial objectives through their influence. Consequently, they play a pivotal role in guiding and supervising account managers during the implementation of the relational approach. Many executives have indicated that they understand KAM is not a programme that generates immediate economic value but rather a long-term relationship management initiative.

However, the establishment and maintenance of strategic customer relationships cannot solely rely on account managers. Data reveals that strategic customers often expect executives to be present at significant meetings because their administrative commitment serves as a vital source of trust for these customers regarding the project. The phrase "demonstrate administrative commitment to strategic customers" is frequently mentioned by executives, suggesting that the contribution of executive authority in enhancing customer trust is applicable across various industries.

An additional significant strategic driver involves facilitating account managers' understanding of customer language, which is essential for enabling rational decision-making. Data indicate that executives generally exhibit considerable interest in training account managers to better understand customers. This interest arises not only from concerns about the capabilities of account managers but also due to the increasing strength of customer groups and their evolving needs and strategies, which impose higher demands on account manager competencies.

In terms of recognizing the dynamic nature of the external environment, the perception of potential changes that could impact KAM implementation is the primary driver. This finding underscores that executives place substantial importance on market fluctuations affecting KAM initiatives. In instances of dramatic market shifts, it becomes imperative for KAM programme to recalibrate resource allocation accordingly, representing a significant cost burden for organisations. Therefore, executives want to participate in KAM to keep track of potential market changes, which applies to most companies.

Conversely, strategic accountability towards investors constitutes an environmental specificity driver unique to publicly traded companies. The ownership structure significantly influences executive behaviour; top management in privately held firms is accountable solely to their board of directors and faces sales pressures exclusively from this entity. In contrast, executives within publicly traded companies bear the responsibility towards all investors and must meet performance commitments made to them. Thus, developing KAM emerges as one avenue through which they can enhance operational efficiency.

7.3.2 Critical operational drivers

Operational drivers reflect the practical actions undertaken by executives to enhance KAM implementation and ensure alignment with relatively short-term goals. Table 7-2 provides a detailed summary of the critical operational drivers identified through cross-case analysis, highlighting their descriptions and insights gained from multiple contexts.

Table 7-2: Summary of critical operational drivers of TMI in KAM

Key drivers	Description	Evidence	Cross-Case Insights
Build a professional KAM coaching programme	Developing structured training and mentorship programmes to improve account managers' competencies in handling strategic accounts.	"Our CEO has already completed the SAMA course and she believes it would be very helpful for us." (Account Manager B, Key Account Manager, Spare Parts & Accessories Co.)	Found to enhance both account managers' performance and customer satisfaction in companies with resource availability.
Facilitate interactions and helping "open the door" with new customers	Facilitating initial introductions and leveraging personal connections to support account managers in securing new strategic customers.	"On one end, of course, I am helping the account leader. I make sure that we open doors on higher levels in our organisation and in the client organisations." (Senior Executive A, Global Market Sector Director, Design & Engineering Co.)	Effective in cases where executives possess strong pre-existing relationships with leading customer firms.
Facilitate internal alignment to enable closing the deal	Ensuring coordination between departments (e.g., sales, operations, finance) to deliver on strategic customer agreements.	"Not only involving the sales team, but also involving purchasing, customer service, and product development in this case. This ensures that everyone understands who our strategic accounts are and the steps we're taking with this customer." (Senior Executive A, CEO, Spare Parts & Accessories Co.)	Strongly emphasized in cases involving complex deals, where top management plays a critical role in resolving interdepartmental misalignment to enable deal closure.
Boost the motivation of KAM teams	Enhancing the morale and engagement of KAM teams by allowing a higher level of autonomy in KAM.	"Our participation will enhance the team morale and motivate them to undertake actions that are beneficial to the enterprise. We aspire to play a leading role." (Senior Executive D, Vice President, Pharmaceutical Co.)	Specifically observed in cases where senior executives are highly involved in KAM from the very beginning.
Articulate the status of KAM to the top management team and board of director	Providing regular updates and insights on the progress and strategic importance of KAM initiatives to ensure alignment and continued support from senior leadership.	"Let me go and speak to the CEO. But, what do I say to a CEO? I don't wanna get lost. The CEO might say something to me that I can't handle and I look silly." (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)	Particularly critical in organisations where KAM performance directly influences long-term business strategy. Regular communication secures resources and backing from the top management team and board.

Cultivating the KAM capabilities of account managers is one of the most readily identifiable drivers for TMI in KAM. As the primary responsible parties for KAM initiatives, the capabilities of account managers play a crucial role in the success of these programs. Data indicates that a significant purpose of executive participation in KAM is to establish professional training programs aimed at developing the skills of account managers. This investment in training enables executives to have greater confidence in KAM initiatives and entrust strategic customers to the account managers.

While transparent KAM processes are not the main driver for TMI in KAM, they become more pronounced in organisations with a higher degree of maturity. In mature organisations, KAM teams often become proficient in various KAM operations, which may lead to a reduced frequency of information transmission, with much of the information deemed unnecessary for reporting to executives. As a result, executives may be more inclined to engage in KAM to gain a clearer understanding of the details involved.

Resolving operational obstacles for the KAM team is one of the most critical motivations for TMI in KAM. Most executives assume the role of sponsors and are positioned to provide support. Consequently, their involvement typically arises when the KAM team faces insurmountable challenges that exceed their capacity or authority. Executives facilitate introductions between account managers and strategic customers by leveraging their networks. Data indicates that nearly all KAM practitioners emphasize the importance of executive recommendations in this context. Another significant operational challenge is the misalignment among internal departments, which hampers the KAM team's ability to deliver customized solutions to strategic customers. This suggests that internal misalignment is prevalent across many organisations, with executives playing a pivotal role in addressing and resolving these issues. Their leadership is essential in fostering collaboration and alignment among various departments, ultimately enhancing the effectiveness of KAM initiatives.

However, the motivation of the KAM team is primarily observed only in Pharmaceutical Co., which may be linked to the stage of KAM implementation.

As Pharmaceutical Co. is in the early introduction stage, the KAM team is newly established and grappling with numerous imperfect regulations and associated challenges. Despite the high level of involvement from the company's executives in KAM, employees often feel a lack of sufficient autonomy, resulting in diminished creativity and enthusiasm for the KAM project. Consequently, executives at this company need to actively motivate the KAM team to enhance its performance. In contrast, in other cases, in companies where the KAM team has been operational for several years, managing key customers has become a routine responsibility. Therefore, these teams do not require excessive motivation, as handling key accounts is now part of their standard job functions.

The need for a detailed presentation of the KAM situation to the board of directors represents a specific environmental factor. Senior executives themselves report to their superiors, which may include the board of directors or the CEO. As a result, they are sometimes required to present updates on their work, including KAM initiatives. This driver is thus closely tied to the leadership structure within the organisation.

7.3.3 Critical individual drivers

Individual-level drivers of TMI in KAM reflect the personal motivations, experiences, and relationships that influence executives' engagement with strategic accounts. These drivers often stem from unique characteristics or personal stakes that align with the organisation's KAM objectives. Table 7-3 outlines the key individual drivers, offering insights into how personal factors contribute to driving TMI in KAM.

Table 7-3: Summary of critical individual drivers of TMI in KAM

Key drivers	Description	Evidence	Cross-Case Insights
Meet personal interests in sales based on previous sales background	Leveraging personal sales experience to actively contribute to strategic customer relationships and decision-making in KAM.	“Our former CEO came from an accounting background, so he was interested in numbers. Our current CEO, on the other hand, comes from a service background and understands	Observed in cases where top executives have a strong sales background, enabling them to connect more effectively with key accounts and sales teams.

Key drivers	Description	Evidence	Cross-Case Insights
		the importance of customer engagement. Therefore, he is more interested in learning and understanding customer expectations.” (Account Manager B, Global Account Manager, Printing Technologies Co.)	
High Intimacy with specific key accounts	Maintaining close relationships with specific strategic customers to secure loyalty and trust.	“I am very proactive with specific customers because I know a lot of people. I have been engaged with those customers for many years, so it is relatively easy for me to be involved.” (Senior Executive B, Global Business Development Officer, Design & Engineering Co.)	Particularly evident in cases where senior executives have long-term connections with most of the company's key accounts.
Increase individual bonus	Direct involvement in KAM driven by the financial incentives tied to key account performance, such as bonuses or stock options.	“Another very core driver for my involvement is that the entire company's revenue is directly linked to my personal revenue. Because in addition to our basic annual salary, our additional annual bonus is split according to a predetermined percentage based on the company's profits at the end of the year.” (Senior Executive C, Director of Finance, Pharmaceutical Co.)	Only seen in cases where executive compensation is closely tied to the performance of strategic accounts, motivating proactive engagement with KAM initiatives.

Personal interest constitutes the main cause for TMI in KAM. This topic is supported by the majority of cases. For instance, the CSO of Manage Workplace Service Co. explicitly stated that he had gradually been promoted from a sales manager to his current position over the years, and his extensive sales experience made him aware that he should not be detached from customers but rather approach them. The executives in other cases all demonstrated that their sales background made them interested in KAM and willing to offer assistance.

The establishment of personal social relationships is evidenced by cases from diverse backgrounds. These relationships primarily manifest during customer

meetings, where executives seek to connect with the top management of customer companies to enhance their influence within the industry. This driver lacks environmental specificity, as any executive may hold this perspective.

Customer intimacy and personal welfare are both indicative of the drivers of environmental specificity, as these factors are entirely dependent on the individual perspectives of executives. The concerns of different executives can vary significantly. In contrast to the general focus on developing social relationships, customer intimacy and personal welfare are less frequently mentioned by executives and, therefore, may not apply to the majority of cases.

Ensuring the stability of one's own position has not been supported by the majority of cases. While issues within KAM can potentially impact the transaction volume of key customers, posing a risk, the stability of executive positions does not hinge solely on the performance of strategic customers. Additionally, executives are not directly accountable for KAM's performance.

7.3.4 Comparing drivers across strategic, operational, and individual levels

The data indicates that the drivers of TMI in KAM are primarily strategic and operational, while individual drivers are mainly constrained by the backgrounds of senior executives. This is understandable, as although senior executives may initiate KAM programs, account managers are the actual implementers. Senior executives focus on establishing KAM at a strategic level, while operational impetus arises from specific issues encountered during implementation, which significantly impact the organisation. However, the influence of KAM programs on senior executives personally is limited. Our data also shows that personal motivation primarily stems from self-interest, aligning with existing research in KAM literature regarding companies' reasons for adopting KAM.

Secondly, the data reveals that in highly mature companies, senior executives exhibit a higher level of strategic drivers for KAM programmes. Compared to companies less acquainted with KAM, these enterprises have a better comprehension of the strategic value of KAM.

On the operational level, the distinctions among case companies are not prominent, suggesting that in the actual implementation of KAM programmes, senior executives in nearly all companies attach great significance to the issues that arise during operations. The core of the operational driver lies in nurturing account managers and assisting KAM teams in handling KAM businesses more effectively. This is applicable to the majority of companies and does not present significant variations based on KAM maturity, degree of participation, or industry.

The personal driver is the least referred to by senior executives. The essential driver of TMI in KAM is still centred on contributing to the company rather than considering personal gains. Since KAM is essentially established as a programme for managing customer processes and relationships, its impact on senior executives personally is not substantial. Table 7-4 demonstrates the cross-case comparison of the drivers of TMI in KAM across strategic, operational, and individual levels.

Table 7-4: The summary of cross-case comparison of the drivers of TMI in KAM across strategic, operational, and individual levels

Drivers of TMI in KAM				Case 1	Case 2	Case 3	Case 4	Case 5	Case 6	Case 7
The level of TMI in KAM				Moderate	Moderate	Low	Low	Low	High	High
Main themes	Sub-themes	No.	The perception of the maturity of KAM programme	Embedding	Optimising	Embedding	Embedding	Introducing	Introducing	Building
Strategic driver	Build long-term partnerships and trust	A1.1	Promote a relational approach to support strategic customers	Y	Y	Y	Y		Y	Y
		A1.2	Demonstrate administrative commitment to strategic customer	Y	Y	Y	Y		Y	
	Establish a rational decision-making framework based on customer needs and knowledge	A2.1	Gain market intelligence from the key account perspective	Y	Y	Y	Y			
		A2.2	Assist account managers to understand the customer language	Y	Y	Y		Y		Y
	Identify and navigate environmental dynamism	A3.1	Sense potential changes that might affect KAM implementation	Y	Y	Y	Y			Y
		A3.2	Seize new market opportunities that come from environmental change	Y	Y		Y			
		A3.3	Reconfigure the resource allocation to maintain KAM effectiveness	Y		Y	Y		Y	
	Demonstrate strategic accountability to investors	A4.1	Meet investors' expectations and deliver on promises to increase business with high-value clients		Y					
Operational driver	Develop high-performing account managers	B1.1	Build a professional KAM coaching programme	Y	Y	Y	Y	Y		Y
		B1.2	Boost the motivation of KAM teams						Y	
	Transparentize KAM process and procedures	B2.1	Mitigate bias in managers' debriefing and obtain direct customer feedback on KAM implementation	Y	Y		Y			Y
		B2.2	Gather insights to present the status of KAM to the top management team and board of directors	Y						
	Address operational barriers for the KAM teams	B3.1	Facilitate interactions and helping "open the door" with new customers	Y	Y	Y	Y	Y		Y
		B3.2	Facilitate internal alignment to enable closing the deal	Y	Y	Y	Y	Y	Y	Y
Individual driver	Fulfill intrinsic personal concerns	C1.1	Meet personal interests in sales based on previous sales background	Y	Y		Y		Y	
		C1.2	Foster social relationships with senior executives of strategic customers to expand industrial networking	Y	Y			Y		
		C1.3	Intimacy with specific key accounts		Y					
		C1.4	Increase individual bonus						Y	
	Maintain or reinforce the status within the organisation	C2.1	Ensure role stability during organisational change	Y	Y					

7.3.5 Comparing drivers across proactive and reactive levels

The drivers of proactivity and reactivity are categorized based on the nature of behaviour. The results reveal a total of 12 proactive drivers, with strategic proactive drivers making up a significant portion. In contrast, only 7 reactive drivers were identified, predominantly situated at the operational level. This observation implies that the drivers behind TMI in KAM are largely contingent upon executive proactivity, suggesting that executives' beliefs and comprehension of KAM profoundly affect the degree of TMI engagement. This phenomenon is understandable given that executives occupy the highest echelons within their organisations and possess the authority to determine how they allocate their time and commitments. Even if included in an executive sponsorship program, they may choose not to engage in KAM if it does not align with their interests. Some executives revealed low participation levels in KAM despite their commitment to the sponsorship initiative, reflecting an inadequate investment of time resources. Moreover, the research also revealed that the proactivity of executives was mainly concentrated at the strategic level. The drivers for most company executives to actively participate in KAM is to ensure that KAM is consistent with the organisationally designed goals at the strategic level.

However, the reactive drivers also exert a certain influence on TMI in KAM, particularly concerning the operational circumstances of KAM. While the data indicate that the primary category of drivers for executives is proactive, they also assess specific situations to decide whether to intervene in KAM and provide support. Whether it involves referring account managers or facilitating internal alignment, executives play a crucial role in ensuring the effectiveness of KAM initiatives. Table 7-5 demonstrates the cross-case comparison of the drivers of TMI in KAM across proactive and reactive levels.

Table 7-5: The summary of cross-case comparison of the drivers of TMI in KAM across proactive and reactive levels

Drivers of TMI in KAM				Case 1	Case 2	Case 3	Case 4	Case 5	Case 6	Case 7
			The level of TMI in KAM	Moderate	Moderate	Low	Low	Low	High	High
Main themes	Sub-themes	No.	The perception of the maturity of KAM programme	Embedding	Optimising	Embedding	Embedding	Introducing	Introducing	Building
Proactive driver	Build long-term partnerships and trust	D1.1	Promote a relational approach to support strategic customers	Y	Y	Y	Y		Y	Y
		D1.2	Demonstrate administrative commitment to strategic customer	Y	Y	Y	Y		Y	
	Establish a rational decision-making framework based on customer needs and knowledge	D2.1	Gain market intelligence from the key account perspective	Y	Y	Y	Y			
		D2.2	Assist account managers to understand the customer language	Y	Y	Y		Y		Y
	Develop high-performing account managers	D3.1	Build a professional KAM coaching programme	Y	Y	Y	Y	Y		Y
		D3.2	Boost the motivation of KAM teams						Y	
	Transparentize KAM process and procedures	D4.1	Mitigate bias in managers' debriefing and obtain direct customer feedback on KAM implementation	Y	Y		Y			Y
		D4.2	Gather insights to present the status of KAM to the top management team and board of directors	Y						
	Fulfill intrinsic personal concerns	D5.1	Meet personal interests in sales based on previous sales background	Y	Y		Y		Y	
		D5.2	Foster social relationships with senior executives of strategic customers to expand industrial networking	Y	Y			Y		
		D5.3	High Intimacy with specific key accounts		Y					
		D5.4	Increase individual bonus						Y	
Reactive driver	Identify and navigate environmental dynamism	E1.1	Sense potential changes that might affect KAM implementation	Y	Y	Y	Y			Y
		E1.2	Seize new market opportunities that come from environmental change	Y	Y		Y			
		E1.3	Reconfigure the resource allocation to maintain KAM effectiveness	Y		Y	Y		Y	
	Demonstrate strategic accountability to investors	E2.1	Meet investors' expectations and deliver on promises to increase business with high-value clients		Y					
		Address operational barriers for the KAM teams	E3.1	Facilitate interactions and helping “open the door” with new customers	Y	Y	Y	Y	Y	
	E3.2		Facilitate internal alignment to enable closing the deal	Y	Y	Y	Y	Y	Y	Y
	Maintain or reinforce the status within the organisation	E4.1	Ensure role stability during organisational change	Y	Y					

7.4 Decision-making and behavioural manifestations of TMI in KAM

7.4.1 Critical manifestations of displayed commitment

The demonstrated commitment constitutes one of the crucial aspects of the decision-making and behavioural manifestations of TMI in KAM. Table 7-6 shows the three critical dimensions of displayed commitment from senior executives, supported by cross-case insights from the study.

Table 7-6: Summary of critical manifestations on displayed commitment of TMI

Key adaptations	Description	Evidence	Cross-Case Insights
Time commitment	The extent to which executives allocate their time to KAM activities, including strategic reviews, client meetings, and internal coordination efforts.	“I offer a higher level of personal commitment, such as dedicating some of my personal time to key accounts in order to ensure smooth project progress.” (Senior Executive A, CEO, Spare Parts & Accessories Co.)	All companies demonstrated an increased time commitment to KAM, reflecting the critical importance placed on executive involvement.
Resource commitment	The strategy of either concentrating resources on key accounts or maintaining a peripheral approach to resource distribution, such as financial investment or personnel, to support KAM initiatives.	“When a customer orders products that we do not have, we receive an allocation of the product from Europe with the support of senior executives.” (Account Manager C, Business Development Manager, Medical Equipment Co.)	Observed in all cases, companies adopted a focused approach, channelling resources into strategic key accounts to maximize impact and meet high-priority customer needs.
Accountability commitment	The degree of responsibility executives assume for decisions and outcomes in KAM, ranges from high levels of personal consequence-taking to low levels of delegation.	“If we are talking about some solutions that are going to make a high impact for the business. Typically, we would want to get senior account management involved in that to demonstrate commitment. ” (Senior Executive B, Director of Sales Enablement, Workplace Service Co.)	Differed across companies, influenced by organisational policies and executives’ personal interpretations of their roles.

The cross-case comparison reveals that increasing time commitment is a consistent TMI adaptation made by senior executives under contingent conditions across all cases except for Pharmaceutical Co. (Case 6). This finding holds aligned regardless of industry differences, KAM maturity, or TMI levels,

underscoring the widespread practice of enhancing time commitment in response to contingencies. No senior executives mentioned reducing their time commitment, showcasing a universally supportive stance. They consistently work to boost the confidence of account managers and customers, often providing at least symbolic assistance in problem-solving, even if only through verbal commitments. The absence of increased time commitment in Pharmaceutical Co. (Case 6) likely results from their already high baseline level of executive involvement in KAM, leaving little room for further enhancement. Such scenarios are expected to be more common in cases with exceptionally high TMI levels.

Resource commitment emerged as a crucial factor, with over half of the companies emphasizing its importance in TMI. Senior executives wield the authority to boost resources for the KAM programme, viewing it as a core strategic focus to address KAM implementation challenges. Alternatively, they may scale back resources, treating the programme as a peripheral strategic consideration to minimize investment risks. Most companies in the study favoured increasing their resource commitment to KAM, prioritizing investment over risk aversion. This decision highlights the strategic importance of managing key accounts, especially in fast-evolving environments where stable backing from senior executives is crucial for executing rapid-response initiatives. Without adequate support, efforts in relationship-building lose their impact when customer dissatisfaction arises. Conversely, companies with limited KAM investments might choose to reduce their resource commitment, with executives taking a more cautious approach in such situations.

The level of accountability commitment showed limited consistency across the data, with only a few companies addressing it and notable variation among executives. This type of commitment was more frequently highlighted in companies with relatively mature KAM structures, often larger organisations where KAM decisions have significant economic implications. In such companies, many account managers indicated that they lack the authority to make major strategic decisions independently due to the substantial funds often required.

Therefore, account managers need executive accountability commitments even if they have been granted the authority to make strategic decisions.

7.4.2 Critical manifestations of the approach to exercising control and making decisions

Another aspect of TMI manifestations involves the approaches of implementing control and making decisions. These adaptations embody the executives' perspectives on the strategic fit between decision-making and the environment. Table 7-7 lists the details of these three critical adaptations in terms of the decision-making and directive.

Table 7-7: Summary of critical manifestations on displayed commitment of TMI

Key adaptations	Description	Evidence	Cross-Case Insights
Decision-making Authority	The level at which decision-making powers are centralized or distributed among executives.	"I become more engaged when there are key initiatives or changes taking place, as these decisions typically involve higher-level individuals." (Senior Executive B, Director of Sales Organisation, Printing Technologies Co.)	Observed across all cases, decision-making authority was predominantly centralized, allowing top executives to maintain control over critical account decisions and align them with overall business strategy.
Decision-making Bias	The extent to which decisions are influenced by personal judgment, intuition, or data-driven approaches.	"Our strategic planning and market adjustments are guided throughout by consulting firms. The more complex the decision, the more we rely on data rather than past experience." (Account Manager A, Key Account Manager, Pharmaceutical Co.)	Across all cases, decisions were primarily based on data-driven judgment, reducing the risk of bias and ensuring that decisions were informed by objective, real-time data.
Ad hoc directive adjustment	The flexibility and responsiveness in adapting directives based on real-time data or predefined plans.	"During sensitive periods, we require account managers to stop visiting customers and instead focus on engaging with them in more comfortable environments." (Senior Executive B, Director of Finance, Pharmaceutical Co.)	Executives in all observed cases demonstrated the preference to make ad hoc directives based on real-time assessment, ensuring that directives remained aligned with market shifts.

The cross-case comparison unexpectedly showed that account managers were not seen as key decision-makers in contingency situations. Even though they had

direct access to critical information on emergent issues, most executives preferred centralized decision-making authority in such cases. Findings indicated that while executives were comfortable with account managers making decisions during routine operations, senior executives were considered the most reliable decision-makers in contingencies. This perspective was widely supported across the case companies, with one notable exception: Workplace Service Co. (Case 1). Executives at this company demonstrated a greater willingness to delegate decision-making power to account managers during contingencies, driven by strong trust in their capabilities. They believed that with their detailed understanding of customers and markets, account managers would make decisions aligning well with the company's strategic interests.

One key TMI manifestation to address decision bias is to reduce reliance on subjective judgments and increase the role of objective data in decision-making. Both companies with minimal KAM maturity and those with advanced KAM maturity indicated a preference for integrating more objective data when formulating decisions in contingent scenarios. Although executives typically rely on personal experience for decision-making, contingent situations amplify uncertainty, prompting even highly experienced executives to seek data-driven validation. This data may come from quantitative market analyses, customer feedback, or outcomes from internal discussions, providing a basis for confident and balanced decision-making amidst heightened environmental unpredictability.

In over half of the cases, companies endorsed ad hoc directive approach, with executives consistently emphasizing the necessity of tailoring directives to real-world conditions. Frequently, contingent events render initial plans misaligned with KAM activities. For instance, Pharmaceutical Co. (Case 6) modified the protocol for account managers' customer interactions to comply with legal standards, while Boiler & Accessories Co. (Case 7) adjusted its focus on key products to align with regulatory changes. These real-time, assessment-based directive adjustments provide KAM operations with greater flexibility, empowering account managers to navigate contingent situations with more agility.

7.4.3 Critical manifestations of establishing the locus of interaction

Establishing the locus of interaction involves determining how executives engage with both internal account managers and external customers to support KAM effectively. Table 7-8 illustrates the critical TMI manifestations related to interaction approaches.

Table 7-8: Summary of critical manifestations on displayed commitment of TMI

Key adaptations	Description	Evidence	Cross-Case Insights
Leadership interaction	Adopting communication styles that balance empowerment of account managers with assertive decision-making authority.	"There's a change process to transformation. The process is about taking people with you. It's about making people willing to help you. This is not about telling them to do stuff." (Account Manager B, Global Account Manager, Design & Engineering Co.)	Most companies leaned toward an empowering approach, fostering collaboration, while a minority used authoritative methods to expedite decisions in time-sensitive contexts.
Customer interaction	Engaging with customers at varying levels of intensity to build trust and strengthen relationships.	"During the pandemic, we were unable to meet customers in person, but we increased the frequency of phone calls and online meetings." (Senior Executive A, Director of Sales, Pharmaceutical Co.)	All observed companies increased the intensity of executive-level customer communication to reinforce strategic relationships and enhance trust with key accounts.

The modulation of leadership interaction is pivotal in facilitating effective communication between executives and account managers. Empirical data indicates that most executives favour adopting an empowering approach when addressing contingent events and devising countermeasures. This strategy is underpinned by the belief that such a collegial method fosters a sense of respect among account managers. While executives might centralize decision-making authority during contingencies, this does not preclude account managers from exerting influence on these decisions. By employing an empowering interaction, account managers are actively encouraged to contribute suggestions to the executives, rather than remaining passive recipients of directives.

Enhancing customer interaction stands out as the most frequently cited TMI behaviours by executives. By participating in customer meetings or visits,

executives gain valuable customer and market insights. However, it is crucial to balance the depth and approach of these interactions to prevent strategic customers from becoming too reliant on executives. This dependency can sideline account managers, diminishing their role and dampening their motivation.

Table 7-9 demonstrates the cross-case comparison of the manifestations of TMI in KAM across commitment, decision-making, and interaction

Table 7-9: The summary of the cross-case comparison of the manifestations of TMI in KAM

			Case 1	Case 2	Case 3	Case 4	Case 5	Case 6	Case 7
	The level of TMI in KAM		Moderate	Moderate	Low	Low	Low	High	High
	The perception of the maturity of KAM programme		Embedding	Optimising	Embedding	Embedding	Introducing	Introducing	Building
The manifestations of TMI in KAM	Displayed commitment	Time Commitment	(H) Higher level of time commitment vs. Lower level of time commitment (L)						
			H	H	H	H	H		H
		Resource Commitment	(C) Core strategic focus vs. Peripheral strategic consideration (P)						
				C	C	C	P		
		Accountability Commitment	(H) Higher level of accountability commitment vs. Lower level of accountability commitment (L)						
			H	L	H				
	Approach to exercising control and making decisions	Decision-making Authority	(C) Centralised control vs. Delegated authority (D)						
			D		C	C	C	C	C
		Decision-making Bias	(P) Subjective judgment vs. Data-Driven judgment (D)						
			D	D				D	
	Establishing the locus of interaction	Ad hoc directive adjustment	(P) Predefined plan-based directives vs. Real-time assessment-based directives (R)						
			R	R				R	R
		Leadership interaction	(E) Empowering interaction vs. Authoritative interaction (A)						
			E	E	E	E	E		
		Customer interaction	(H) Higher engagement with customer interaction vs. Lower engagement with customer interaction (L)						
			H	H	H	H	H	H	H

7.5 Contingency factors shaping the impact of drivers on TMI in KAM

7.5.1 Critical external contingency factors

The TMI drivers of all the case companies were affected by external contingency factors. Table 7-10 provides a detailed summary of the critical external contingency factors identified through cross-case analysis, highlighting their descriptions, supporting evidence, and insights gained from multiple contexts.

Table 7-10: Summary of critical external contingency factors shaping the impact of drivers on TMI in KAM

Key contingency factors	Description	Evidence	Cross-Case Insights
Escalated customer issues	Situations where critical or unresolved customer problems require top management intervention to ensure resolution. These issues often involve high-stakes scenarios, such as major contract disputes, service failures, or significant relationship challenges.	“Customers look at us and say we made a deal, but it's not bringing us the expected results, so we want some compensation. However, you don't have the authority as an account manager.” (Account Manager B, Enterprise Account Manager, Medical Equipment Co.)	Across cases, it was evident that escalated customer issues demanded rapid and authoritative responses. Executive involvement helped maintain trust and protect long-term relationships.
Institutional change	Refers to external changes such as new government policies, regulatory shifts, or industry-wide structural changes. These changes often create challenges and opportunities for KAM, requiring top management to adapt strategies and align organisational resources effectively.	“The most immediate change has been the government's ongoing medical reform efforts. As a result, our customers have become more cautious in their interactions with us, which could impact our ability to engage with and visit them.” (Senior Executive A, Director of Sales, Pharmaceutical Co.)	In policy-sensitive industries like pharmaceuticals, institutional changes such as regulatory updates or new healthcare policies directly impact KAM implementation.

Escalated customer issues constitute a significant contingency factor influencing the extent to which senior executives' drivers trigger executive involvement in KAM. Among the seven companies interviewed in this research, five companies highlighted the mediating role of this contingency factor. These issues include operational errors within the company, ad hoc customer demands, or

communication conflicts. When strategic customers remain dissatisfied after engaging with account managers, they often escalate concerns directly to senior executives. The data indicates that companies at any stage of KAM maturity have encountered exacerbated customer problems, making this contingency factor critical for most enterprises.

Institutional change is a notable environment-specific contingency factor. Some companies in the dataset, particularly those with cooperative relationships with the government (such as these two medical technology companies), or those operating in policy-sensitive markets, are directly affected by these dynamics in their KAM programmes. Beyond the objective influence of policy changes, contingency also includes the company's proactive exploration of international trade in other regions and countries, which exposes it to geopolitical influences stemming from different trade requirements across regions. For instance, higher-level product safety requirements in some areas, or cost changes due to import and export taxes. The company needs to adjust its product sales strategies and customer management strategies accordingly. Executives, in turn, adjust their level of involvement in response to these changes. The data reveals that companies more susceptible to policy influences tend to have a higher degree of TMI. This aligns with the finding that policy changes significantly impact companies in special industries, requiring executives to maintain a high level of participation in KAM to effectively manage relationships with customers who have government ties.

The other two external contingency factors stem from internal adjustments within customers, including the ripple effects of strategic customer decisions and changes in the internal structure of the customer organisation. These two contingency factors were only supported by a subset of cases, and there were no significant patterns related to the degree of TMI or the maturity of KAM among these cases.

7.5.2 Critical organisational contingency factors

Critical organisational contingency factors significantly influence the relationship between the drivers of TMI and senior executives' decision-making and

behaviours. Table 7-11 highlights key factors and provides cross-case insights to illustrate their impact.

Table 7-11: Summary of critical external contingency factors shaping the impact of drivers on TMI in KAM

Key contingency factors	Description	Evidence	Cross-Case Insights
Internal personnel changes	Changes in KAM-related staffing, such as turnover, promotions, or role transitions, that disrupt the continuity of key account management initiatives.	“Our leader has recently been made redundant. So we are currently experiencing a temporary pause where there is no overall strategic direction or involvement at the senior level.” (Account Manager D, Senior Strategic Accounts Manager, Medical Equipment Co.)	Frequently observed across cases, these changes created temporary gaps in execution, requiring top management to stabilize and refocus the KAM programme.
Internal inconsistency among different departments and within the management	Misalignment or lack of coordination between departments and management levels, impacting decision-making and communication.	<p>“It is really critical that the goals of multiple departments are aligned because if we are not aligned with those of other departments, inadvertently creating a level of conflict.” (Account Manager C, National Account Manager, Printing Technologies Co.)</p> <p>“We have four business leaders, and every time there is a misalignment among the executive leadership, it would cause difficulties in our operations.” (Account Manager C, Global Account Manager, Design & Engineering Co.)</p>	Found in cases where cross-functional collaboration was weak, leading to inefficiencies and delays in serving key accounts.
The competence level of account managers	The skills, experience, and expertise of account managers to deliver on strategic objectives with key customers.	“My involvement depends on the key account manager because I believe it largely relies on their ability to leverage senior leadership.” (Senior Executive A, Vice President, Medical Equipment Co.)	Highlighted in cases where underperforming account managers required direct involvement from top management to maintain customer satisfaction.

Key contingency factors	Description	Evidence	Cross-Case Insights
The stage of KAM implementation	The phase of KAM adoption, ranging from initial rollout to advanced maturity, influencing the degree of oversight needed.	“As we progress further with our plans regarding segmentation, there will be an imperative need for executive sponsorship.” (Senior Executive C, Sales Enablement Director, Printing Technologies Co.)	Cases in the early stages of KAM required more executive intervention to guide strategy, while advanced stages focused on monitoring performance and strategic alignment.
Annual account reevaluation	Periodic assessment of account performance and strategic importance, leading to changes in focus or resource allocation.	“Key account reevaluation is an annual process that is carried out objectively, without any element of subjectivity.” (Account Manager A, Global Account Manager, Design & Engineering Co.)	Particularly evident in cases with specific evaluation regulations, where evolving customer needs and market trends necessitate regular recalibration by top management.
Technology innovation	New products and systems such as product iterations and analysis tools require the reconfiguration of KAM resources.	"Our company recently launched a new specialized drug for tumours. However, the current marketing team lacks the necessary expertise, and customers are not yet familiar with the product. As a result, our senior executives have also become involved in the marketing efforts." (Senior Executive C, Director of Finance, Pharmaceutical Co.)	Prominent in technology-driven companies, where innovation cycles demand swift adaptation to integrate products into strategic customer accounts.
Resources availability	The level of financial, human, and technological resources available to support KAM initiatives.	“We sometimes face constraints in terms of financial resources and personnel availability, which hinders our ability to adapt our organisation as quickly as desired.” (Senior Executive B, Product Development Director, Spare Parts & Accessories Co.)	Common in resource-constrained cases, where executives prioritized critical accounts and reallocated resources to optimize outcomes.
Number of internal functional units	The increasing number of functional units impacts the time and attention executives can dedicate to KAM activities.	“We used to have four blocks but we have 16 now. That is something that decreased the leadership engagement.” (Account Manager B, Enterprise Account Manager, Medical Equipment Co.)	Evident in large organisations, where a higher number of units requires more coordination and focus from executives to ensure alignment and effectiveness.

Internal personnel changes constitute one of the crucial contingency factors within an organisation. Data indicates that the most frequent occurrence of personnel changes is the departure of KAM-related personnel. For instance, when an organisation loses an experienced account manager, as a supplement to the significant position, senior executives must engage in KAM by either selecting a new account manager or temporarily substituting themselves. Personnel changes typically occur in enterprises with a higher level of KAM maturity. At this stage, account managers usually possess certain experience and customer resources, and they might utilize these personal resources as capital in negotiations with the enterprise to strive for higher positions and remuneration. In the talent market of most industries, an outstanding account manager is a key target sought after by various companies. Nevertheless, in those companies in the early stage of KAM implementation, account managers typically do not have much KAM experience and naturally do not have a high market value.

Internal inconsistency among different departments and within the management is also a major organisational contingency factor. KAM requires collaboration across multiple departments and the alignment of management perspectives. When internal inconsistency arises, senior executives are often the only authority with the power to enforce unified coordination. Surprisingly, internal inconsistency tends to be more prevalent in companies with a higher level of KAM maturity. This may be due to the increased demand for collaboration as the KAM programme matures, requiring departments to handle more advanced and customized customer needs.

The tension between account managers and executives is supported by several cases and does not demonstrate significant differences based on KAM maturity, TMI degree, or industry. When executives substitute the role of account managers, account managers may resist this involvement, which in turn affects the extent of TMI.

Another key contingency factor is the capability level of account managers. Account managers are central to KAM, and their ability to effectively execute KAM

significantly influences the degree of TMI. Account managers with relatively limited capabilities often require greater support and guidance from senior executives, thereby increasing the level of executive involvement. Data suggests that this factor becomes particularly prominent during the middle stages of KAM implementation, such as the building and embedding stages when account managers must begin executing KAM initiatives and coping with various complicated situations.

Organisational culture, supported by half of the cases, also plays a role in determining the impact of drivers on TMI. The collaborative spirit within an organisation and the priority placed on KAM are key cultural elements that influence how involved executives become. This contingency factor is relevant across companies at different stages of KAM implementation, whether in the primary, intermediate, or mature stages, suggesting that organisational culture affects TMI throughout the entire KAM process.

The annual account re-evaluation stands out as a unique contingency factor for Design & Engineering Co. (Case 2). This company conducts an annual review and assessment of its accounts, removing customers from the KAM program if they fail to meet specific criteria. Executives are required to participate in this strategic assessment to provide essential administrative decisions.

The stage of KAM implementation is a significant contingency factor across companies. As organisations move through different stages of KAM, their strategic objectives, target customers, and relationship dynamics evolve. For example, at Workplace Service Co. (Case 1), the extent of TMI gradually decreased once KAM moved beyond the initial stage, with more responsibilities being transferred to the KAM team and managers. Data from various companies with differing levels of KAM maturity confirm that the stage of KAM implementation is a critical contingency factor, as the maturity level of KAM continues to evolve over time.

Technological innovation is a unique contingency factor for Pharmaceutical Co. (Case 6). The technological advancement in this context is not external technological changes, but internal technological innovation. Pharmaceutical Co.

successfully implemented technological innovation, developing a new generation of medical products. However, its strategic customers struggled to fully comprehend the technical aspects and value of these products. As a result, senior executives allocated additional resources to provide training for both customers and the internal sales team. Interestingly, other companies did not regard technological innovation as a contingency factor influencing the degree of TMI in KAM. This may be attributed to the varying levels of complexity and frequency of product innovation across different industries.

The availability of resources is also a context-specific contingency factor and is only identified in Spare Parts & Accessories Co. (Case 5). Executives at this company refrain from participating in KAM when resources are insufficient to support the strategic deployment of KAM, as they view such involvement as unproductive. Given that Spare Parts & Accessories Co. is a privately-owned small and medium-sized enterprise, the company has comparatively limited resources, necessitating more cautious strategic investment decisions.

Similarly, another context-specific contingency factor called the number of internal functional units is unique for Medical Equipment Co. (Case 3). This factor is closely tied to the company's scale. Medical Equipment Co., a publicly listed company with over 95,000 employees in 150 countries, has a complex organisational structure comprising 17 business units, with further expansion underway. The growing number of business units impacts the time executives can devote to KAM. Therefore, it can be inferred that as the company grows larger and larger, the degree of TMI will decrease accordingly.

7.5.3 Critical individual contingency factors

Critical individual contingency factors play a pivotal role in shaping how executives' motivation to KAM translates into actual involvement. Table 7-12 outlines two critical individual contingency factors with explanation and cross-case insights.

Table 7-12: Summary of critical individual contingency factors shaping the impact of drivers on TMI in KAM

Key contingency factors	Description	Evidence	Cross-Case Insights
Leadership style	The leadership approach influences how executives engage in KAM, whether by empowering account managers or maintaining centralized control.	“We had three different sponsors during that time period, each with their own philosophy and approach.” (Account Manager B, Global Account Manager, Design & Engineering Co.)	Cases with multiple executive sponsors revealed inconsistencies in leadership style, leading to mixed messages and potential confusion in KAM execution.
Competing priority	The busy schedules of executives and the demand to address various pressing issues often divert attention from KAM activities.	“We want to help our KAM team find the right people and products for their needs, but sometimes we don't have enough time because we are constantly interrupted by other tasks.” (Senior Executive B, Product Development Director, Spare Parts & Accessories Co.)	Evident in organisations where high-level executives juggled multiple responsibilities, causing delays or reduced involvement in KAM efforts.

The leadership style has been supported by data from several cases. In organisations where multiple senior executives are involved in KAM, the differentiation in leadership styles becomes more prominent. Senior executives with distinct leadership approaches often hold subjective opinions about the operation and effectiveness of KAM, leading to their varying perspectives on the extent of their involvement. However, this contingency factor does not occur in all organisations. In some companies, the executives involved in KAM hold fixed positions, such as the sales director or the CSO. This is particularly common in small and medium-sized enterprises, where the number of senior executives is limited, and they are required to serve as long-term KAM sponsors due to the need for continuous involvement.

The priority of personal affairs is also a critical personal contingency factor. When senior executives participate in KAM, their level of involvement is largely influenced by their schedules. Even when account managers arrange meetings with senior executives, there may be instances where the executives are unable to attend due to conflicting priorities. The dynamic nature of personal affairs tends

to have a more significant impact in organisations with a relatively low or flexible level of TMI. In contrast, in organisations with a high TMI level, KAM becomes a priority for senior executives and other matters have a lesser influence on their participation. The data indicates that in the two companies with a high level of TMI, the priority of personal affairs did not appear to have a noticeable impact on executive involvement.

7.5.4 Comparing contingent factors across external, organisational and individual levels

By comparing these drivers at the three levels, the cross-case analysis reveals that contingency factors at the organisational level exert a more pronounced influence on shaping the impact of drivers on TMI in KAM. This suggests that internal organisational changes, such as misalignment within the company, changes in management structure, and resource reallocation, often play a pivotal role in influencing the degree of TMI during KAM implementation. These internal disruptions or adjustments typically prompt senior management to adjust their involvement in KAM to ensure the company can promptly address emerging challenges and opportunities while preventing disruptions to customer relationships and business continuity. This finding also indicates that while external circumstances like changes in customer dynamics or policy modifications may have some impact, the adaptation of TMI is more driven by internal organisational changes. For instance, when companies are making crucial KAM-related decisions or addressing key customer issues, they may need to involve senior management at critical junctures due to the complexity of the internal culture, structure, or processes, to ensure the successful implementation of key KAM initiatives.

In contrast, external contingency factors and personal contingency factors have relatively less influence on affecting the impact of drivers on TMI in KAM. While external factors such as market fluctuations, regulatory changes, or shifts in customer demands can affect the level of TMI, these impacts are usually not as comprehensive as internal organisational changes. Similarly, individual-level factors, such as the leadership styles, or competing priorities of executives, may

influence their involvement to some extent, but overall, it is the dynamic changes within the organisation that exert a broader impact on the degree of TMI in KAM.

In conclusion, this cross-case comparison clearly demonstrates that although external and personal factors do affect TMI, their influence is relatively minor. The primary drivers still stem from changes in the internal structure and processes of the organisation. This also suggests that when companies implement KAM, they should prioritize internal adjustments and optimisations to ensure that TMI can be maintained at an appropriate level during critical moments. Table 7-13 demonstrates the cross-case comparison of the contingency factors shaping the impact of drivers on TMI in KAM across external, organisational, and individual levels. Table 7-14 summarises the contingencies of the seven case companies.

Table 7-13: The summary of cross-case comparison of the contingency factors shaping the impact of drivers on TMI in KAM

			Case 1	Case 2	Case 3	Case 4	Case 5	Case 6	Case 7	
	The level of TMI in KAM		Moderate	Moderate	Low	Low	Low	High	High	
	Number	The perception of the maturity of KAM programme	Embedding	Optimising	Embedding	Embedding	Introducing	Introducing	Building	
The contingency factors that affect TMI in KAM	External factors	F1.1	Escalated customer issues	Y	Y	Y	Y		Y	
		F1.2	Institutional change			Y			Y	Y
		F1.3	The knock-on effects of strategic customer decisions				Y	Y		
		F1.4	Internal restructure of customer management		Y		Y			Y
	Organisational factors	G2.1	Personnel change	Y	Y	Y	Y	Y		
		G2.2	Internal inconsistency among different departments and within the management	Y	Y	Y	Y	Y		
		G2.3	Tension between top management and key account managers		Y	Y				
		G2.4	The competence level of the account manager	Y		Y	Y			Y
		G2.5	Organisational culture	Y	Y				Y	
		G2.6	Annual account reevaluation		Y					
		G2.7	The stage of KAM implementation	Y		Y	Y	Y		Y
		G2.8	Technology innovation						Y	
		G2.9	Resources availability					Y		
		G2.10	Number of Internal functional units			Y				
	Individual factors	H1.1	Leadership style	Y	Y	Y		Y		
		H1.2	Competing priorities		Y	Y	Y	Y		

Table 7-14: The summary of contingencies from the seven case companies

The contingency factors that affect TMI in KAM	Case 1Case 2Case 3Case 4Case 5Case 6Case 7									
			The level of TMI in KAM	Moderate	Moderate	Low	Low	Low	High	High
		Number	The perception of the maturity of KAM programme	Embedding	Optimising	Embedding	Embedding	Introducing	Introducing	Building
External factors	D1.1	Escalated customer issues	KAs are cutting their orders to eliminate dependence on paper-based technology.	KAs are dissatisfied with certain issues.	Special financial compensation for KAs due to delivering barriers.	KAs require special prices and payment terms.	N/A	KAs are dissatisfied with the inconsistent prices and want executives to standardize them.	N/A	
	D1.2	Institutional change	N/A	N/A	Public hospitals have adjusted their procurement plans because of policy changes.	N/A	N/A	Anti-corruption in the healthcare industry has changed the way of cooperation with KAs.	The new regulation has changed the legal usage period for replacing heating products.	
	D1.3	The knock-on effects of strategic customer decisions	N/A	N/A	N/A	The KAs’ strategic change necessitated a strategic adjustment in KAM.	Partnering with KAs to help them bypass intermediaries.	N/A	N/A	
	D1.4	Internal restructure of customer management	N/A	Internal changes of KAs’ management team.	N/A	Internal changes of KAs’ management team.	N/A	N/A	Internal changes of KAs’ management team.	
Organisational factors	D2.1	Personnel change	They lost their key account managers.	Frequent change of executive sponsors.	They lost their regional Vice president.	They lost their key account managers.	New CEO ends KAM programme.	N/A	N/A	
	D2.2	Internal inconsistency among different departments and within the management team	Conflicting KPIs between the KAM team and other sales teams.	Misalignment with the management team.	Inconsistency among different departments.	Inconsistent goals and objectives among different departments	Inconsistent understanding among departments about the importance of KAM	N/A	N/A	
	D3.2	Tension between top management and key account managers	N/A	KA managers expect a more professional executive sponsorship programme.	Right balance of executive engagement to ensure KA managers own the accounts.	N/A	N/A	N/A	N/A	
	D4.1	The competence level of the account managers	When account managers are unable to resolve issues, senior executives will actively respond to the help requests of KAs.		When account managers are unable to resolve issues, senior executives will actively respond to the help requests of KAs.	When account managers are unable to resolve issues, senior executives will actively respond to the help requests of KAs.	N/A	N/A	N/A	

			Case 1	Case 2	Case 3	Case 4	Case 5	Case 6	Case 7	
			The level of TMI in KAM	Moderate	Moderate	Low	Low	Low	High	High
		Number	The perception of the maturity of KAM programme	Embedding	Optimising	Embedding	Embedding	Introducing	Introducing	Building
		D4.2	Organisational culture	Executives help account managers adopt relational behaviours based on a relationship-oriented corporate culture.	Their organisational culture highlights that more engagement is better than less engagement.	N/A	N/A	N/A	A risk-averse corporate culture causes an unchangeable degree of TMI in KAM.	N/A
		D4.3	Annual account reevaluation	N/A	Review and re-evaluate key accounts on an annual basis, and screen out key accounts as needed.	N/A	N/A	N/A	N/A	N/A
		D4.4	The stage of KAM implementation	KAM is perceived as needing to be optimised to adapt to market changes.	N/A	Senior executives are keen on engaging in the redesigning process.	KAM moves further into account planning, there is an increased need for TMI	At the beginning of KAM, senior executives are active in designing and teaching.	N/A	The extent of executive involvement depends on the maturity level of KAM and the time of implementation.
		E1.1	Technology innovation	N/A	N/A	N/A	N/A	N/A	Distributors struggle with the complexity of the new product, leading executives to allocate resources to KA.	N/A
		E1.2	Resources availability	N/A	N/A	N/A	N/A	With insufficient resources for KAM adjustment, the executives temporarily shelved the plan.	N/A	N/A
		E1.3	Number of internal functional units	N/A	N/A	Excessive internal functional units divert the attention of executives.	N/A	N/A	N/A	N/A
		E2.1	Leadership style	Reactive executives exhibit a lower level of engagement.	Team-oriented executives exhibit a higher level of engagement.	In the executive sponsorship program, some executives are not involved in KAM at all.	N/A	Relationship-oriented executives provide more support for KAM.	N/A	N/A
	Individual factors	E3.2	Competing priorities	N/A	Lack of time	Lack of time	Lack of time	Lack of time	N/A	N/A

7.6 Conclusion

The cross-case comparison reveals commonalities in the drivers affecting top managers' involvement in KAM, the decision-making and behavioural pattern of TMI in KAM, and the contextual contingency factors shaping the impact of these drivers on TMI in KAM. For example, facilitating internal alignment to close deals was a consistent driver across all cases, as seen when executives intervened to resolve conflicts between KAM department and other functional departments, ensuring a seamless customer experience. Personnel changes frequently emerged as a contingency factor; in one case, the departure of a senior account manager required top executives to temporarily step in and stabilise key account relationships. Similarly, the increased commitment of time and resources was evident across cases, with executives dedicating more hours to strategic customer meetings and reallocating internal resources to ensure the successful implementation of KAM programmes.

At the same time, significant differences emerged, reflecting the contextual and organisational idiosyncrasies of each case. For instance, the distinctive drivers encompass the pressure from external investors that only publicly listed companies possess, which often compels top management to align their strategies with shareholder interests and prioritize short-term financial performance over long-term relationship-building. Context-specific contingency factors, such as the unique customer evaluation regulation within the company, shape how resources are allocated to key accounts, as these internal policies influence the prioritisation of clients based on their perceived value, thus mediating the relationship between the drivers of TMI and top managers' involvement in KAM.

The analysis of critical and context-specific factors provides valuable insights into how the environment influences TMI in KAM. By examining these factors, the study highlights the complex ways in which organisational context and external conditions shape TMI in KAM. The next chapter will further discuss these results in relation to existing literature, drawing out their implications for theoretical propositions.

8 Discussion

8.1 Introduction

This chapter discusses the findings of this study on TMI in KAM programme. It aims to synthesise the results from multiple case studies and interpret them in light of existing literature and theoretical frameworks. To accomplish this aim, this chapter reveals the novel drivers of TMI and contingency factors by comparing the findings and literature. This chapter further examines the interdependencies among key drivers, contingency factors, and TMI, highlighting the dynamic and contingent nature of TMI. Based on these insights, a contingency model of TMI in KAM is developed, offering a structured framework that captures the influence of drivers and contingency factors on TMI.

8.2 Interpretation of findings

Based on the systematic review of TMI literature in the KAM field, the author identified that there is a significant gap in understanding the contingent nature of TMI in terms of the interplay between antecedents, contextual factors, and TMI. Therefore, the primary research objective of this study was to develop a comprehensive understanding of *how Top Management Involvement in Key Account Management is contingent upon various organisational and contextual factors*. Specifically, the research sought to address three key research questions: (1) *What are the main drivers that affect top managers' involvement in KAM?* (2) *How does top managers' involvement in KAM manifest in their decisions and behaviours?* and (3) *What contingency factors affect the relationship between the drivers of TMI and top managers' involvement in KAM, and what is the nature of those effects?* By employing a qualitative multiple case study approach, the research aimed to move beyond existing linear conceptualisations of TMI, instead proposing a nuanced, context-sensitive contingency model that captures the contingent nature of TMI. The preceding analysis has shown that the drivers and contingency factors have an effect on the TMI in KAM. This section delves into these factors by linking them to existing literature on TMI and identifying novel elements across three critical dimensions.

8.2.1 Drivers of TMI in KAM

Evidence-based results are crucial for providing a robust explanation of what drives top management's engagement in KAM programme (Tzempelikos, 2015). This research identified 19 drivers of TMI in KAM by sustaining 7 drivers previously identified in the existing literature (see Section 4.7.1.1.1 for evidence) and uncovers 12 novel drivers (see Table 8-1) through a multi-case study. Those findings explored the drivers behind TMI in KAM from three aspects: *strategic level, operational level and individual level*.

8.2.1.1 Strategic drivers of TMI

In relation to *strategic drivers*, the study confirmed the importance of *promoting a relational approach to support strategic customers* (Guesalaga, 2014). A relational approach promotes the development of key account relationships by emphasizing the value senior executives place on relationships (Tzempelikos & Gounaris, 2013). This study also suggested that *demonstrating administrative commitment to strategic customers* is crucial in showing a proactive attitude to key accounts and sending signals to the organisation that support of the KAM effort is important (Workman et al., 2003). Moreover, the findings provide strong support for the significance of *gaining market intelligence from a customer perspective in triggering executives' involvement* (Salojärvi et al., 2010; Salojärvi, Saarenketo, & Saloja, 2013). Senior executives recognise that customer knowledge is beneficial for effectively understanding the needs and behaviours of strategic customers, thereby resolving customer-specific problems (Rollins et al., 2012) and managing the dependency on key customers (Yli-Renko et al., 2020). They are ideally positioned to acquire in-depth knowledge of strategic customers due to their close relationships with the key account's top management (Chari et al., 2016). For the reactive nature of drivers, this study emphasised that *seizing new market opportunities that come from environmental change* has an impact on evoking the interest of senior executives in KAM (Guesalaga, 2014). The thesis revealed that senior executives exhibit confidence in capitalizing on opportunities, attributable to their expertise in market sensitivity (Pereira et al., 2019).

Table 8-1: An integrated table of the drivers of TMI in KAM

Classification	Proactive driver			Reactive driver		
	Initial findings (1 st order)	Confirmation of findings	New findings	Initial findings (1 st order)	Confirmation of findings	New findings
Strategic driver	<i>Building long-term partnerships and trust with strategic customers</i>	<ul style="list-style-type: none"> - Promoting a relational approach to support strategic customers - Demonstrating administrative commitment to strategic customers 	N/A	<i>Identifying and navigating environmental dynamism</i>	<ul style="list-style-type: none"> - Seizing new market opportunities that come from environmental change 	<ul style="list-style-type: none"> - Sensing potential changes that might affect KAM implementation - Reconfiguring the resource allocation to maintain KAM effectiveness
	<i>Establishing a rational decision-making framework based on customer knowledge</i>	<ul style="list-style-type: none"> - Gaining market intelligence from the key account perspective 	<ul style="list-style-type: none"> - Assisting account managers to understand the customer language 	<i>Demonstrating Strategic Accountability to Investors</i>	N/A	<ul style="list-style-type: none"> - Meeting investors' expectations and delivering on promises to increase business with high-value clients
Operational driver	<i>Developing high-performing account managers</i>	<ul style="list-style-type: none"> - Building a professional KAM coaching programme 	<ul style="list-style-type: none"> - Boosting the motivation of KAM teams 	<i>Addressing operational barriers for the KAM teams</i>	<ul style="list-style-type: none"> - Facilitating internal alignment to enable closing the deal 	<ul style="list-style-type: none"> - Facilitating interactions and helping "open the door" with new customers
	<i>Increasing the transparency of KAM processes and practices</i>	<ul style="list-style-type: none"> - Mitigating bias in managers' debriefing and obtaining direct customer feedback on KAM implementation 	<ul style="list-style-type: none"> - Gathering insights to present the status of KAM to the top management team and board of directors 			
Individual driver	<i>Fulfilling intrinsic personal concerns</i>	N/A	<ul style="list-style-type: none"> - Meeting personal interests in sales based on previous sales background - Fostering social relationships with senior executives of strategic customers to expand industrial networking - Intimacy with specific key accounts - Increasing individual bonus 	<i>Maintaining or reinforcing the status within the organisation</i>	N/A	<ul style="list-style-type: none"> - Ensuring role stability during organisational change (i.e. driven by restructuring or mergers)

This research has added new insights into the strategic drivers of TMI in KAM, such as the need to *assist account managers in understanding customer language*. Whilst Salojärvi et al. (2010) emphasized the importance of understanding customer language and transforming it into actionable customer knowledge to facilitate decision-making. This study extends these insights by demonstrating that senior executives actively assist account managers in interpreting customer language, thereby ensuring account managers can effectively engage with key customers. Several account managers noted that their ability to decode industry-specific terminology and implicit expectations has been enhanced as a result of more communication with senior executives, thus shaping strategic decisions in KAM.

Additionally, this study also extended insights into why senior executives help KAM team to deal with market dynamism by adding the driver of *sensing the potential changes that might affect KAM implementation and reconfiguring the resource allocation to maintain KAM effectiveness*. These two factors are aligned with the argument of Wu and Shi (2011) that sensing market changes and making corresponding reconfigurations are essential for initiating the process of renewing knowledge stores and establishing new resources in dynamic markets. This study highlighted the subjective intention of senior executives in anticipating market change and navigating environmental change (see Section 6.2.2.1.1 for detailed findings).

Interestingly, this study first observed that the ownership of the firm has a heterogeneous effect on TMI. Based on the driver of *meeting investor expectations and delivering on promises to increase business with high-value clients*, one KAM director from Design & Engineering Co. noted that when dealing with key accounts, listed companies need to be particularly cautious, as business transactions with such clients can directly affect stock price fluctuations, investor expectations and regulatory compliance. Company performance is under societal scrutiny, requiring executives to be involved in KAM to ensure the stability of business with the most valuable customers while mitigating risks (Sandesh et al., 2023). This phenomenon is not observed in privately owned companies.

8.2.1.2 Operational drivers of TMI

With regards to *operational drivers*, this study corroborated earlier research highlighting the critical role of *building a professional KAM coaching programme* in driving senior executives to be involved in KAM (Gounaris & Tzempelikos, 2013; Pereira et al., 2019). The senior executives in the case study recognized that sophisticated account managers are crucial for effective boundary-spanning activities in KAM implementation, leading them to prioritize investment in professional KAM training programs (Tzempelikos & Gounaris, 2013). In line with ALHussan et al. (2017), this study also confirms that *mitigating bias in managers' debriefing and obtaining direct customer feedback on KAM implementation* is indispensable for motivating executives to contact key accounts directly. The findings show that executives might raise a concern about the "value" of the information provided by account managers and discreetly seek validation of its authenticity and worth from external entities (such as customers or consulting firms). It also indicated that managers' scepticism is not rooted in distrust of account managers or team members but rather in a desire to increase the transparency of the KAM process within the organisation and ensure that all resources allocated to KAM initiatives are utilized effectively to maximize their impact. Apart from that, this study reaffirms the significance of *facilitating internal alignment to enable closing the deal* (Ivens et al., 2016; Pardo et al., 2014). The effectiveness of KAM in customer service delivery is primarily driven by its cross-functional client support mechanisms (Davies & Ryals, 2014; Herhausen et al., 2022). Senior executives play an indispensable role in fostering internal alignment, owing to their hierarchical authority and organisational influence (Pardo et al., 2013).

This research also contributes to extending the drivers of TMI at the operational level. Specifically, Mahlamäki et al. (2019) suggest that the motivation of key account managers has a pivotal impact on their job performance. This study further explains the need to *boost the motivation of KAM teams* through verbal encouragement or empowerment from senior executives, which is conducive to increasing the account managers' work enthusiasm. As one executive from Pharmaceutical Co. explained their involvement that senior management tries to

enhance the team morale of KAM groups and motivate them to undertake actions that are beneficial to the enterprise.

Particularly, this research reveals a frequently overlooked dimension of executive responsibility within organisational hierarchies (Carpenter, Geletkancz, et al., 2004; Floyd & Lane, 2000). Through investigating case companies with multi-tiered structures, the findings reveal that senior executives remain accountable to their superiors, including the top management team and board of directors (W. H. Murphy & Li, 2015). This accountability becomes especially significant as effective communication of KAM status to higher-level decision-makers ensures that strategic insights from KAM are integrated into broader corporate decision-making (Hengstebeck et al., 2022). Therefore, *gathering insights to present the status of KAM to the top management team and board of directors* emerges prominently as a novel driver for TMI (see Section 5.5.1.3.2.1 for detailed findings). However, beyond fostering internal alignment within the top management team, senior executives are frequently requested by account managers to *introduce them to strategic customers to open the deal* through their professional networks (Acquaah, 2007; Adner & Helfat, 2003b). This finding highlights the critical role of executives' social capital in market expansion and business development (Badawi & Battor, 2020; Lacoste, 2016).

8.2.1.3 Individual drivers of TMI

In terms of *individual drivers*, this thesis also captures the influence of the personal characteristics of senior executives, which was surprisingly not widely investigated in previous literature (Tzempelikos, 2015). *Meeting personal interests in sales based on previous sales background* is a notable individual factor, which reflects that the executive recognizes the value of customer contact and key customer sales (Workman et al., 2003). An account manager from Printing Technologies Co. noted that the company's CEO is involved in KAM because he comes from the service industry and usually understands the importance of customer interaction.

Furthermore, this research has discovered several other novel individual factors, yet they have seldom been addressed in the KAM literature (Guesalaga et al.,

2018; Guesalaga & Johnston, 2010). The reason behind this phenomenon might be due to their implicit nature (Peterson et al., 2003). Executives typically do not openly acknowledge that their presence in front of customers is driven by personal benefits, as this could raise their concerns about reputation and the potential negative impact on team morale (Treviño et al., 2000). However, the driver of intrinsic personal relevance such as *fostering social relationships with senior executives of strategic customers to expand industrial networking and increasing individual bonuses* offers a solid justification for this explanation that the participation in KAM programme affects executives on a personal level, in terms of their personal interest, networking, and individual bonuses (Collins & Clark, 2003; Shen & Cannella, 2002). This inference aligns with some KAM research, which emphasizes a personal perspective of KAM actors (Mahlamäki et al., 2019; Pardo et al., 2020; Peters et al., 2020).

Another unexpected individual driver is *executives' intimacy with specific key accounts*. Data shows that some executives have a higher interest in participating when they are more familiar with key accounts. For instance, one executive from Design & Engineering Co. noted that collaborating with specific customers with whom he has established strong personal connections can significantly enhance work efficiency. This further reflects the significance of relationship value in the implementation of KAM (Friend & Johnson, 2014; Gounaris & Tzempelikos, 2014).

Finally, ensuring role stability during organisational change (i.e. driven by restructuring or mergers) further explains why senior executives are involved in KAM. The influence of senior executives within an organisation is not solely based on formal authority but also on their ability to navigate internal dynamics, maintain stakeholder trust, and demonstrate strategic value (Hakanen, 2014). Engaging in KAM serves as a key avenue for executives to strengthen their internal reputation, as TMI can lead to significant economic outcomes that reinforce their leadership credibility and decision-making effectiveness (see Section 5.5.1.4.2.1 for detailed findings).

8.2.2 Manifestation of Top management involvement

Findings suggest a novel framework for understanding the behavioural dimensions of TMI in KAM. Table 8-2 provides an integration of the TMI behaviours in KAM, which encompasses displayed commitment, approaches to exercising control and making decisions, and establishing the locus of interaction.

Table 8-2: An integrated table of the manifestation of TMI in KAM

The manifestation of TMI in KAM	Displayed commitment	Time Commitment	Higher time commitment vs. Lower time commitment
		Resource Commitment	Higher resource commitment vs. Lower resource commitment
		Responsibility Commitment	Higher responsibility commitment vs. Lower responsibility commitment
	Approach to exercising control and making decisions	Decision-making Authority	Centralised control vs. Delegated authority
		Decision-making Bias	Personal insight vs. Data-Driven judgment
		Ad hoc directive adjustment	Predefined plan-based directives vs. Real-time assessment-based directives
	Establishing the locus of interaction	Leadership interaction	Empowering interaction vs. Authoritative interaction
		Customer interaction	Higher engagement with customer interaction vs. Lower engagement with customer interaction

This thesis provides a two-dimensional categorisation of the 8 factors in TMI behaviours, providing a nuanced framework for understanding the variability and flexibility in executive involvement. This categorisation reflects that TMI is not fixed to a certain degree or form but contingent on different situations, such as subjectivity in executives and uncertainty in the external environment. In contrast to the traditional view that TMI is static (Pereira et al., 2019; Tzempelikos, 2015), this study highlights the plasticity and dynamic nature of TMI based on empirical observation.

Tzempelikos (2015) emphasises the importance of top management commitment in TMI and its influence on promoting the relationship quality of the key account relationship. In connection with the displayed commitment by senior executives to account managers and strategic customers, this thesis indicates three main

dimensions of executives' commitment: time commitment, resource commitment, and responsibility commitment.

Time commitment constitutes a significant adaptive behaviour of TMI. Wilson and Woodburn (2014) contend that a *higher time commitment* allows executives to have a more thorough comprehension of the KAM circumstances and enhances the likelihood of problem-solving. Nevertheless, there is also literature advocating for an appropriate *reduction in time investment*, which might be conducive to the development of KAM capabilities by account managers (Guesalaga, 2014). Thus, time commitment is a necessary indicator for TMI in KAM, and it also means that executives need to make judgments based on specific circumstances (Friend et al., 2014).

Likewise, the degree of *resource commitment* to KAM presents a nuanced organisational dilemma. Executive leadership tends to balance resource focus and strategic diversification in distinct situations. While intensive resource investment can yield significant returns in KAM, it simultaneously introduces the potential for organisational vulnerability through excessive account-specific dependency (Piercy & Lane, 2006; Yli-Renko et al., 2020). Thus, strategic decision-makers may discriminate between *higher resource commitment* and *lower resource commitment* in their resource allocation paradigms as the findings show.

In addition to the importance of resource commitment and the corresponding dilemma, the research findings also reveal that *responsibility commitment* causes similar concerns for executives. The data shows that top management's increased responsibility commitment to account managers provides them with a sense of security and encourages them to be more innovative and proactive. Whereas, insufficient responsibility commitment induces decision hesitation among account managers, particularly in volatile organisational contexts. This finding is aligned with the work of Wang et al. (2019) that suggest optimal responsibility levels engender innovative risk-taking by providing psychological safety, indicating that an appropriate accountability system helps to build

relationships among stakeholders, such as the sponsorship relationship between top managers and account managers.

In relation to decision-making, this study builds upon the concept of TMI of Guesalaga (2014) by extending the scope of executive decision-making from the simple allocation of *decision authority* to the dimensions of *adjusting decision bias* and *ad hoc directive adjustments*. Workman et al. (2003) manifested the pivotal TMI in KAM includes leveraging their authority to make strategic decisions. Interestingly, strategic decision delegation emerges as a nuanced management approach based on the data collected in this study, challenging traditional centralized control paradigms (Homburg, Workman, et al., 2002; Salojärvi et al., 2010). Executive empowerment of lower-level managers represents a strategic choice predicated on objective contextual assessment (contingencies) and profound inter-organisational trust (Guesalaga, 2014). This approach reflects a sophisticated leadership model that recognizes the strategic value of distributed decision-making capabilities, balancing hierarchical control with organisational agility and managerial autonomy (Sengul et al., 2012).

Inevitably, when executives are heavily involved in decision-making processes, their cognitive frameworks inherently shape strategic outcomes. For instance, Brunzel (2021) suggest that executives' overconfidence is a primary source of *decision-making biases*. Kor and Mesko (2013) linked executives' biases to their knowledge structures. However, the findings of this thesis indicate that executives are more inclined to rely on data-driven judgments when adjusting decision-making biases. This tendency may be attributed to the complexity of KAM, which involves extensive resources and numerous stakeholders, making executives more cautious about relying solely on their subjective judgments (Feste et al., 2020; Ivens et al., 2016).

The behaviour of top executives to make *ad hoc directive adjustments* based on real-time circumstances has also been highlighted in this study. Both "predefined plan-based directives" and "real-time assessment-based directives" have distinct advantages and disadvantages. Such adjustments are particularly critical when unpredictable changes occur in the external environment, as assumptions

underlying predefined plans may no longer hold. In these situations, executives must reassess and make decisions based on new data or information (Eisenhardt & Martin, 2000). Therefore, executives must strike a balance between rapid responses and long-term objectives to avoid rigidity or a loss of control (Weick & Sutcliffe, 2015).

Last but not least, establishing the locus of *interaction between leaders and team members* or stakeholders serves as a concrete way for executives to be involved in KAM. Menguc et al. (2013) believe that *empowering interaction* fosters an open working environment, promoting innovation and collaboration. When making critical decisions, leaders who actively listen to team members' opinions and value their perspectives and suggestions create a sense of trust. This trust, in turn, motivates team members and enhances their creativity (Carmeli et al., 2011). Conversely, leaders who adopt a more *authoritative Interaction* make decisions unilaterally and require team members to comply (Martin et al., 2013). While this method is highly efficient in situations demanding quick decisions or coordinated actions, it may undermine team members' initiative and, over time, lead to diminished morale (Cheong et al., 2019). Therefore, the thesis agrees with the argument of Guesalaga (2014) that leaders may flexibly adjust their interaction approach based on organisational context, team capabilities, and the urgency of tasks to strike an appropriate balance between empowerment and control.

The finding also illustrates that the level of *customer interaction* is contingent upon the key accounts' preferences and the quality of the relationship. Literature suggests that frequent, in-depth, and meaningful interactions between executives and key customers contribute to meeting strategic accounts' expectations for joint planning and collaboration (Davies & Ryals, 2014; Tzempelikos & Gounaris, 2015). Such *high levels of customer interaction* enable a better understanding of customer needs and the identification of potential cooperation opportunities (Salojärvi et al., 2010). However, this approach demands significant organisational resources, including increased investments of manpower, time, and effort. Alternatively, *reducing the intensity of executive-customer interactions* prioritises the role of account managers, positioning them as true boundary-

spanners within inter-organisational relationships (Guesalaga, 2014; Peters et al., 2020). While this adjustment may inadvertently lead to customers feeling overlooked due to reduced executive involvement, potentially impacting their satisfaction and loyalty (Friend et al., 2014).

8.2.3 Contingency factors shaping the impact of drivers on TMI in KAM

The impact of environmental factors on TMI has not been given enough attention in the KAM context (Wu & Shi, 2011). Building upon the 6 conceptual contingency factors identified in the literature (see Section 4.7.1.1.1 for evidence), this empirical study uncovered 10 novel contingency factors, further substantiating the previously underestimated influence of environmental factors on TMI. Table 8-3 illustrates the contingency factors influencing TMI in KAM with the distinction between literature-driven and novel labels.

Table 8-3: An integrated table of the contingency factors that affect TMI in KAM

The contingency factors that affect TMI in KAM	Categories	Confirmation of findings	New findings
	External factors	<ul style="list-style-type: none"> Escalated customer issues Institutional change 	<ul style="list-style-type: none"> The knock-on effects of strategic customer decisions Internal restructure of customer management
	Organisational factors	<ul style="list-style-type: none"> Personnel change Internal inconsistency among different departments and within the management Tension between top management and key account managers 	<ul style="list-style-type: none"> The competence level of the account manager Organisational culture Annual account reevaluation The stage of KAM implementation Technology innovation Resources availability Number of Internal functional units
	Individual factors	<ul style="list-style-type: none"> Competing priorities 	<ul style="list-style-type: none"> Leadership style

Regarding external contingency factors, this study validated the impact of *escalated customer issues* on forcing senior executives to step into the KAM (Millman & Wilson, 1999; Tzempelikos & Gounaris, 2013). When strategic customers' interests are compromised, they bypass account managers and directly demand senior executive intervention for more efficient solutions (Guesalaga, 2014). Additionally, ALHussan et al. (2017) noted that *institutional*

change impacts TMI in KAM, and this thesis supported their conclusion by identifying the changes of KAM initiatives (e.g. customer contact) in policy-sensitive case companies.

The analysis of external contingency factors extends to include the *knock-on effects of strategic customer decisions* and *internal restructuring of customer management*. While existing KAM literature emphasizes the importance of customer perspectives in KAM implementation (Chari et al., 2016; Friend et al., 2014; Yli-Renko et al., 2020), this research broadens the understanding to the customer perspective, shifting from customer feedback on KAM to examining the customer organisation itself (Friend et al., 2014). Specifically, this finding extends the understanding of external environmental changes beyond inter-organisational issues (Liu et al., 2018) and macro dynamics (ALHussan et al., 2017). The internal change of customers evades supplier awareness through complex organisational boundaries, creating significant information asymmetries (Pressey et al., 2014). When key personnel transitions occur in purchasing or decision-making roles, suppliers are typically left uninformed in the first place. As a result, suppliers are compelled to recognize the imperative for adaptation in sales and customer management approaches only after procurement decisions have already been fundamentally changed (Friend & Johnson, 2014). One account manager from Printing Technologies Co. explained that the cost of partnering with strategic customers is that their strategic changes can influence corporate decision-making.

With respect to organisational contingency factors, this research confirms that *personnel changes* compel top executives to take direct action in implementing KAM initiatives, particularly during periods of staff shortages (Wilson & Woodburn, 2014). The departure of KAM participants disrupts established customer relationships and hampers business progress (Ivens & Pardo, 2016). Furthermore, the findings reveal that *internal inconsistency, both across departments and within the management team*, can lead to temporary disruptions in KAM decision-making processes (Ivens et al., 2016). Such inconsistencies not only pose challenges to coordination but also carry potential risks to customer

satisfaction (Leischnig et al., 2018). Additionally, tensions between top management and key account managers exacerbate these challenges, further complicating efforts to maintain seamless KAM operations and effective customer engagement (Pardo et al., 2020; Tzempelikos & Gounaris, 2015).

This study extends the current understanding of organisational contingency factors by identifying several new dimensions that influence TMI in KAM. First, the competence level of account managers emerges as a critical determinant. Peters et al. (2020) indicated that account managers are different from general salespeople based on their complicated task of coordinating resources and activities of a large number of varied actors. The findings of this thesis suggest that account managers often face limitations in handling complex scenarios, particularly when confronted with unexpected challenges (see Section 6.2.6.2.2 for evidence). In such situations, senior executives become their primary source of guidance and support, highlighting the importance of managerial expertise in bridging this competency gap (Pereira et al., 2019).

Second, *organisational culture* plays a pivotal role in shaping how top executives respond to unexpected contingencies (Davies & Ryals, 2009). For instance, companies with a tolerant and failure-accepting culture encourage account managers to tackle challenges independently, resulting in less direct TMI in day-to-day KAM operations (Guesalaga, 2014). Account managers from Design & Engineering Co. acknowledge that a forgiving organisational culture enhances their confidence in dealing with challenges. This reflects that organisational culture may affect the level of TMI by interfering with the account managers' responsibilities.

Additionally, *annual account reevaluation* influences TMI by determining strategic customer retention. The data indicate that when a key account no longer aligns with the company's criteria for strategic customers, top management withdraws investments, including their sponsorship, reflecting a resource reallocation strategy (see Section 6.2.1.2.2 for evidence). This finding is aligned with the work of Feste et al. (2020), which argues that TMI is necessary for key account

selection because executives affect the election criteria based on strategic goals and political considerations.

A noteworthy organisational contingency factor is the evolving stage of KAM implementation, which demonstrates that the degree of TMI varies across different stages of KAM implementation. This contingency factor reveals that implementing KAM is not a static process, but rather a dynamic, continuously evolving journey (Davies & Ryals, 2009). This insight further supports the hypotheses of some KAM scholars regarding the dynamics of KAM (Pressey et al., 2014). As the integration of KAM processes with internal organisational routines deepens, the implementation of KAM continues to evolve, encompassing adjustments to task priorities, the accumulation of experience by KAM participants, and the enhancement of relationships with key customers.

Technology innovation also acts as a contingency factor, driving the need for top executives to invest extra resources to support KAM initiatives aimed at educating strategic customers about new products or systems (Speakman & Ryals, 2012). An account manager from Pharmaceutical Co. highlighted the rationale behind senior executives' decision to allocate a greater budget to the KAM team during the launch of a new product, stating that the existing marketing team lacked the necessary expertise, and customers were not yet familiar with the product. However, resources are not always sufficient to support all the programmes. Therefore, *the availability of resources* becomes equally critical. KAM is designed to provide integrated solutions to strategic customers based on its cross-functional structure (Hakanen, 2014). It requires for complicated resource portfolio encompassing tangible and intangible resources (Guesalaga et al., 2018). Hence, top management is likely to engage with impractical or underfunded proposals only when there are sufficient organisational resources to support proposed initiatives (see Section 6.2.4.2.3 for evidence).

Finally, *the size and number of internal functional units* significantly impact the level of TMI in KAM. As the number of functional units grows, top executives encounter heightened operational demands, which can divert their attention from KAM initiatives due to time and resource constraints (Tzempelikos, 2015). This

management burden often results in reduced leadership engagement in KAM, as executives prioritize broader organisational responsibilities. As one account manager noted, *“We used to have four blocks but we have 16 now. That is something that decreased the leadership engagement.”* (Account Manager B, Enterprise Account Manager, Medical Equipment Co.)

Notably, the influence of individual contingency factors on TMI appears to be less significant than initially expected. The findings confirm the impact of *competing priorities* on TMI, as executives frequently cited their demanding schedules as a barrier to consistently supporting KAM initiatives (Millman & Wilson, 1999). Senior executives from Medical Equipment Co. acknowledged that this challenge is unavoidable, emphasizing that their primary responsibility is to manage the entire organisation rather than a single initiative.

In contrast, another individual contingency factor, *leadership style*, emerged as a factor that was rarely mentioned in the context of KAM (Workman et al., 2003). While existing literature has primarily focused on the personal characteristics of account managers, such as personality traits and motivation (Mahlamäki et al., 2019), it has largely overlooked variations in executives' leadership styles (ALHussan et al., 2017). However, the data reveal that different executive sponsors provide significantly different levels of support (see Section 6.2.2.2.3 for evidence). For instance, meetings between senior executives and account managers varied considerably depending on leadership style, ranging from weekly interactions to annual reviews. This variation underscores the tangible impact of leadership style on executives' actual engagement in KAM.

8.3 Development of a contingency model of TMI in KAM

The last section highlighted the dynamic interplay between drivers, contingency factors, and TMI through multiple case narratives. Building upon these empirical insights, this section proposes an integrated contingency model of TMI in KAM (see Figure 8-1). This model illustrates how TMI reflects the drivers for TMI and evolves in response to structural, environmental, cognitive, and operational contingencies.

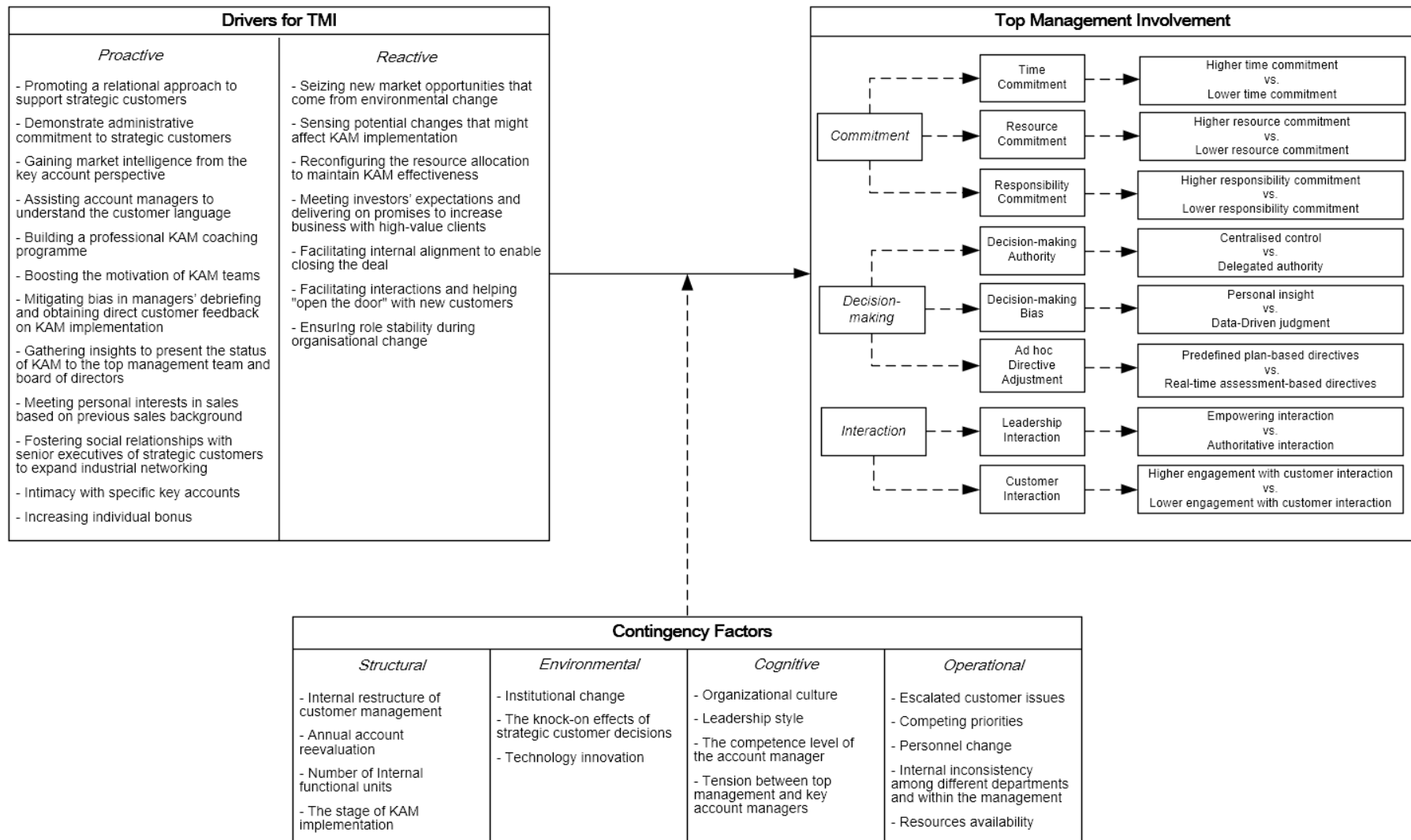


Figure 8-1: The contingency model of TMI in KAM

8.3.1 The contingency model of TMI in KAM: Key components

This contingency model synthesizes key factors emerging from the research findings and illustrates how executive engagement is shaped by both intrinsic drivers and environmental contingencies. Unlike prior studies that have treated TMI as a static phenomenon (e.g., Tzempelikos, 2015), this model highlights the complex and contingent nature of TMI in KAM. Figure 8-1 provides a visual representation of the model, which consists of three core components: (1) Drivers of TMI, which initiate and justify executive involvement; (2) TMI, which represents how top management engages in KAM; and (3) Contingency factors, which moderate the relationship between drivers and TMI, shaping the degree and approach of executive engagement. The following sections elaborate on these components.

8.3.1.1 Proactive and reactive drivers of TMI

The first component of the model is a range of drivers that affect both the degree and form of TMI in KAM. Prior research suggests that TMI in KAM is often mainly shaped by both executives' personal beliefs (Millman & Wilson, 1999; Tzempelikos, 2015) in the importance of KAM and the intention to enhance the effectiveness of KAM (Workman et al., 2003; Zupancic, 2008). This study expands on these views by categorizing drivers into proactive drivers and reactive drivers. This classification method based on proactiveness and reactivity is consistent with some KAM studies. For instance, Brehmer and Rehme (2009) applied this classification to distinct the driver for implementing KAM programme. Murphy and Coughlan (2018) believe that proactiveness and reactivity reflect the personality of key account managers. Herhausen et al. (2022) indicated that KAM capabilities can be divided into proactive capabilities and reactive capabilities based on the nature of behaviours. Fakhreddin et al. (2025) further support the appropriateness of adopting this classification in KAM-related practices.

On the one hand, proactive driver refers to the spontaneous motivations that encourage senior executives to actively engage in KAM (see Section 5.5.1.1 for

more detail). These drivers reflect a forward-looking perspective, where senior executives perceive KAM as a means to achieve strategic organisational goals and long-term personal objectives, emphasising continuous resource investment and leadership commitment (Murphy & Coughlan, 2018). Findings suggest that senior executives engage proactively in KAM to institutionalize relationship-building approach, rationalise decision-making framework, develop KAM implementation-specific capabilities, and pursue individual-level incentives. For instance, in Workplace Service Co., where senior executives view strategic customers as long-term partners and thereby allocate significant resources to KAM training programs and leadership-driven account governance. In Pharmaceutical Co., where the economic gains of senior executives are correlated with the performance of KAM, it has resulted in the centralized processing of decisions related to major clients by senior executives.

This proactive approach of TMI ensures the flexibility and adaptability of KAM solutions, enabling organisations to align their capabilities with KAM activity design, including the extent and form of TMI. Storbacka (2011) argues that proactive managerial practices facilitate the delivery of integrated solutions to strategic customers by expanding executive engagement from strategic planning to customer contact, thereby enhancing the degree of TMI in KAM. Murphy and Coughlan (2018) further demonstrate that the positive impact of proactive actors on KAM correlates with their level of proactiveness, reflecting varying degrees of conscientiousness in KAM implementation.

On the other hand, reactive drivers of TMI primarily reflect executives' necessitated engagement in KAM in response to both external and internal challenges (Brehmer & Rehme, 2009). These challenges include environmental dynamism, operational barriers in KAM implementation, and organisational structural changes that are evidenced in the data. Prior literature indicates that market dynamism influences reconfiguration in global account management, necessitating active high-level engagement in intelligence acquisition (Wu & Shi, 2011). Competitive intensity shapes executive roles in enhancing key account relationship quality, as competitors serve as benchmarks for organisational

comparison (Guesalaga, 2014). Evolving customer requirements elevate executive significance in customer knowledge utilisation, particularly in determining the value of customer knowledge in strategic decision-making (Friend et al., 2014). Geopolitical factors and regulatory changes significantly influence the level of TMI, as these elements fundamentally determine relationship quality and KAM performance outcomes (ALHussan et al., 2017). Overall, Marcos Cuevas (2018) synthesizes the impact of emerging buyer behaviours, technological advancement, globalisation, centralisation trends, and competitive intensity on how executive leaders guide KAM sales teams to achieve the transformation of professional selling.

Unlike proactive drivers, which reflect long-term strategic intent, reactive drivers are often situational and problem-driven, leading to more interventionist approaches to TMI (Herhausen et al., 2022). Findings indicate that reactive-driven TMI is often triggered by contingencies, such as organisational inefficiencies impeding process flow, customer complaints caused by operational errors, and emergent market volatility. Almost all the case companies suggested that when faced with intensified KAM-related issues, senior executives are compelled to intervene in KAM to facilitate cross-functional coordination and develop remedial measures. For example, the economic compensation crisis resulting from the contract extension (see section 6.2.2.2.1 for evidence); and customer complaints caused by the neglect of special payment terms (see section 6.2.3.2.1 for evidence).

8.3.1.2 Contingent TMI

The second component of the model, top management involvement, represents the observable ways in which senior executives engage in KAM programme. Existing research has primarily categorized TMI into customer contact, decision-making, and organisational alignment, differentiating among social, tactical, and strategic involvement based on the importance of the issue (Guesalaga, 2014). While these studies provide a useful foundation, they conceptualize TMI in relatively broad terms, often treating strategic and tactical engagement as distinct but fixed categories (ALHussan et al., 2017). This study expands upon this view

by identifying three overarching mechanisms through which TMI manifests: displayed commitment (Tzempelikos, 2015; Wilson & Woodburn, 2014), approach to exercising control and making decisions (Homburg, Workman, et al., 2002; Pereira et al., 2019; Salojärvi et al., 2010; Zupancic & Mullner, 2008), and establishing the locus of interaction (Gounaris & Tzempelikos, 2013; Ifie, 2023; Millman & Wilson, 1999; Tzempelikos & Gounaris, 2013). Through second-order coding, these mechanisms are further broken down into eight distinct forms of executive engagement, each varying along a bipolar continuum. Those eight dimensions capture variations in time commitment (higher vs. lower), resource prioritisation (higher vs. lower), and responsibility commitment (higher vs. lower). Additionally, it incorporates decision-making authority (centralised control vs. delegated authority), decision-making bias (personal insight vs. data-driven judgment), directive adjustments (predefined plan-based vs. real-time assessment-based), leadership interaction (empowering vs. authoritative), and the level of customer interaction (higher vs. lower) as integral elements of executive engagement.

8.3.1.3 Multi-dimensional contingency factors

At the core of this model are various contingency factors that shape the relationship between the driver and TMI and underscore the situational dependency of TMI in KAM. Organisational management scholars posit that the effectiveness of executives' managerial behaviours is contingent upon external and internal environmental conditions, necessitating the flexible and adaptive managerial approach for account management (Donaldson, 2001). Within the context of KAM, prior studies have acknowledged that market turbulence and internal conflict can significantly influence the implementation of KAM (Wilson & Woodburn, 2014; Wu & Shi, 2011).

The empirical findings categorized contingency factors as external, organisational, and individual, reflecting the data-driven classification approach. However, to develop a more generalizable theoretical model of TMI in KAM, this study advances a theory-driven classification based on the mechanisms through which contingency factors affect cognitive (e.g., decision-making) and

behavioural dimensions of TMI. Therefore, this discussion chapter proposes a theoretical framework comprising four distinct categories of contingency factors: structural, environmental, cognitive, and operational, which more comprehensively elucidate the mechanisms through which contingency factors shape the relationship between drivers and TMI.

Structural contingency factors reflect the instability of fundamental structures that have an influence on managing strategic customers. These factors emphasize long-term and institutionalized changes, typically emerging in contexts such as the change in organisational design and management approach. Findings suggest four key structural contingency factors contribute to this structural dynamism. Internal restructuring of customer management and increasing or decreasing number of internal functional units reflects the change in organisational design (Hakanen, 2014). Annual account reevaluation introduces volatility in the structure of customer segmentation (Feste et al., 2020). Lastly, the stage of KAM implementation emphasises the structural change in KAM system in terms of KAM capability and implementation tactics (Wengler et al., 2006).

Environmental contingency factors represent the factors that create uncertainty and necessitate strategic adjustments within KAM. These contingency factors primarily manifest their influence at the macro-environmental level. The three identified environmental contingency factors, namely institutional change, technological innovation, and the knock-on effects of strategic customer decisions, respectively influence TMI in KAM through macro-level changes in industrial, market, and organisational environments (Kumar et al., 2019).

Cognitive contingency factors arise from variations in individual perceptions, leadership philosophies, and interpersonal dynamics within KAM. Unlike structural or environmental contingencies, these factors are inherently subjective, as they stem from the decision-making styles and behavioural tendencies of executives and key account managers. Organisational culture, leadership style, the competence level of the account manager, and the tension between top management and key account managers all highlight the impact of human and psychological dimensions on TMI (Mahlamäki et al., 2019; Pardo et al., 2020;

Pereira et al., 2019; Peters et al., 2020), making them more variable and context-dependent than structural constraints.

Operational contingency factors are evoked in practical and execution uncertainties that impact the implementation of KAM initiatives. In contrast to contingency factors emphasizing macro-level impacts, operational contingency factors emphasize micro-level influences on KAM implementation. For instance, the unexpected personnel departures, shifts in executive scheduling priorities, or emergent internal and external conflict. Such factors including escalated customer issues, internal inconsistency among different departments and within management, personnel changes, competing priorities, and resource availability collectively contribute to execution variability, requiring firms to continuously adapt their managerial involvement based on situational demands (Leischnig et al., 2018; Marcos-Cuevas et al., 2014).

While structural, environmental, cognitive, and operational contingencies each represent distinct sources of uncertainty affecting TMI, some overlaps exist between these categories. Certain factors, such as personnel changes, primarily result in position vacancies thereby affecting KAM implementation, while simultaneously impacting the organisational structure of KAM. Therefore, each factor is primarily categorized based on its most dominant characteristic. The table below outlines the core characteristics and key distinctions among the four contingency types.

Table 8-4: The core characteristics and key distinctions among the structural, environmental, cognitive, and operational contingency factors

Type	Core Characteristic	Key Differences
Structural contingency factors	Long-term, institutional shifts in structural design	The dominant characteristic focuses on its impact on structures, for instance, organisational structures, decision-making structures, and customer management structures.
Environmental contingency factors	Strategic change affecting the environment of KAM	The dominant characteristic focuses on its impact on the environment,

Type	Core Characteristic	Key Differences
	implementation at the macro level, for instance, regulatory shifts, technological advancements, and changeable customer strategy	for example, industrial, market, and organisational environments.
Cognitive contingency factors	Variations in individual perceptions, leadership philosophies, and interpersonal dynamics within KAM	The dominant characteristic focuses on its impact on cognition, for instance, the identification of executives and account managers.
Operational contingency factors	Real-time, execution challenges affecting KAM implementation at the micro-environmental level, for instance, personnel changes, competing priorities, and internal misalignment	The dominant characteristic focuses on its impact on the operation of KAM activities, such as customer meetings, account planning, and solution delivery.

Rather than treating TMI as a fixed high-level sponsorship approach, this study positions it as a context-sensitive process, where contingency factors shape when, how, and to what extent executives engage in KAM. The next section further indicates the theoretical propositions of this model by linking it to empirical data.

8.3.2 Theoretical propositions of the contingency model

To further articulate the mechanisms embedded in the contingency model of TMI in KAM, this section presents a series of theoretical propositions. These propositions build upon contingency theory (Donaldson, 2001) and upper echelons theory (Hambrick & Mason, 1984) to explain how TMI is shaped by proactive and reactive drivers of senior executives, as well as the contextual moderating factors. By categorizing contingency factors into structural, environmental, cognitive, and operational types, this study highlights the contingent nature of TMI in KAM and develops a structured framework for understanding its variability.

8.3.2.1 Drivers and TMI

8.3.2.1.1 Promoting relational approaches and time commitment

Proactive drivers within TMI materialize when senior executives cognitively define KAM as a critical mechanism for competitive advantage. Under the influence of proactive drivers, executives tend to view KAM as a strategic investment rather than a transient operational programme. This cognitive shift originates from KAM's value architecture, which transcends conventional financial metrics to embed relationship-focused indicators including collaborative interdependence (Pardo et al., 2006), exclusive knowledge co-creation (Chari et al., 2016; Salojärvi & Sainio, 2010), and improved customer retention (Davies & Ryals, 2014). This paradigm stimulates managerial adjustment processes that lock-in time commitments of top management, while generating inertia for executive engagement continuity in KAM (Guesalaga, 2014).

Findings indicate that "Promoting a relational approach to support strategic customers" emerges as a critical proactive driver of TMI, encouraging executives to consistently advocate relationship-oriented engagement approaches in KAM. While short-term engagement rarely enhances the quality of key account relationships, particularly when the objective is to achieve comprehensive support and sustained engagement with strategic customers (Verbeke et al., 2006). Embedding relationship-focused paradigms into KAM routine requires continuous support from top management by providing dedicated attention. This is evidenced by proactive executives' enduring commitment to investing their time in delivering relational value to strategic customers. For instance, account managers at Pharmaceutical Co. reported that their executives consistently guided them to avoid treating KAM as a one-time sales, instead emphasizing the development of long-term strategic partnerships.

Proposition 1: Proactive drivers of TMI motivate senior executives to sustain time commitment in KAM by embedding relationship-focused paradigms.

8.3.2.1.2 Prioritising customer-orientation and customer interaction

Customer interaction remains a critical initiative in KAM implementation, serving not only to understand customer needs but also to demonstrate commitment to strategic accounts (Johnsen & Ford, 2006; Workman et al., 2003). While enhanced customer interaction is typically viewed as reactive behaviour of senior

executives, where they need to address emergent issues and provide status updates within short timeframes (Guesalaga, 2014; Tzempelikos, 2015). Whereas, this study proposes that proactive drivers are more likely to facilitate executive strengthening of customer interaction. Primarily, proactive drivers tend to heighten executives' attention to customer needs. Through actively promoting interactions with strategic customers, executives can detect market changes and customer feedback earlier, enabling rapid strategic adjustments. As Workman et al. (2003) highlight the proactiveness of initiating KAM activities enables firms to secure first-mover advantages. Furthermore, proactive drivers encourage executives to adopt more positive and open attitudes in customer communications, fundamentally aimed at enhancing customer confidence and loyalty through demonstrated administrative commitment (Millman & Wilson, 1999).

"Demonstrating administrative commitment to strategic customers" and "Gaining market intelligence from the key account perspective" serve as specific evidence of how proactive drivers motivate executives to enhance customer interaction. Specifically, proactive drivers encourage executives to willingly demonstrate their commitment to strategic customers. While through direct interactions, executives can capture market dynamics, understand customer needs, and assess competitive environments from the unique key account perspective, thereby providing a foundation for more precise strategic formulation (Salojärvi et al., 2010). Consequently, under the influence of proactive drivers, executives are more likely to engage in customer interaction in a more productive manner, rather than merely for problem resolution. For instance, at Design & Engineering Co., executives not only participate in general problem-resolving meetings but also actively engage in one-on-one interviews to conduct strategic customer experience surveys.

Proposition 2: Proactive drivers of TMI motivate top management to strengthen customer interaction by prioritising customer-centric comprehension.

8.3.2.1.3 Reinforcing supportive identities and empowerment-oriented leadership

Proactive drivers enhance executives' emphasis on internal talent development, focusing not only on business metrics but also on empowering account managers (Cohn et al., 2005). When executives exhibit strong proactive motivation, they tend to demonstrate greater tolerance toward account managers and increased patience with KAM implementation (see section 6.2.1.2.2 for evidence). Executives serve as supporters by dedicating time and resources to assist KAM team members in understanding customer needs and customer language (Pereira et al., 2019). Moreover, executive proactivity enhances their willingness to assume responsibility for improving team spirit (Strauss et al., 2009). Proactive drivers motivate executives to move beyond their offices and engage directly with operations, collaboratively exploring improvement opportunities in KAM implementation with their teams. This empowering leadership receives support from account managers, as KAM implementation faces inherent dilemmas where account managers require executive guidance while maintaining their autonomy (Marcos-Cuevas et al., 2014).

Data indicates that proactive drivers, such as "Assisting account managers to understand customer language" and "Boosting the motivation of KAM teams," directly influence executives' empowering-oriented involvement in KAM. Executives explicitly identify their primary role as supportive, emphasizing their focus on helping account managers interpret and utilize customer language more precisely. Executives driven by these proactive forces also prioritize team motivation, avoiding excessive intervention that might supersede the KAM team's and account managers' roles in serving strategic customers (Salojärvi, Saarenketo, & Saloja, 2013). For instance, account managers at Workplace Service Co. repeatedly praised their executives, expressing satisfaction with executive involvement due to their well-balanced approach to participation levels.

Proposition 3: Proactive drivers of TMI stimulate empowerment-oriented leadership of top management in KAM by reinforcing support-oriented identities.

8.3.2.1.4 Advancing KAM formalisation and responsibility commitment

The proactive drivers of advancing KAM formalisation make senior executives' responsibilities concrete and measurable by establishing clear implementation

procedures and assessment mechanisms, thus affecting their responsibility commitment. Homburg et al. (2002, p. 45) define the KAM formalisation as the extent to which the treatment of the most important customers is governed by formal rules and standard procedures. From a leader's perspective, establishing standardized KAM operating procedures contributes to eliminating asymmetric information and providing executives with a transparent picture of the accountability system (Vanharanta et al., 2014). These institutional arrangements not only make the boundaries of responsibility clearer, but also foster a culture within the enterprise that emphasizes accountability and continuous improvement (Zupancic, 2008). Due to the quantification and publicisation of responsibility in KAM system (e.g., including approaches, roles, KAM selection processes, and KAM team interactions) (Feste et al., 2022), senior executives are compelled to assume their responsibilities more actively, thereby escalating their commitment to KAM endeavours. Moreover, the formalized processes will associate responsibilities with incentive or punitive mechanisms, further impelling senior executives to sustain a high level of responsibility when confronted with customer management tasks (Gounaris & Tzempelikos, 2014). Therefore, promoting KAM formalisation, as a proactive driver of TMI, can significantly influence the responsibility commitment of senior executives, making them more rigorous in making decisions (Salojärvi et al., 2010).

Data suggests three important proactive drivers of promoting KAM formalisation that have an influence on executives' responsibility commitment. Firstly, the proactive driver "Building a professional KAM coaching programme" illustrates a critical dimension. At Workplace Service Co., senior executives recognized that the success of KAM depended on high-performing account managers; however, their existing KAM training system was relatively outdated. In response, executives championed the recruitment of professional KAM specialists to lead and formalise training programmes covering account planning, customer knowledge utilisation, and negotiation. This formalised approach not only standardised practices but also heightened executives' accountability in ensuring that training met strategic standards. Secondly, executives observed inconsistencies between the customer insights gathered during meetings and the

edited reports provided by account managers. To address this gap, they mandated the inclusion of direct customer quotations in reports and took personal responsibility for obtaining customer feedback to verify accuracy. By doing so, they reinforced a system where transparency and accuracy were critical, thereby strengthening their commitment to responsible oversight of KAM practices. Lastly, executives highlighted that “Gathering insights to present the status of KAM to the top management team and board of directors” was essential for KAM formalisation. Systematically collecting and reporting information ensures that high-level decision-makers are equipped with reliable intelligence for strategic decision-making. This process not only formalises KAM practices but also embeds accountability into the organisational framework, reinforcing executives’ responsibility commitment to oversee KAM effectively. Together, these proactive drivers of KAM formalisation drive senior executives to embrace a heightened level of responsibility commitment, as they work to standardise practices, enhance transparency, and ensure that strategic decisions are based on accurate, systematically reported data.

Proposition 4: Proactive drivers of TMI encourage top management to increase responsibility commitment by defining boundaries of responsibility.

8.3.2.1.5 Fulfilling personal concerns and selective attention

To some extent, proactive senior executives only select and focus on particular dimensions of KAM rather than maintaining comprehensive involvement. For example, a senior executive with a financial background may pay particular attention to the budget plan of KAM but overlook building relationships with key accounts. Waller et al. (1995) argue that the functional background of top management determines their perception of what is valuable within the organisation. Johnston and Dark (1986) explained this cognitive preference of the executive as selective attention. In the context of KAM, selective attention means senior executives tend to focus on dimensions that align with their strategic goals and ignore practices that conflict with their own perceptions. Proactive drivers of TMI amplify the impact of selective attention by providing executives with more personal options when compared to merely passively responding to urgent issues.

The data provides substantial evidence for executives' selective attention. First, "Meeting personal interests in sales based on previous sales background" reflects the intrinsic motivation derived from sales experience that drives executives to stay close to strategic customers. The CSO at Workplace Service Co. demonstrated a proactive attitude to customer engagement, which originated from his previous experience as a sales director. Second, "Intimacy with specific key accounts" exemplifies executives' preferences when selecting strategic customers to engage with. An executive at Design & Engineering Co. indicated a stronger willingness to collaborate with strategic customers with whom he had established familiarity. Third, "Fostering social relationships with senior executives of strategic customers to expand industrial networking" caused executives to place greater emphasis on social interactions with strategic account executives as opposed to business-focused meetings. Finally, "Increasing individual bonuses" directs executives' attention to key economic indicators such as the growth rate of trading volume and profit margin under KAM implementation.

Proposition 5: Proactive drivers of TMI lead top management to prioritise particular dimensions of KAM by activating selective attention.

8.3.2.1.6 Seizing market opportunities and authority-centric approach

Reactive drivers, which emerge in response to internal or external pressures, often compel senior executives to adopt a more controlling and top-down approach in KAM. These drivers intensify executives' reliance on their authority and decision-making capabilities, subsequently forming "Authority-Centric TMI." Chen (2010) suggests that senior executives overestimate the subjective probability of positive outcomes resulting from their participation in KAM decision-making due to their overconfidence. Furthermore, urgent or crisis situations typically demand rapid decision-making. Executives directly centralizing decision-making authority and reducing dependence on group discussions can further minimize decision friction and implementation delays. However, overconfidence and expedited decision-making may also generate negative consequences, such as neglecting the incorporation of new information and diverse perspectives.

"Seizing new market opportunities that come from environmental change" is considered a specific manifestation of reactive drivers. When external environments undergo changes and potential market opportunities emerge, executives often desire to rapidly seize these opportunities to prevent their organisations from missing competitive advantages. It is precisely this sense of urgency and pressure that prompts executives to increasingly rely on decision-making authority to respond rapidly, thereby intensifying authority-centric TMI. An executive at Design & Engineering Co. perceived his primary role in KAM as identifying and capturing potential opportunities. He considered this activity a demonstration of outstanding intellect that could directly generate new economic benefits. For this objective, this executive showed strong intention in making decisions regarding market expansion and new product development.

Proposition 6: Reactive drivers of TMI lead top management to adopt an authority-centric approach in KAM by magnifying overconfidence and prioritising rapid decisions.

8.3.2.1.7 Navigating environmental dynamism and real-time data

Admittedly, executives' cognitive patterns are profoundly influenced by past experiences and knowledge structures (Bosnjak et al., 2020; Bromiley & Rau, 2016; Carpenter, Geletkancz, et al., 2004; Wangrow et al., 2015). However, when executives participate in KAM motivated by reactive drivers, their decision-making logic reduces experience-dependent bias and instead strengthens reliance on real-time data. In dynamic environments, information ambiguity and the pace of change exceed executives' cognitive updating capabilities, encouraging them to abandon historical experience as a cognitive anchor (Helfat & Martin, 2015; Teece, 2016). For example, in scenarios where AI technology disrupts traditional industries, executives do not adhere to conducting customer need analysis with traditional tools, but rather leverage AI technology to produce insights based on real-time data (Prior & Marcos-Cuevas, 2025). Being reactively exposed to KAM decision-making may reveal the information deficiencies of senior executives, emphasizing the application of current data to reduce their decision-making biases (Guesalaga, 2014). Furthermore, consequence severity

also serves as a deterrent against executives becoming heavily entrenched in empiricism (Piercy & Lane, 2006). Decisions concerning strategic customers typically involve substantial financial implications, which discourages executives from making experience-oriented decisions without sufficient data support.

The findings indicate that executives triggered by "Sensing the potential changes that might affect KAM implementation" and "Reconfiguring the resource allocation to maintain KAM effectiveness" demonstrate greater decision-making caution. Although executives centralise decision-making authority, they rely on the analysis of real-time data (customer demand and purchase patterns) to make decisions on reconfiguring KAM resources (F. Wu & Shi, 2011). For instance, at Printing Technologies Co., executives processing proposals for establishing factories in overseas locations prioritized customer data and local policies as primary decision-making criteria rather than their subjective experience. Their executives described their overseas investment strategy as follows: "We need to be mindful of where they're investing and ensure that our resources match theirs." These data exhibit distinct customer-oriented real-time characteristics.

Proposition 7: Reactive drivers of TMI lead top management to adopt real-time data in KAM decision-making by mitigating experience-based biases.

8.3.2.1.8 Addressing operational issues and resource commitment

Existing literature suggests that proactive drivers are more likely to enhance executives' willingness to commit resources (Felekoglu & Moultrie, 2024; Workman et al., 2003; Zupancic, 2008). However, this research reveals that reactive drivers, rather than proactive ones, may constitute the primary factors influencing executives' increased resource commitment in KAM. Unlike proactive drivers that emphasize long-term development, reactive drivers possess more short-term responsive characteristics (P.-O. O. Brehmer & Rehme, 2009). To achieve rapid results in the short term, executives frequently increase resource allocation to accelerate strategy implementation, strengthen execution, and demonstrate organisational responsiveness and reliability to key customers (Tzempelikos, 2015). Furthermore, reactive drivers transform executive behaviour into more direct responses to internal requirements. The most frequent

request from KAM teams to executives is additional resource support; in practice, teams do not expect executives to deeply engage in specific decisions, but rather to generously provide necessary resources when required (Guesalaga, 2014). Typical scenarios include account managers inviting executives to facilitate cross-departmental coordination or to secure dedicated support for KAM teams (Marcos-Cuevas et al., 2014; Pardo et al., 2014).

This research identifies four mechanisms through which reactive drivers influence executive resource commitment. First, "Meeting investors' expectations and delivering on promises to increase business with high-value clients" requires executives to prioritize resource allocation to strategic customers. Second, both "Facilitating internal alignment to enable closing the deal" and "Facilitating interactions and helping 'open the door' with new customers" demonstrate executives' responses to account managers' needs: executives utilize their internal organisational influence and external networks to remove obstacles or develop new customer relationships for their teams. Finally, "Ensure role stability during organisational change" illustrates how executives secure their organisational positions by supporting KAM, particularly during restructuring or acquisition periods. Underperforming executives face elimination risks; consequently, they increase resource investment in KAM teams to enhance organisational performance and stabilize their positions.

Proposition 8: Reactive drivers of TMI lead senior executives to actively commit resources to KAM by responding to account managers' urgent requests.

8.3.2.2 Moderators of the relationship between drivers and TMI

8.3.2.2.1 Structural contingency factors

Structural adjustments influence executives' time commitment, which is driven by their proactive intention to promote relationship-focused paradigms. These contingent adjustments involve changes in the structure of customer management teams, account planning, and internal unit design. As several studies suggest, successful key customer-oriented approaches require long-term partnerships, trust-building, and customer commitment, yet their implementation can be either reinforced or constrained by structural dynamics (Homburg,

Workman, et al., 2002; Wilson & Woodburn, 2014). This is because when the structure undergoes changes, the relationship management paradigms under the original institutional framework are disrupted (Scott, 2005), compelling the implementers to reconstruct the relationship maintenance approaches in accordance with the new structure (Gounaris & Tzempelikos, 2013).

For example, "Internal restructure of customer management", the changes in customer executive teams, may weaken relational continuity, requiring top management to re-establish trust and alignment. Another example is " Number of internal functional units. " More functional units create internal misalignment, making promoting relational approaches across teams harder, whereas fewer units enhance internal cohesion. Hence, structural contingency factors bring long-term changes to KAM programme and force top management to be adaptative in time commitment. Situations like frequent restructuring of customer management and shifting key account classifications create uncertainty, making it more necessary for proactive executives to sustain consistent involvement in KAM. However, in organisations where structural frameworks are well-defined and aligned with KAM objectives, the influence of proactive drivers in promoting relational approaches on executives' time commitment may be weakened.

Proposition 9: Structural contingency factors moderate the relationship between proactive drivers of TMI and top management's time commitment.

The extent to which proactive drivers influence top management's responsibility commitment in KAM is particularly significant in environments where advancing KAM formalisation is critical. Responsibility commitment reflects executives' accountability for significant decisions, strategic oversight, and key account outcomes. Previous literature indicates that executive responsibility commitment is closely associated with the degree of KAM routine and paradigm formalisation, as it defines responsibility boundaries (Workman et al., 2003). KAM formalisation encompasses several key aspects: KAM approach, key account selection formalisation, account manager role formalisation, and KAM communication formalisation, all of which are significantly influenced by structural factors (Feste et al., 2022). For instance, the overall KAM strategy structure influences a series

of formalisation aspects including what, who, and with whom to engage (Homburg, Workman, et al., 2002), while the team structure design of KAM participants significantly influences the role positioning of account managers (Pardo et al., 2020). Consequently, when structural contingency factors become more intensive, KAM-related structures are affected, further impacting the degree of KAM formalisation. As a result, executives' proactive drive to enhance KAM formalisation leads to clearer responsibility boundaries for KAM participants. Each participant, whether executive or account manager, develops a clearer understanding of their identity and responsibilities, inevitably compelling executives to increase their responsibility commitment (L. Peters et al., 2020).

For instance, "Annual account reevaluation" (see Section 6.2.1.2.2 for evidence), namely the annual reclassification of key accounts at Design & Engineering Co., lead to shifts in resource prioritisation and customized regulations. The persistent fickleness of the key customer base enhances executives' drive to promote KAM formalisation (e.g., transparentizing KAM process) and, consequently, increases their responsibility commitment. Likewise, "The stage of KAM implementation " reflects the evolutionary change of KAM system and its corresponding strategic and operational priorities. Significant evolutionary stages prompt changes in KAM formalisation due to shifting strategic priorities. In the early stages of KAM, executives play a pivotal role in formalizing strategic planning structures. However, as KAM matures, the focus may shift towards developing and refining oversight systems. Hence, structural contingency factors bring institutionalized changes and affect the level of responsibility commitment. When structural adjustments continuously stimulate the urgency of KAM formalisation, the relationship between executives' proactive drivers and responsibility commitment strengthens. Conversely, when KAM-related structures stabilize, executives' drive for KAM formalisation may relatively decrease, weakening its influence on responsibility commitment.

Proposition 10: Structural contingency factors moderate the relationship between proactive drivers of TMI and top management's responsibility commitment.

8.3.2.2.2 Environmental contingency factors

Effective KAM requires productive customer knowledge, market intelligence, and the capability to leverage this knowledge (Chari et al., 2016). Environmental contingency factors amplify an organisation's dependency on knowledge, particularly in highly competitive industries. Environmental changes, including institutional modifications, shifts in customer strategic decisions, and technological innovations, make key customers' purchasing decisions increasingly unpredictable (Yli-Renko et al., 2020). Prior research emphasizes that leveraging customer knowledge requires executives to determine, based on their expertise, what information qualifies as knowledge and to facilitate knowledge dissemination internally (Salojärvi et al., 2010). In dynamic environments, executives' role in customer interaction becomes increasingly crucial. Scholars explain that this is because executive involvement signals organisational prioritisation of strategic customers and higher commitment standards (Guesalaga, 2014; Guesalaga & Johnston, 2010). Consequently, customers become more willing to share valuable information and intelligence, which is essential for market prediction and contingency management (Salojärvi, Saarenketo, & Saloja, 2013). Therefore, for executives who already possess a strong inclination toward customer interaction, macro-environmental changes further reinforce this tendency's positive impact on promoting executive participation in customer meetings, as customer intelligence becomes increasingly valuable.

Environmental contingency factors, such as "The knock-on effects of strategic customer decisions", have significantly impacted Spare Parts and Accessories Company. Their strategic customers aimed to bypass market intermediaries and directly engage with end users in the industry. As suppliers, their executives actively communicated with customers to understand their plans and prepare for production adjustments. At Pharmaceutical Company, "Technology innovation" has led to more frequent customer communication as they attempt to develop new product demands by understanding customer pain points. Moreover, "institutional changes" also motivate executives to maintain frequent customer contact to ensure organisations maximize opportunities while minimizing risks.

Generally, when environmental changes are frequent, the proactive drive has a greater effect on increasing executives' customer interaction. Conversely, in relatively stable environments, executives tend to maintain regular, established communication frequencies with strategic customers.

Proposition 11: Environmental contingency factors moderate the relationship between proactive drivers of TMI and top management's customer interaction.

In environments where customer demands, institutional norms, and technological applications are rapidly changing, identifying potential changes and reconfiguring resource allocation requires analysis based on real-time data. Adapting real-time data in KAM involves using immediate market insights, customer behaviour analytics, and competitive intelligence to make informed decisions. Previous research indicates that senior executives need to cultivate dynamic managerial capabilities to analyse the influence resulting from environmental shifts and adjust decisions to address strategic changes (Adner & Helfat, 2003). Environmental changes, such as regulatory shifts and technological advancements, introduce multifaceted uncertainties to the KAM implementation environment, including minor aspects (e.g., customer satisfaction with new products) and critical aspects (e.g., product legitimacy). Lautenschlager and Tzempelikos (2021) suggest that environmental dynamism increases the complexity of customer knowledge due to its rapid iteration and updating. If executives rigidly adhere to experience-dependent judgments, they may not only fail to enhance decision-making efficacy but potentially lead to decisions that conflict with environmental realities (Pressey et al., 2014). When considering consequence severity, KAM decision-making becomes increasingly dependent on real-time data amid environmental changes. Losing a strategic customer is never a desirable outcome for a company, and an outdated KAM programme cannot provide customized integrated services to strategic customers (Hakanen, 2014). Accordingly, Wu and Shi (2011) argue that in highly dynamic environments, organisations should reconfigure KAM resources based on collected real-time intelligence, which is critical for maintaining KAM competitiveness.

Institutional change, such as new regulatory frameworks, compliance mandates, or industry policy shifts, influences the extent to which proactive executives adapt real-time data for KAM decision-making. At Pharmaceutical Co., a sudden change in pharmaceutical marketing regulations required executives to continuously track real-time compliance data and adapt promotional strategies accordingly. In contrast, at Spare Parts & Accessories Co., where regulations remained unchanged, top management did not actively adjust strategies based on real-time data, relying instead on historical trends and long-term forecasts.

Proposition 12: Environmental contingency factors moderate the relationship between reactive drivers of TMI and adopting real-time data in KAM decision-making

8.3.2.2.3 Cognitive contingency factors

Existing literature indicates that cognitive contingency factors primarily influence TMI through their alignment with executive cognition, achieved by shaping the executives' cognitive environment (Feste et al., 2014). The cognitive environment refers to the knowledge, experience, information flow, cultural background, industry norms, and organisational cognitive frameworks that executives rely on during decision-making and management processes (Hambrick & Mason, 1984). These factors collectively shape executives' understanding of corporate objectives and management practices (Carpenter et al., 2004). The behaviours of TMI in KAM are inherently flexible, evolving as their subjective understanding of KAM shifts (Guesalaga, 2014). For instance, executives may demonstrate different behaviours in customer engagement, resource commitment, or strategic decision-making before and after KAM training. Some executives tend toward centralized decision-making, diminishing account managers' authority to directly influence key accounts, while others favour empowerment, developing account managers' independent capabilities to optimize organisational resource allocation. These role preferences are influenced by cognitive contingency factors.

The cognitive environment of executives shapes their value propositions and knowledge structures, influencing their management models and strategic

directions (Teece, 2012, 2017). When executives tend toward empowerment-oriented KAM leadership approaches, this inclination may be either reinforced or weakened by the cognitive environment. If the cognitive environment supports empowerment-oriented leadership, executives' proactive drive strengthens empowerment behaviours; conversely, if it conflicts with this orientation, the efficacy of this drive diminishes.

Specifically, at Design & Engineering Co., the "Organisational culture" is fundamentally inclusive. Executives exhibit high tolerance for account managers' mistakes and strive to create a relaxed and supportive work environment to enhance performance. As a result, they grant account managers significant autonomy in KAM, aligning with their recognition of organisational culture. Another key cognitive contingency factor is "the competence level of the account manager", which reflects whether account managers possess the ability to handle adjustments independently. This factor influences executives' perceptions based on their level of confidence and trust in account managers. Findings indicate that the proactive drive of senior executives includes assisting account managers in managing strategic clients as supporters. Thus, when cognitive contingency factors align with executives' proactive drivers, the impact of these drivers on empowerment-oriented leadership is strengthened. Conversely, when misalignment occurs, the effectiveness of proactive drivers diminishes.

Proposition 13: Cognitive contingency factors moderate the relationship between proactive drivers of TMI and empowerment-oriented leadership of top management in KAM.

Another significant influence of cognitive contingency factors lies in their capacity to stimulate executives' personal agency. Although executives' knowledge structures and values are influenced by the cognitive environment, this does not completely transform their original perspectives (Chaganti & Sambharya, 1987). Previous research indicates that personal characteristics (such as personality, preferences, or even gender) affecting KAM participants' individual agency influence their behaviour and, consequently, KAM initiatives (Davies & Ryals, 2013; Ivens, 2023; Mahlamäki et al., 2019). When cognitive contingency factors

emphasize the position of executives' personal agency, the relationship between personalized behaviour and proactive drivers becomes more pronounced. In such circumstances, executives may tend to participate in KAM according to personal preferences rather than considering the collective interests of the organisation, customers, or other KAM participants. This may lead to resource reallocation, where executives are more inclined to concentrate resources in areas of personal interest rather than making balanced decisions based on holistic environmental factors (Homburg, Workman, et al., 2002; Millman & Wilson, 1999). Consequently, top management support often focuses on specific aspects rather than comprehensive considerations.

Design & Engineering Co. presents an illustrative case reflecting how individual differences in "Leadership style" influence KAM. Their executive sponsorship program employs a rotation mechanism whereby multiple executives alternately support the same key account, requiring account managers to continuously adapt to executives with different leadership styles. For instance, some executives believe the critical success factor for KAM resides in account managers' capabilities, thus increasing investment in training programs during their tenure; when the next executive takes over, KAM training might be discontinued in favour of focusing on enhancing customer knowledge utilisation. Additionally, certain executives express no interest in KAM, resulting in zero participation in TMI, further demonstrating the influence of executive personal agency.

However, certain cognitive contingency factors may constrain excessively personalized decision-making by executives. For example, "Tension between executives and key account managers" may compel executives to consider account managers' perspectives. Executives at Medical Equipment Co. faced complaints from account managers due to their direct communication with customers. Account managers discovered their roles were progressively diminished to the extent that customers began circumventing them and directly approaching executives to resolve issues. Consequently, executives at Medical Equipment Co. indicated they were working to reduce the adverse effects of personal preferences on KAM, actively pursuing appropriate balance in executive

involvement (see section 6.2.2.2.2 for evidence). Therefore, cognitive contingency factors may either strengthen the influence of proactive drivers of TMI on executive behaviour that prioritizes specific aspects of KAM, or diminish this influence.

Proposition 14: Cognitive contingency factors moderate the relationship between proactive drivers of TMI and prioritising particular dimensions of KAM.

8.3.2.2.4 Operational contingency factors

The implementation process of KAM is not always seamless. Even mature KAM systems remain susceptible to unexpected events. For instance, "escalated customer issues" may compel suppliers to concentrate organisational resources within short timeframes to develop new solutions. Research suggests that Operational contingency factors influence executives' management approaches when addressing external challenges (Donaldson, 2001). When organisational operational processes exhibit high uncertainty, executives tend to adopt an authority-centric approach rather than an empowerment model (Ensley et al., 2002). This occurs because highly uncertain environments cause solution development and implementation to become situational-dependent, making it difficult to address customer issues rapidly through standardized processes (Finkelstein et al., 2009). In such circumstances, strategic customers may become frustrated with suppliers' insufficient responsiveness, particularly when suppliers cannot promptly coordinate internal resources to provide solutions (Friend et al., 2014). Consequently, operational contingency factors intensify the requirements for rapid responses to customer issues, leading executives to adopt centralized decision-making models to enhance decision-making efficiency. For example, upon receiving complaints from customers, the executives of Design & Engineering Co. were requested by the customers to intervene and solve the problems. They adopted a centralized decision-making mode and directly issued instructions to the KAM team and other departments.

Nevertheless, certain operational contingency factors may hinder the impact of the passive driver of senior executives on the adoption of the authority-centric approach. This is due to the fact that senior executives cannot ensure their

sustained participation in KAM, even within a brief and specific event. Hence, the authority-centric approach inherently comes into conflict with the management approaches of senior executives. For example, both the "competing priorities" of individual senior executives and "personnel changes" in their positions prompt senior executives to immediately withdraw from their participation in KAM. Under such circumstances where participation cannot even be guaranteed, operational contingency factors will merely restrain the facilitating effect of reactive drivers on the adoption of the authority-centric approach.

Proposition 15: Operational contingency factors moderate the relationship between reactive drivers of TMI and adopting an authority-centric approach.

In the course of KAM operations, account managers frequently encounter resource shortages, compelling them to seek support from executives. These constraints typically stem not from skill deficiencies but from insufficient dedicated resources required to fulfil key account requirements, including preferential contract pricing, customized packaging, and specialized after-sales services (Guesalaga et al., 2018). Executives, motivated by imperatives to ensure KAM operational stability, generally allocate resources in response to account managers' requests. Hakanen (2014) demonstrates that KAM effectiveness is contingent upon the provision of integrated solutions for strategic customers from a network viewpoint. This necessitates transcending departmental silos and facilitating cross-functional resource integration to address complex customer requirements (Leischnig et al., 2018). When organisational alignment is robust, cross-departmental resource coordination is facilitated, thereby reducing barriers to executive resource commitment to KAM initiatives (Pardo et al., 2013, 2014). Beyond organisational alignment, resource availability constitutes another critical factor influencing executives' resource allocation decisions. In resource-abundant environments, executives tend to enhance budgetary allocations to KAM operations, thereby improving operational effectiveness; conversely, under resource constraints, executives adopt more conservative approaches to ensure optimal resource distribution (Feste et al., 2014).

"Internal inconsistency among different departments and within the management" moderates the relationship between executives' reactive drivers and resource commitments. The KAM department advocates for the transfer of key accounts from the Commercial department to facilitate specialized strategic account management processes. However, this proposal encounters significant resistance from the Commercial department, as such transfers would potentially diminish their direct revenue contributions and performance metrics. Consequently, executive resource commitment to KAM initiatives becomes constrained by interdepartmental resistance and insufficient collaborative engagement across functional domains. This phenomenon illustrates that interdepartmental conflicts of interest can substantially impede resource allocation processes despite executive inclination to support KAM implementation. At Spare Parts & Accessories Co., "resource availability" emerged as a critical factor influencing executive resource allocation decisions. Given the organisation's resource constraints, executives explicitly declined proposals for KAM expansion initiatives presented by account managers.

Proposition 16: Operational contingency factors moderate the relationship between reactive drivers of TMI and top management's resource commitment.

8.4 The evolution of the conceptual model through abductive reasoning

The final contingency model of TMI in KAM did not arise from a purely deductive process. Instead, it evolved through an abductive logic that guided the development of the study's conceptual framework. Abductive reasoning allowed for a continuous interplay between theoretical framing and empirical exploration, where surprising findings from the field prompted the refinement of initial assumptions and the construction of new theoretical insights (Janiszewski & Van Osselaer, 2022; Thompson, 2022). As illustrated in Figure 8-2, the modelling process unfolded in three key stages, each building on new empirical insights.

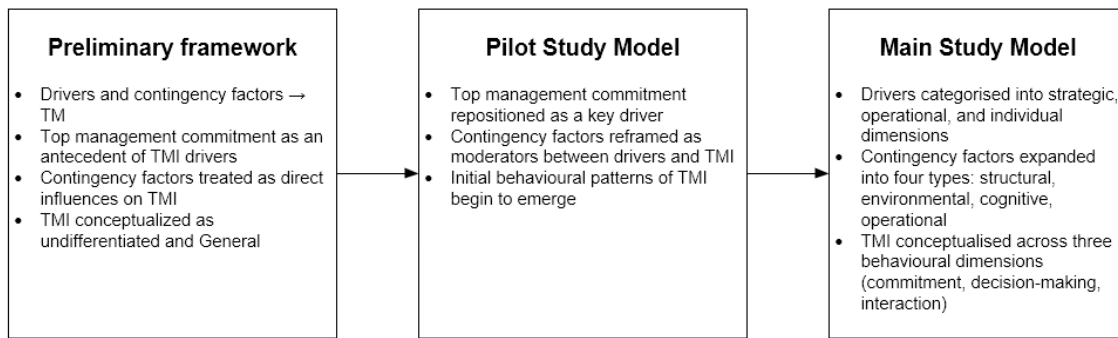


Figure 8-2: The evolution of the contingency model

The initial conceptual framework, presented in Chapter 3, was derived from a literature review that mapped the existing models of TMI in KAM. This review identified the drivers of TMI and contingency factors shaping the TMI as critical but underexplored aspects. Drawing from Upper Echelons Theory and Contingency Theory, the preliminary model proposed that TMI is shaped directly by drivers and contextual conditions, which were conceptualised as contingency factors. Top management commitment acts as the antecedent of TMI drivers. However, at this stage, the model treated contingency factors as having a direct influence on TMI without specifying how they interacted with executive motivations. The manifestations of TMI were broadly represented as undifferentiated outcomes.

The pilot study introduced two key advancements. First, top management commitment (the manifestation of top management's conviction regarding the significance of KAM) emerged as an explicit component of TMI drivers, rather than a standalone antecedent. Second, the data revealed that contingency factors did not directly shape TMI, but rather moderated the relationship between TMI drivers and executive actions. This re-specification reframed contextual conditions as amplifiers or dampeners of how motivations translate into behaviour, marking a pivotal shift in theoretical direction.

The final model, developed through cross-case analysis of seven firms, significantly deepened and extended the previous version. The drivers of TMI were expanded into a dual typology of proactive and reactive motivations across strategic, operational, and individual domains. Similarly, TMI manifestations were

differentiated into eight detailed behavioural patterns across commitment, decision-making, and interaction dimensions. The contingency factors were classified into four categories (structural, environmental, cognitive, operational) and explicitly shown to moderate the influence of specific drivers on specific TMI behaviours.

This multi-stage development of the contingency model, as outlined in the previous paragraphs, illustrates the structural progression of the research framework from the initial conceptualisation, through the pilot study refinements, to the final model. However, this evolution was not predetermined. It emerged through a process of abductive reasoning, where the researcher responded to surprising findings in the data and revised theoretical assumptions accordingly.

One of the earliest surprises emerged during the pilot study: although initial models treated commitment as an antecedent of TMI drivers (Tzempelikos, 2015), empirical data showed that some drivers reflect the attention and commitment demonstrated by senior executives towards KAM, such as Demonstrating administrative commitment to strategic customers, Meeting investors' expectations and fulfilling promises to increase business with high-value clients. This insight led to a structural shift in the framework, repositioning commitment within the driver construct.

Another key inflection point occurred when executives in several cases displayed reactive rather than strategic behaviour. For example, senior leaders stepped into KAM only after customer escalations or internal misalignment surfaced—suggesting that TMI was often a response to operational disorder rather than proactive planning. This prompted the introduction of a proactive vs. reactive classification for TMI drivers, which better captured the motivational diversity observed in practice.

As the study progressed, the behaviour of executives revealed considerable heterogeneity across three domains: commitment, decision-making, and interaction. This contradicted earlier conceptualisations of TMI as a unitary construct. Consequently, the framework was expanded to include eight distinct

manifestations of TMI, enabling a more precise depiction of how top managers behave in KAM settings.

Finally, the interaction between drivers and contextual conditions led to the realisation that contingency factors do not exert a direct effect on TMI behaviours. Instead, they moderate the relationship between the drivers and how TMI manifests, explaining why the same motivational force results in different behaviours across cases. This insight was grounded in repeated within-case observations. For instance, where personal interest in customer engagement led to direct involvement in some settings, but hands-off delegation in others, depending on leadership norms, resource pressures, or stage of implementation.

These findings were not anticipated in the initial framework, and their emergence led to the articulation of new theoretical propositions (see Section 8.3.2). The abductive process therefore allowed the research to generate theory by making sense of the unexpected, gradually moving from observed anomalies to explanatory logic.

8.5 Conclusion

This chapter has examined the interplay between drivers of TMI, specific dimensions of TMI, and contingency factors, leading to the development of a contingency model of TMI in KAM. The findings demonstrate that TMI is not static but dynamically shaped by proactive and reactive drivers, which influence the approach and extent of executive involvement in KAM. However, this relationship is not uniform across organisations; rather, it is moderated by structural, environmental, cognitive, and operational contingency factors, which either reinforce or constrain the impact of these drivers on TMI behaviours.

Through a series of theoretical propositions, this chapter has articulated 1) how proactive and reactive drivers shape the ways in which executives display commitment, exercise control and make decisions, and establish the locus of interaction within KAM; 2) how structural, environmental, cognitive, and operational contingency factors moderate the relationship between drivers of TMI and TMI behaviours. Building on these insights, the next chapter will further

explore the theoretical contributions of this study, situating the findings within the broader context of contingency theory, upper echelons theory, and KAM research. By doing so, it will clarify the broader implications of this study for both academic scholarship and managerial practice, offering a more comprehensive framework for understanding executive engagement in KAM.

9 Conclusion

9.1 Introduction

This chapter concludes the study by summarizing the key findings, highlighting its theoretical and managerial contributions, and outlining limitations and directions for future research.

This thesis responds to critical gaps in the existing literature on TMI in KAM by examining the drivers of executive engagement, its behavioural manifestations, and the influence of contingency factors. Through a multi-case study approach, it develops a framework that explains the interplay between these elements. In doing so, this research contributes to the literature on KAM, upper echelons theory, and contingency theory, offering new insights into the mechanisms shaping top management involvement in key account management.

The remainder of this chapter is structured as follows. Section 9.2 revisits the research aim, gaps, and research questions. Section 9.3 summarises the key empirical findings. Sections 9.4 and 9.5 present the study's theoretical and managerial contributions. Section 9.6 discusses the main limitations, followed by an outline of future research directions in Section 9.7. The final section closes with a reflection on the overall significance of the study.

9.2 Research aim, gaps, and questions

The aim of this study is to develop a deeper understanding of how and why top managers become involved in KAM, with a particular focus on the motivational mechanisms, behavioural expressions, and contextual conditions that shape their involvement. Rather than treating TMI as a static or symbolic function, the research sought to explore its dynamic and contingent nature across varied organisational environments.

A review of the existing literature revealed three key research gaps. First, the insufficient exploration of the antecedents of TMI in KAM. While the importance of executive engagement is widely acknowledged, little is known about what drives top managers to become actively involved. Second, prior studies have

offered limited insight into the role of environmental and organisational factors in shaping the outcomes of TMI. As a result, current models often overlook the conditions under which executive involvement becomes effective or counterproductive. Third, the literature offers a limited understanding of how top managers operate in contingent contexts, constraining theoretical progress in conceptualising TMI as a flexible and adaptive practice.

To address these gaps, this study was guided by the following three research questions:

- *RQ1: What are the main drivers that affect top managers' involvement in KAM?*
- *RQ2: How does top managers' involvement in KAM manifest in their decisions and behaviours?*
- *RQ3: What contingency factors affect the relationship between the drivers of TMI and top managers' involvement in KAM, and what is the nature of those effects?*

9.3 Summary of key findings

9.3.1 Key factors driving TMI in KAM

This study addresses Research Question 1 by identifying 19 key drivers that influence why top managers become involved in KAM (see Table 9-1). These drivers are organised based on a dual-dimensional classification. The first dimension differentiates between proactive and reactive drivers, representing whether executives engage in KAM as part of a forward-looking, strategic commitment or in response to specific, unplanned events and immediate needs. The second dimension categorizes drivers into strategic, operational, and individual factors, highlighting whether TMI is shaped by organisational priorities, operational challenges, or personal motivations.

Proactive drivers compel top managers to engage in KAM through anticipatory involvement, addressing potential challenges preemptively rather than adopting reactive problem-solving approaches. These factors encompass strategic long-term alignment, relational commitment to key accounts, acquisition of market intelligence, and career development. When influenced by proactive drivers, senior executives integrate KAM initiatives into the corporate strategies,

systematically allocate dedicated resources, and cultivate enduring partnerships with strategic customers. Their involvement is characterized by sustained engagement and strategic guidance, progressively shaping the KAM architecture.

Reactive drivers, on the other hand, lead to more situational and interventionist forms of TMI. These drivers originate from crisis response, organisational incongruities, and ephemeral market volatility. Executive involvement characterized by reactivity provides contingent support to KAM teams and strategic customers, necessitating specific precipitating events as justification for engagement. This motivational pattern reflects the pressure executives encounter in customer management. In such contexts, executives typically assume direct decision-making authority, mandate rapid transformations, or consolidate control when addressing immediate challenges. In contrast to proactive drivers, reactive drivers often result in short-term engagement, where executives intervene primarily to address urgent operational or financial concerns.

The classification of strategic, operational, and individual drivers reflects both organisational imperatives and personal incentives. Strategic drivers originate from corporate priorities, where executives seek to align KAM with broader business objectives, ensuring long-term market positioning and sustained competitive advantage. In contrast, operational drivers emerge from the functional and structural needs of the organisation, often prompting executives to intervene in resource allocation, process optimisation, and internal coordination to enhance KAM effectiveness. Individual drivers, however, stem from personal motivations such as past sales experience, industry networking, or financial incentives. Some executives engage in KAM due to an intrinsic interest in customer relationships, while others participate in response to external rewards.

These findings highlight that TMI is not a uniform process but is shaped by distinct managerial motivations. While proactive drivers support a long-term, relationship-driven engagement, reactive drivers tend to produce more episodic and control-oriented interventions. Understanding these distinctions helps explain why and when top managers become involved in KAM.

Table 9-1: (Copy of Table 8-1) An integration of the drivers of TMI in KAM

Classification	Proactive driver			Reactive driver		
	Initial findings (1 st order)	Confirmation of findings	New findings	Initial findings (1 st order)	Confirmation of findings	New findings
Strategic driver	<i>Building long-term partnerships and trust with strategic customers</i>	<ul style="list-style-type: none"> - Promoting a relational approach to support strategic customers - Demonstrate administrative commitment to strategic customers 	N/A	<i>Identifying and navigating environmental dynamism</i>	<ul style="list-style-type: none"> - Seizing new market opportunities that come from environmental change 	<ul style="list-style-type: none"> - Sensing potential changes that might affect KAM implementation - Reconfiguring the resource allocation to maintain KAM effectiveness
	<i>Establishing a rational decision-making framework based on customer knowledge</i>	<ul style="list-style-type: none"> - Gaining market intelligence from the key account perspective 	<ul style="list-style-type: none"> - Assisting account managers to understand the customer language 	<i>Demonstrating Strategic Accountability to Investors</i>	N/A	<ul style="list-style-type: none"> - Meeting investors' expectations and delivering on promises to increase business with high-value clients
Operational driver	<i>Developing high-performing account managers</i>	<ul style="list-style-type: none"> - Building a professional KAM coaching programme 	<ul style="list-style-type: none"> - Boosting the motivation of KAM teams 	<i>Addressing operational barriers for the KAM teams-</i>	<ul style="list-style-type: none"> - Facilitating internal alignment to enable closing the deal 	<ul style="list-style-type: none"> - Facilitating interactions and helping "open the door" with new customers
	<i>Increasing the transparency of KAM processes and practices</i>	<ul style="list-style-type: none"> - Mitigating bias in managers' debriefing and obtaining direct customer feedback on KAM implementation 	<ul style="list-style-type: none"> - Gathering insights to present the status of KAM to the top management team and board of directors 			
Individual driver	<i>Fulfilling intrinsic personal concerns</i>	N/A	<ul style="list-style-type: none"> - Meeting personal interests in sales based on previous sales background - Fostering social relationships with senior executives of strategic customers to expand industrial networking - Intimacy with specific key accounts - Increasing individual bonus 	<i>Maintaining or reinforcing the status within the organisation</i>	N/A	<ul style="list-style-type: none"> - Ensuring role stability during organisational change (i.e. driven by restructuring or mergers)

9.3.2 TMI manifestations in KAM: key decision-making and behavioural patterns

In relation to Research Question 2, the manifestation of TMI in KAM can be observed across multiple dimensions, reflecting variations in commitment levels, decision-making approaches, and interaction styles. These dimensions illustrate how senior executives engage with KAM under the impact of various motivations, shaping both the level and approach of strategic direction and operational execution. This study categorizes TMI manifestations into three key areas: displayed commitment, approach to exercising control and making decisions, and the locus of interaction (see Table 9-2).

Table 9-2: (Copy of Table 8-2) An integrated table of the manifestation of TMI in KAM

The manifestation of TMI in KAM	Displayed commitment	Time Commitment	Higher time commitment vs. Lower time commitment
		Resource Commitment	Higher resource commitment vs. Lower resource commitment
		Responsibility Commitment	Higher responsibility commitment vs. Lower responsibility commitment
	Approach to exercising control and making decisions	Decision-making Authority	Centralised control vs. Delegated authority
		Decision-making Bias	Personal insight vs. Data-Driven judgment
		Ad hoc directive adjustment	Predefined plan-based directives vs. Real-time assessment-based directives
	Establishing the locus of interaction	Leadership interaction	Empowering interaction vs. Authoritative interaction
		Customer interaction	Higher engagement with customer interaction vs. Lower engagement with customer interaction

Executive commitment is one of the primary manifestations of executive decision-making and behaviour. Within organisations, executives' time commitment to participating in KAM demonstrates their emphasis on KAM initiatives and reflects how they view KAM's priority within the organisation. Executives' resource commitment to KAM is based on their control over resources, which is closely linked to the degree of their strategic decision-making support for KAM.

Commitment regarding responsibility measures executives in their role as sponsors. Which behaviours fall under executives' expected responsibilities and which represent their additional efforts determines the boundary that guides executive involvement. Data shows senior executives demonstrate distinct levels of commitment. These differences influence the depth and continuity of executive participation in KAM.

The way senior managers exercise control and make decisions reveals how they assert authority and organise decision-making within the firm. The heterogeneity of executive decision-making behaviours ranges from centralised control where executives directly formulate KAM strategies, to delegated management where decision-making authority is devolved to account managers. Similarly, some executives rely on personal intuition when making key account management decisions, whilst others emphasise data-driven judgements. Furthermore, when responding to unexpected situations, senior managers may make temporary directive adjustments based on actual circumstances, or adhere to pre-established planned directives, maintaining consistency in their decision-making approach.

Clarifying the focus of interactions helps reveal how executives position themselves within KAM networks, influencing both internal leadership dynamics and external customer relationships. Executives' primary interaction subjects in KAM are account managers and strategic customers. However, the manner of interaction generates different behavioural patterns depending on the executives' drivers. For example, executives who wish to build team spirit will focus on communication with account managers. Meanwhile, those who aim to build customer relationships will increase their connections with customers. Therefore, under the influence of different drivers, executives' interaction methods are diverse.

Collectively, these findings show that TMI does not follow a uniform behavioural script. Instead, TMI in KAM is expressed through varied patterns of commitment, decision-making, and interaction, each shaped by the executive's managerial intent, strategic priorities, and organisational dynamics. This behavioural

variation highlights the importance of understanding not just whether executives are involved, but how that involvement takes shape and evolves in practice.

9.3.3 Contingency factors: shape the relationship between TMI drivers and their manifestations

To answer Research Question 3, this study suggests that executives' decision-making and behaviours vary depending on contextual conditions. Rather than following a fixed pattern, TMI is influenced by multiple contingency factors that moderate the relationship between TMI drivers and their manifestations. These contingency factors introduce complexity into how and when executives engage in KAM, leading to different forms of strategic intervention. This study categorizes them into structural, environmental, cognitive, and operational factors, each exerting a distinct influence on executive involvement (see Table 9-3). In addition, this study also identifies eight key moderating effects, illustrating how contingency factors alter the ways in which TMI drivers translate into specific forms of engagement.

Table 9-3: Contingency factors shaping the impact of drivers on TMI in KAM

Contingency Factors			
<i>Structural</i>	<i>Environmental</i>	<i>Cognitive</i>	<i>Operational</i>
<ul style="list-style-type: none"> - Internal restructure of customer management - Annual account reevaluation - Number of Internal functional units? - The stage of KAM implementation 	<ul style="list-style-type: none"> - Institutional change - The knock-on effects of strategic customer decisions - Technology innovation 	<ul style="list-style-type: none"> - Organizational culture - Leadership style - The competence level of the account manager - Tension between top management and key account managers 	<ul style="list-style-type: none"> - Escalated customer issues - Competing priorities - Personnel change - Internal inconsistency among different departments and within the management - Resources availability

Structural contingency factors represent a fundamental transformation in structural design, affecting key decision structures and customer management frameworks. These factors influence whether proactive drivers can motivate executives to invest time and assume responsibilities. In hierarchically stratified and structurally stable organisations, executives' motivation to modify existing structures diminishes, leading to reduced senior-level direct involvement in KAM implementation and a consequent decrease in time allocated to KAM activities.

Conversely, in more dynamic structures, senior management tends to continuously participate in KAM to ensure strategic alignment and accountability.

Environmental contingency factors reflect macro-level strategic changes that reshape the external conditions for KAM, including regulatory policy changes, technological advancements, and the evolution of customer strategies. These factors influence whether proactive and reactive drivers can facilitate customer interaction and real-time decision-making. For example, in industries experiencing significant technological transformation, senior management may increase direct contact with customers to ensure account strategies remain aligned with changing market conditions. Similarly, in highly volatile environments, market intelligence often prompts executives to rely on real-time data for decision-making, ensuring their interventions are timely and responsive to external changes.

Cognitive contingency factors include differences in personal perceptions, leadership philosophies, and interpersonal dynamics within KAM. These cognitive contingency factors moderate the relationship between proactive drivers in KAM and leadership orientation and strategic focus. Elements such as organisational culture, leadership style, and the competence levels of account managers affect whether executives adopt an empowering leadership approach, offering greater tolerance to KAM teams in communication or exerting pressure on account managers with an emphasis on goal achievement. Additionally, variations in cognitive contingency factors influence the degree to which executives prioritise specific dimensions of KAM according to their personal preferences. These factors indicate that cognitive tendencies affect how proactive executive philosophies translate into managerial influence.

Operational contingency factors refer to real-time execution challenges affecting KAM implementation, such as competing priorities, personnel changes, and internal inconsistencies between departments. These factors determine whether reactive drivers lead to authority-centred approaches and resource investments. In companies with persistent internal misalignments and shifting priorities, TMI tends to result in centralised decision-making, with senior management

controlling KAM implementation. This amplifies environmental dynamism, making it difficult to address customer issues quickly through standardised processes. Furthermore, when resource availability is constrained, executives may need to prioritise certain key accounts, thereby altering how reactive drivers influence the degree of top management investment in KAM initiatives.

These findings indicate that TMI in KAM is context-dependent, as contingency factors moderate the relationship between TMI drivers and their manifestations, influencing both the level and approach of TMI. By identifying these moderating effects, this study highlights that TMI is not uniformly influenced by its drivers but dynamically adjusted in response to contingencies.

9.4 Theoretical contributions

This section outlines the key theoretical contributions of this study. KAM has long provided a distinctive context for examining relevant phenomena in high-value customer relationships. Given the strategic importance of KAM in B2B marketing, understanding TMI within this domain offers critical insights into broader theoretical frameworks in management research as well as practical implications for managers and executives in business.

This thesis four theoretical contributions to research in KAM (see Table 9-4). The theoretical contributions of this study are identified through a structured approach. First, the study highlights key theoretical assumptions and identifies existing research gaps. Next, it presents the empirical findings that address these gaps, providing new insights into top management decision-making and involvement in KAM. Finally, it outlines how these findings connect to the theoretical domains, refining and extending existing concepts. Through this process, the study systematically locates its contributions within established theoretical debates and highlights its role in advancing knowledge in the field of KAM. The following sections present these contributions, explaining how the results of the thesis contribute to existing knowledge.

Table 9-4: Theoretical contributions

	Top management involvement in KAM
Key Assumptions of current literature	<ul style="list-style-type: none"> • TMI is conceptualized in broad terms (e.g. customer contact, internal alignment, and decision-making) • The impact of the characteristics of key account managers on KAM is relatively stronger than the characteristics of the organisation's top executives. • TMI tends to be static in KAM implementation and remains consistent over time. • TMI always enhances KAM performance positively.
Existing Gaps	<ul style="list-style-type: none"> • Lack of a rich and complete conceptualisation of TMI in KAM. This includes understanding the breadth and nature of the construct, and the specific ways in which senior managers should be involved with key accounts. • Need for understanding how top executives' characteristics influence in KAM. Insufficient attention to how top executives' personal traits and professional backgrounds influence their involvement in KAM, and which attributes lead to effective engagement. • Limited methodological and conceptual attention to the dynamic nature of TMI. Existing research, often based on static designs (e.g. cross-sectional surveys), tends to overlook how TMI may adapt to changing contextual conditions. There is a need for approaches that can capture TMI as a responsive and evolving capability. • Limited Understanding of TMI's potential dysfunctional outcomes: Scarce consideration of the potential downsides of TMI in KAM, with existing studies largely assuming that more involvement is inherently positive.
Main Findings	<ul style="list-style-type: none"> • TMI is manifested through displayed commitment, approach to control and decision-making, and establishing the locus of interaction (Key accounts and key account managers). • The characteristics of top managers are essential in shaping TMI decisions and behaviours in KAM • TMI is dynamic and subject to environmental influences, rather than being a fixed approach. • TMI that does not fit the environment in terms of level of commitment, degree of interaction and decision-making may be detrimental to KAM performance.
Positioning of Contribution	<ul style="list-style-type: none"> • The thesis confirms that top executives can engage in KAM in qualitatively different ways and provides a structured framework detailing how TMI manifests in commitment, decision-making, and interaction dimensions, offering a more nuanced and complete conceptualisation of TMI. • Extends research on individual factors, by shifting the focus from the characteristics of account managers to those of top management and their impact on KAM. • Challenges the assumption of TMI as a static phenomenon, demonstrating that executive involvement evolves in response to contextual conditions. • Refutes the assumption that TMI is always beneficial, showing that certain forms of involvement (e.g., centralized control, personal insight-based decisions) may negatively impact perceived KAM performance, emphasizing the need for context-sensitive forms of TMI in KAM.

9.4.1 Contribution to KAM field

The academic literature recognises that the role of top management is critical for building KAM orientation, in terms of the designing and implementation of KAM programmes (Gounaris & Tzempelikos, 2013). Guesalaga and Johnston (2010) indicate that despite TMI playing a crucial role in KAM, existing research still contains numerous conceptual ambiguities and unresolved issues that limit systematic understanding of TMI in the KAM field. Key theoretical contributions of this research lies in advancing the understanding of TMI within the KAM domain by refining its conceptualisation, extending the focus from account managers to senior executives, illustrating the dynamic nature of TMI, and challenging the assumption that TMI is inherently beneficial to KAM performance.

9.4.1.1 Refining the conceptualisation of TMI in KAM

Prior research has conceptualized TMI in broad terms. The early formal conceptualisation of TMI in the KAM literature was introduced by Workman et al. (2003, p.9), who defined it as "the extent to which top management participates in KAM." This early definition framed TMI largely around the visible commitment that top executives demonstrate toward strategic customers, positioning commitment as the primary manifestation of TMI. Subsequent studies, such as those by Gounaris and Tzempelikos (2013), continued to conceptualize TMI in general terms, treating it as a combination of broad commitments and behaviours related to KAM engagement. It was not until Guesalaga (2014) that a more structured conceptualisation of TMI was proposed, identifying three key components: customer contact, decision-making, and organisational alignment. However, while this framework provided a more detailed view of TMI than earlier studies, subsequent research in KAM has not significantly advanced the conceptualisation of TMI (ALHussan et al., 2017; Ifie, 2023; Pereira et al., 2019). Even within Guesalaga's (2014) model, key behavioural nuances, such as decision-making styles and different forms of commitment were not elaborated. These distinctions are critical because they reflect the heterogeneity in how top executives engage in KAM, influencing both the degree and approach of their involvement.

This conceptual shortfall reflects a broader gap in the literature: the absence of a richer and more differentiated understanding of what constitutes TMI. Existing studies have not sufficiently explored the breadth and depth of senior executives' involvement, nor have they clarified the specific ways in which such involvement should be enacted to align with strategic account needs (Guesalaga, 2014; Pereira et al., 2019; Tzempelikos, 2015). Consequently, there is limited guidance on the behavioural patterns that characterize effective TMI and how these vary across contexts.

The findings of this study contribute to the refinement and extension of TMI conceptualisation by identifying a more complete set of dimensions that characterize how TMI manifests in KAM. The results demonstrate that TMI is not a monolithic concept but varies significantly across multiple behavioural dimensions, reflecting the diverse ways top executives engage in KAM. Specifically, this study identifies three major aspects of TMI: the displayed commitment of top managers (in time, resources, and personal responsibility devoted to key accounts) and their approach to control and making decisions (e.g. centralized vs. delegated authority, reliance on personal insight vs. data-driven judgment, and ad-hoc directives vs. pre-planned guidance) were observed as key variations. Additionally, the findings highlight how leaders establish the locus of interaction with key accounts, for instance, whether leadership is more empowering vs. authoritative toward the KAM team, and the degree of direct customer interaction (high-engagement vs. hands-off). These empirical findings introduce a more nuanced and structured perspective on TMI, allowing for a more comprehensive theoretical exploration of how top executives influence KAM at different levels.

These findings also provide new theoretical insight revealing that top executives can engage in KAM in qualitatively different ways (Guesalaga, 2014). The study directly addresses concerns raised by Guesalaga and Johnston (2010), who criticized the tendency to conceptualize TMI in an overly simplistic and one-dimensional manner. They argued that top management's role in KAM should be viewed as multifaceted, rather than being narrowly defined as mere participation

in KAM-related decision-making. By expanding the conceptual scope of TMI, this study presents a more granular framework that captures eight distinct manifestations of TMI, offering a more complete understanding of how top executives engage in KAM beyond strategic decision-making (Salojärvi et al., 2010).

Based on these insights, this study defines TMI in KAM as a set of observable decisions and behaviours through which senior executives engage in strategic account management. These behaviours span three interrelated dimensions: (1) the level of commitment demonstrated through time, resource, and responsibility allocation; (2) the approach to exercising control and making decisions, including the use of authority, judgement, and planning; and (3) the focus and style of interaction with internal account teams and external strategic customers. This conceptualisation recognises TMI as a dynamic and multifaceted construct that varies across individuals, contexts, and strategic intentions.

9.4.1.2 Extending research on individual factors in KAM

Prior research in KAM has long emphasized the importance of individual-level factors in shaping both KAM implementation and performance. As Homburg et al. (2002) noted, individual influences remain a dominant theme in KAM research. However, the literature has predominantly concentrated on the characteristics of account managers. This is understandable, given that account managers' behaviours are often the foundation for building strategic customer trust (Davies et al., 2010). A rich body of work has explored account managers' behavioural influences. For instance, Guenzi et al. (2007) showed that customer-oriented selling, adaptive selling, organisational citizenship behaviours, and team selling all play significant roles in advancing relational selling strategies in KAM. Building on this, Guenzi et al. (2009) argued that account managers' behavioural preferences directly affect customers' trust in the supplier organisation, influencing the depth and quality of strategic customer relationships. Davies et al. (2010) further emphasised that the attitude of account managers is closely linked to their ability to maintain relationships.

More recently, the literature has expanded from observable behaviours to intangible traits. Davies and Ryals (2013), based on a large-scale survey of 409 participants involved in KAM (including account managers, executives, and senior functional staff), found that attitude is a key determinant of KAM success. Mahlamäki et al. (2019) further advanced this area by demonstrating that personality and motivation are critical factors influencing account managers' ability to perform exceptionally in KAM contexts.

Despite this progress, the individual-level analysis in KAM remains largely restricted to account managers, leaving a notable gap concerning how the behavioural and psychological profiles of top executives affect KAM (Feste et al., 2014; Ifie, 2023; Mahlamäki et al., 2019). Most studies, even recent ones such as Hengstebeck et al. (2022), continue to treat account managers as the primary unit of analysis, emphasizing how their sales skills and personal traits shape practices such as account planning, digital tool usage, and coordination with experts. Similarly, studies by Peters (2024) and Schmitt et al. (2025) have reinforced the link between account managers' individual behaviours and customer satisfaction outcomes. Given that senior leaders directly influence resource decisions, client engagement strategies, and strategic direction, the absence of research on how their personal traits shape KAM presents a significant theoretical blind spot. Without such insight, the field lacks a deeper understanding of the micro-foundations that underlie strategic-level involvement in KAM.

The findings reveal that TMI in KAM is not only shaped by structural roles or formal authority, but also by individual-level characteristics of senior executives. Through the analysis of qualitative data across multiple cases, this research identifies that personal traits, such as personal interests, strategic orientation, cognitive biases, and prior experiences directly influence how executives behave in KAM settings. For instance, some executives were found to engage in KAM not merely out of formal obligation but because of personal goals or motivations, such as "meeting personal interests in sales based on previous sales background" or 'fostering social relationships with senior executives of strategic customers to

expand industrial networking". Others demonstrated a clear preference for building long-term relational trust with strategic customers, reflecting stable personal orientations toward relationship-driven leadership. Still, others revealed distinct cognitive responses to environmental complexity, which shaped how they balanced proactive planning with real-time intervention in key account situations. These patterns indicate that senior executives do not act uniformly in KAM; instead, their individual preferences, perceptions, and experience-based heuristics play a central role in shaping how TMI manifests in KAM.

This study, therefore, extends the literature on individual-level factors in KAM by expanding the analytical focus of current research from account managers to senior executives (Shi et al., 2005). This extension is achieved by examining how specific top management characteristics, such as leadership style, strategic orientation, cognitive biases, and professional experience influence their decisions and behaviours in the context of KAM. It highlights the influence of individual factors of top managers on executive engagement encompassing allocating resources, establishing trust with strategic customers, and navigating complex market conditions. This extension holds two important implications for the KAM field. First, it broadens the scope of individual-level analysis in KAM research by introducing senior executives as influential actors, whose psychological and behavioural profiles affect strategic account outcomes in ways previously overlooked (Guesalaga & Johnston, 2010). Second, it opens the door to cross-level theorizing in KAM, where the interaction between executive traits, managerial decisions, and KAM outcomes can be systematically examined. By repositioning top managers as individually differentiated actors, the study provides an empirical foundation for understanding how variation in TMI across firms or executives may lead to different KAM trajectories and results. In this way, the study makes a meaningful theoretical contribution by developing the role of individual factors in KAM.

9.4.1.3 Challenging the assumption of TMI as a static phenomenon

Despite increasing interest in the strategic role of top management in KAM, existing literature has largely treated TMI as a stable and continuous

organisational practice (Kumar et al., 2019; Pereira et al., 2019). This assumption is underpinned by three implicit yet influential orientations in prior research. First, TMI is often framed as an expression of long-term strategic commitment. Millman and Wilson (1999) argue that the main manifestation of senior management's participation is demonstrating commitment to strategic customers, whether it is a verbal commitment or an actual written one. Studies such as Workman et al. (2003) and Tzempelikos and Gounaris (2013) portray TMI as a symbolic and institutionalized signal of top management support for KAM. From this perspective, once a firm adopts a KAM strategy, executive involvement is expected to remain consistent over time to reassure internal stakeholders and external customers of the firm's enduring dedication to strategic account relationships. This view reinforces the idea that TMI should be continuous and to some extent non-negotiable, rather than contingent or adjustable.

Second, TMI has commonly been theorized as a precondition for rational outcomes (Workman et al., 2003) and capability development (Salojärvi et al., 2010), rather than as a behavioural process subject to adaptation. Prior studies have focused on the presence, strength, or frequency of TMI as a predictor of KAM outcomes (Guesalaga, 2014; Tzempelikos, 2015), while paying limited attention to how TMI may shift over time or under changing conditions. This reinforces a binary understanding of TMI, either present or absent, rather than appreciating it as a dynamic construct whose form and intensity vary with context. This insight can be substantiated through the dominant methodological approach in TMI research, particularly the reliance on cross-sectional survey designs. This is the third point, quantitative research in TMI tends to "freeze" the TMI into average levels or fixed variables. For example, both Guesalaga (2014) and Tzempelikos (2015) employed structured questionnaires to measure TMI using standardized Likert-scale items, aggregated into composite scores representing the perceived level of top management participation. These measurements were typically collected at a single point in time and operationalized as average values across respondents. As such, they captured TMI as a fixed construct, overlooking potential variation across different organisational conditions or stages of KAM implementation. By investigating executive involvement as a stable numerical

index, these studies fail to capture the temporal and contextual fluctuations of TMI. Consequently, the literature has come to implicitly assume that TMI is a static attribute, rather than a dynamic managerial behavior that evolves in response to shifting environmental demands (ALHussan et al., 2017).

This study finds that the decision-making and behavioural manifestations of TMI are dynamic, and continuously evolving in response to changing organisational and environmental contingencies. While top executives are driven by personal, operational or strategic motivations to engage in KAM initiatives, the degree to which these drivers translate into action is often moderated by situational factors. For example, in Pharmaceutical Co., executives expressed a strong interest in directly engaging with strategic customers to secure large orders. However, due to regulatory constraints in the healthcare sector, they were temporarily required to maintain a formal distance from customers—despite their strong relational intent—demonstrating how external contingencies attenuate the effect of internal drivers. Similarly, at Workplace Service Co., top managers showed a clear strategic intent to build KAM capabilities by investing heavily in professional training programmes for account managers. While this initiative was partly driven by long-term strategic goals, it was also shaped by growing internal concerns about the competence of the KAM team as the programme matured. These operational contingencies intensified the urgency and depth of executive involvement, reinforcing the decision to institutionalize training as a core element of the KAM strategy. Collectively, these findings indicate that TMI should be understood as a fluid, context-sensitive process, not a fixed managerial function.

These findings contribute to the literature by reconceptualizing TMI as a dynamic and contingency-sensitive managerial behavior, rather than a stable or inherently consistent organisational practice. Prior research has typically treated TMI as a fixed input into KAM success, assuming that once executives commit to strategic customer initiatives, their involvement remains consistent across contexts (Tzempelikos, 2015). This study challenges that assumption by showing that the actual form and intensity of TMI are moderated by structural, environmental, operational, and cognitive contingencies, which can either amplify or constrain

executive behaviours. By uncovering how drivers of TMI interact with contextual forces to shape its manifestations, this research offers a more realistic account of executive involvement in KAM. It moves beyond binary views of TMI as either present or absent, and instead highlights its fluid nature and susceptibility to real-time adjustment. This theoretical contribution advances the understanding of TMI not as a symbolic or institutional constant but as a flexible mechanism through which top managers navigate uncertainty, reallocate priorities, and respond to internal and external pressures in managing key accounts.

9.4.1.4 Refuting the assumption that TMI is always beneficial

An additional theoretical insight emerging from this study and worth making explicit is the contingent value of TMI in KAM. The findings suggest that top management involvement is not unconditionally positive and its effectiveness depends on how its forms manifests in different contexts. However, prior literature has overwhelmingly framed TMI as inherently beneficial to key account outcomes, regardless of context. Executive participation in KAM through resource allocation, customer interaction, and strategic alignment has been consistently linked to enhanced cross-functional coordination, stronger relational signalling, and improved responsiveness to strategic customer needs (Chari et al., 2016; Felekoglu et al., 2024; Ifie, 2023; Smith, 2014; Wilson & Woodburn, 2014). Empirical studies have largely treated TMI as a linear antecedent of KAM success, assuming that increased involvement naturally leads to better outcomes. For example, Workman et al. (2003) reported a positive association between TMI and overall KAM effectiveness. Salojärvi et al. (2010) emphasized that TMI improves customer knowledge utilisation, thereby enhancing relationship performance. The empirical results of Gounaris and Tzempelikos (2013) show that TMI has a significant effect on enhancing the relationship quality with strategic customers and improving the organisational relationship capabilities. More recently, Tzempelikos (2015) reaffirmed the unconditional value of TMI, finding significant positive effects on the relational and financial aspects of KAM.

This view has been further reinforced by quantitative methodologies that correlate TMI levels with firm outcomes, without sufficiently examining the conditions under

which TMI may be less effective—or even detrimental. A rare exception is Guesalaga (2014), who wrote that “it can actually harm the performance and the relationship with key accounts when senior executives intervene in tactical issues, through customer contact.” Yet this observation remained exploratory, and the literature still lacks an in-depth empirical examination of when and how TMI might produce adverse or unintended consequences.

This study reveals that the consequences of executive involvement are contingent on its contextual alignment. When TMI is attuned to organisational needs and environmental demands, it tends to reinforce KAM effectiveness. However, when there is a misfit between the form of TMI and situational conditions, tensions, inefficiencies, or unintended disruptions may emerge. For instance, at Spare Parts & Accessories Co., senior executives motivated by strategic intent and personal convictions opted for increased centralisation of decision-making authority in key account activities. However, as the competence and confidence of account managers grew over time, this top-down approach led to growing frustration among the KAM team, who perceived the executive intervention as unnecessary and disempowering. A similar pattern was observed at Design & Engineering Co., where high turnover among executive sponsors and a company culture that tolerated failure fostered an expectation for senior managers to adopt a supportive rather than directive role. Account managers in this context valued executive involvement when it offered access or advocacy but rejected efforts that threatened their autonomy. Attempts by certain executives to reconfigure established KAM routines through abrupt or large-scale interventions were met with complaints from account managers. These interventions often lacked consistency and follow-through, and were seen as disruptive to the norms and practices carefully built and sustained by the KAM team. Together, these cases illustrate that TMI can become counterproductive when it overrides team dynamics, interrupts established routines, or fails to align with organisational and cultural expectations. Even when driven by strategic logic, TMI may lead to resistance if it fails to consider how the form, timing, and intensity of involvement interact with the specific KAM environment.

Thus, this study contributes to the literature by offering a contingency-based reinterpretation of the value of TMI in KAM. Rather than assuming that executive involvement is unconditionally positive, the findings demonstrate that the effectiveness of TMI is shaped by its alignment with situational demands. While no direct evidence of negative performance outcomes was observed, the data reveal that when TMI is misaligned with external or internal contingencies, it may generate friction, confusion, or resistance within the KAM system potentially undermining its intended benefits. By highlighting how contextual fit moderates the relationship between executive intentions and KAM outcomes, this study moves the field beyond simplistic linear models that equate “more involvement” with “better results.” It advances theoretical understanding by conceptualizing TMI as a conditionally valuable and potentially disruptive practice, depending on how it is enacted and received.

9.5 Managerial implications

This study provides actionable insights for senior executives, KAM leaders, and organisational decision-makers. By examining how TMI is driven, enacted, and moderated across different contexts, the findings offer practical guidance for shaping effective executive participation in KAM. The following sections present two key implications: the development of role templates to guide executive involvement, and the importance of adapting TMI to situational demands to enhance strategic alignment and team effectiveness.

9.5.1 Providing role templates for executive involvement in KAM

In practice, TMI in KAM is often inconsistently enacted and poorly defined (Guesalaga, 2014; Guesalaga & Johnston, 2010). While executives acknowledge the strategic significance of key accounts, their engagement frequently lacks clear boundaries, leading to either excessive interference or insufficient support. This ambiguity creates challenges for account managers, who must navigate shifting levels of executive attention, unclear expectations, and occasional role conflicts. Without a shared understanding of how top managers should participate in KAM, firms struggle to coordinate efforts and sustain long-term strategic alignment.

This study addresses this operational gap by demonstrating that TMI is not a monolithic function, but a set of distinct behavioural expressions influenced by specific strategic drivers. The behaviour of executives in KAM reflects the underlying motivations and triggers for their involvement. When individuals face behavioural decisions, their actions are shaped by psychological processes through which drivers (e.g., needs, values, preferences, and external incentives) guide their choices (Ajzen, 1991). Different drivers give rise to different patterns and intensities of involvement. To support more deliberate and context-sensitive participation, this research proposes a set of role templates that executives can adopt based on the underlying driver of their involvement. These templates provide a practical reference to clarify expectations, reduce ambiguity, and align TMI behaviours with organisational and customer needs.

By analysing TMI behaviours across seven case companies, this study enables to identify ten typical roles that senior executives assume in KAM. These roles were developed by comparing how different drivers led to distinct executive actions. Figure 9-1 illustrates these ten role types, while Figure 9-2 maps each role to its supporting drivers, providing a structured and actionable framework for understanding and guiding executive involvement in KAM.



Figure 9-1: The typical roles of senior executives play in KAM

While not introduced as a separate theme in the Findings chapter, the executive role templates presented here are grounded in patterns observed during the cross-case analysis of TMI drivers and behavioural manifestations. These roles

do not constitute new empirical cases but are derived through abstraction and synthesis from recurring behavioural patterns identified across multiple cases. Specifically, by comparing how distinct combinations of strategic, operational, and individual drivers translated into observable executive actions, a set of ten recurring forms of involvement was inductively constructed. This process reflected the logic of iterative pattern recognition and theoretical abstraction central to case-based theory building.

Although identifying such role templates was not an initial objective of the research, their emergence aligns with what Eisenhardt (1989) characterises as a serendipitous finding, a theoretically significant and practically relevant outcome that arises unexpectedly through deep engagement with data. As Eisenhardt notes, inductive case study research often leads to novel and unanticipated insights, as shifting questions and emergent categories take shape during the iterative comparison of cases. The executive role templates developed here represent such a frame-breaking insight: they offer a more tangible and operationalisable view of how top managers behave in KAM, providing practitioners with language and structure to interpret and guide executive involvement. While these templates are firmly grounded in empirical observation, their wider applicability remains to be tested, and future research should validate and refine them across different sectors, organisational contexts, and performance conditions.

Strategic Visionary. The strategic visionary in a KAM programme sets the overall direction and vision, aligning it with the company's broader strategic objectives and defining growth priorities and investments in key accounts. This role involves providing strategic insights based on an understanding of organisational structure, capital flow, market trends, and customer value. Executives in this role define long-term KAM goals and actively connect KAM strategy with corporate strategy to create coherence and a reasonable blueprint. A key driver for this role is meeting investor expectations and delivering on promises to increase business with high-value customers. By assessing investor priorities and leveraging access to exclusive data, executives can identify the strategic focus that supports

broader financial and growth targets. While the strategic visionary ensures alignment with business strategy and elevates KAM's importance, their detachment from day-to-day operations could lead to unrealistic expectations if not grounded in operational realities.

Decision Maker. The decision-maker sponsor in a KAM programme plays a critical role in approving major proposals or investments, selecting or de-selecting key accounts, and resolving conflicts with high-value customers. This role ensures quick, high-level decision-making and highlights the strategic importance of key accounts within the organisation. However, excessive centralisation can create bottlenecks and risk disempowering account managers. A proactive decision-maker sponsor is driven by two key factors: sensing potential changes that might affect KAM implementation and seizing new market opportunities arising from environmental shifts. These drivers, rooted in sensitivity to market dynamics, enable executives to adapt KAM strategies to evolving conditions. Unavoidable market changes compel executives to focus on this role, ensuring decisions remain relevant and aligned with both organisational goals and market realities.

Resource Allocator. Resource allocation is a key leadership function of top management. In this role, executives make decisions for the distribution of organisational resources, including capital, personnel, and time. They ensure that sufficient resources are allocated to KAM and adjust these allocations based on changing priorities and challenges. In the KAM context, resource allocation involves assigning adequate resources, such as sales teams, marketing efforts, and technological tools to support account managers and key accounts. Top management is responsible for ensuring that the company invests appropriately in these accounts to maintain and grow important customer relationships. Their involvement often begins by leveraging personal networks to introduce account managers to strategic customers, particularly in the B2B sector, where trust and familiarity are crucial. On specific occasions, the KAM programme stops creating satisfactory value due to conflict or opportunism, and senior executives act as resource allocators for reconfiguring the resource allocation to maintain KAM

effectiveness. This role is critical for balancing short-term operational needs with long-term strategic goals. By allocating resources effectively, executives help prevent overburdening account managers and ensure that the company can meet customer demands without straining its internal capabilities.

Relationship Manager. Top executives play a pivotal role in establishing, enhancing, and maintaining long-term relationships with key accounts. During the relationship development process, executives provide administrative support by attending meetings as needed, ensuring alignment between the company and its clients. Given that key accounts typically represent a substantial share of a company's revenue, such involvement not only reinforces customer loyalty but also underscores their strategic importance, fostering sustained business growth. Another aspect of relationship management is fostering social relationships with senior executives of strategic customers to expand industrial networking. Typically, relationship builders engage in high-level social events such as charity galas or business dinners. The essence of these interactions lies predominantly in the personal dimension. Such involvement can offer valuable insights into customer needs and priorities. However, it can be time-consuming for busy executives and may inadvertently undermine the role of key account managers if not carefully managed. Relationship building must be genuine and authentic; otherwise, customers may feel alienated if they perceive that sponsors are only developing superficial relationships.

Cultural Champion. Acting as cultural champions, executives intend to foster a customer-centric culture that prioritizes key accounts across the organisation. Driven by a personal interest in sales, often rooted in their own sales background, these leaders bring credibility and passion to their role, effectively bridging the gap between strategy and execution. They promote a relational approach to supporting strategic customers, emphasizing the importance of building strong, collaborative relationships that benefit both the organisation and its key accounts. Specifically, cultural champions actively communicate the importance of key accounts, openly acknowledge KAM achievements in meetings, and model customer-centric behaviours to inspire others. Changing the culture of an

organisation can be difficult, slow, and challenging to implement. Therefore, cultural champions will require patience and perseverance to achieve the intended transformations toward a customer-centric business.

Performance Monitor. Working with high-value customers generates substantial financial, commercial, and service-level data requiring systematic consolidation and management. By overseeing KAM performance, executives establish and review metrics, balancing inputs and outcomes to align customer activities with organisational goals. A key driver identified in this study is mitigating bias in managers' debriefings by obtaining direct customer feedback, ensuring performance evaluation and improvement are based on accurate insights. In companies with frequent personnel changes, senior executives monitor KAM closely to sustain performance and retain their leadership position during restructuring or mergers. Another motivation is the potential to increase individual bonuses, linking personal incentives to KAM success. Using leading and lagging indicators, performance monitors identify improvement opportunities while aligning corporate objectives with account processes. This role requires balance to avoid undue pressure that fosters short-term thinking or suppresses innovation, safeguarding sustainable growth in strategic customer relationships.

Knowledge Facilitator. Knowledge facilitators enable the sharing of best practices across key account teams. These executives focus on reviewing key account plans to understand the underlying mechanisms that generate customer value and loyalty. They also gain valuable market intelligence from a customer perspective, using these insights to inform decision-making. This type of executive sponsorship enhances organisational learning and strengthens KAM capabilities, improving consistency in practices across the organisation. By creating a robust knowledge base of effective practices, it enables broader business benefits. However, this approach can sometimes lead to information overload if knowledge assets are not managed effectively, and it may require significant time and resources to implement successfully. Despite these challenges, the overall impact is the development of a stronger, more informed KAM strategy that can drive sustained growth and innovation.

Organisational Aligner. Executives who are keen on aligning all departments, functions, and teams within the organisation with the goals and objectives of KAM are identified as organisational aligners. Misalignment between departments can lead to inefficiencies, communication breakdowns, and conflicts in serving key accounts. This executive ensures that marketing, sales, finance, and operations are working cohesively to meet the unique needs of key customers. For instance, if an account manager requests standardized pricing from regional account managers, but the sales manager in another region refuses adjustments, the executive steps in to bridge the gap and ensure smooth coordination. This role is critical for maintaining consistency and quality in service delivery, ensuring that all parts of the business work toward a shared goal. Additionally, the organisational aligner articulates the status of KAM to the top management team and the board of directors, ensuring they are well-informed and aligned with the strategic priorities of KAM. Moreover, by fostering internal alignment, this role boosts the motivation of KAM teams, encouraging collaboration and commitment to delivering superior service to key accounts. Ultimately, the organisational aligner ensures that KAM objectives are seamlessly integrated across the organisation, supporting sustainable growth and customer satisfaction.

Expertise Coach. In this role, the senior executive guides, coaches, and mentors key account managers and their teams. A key aspect is identifying knowledge gaps within the KAM team and offering tailored support through training, shadowing, or one-on-one coaching. Executives work closely with account managers to help them grasp the customer's language, essential for delivering value propositions and succeeding in negotiations. At the organisational level, this role includes developing a professional KAM coaching programme to build KAM-specific skills, often by hiring a sales enablement team. By fostering continuous improvement, the expertise coach supports both the professional growth of account managers and the long-term success of KAM.

Escalated Issue Mediator. The escalated issue mediator is an executive role that is responsible for managing and resolving conflicts or high-stakes issues that arise within the KAM process. When problems or disputes exceed the capabilities

of account managers or other team members to resolve, the escalated issue mediator steps in to ensure that the issue is addressed swiftly and effectively. This role involves facilitating communication between different parties, such as customers, internal teams, and senior management, to understand the root causes of the issue and develop a fair, actionable solution. This role is important in cases where there is high intimacy with a specific key account, as maintaining strong, trust-based relationships with close key customers is more promising.

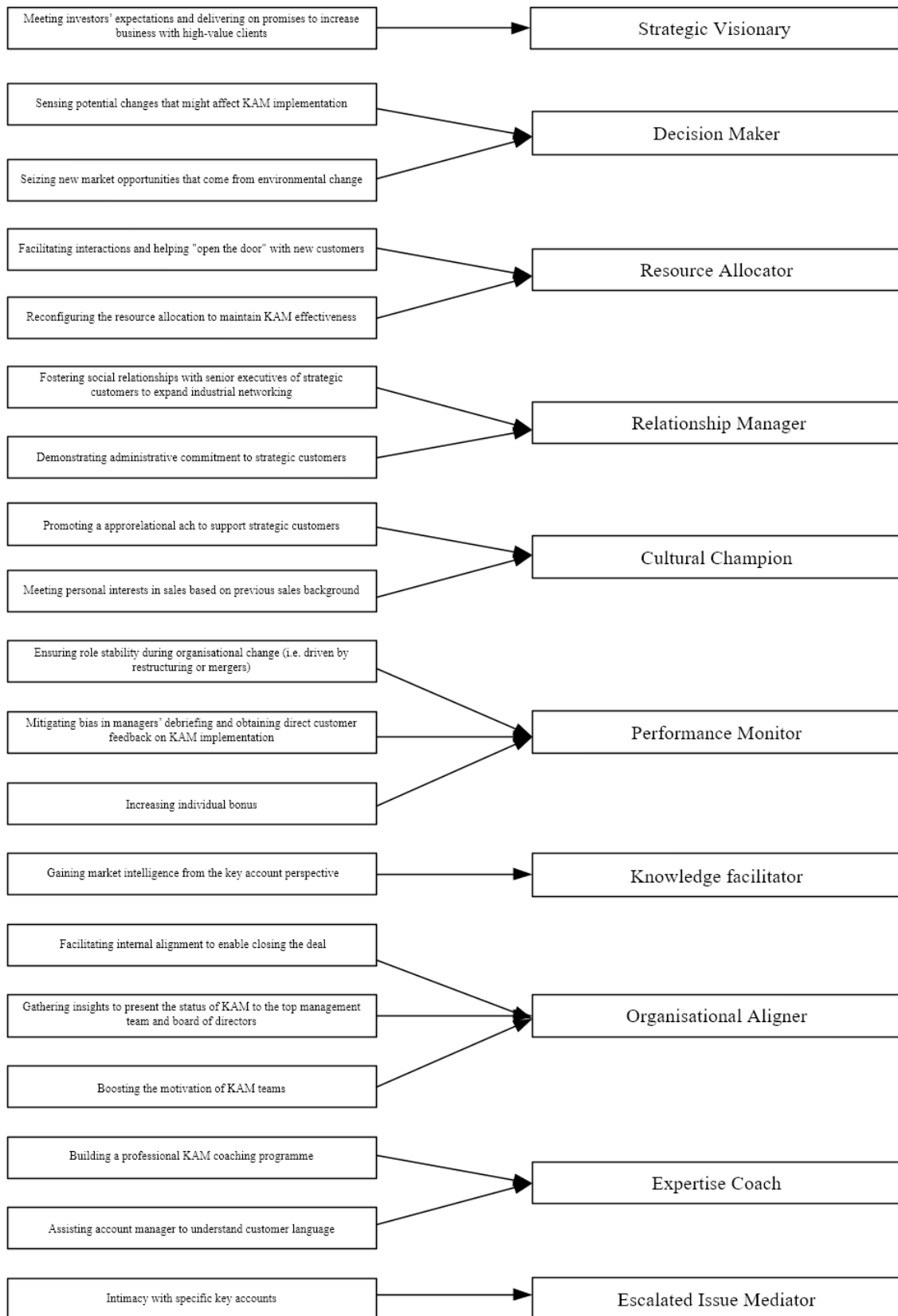


Figure 9-2: The supporting drivers for the roles of top management in KAM

The ten identified executive roles in KAM are categorized into four quadrants based on their primary focus along two dimensions: strategic versus operational and proactive versus reactive. Figure 9-3 demonstrates the classification of executive roles in KAM. The strategic dimension highlights roles that concentrate on long-term planning, vision setting, and aligning KAM with corporate goals, while the operational dimension emphasizes roles involved in the practical, day-to-day execution of KAM initiatives. Similarly, the proactive dimension captures roles dedicated to anticipating future opportunities and challenges through a forward-looking approach, aiming to stay ahead of market trends and customer needs, whereas the reactive dimension prioritizes roles that respond to challenges, resolve conflicts, and maintain operational stability in KAM implementation. These quadrants provide a clear framework for understanding the differences and similarities of the roles played by senior executives in KAM in terms of the attitudinal orientation and the scope of influence.



Figure 9-3: The classification of executives' roles in KAM

These role templates offer a practical foundation for translating strategic intent into meaningful executive action in KAM. By clarifying what forms TMI can take, and under what conditions each role is most appropriate, organisations can foster

more purposeful, consistent, and context-sensitive engagement from senior leaders. Rather than relying on ad hoc participation or personality-driven behaviour, firms can use these templates to guide executive contributions that align with KAM priorities, account team dynamics, and broader organisational goals. Ultimately, this approach enables top managers to become not just symbolic supporters of KAM, but deliberate enablers of strategic customer value.

9.5.2 Promoting a contingency-based approach to TMI in KAM

Many organisations adopt a uniform approach to TMI in KAM, assuming that once executives are committed, their engagement should remain consistent across accounts, customer types, and project stages. However, this “one-size-fits-all” model often leads to suboptimal outcomes. In some cases, intensive executive involvement may undermine the authority of account managers or disrupt established processes; in others, passive or symbolic engagement may result in missed opportunities for alignment or value creation. These challenges reveal a critical oversight: the failure to tailor TMI to the situational demands of specific KAM contexts.

This study shows that effective executive involvement must be contextually adjusted, as TMI behaviours are moderated by structural, environmental, operational, and cognitive contingencies. For instance, in highly regulated industries, direct customer interaction may be constrained, requiring executives to express commitment through resource sponsorship or internal alignment efforts. In contrast, when KAM teams lack experience or confidence, as observed in Workplace Service Co., more hands-on coaching or capability-building may be appropriate. The findings emphasize that TMI should not be treated as a fixed leadership routine, but rather as a dynamic, context-sensitive practice shaped by evolving account conditions, internal capabilities, and external pressures.

However, not all executives are naturally receptive to such adaptation. Several factors may limit their willingness or ability to adjust their involvement. The authoritative nature of senior leadership often restricts dissenting views, reducing the likelihood that executives perceive a need for behavioural change. Excessive confidence in their own judgment may further reinforce rigid involvement styles,

even when misaligned with current demands. In other cases, executives may simply lack awareness of how their level and style of engagement influence KAM effectiveness under varying conditions. These barriers highlight the importance of situational awareness and self-reflection among senior leaders.

Organisations can support more responsive and effective executive engagement by adopting a contingency-based management approach to TMI. This may include developing structured reflection mechanisms, such as regular reviews of account conditions, upward feedback from account teams, or scenario-based participation planning. They can help executives evaluate when to engage, how intensively, and in what form. In addition, senior executives themselves may benefit from targeted development interventions, including KAM-specific leadership training that sharpens their understanding of KAM's unique demands and clarifies how their involvement adds value. Rather than serving only as mentors to account managers, senior leaders must also develop their own ability to adapt their behaviours to strategic customer contexts.

Ultimately, embedding context-awareness into executive participation helps ensure that TMI remains both strategically relevant and operationally constructive, allowing organisations to align leadership behaviours with the real-time needs of their most important customer relationships.

9.6 Limitations of this study

While this study offers valuable insights into the contextual nature of TMI in KAM, several limitations should be acknowledged. First, data collection was limited to the supplier organisation's internal perspective. Although this view is critical for understanding how executives perceive and enact their involvement, it does not capture how customers experience or evaluate TMI. Customer perspectives are particularly important in KAM, where executive interaction can directly influence trust and relationship quality. However, due to the commercial sensitivity of strategic accounts, firms were generally reluctant to grant access to key customers. As a result, this study was unable to include the customer voice, which presents an important area for future inquiry.

Second, the research design was cross-sectional, limiting its ability to observe how TMI evolves over time. Contingency factors are often fluid, and their influence on executive behaviour may unfold gradually. A longitudinal approach would allow researchers to trace how top managers adapt their decisions and behaviours in response to ongoing contextual shifts. Subtle transitions, such as shifts in leadership involvement or gradual changes in decision-making patterns, are more likely to be captured through extended temporal observation.

Third, while this study introduces individual-level contingency factors as important moderators, the data did not allow for a comprehensive analysis of demographic or cultural dimensions. Variables such as gender, national background, or career trajectory may significantly shape how executives interpret and respond to contingencies. A more systematic exploration of these personal characteristics could offer deeper insight into the cognitive and behavioural diversity among top managers involved in KAM.

Finally, while this study adopted a qualitative, abductive approach suitable for theory development, it relied primarily on interview data from the supplier side. The use of a single method limits the potential for methodological triangulation, which could have enhanced the validity of the findings. For example, supplementing interviews with alternative data sources, such as customer feedback, internal performance metrics, or observational data, could have helped to corroborate behavioural patterns or contextual interpretations. Likewise, integrating complementary quantitative techniques, such as surveys or structured assessments, may support future efforts to test the generalisability of the proposed model and hypotheses. While such mixed-method strategies lie beyond the scope of the current exploratory design, their potential should be acknowledged as a direction for future validation and extension.

9.7 Direction for future research

Building on these limitations, future research can advance the understanding of TMI in KAM by expanding both methodological approaches and analytical scope. Here are the key directions for future research:

- **Incorporating customer perspectives** to better understand how TMI is perceived by strategic accounts and how it affects trust, collaboration, and value co-creation.
- **Validating the role template of top management in KAM** by examining how the adoption of specific roles relates to account-level and organisational performance.
- **Developing a typology of TMI in KAM** and examine how different types of executive involvement interact with contextual factors to influence account-level and organisational performance.
- **Examining potential moderating factors influencing the relationship between TMI and KAM outcomes**, such as the characteristics of key account managers, industry sector, and organisational context.
- **Operationalising a contingency-based approach to TMI** by developing actionable models, frameworks, or diagnostic tools that help managers assess when and how to adjust their involvement in response to varying account conditions
- **Testing the theoretical propositions developed in this study** by empirically examining the hypothesised relationships between TMI drivers, behavioural manifestations, and contingency factors.

First, incorporating the customer perspective would offer a more balanced view of TMI's impact. Researchers could explore how strategic customers interpret executive involvement and how it affects perceptions of trust, cooperation, and value creation. While direct access to key accounts may remain challenging, alternative methods, such as customer surveys, indirect feedback from account teams, or dyadic case studies, could help bridge this gap.

Second, future research should also seek to validate the proposed role templates of top management in KAM. While these templates are grounded in patterns consistently observed across multiple case studies, their applicability beyond the studied contexts remains untested. Empirical validation through broader sampling across industries, organisational structures, and cultural settings would be essential to assess their generalisability and practical relevance. Such studies

could employ mixed-method approaches, combining quantitative surveys to examine the prevalence of each role with qualitative investigations to capture contextual nuances. Validation would not only strengthen the conceptual robustness of the templates but also refine their utility as diagnostic tools for guiding executive involvement in strategic account management.

Third, another promising avenue for future research lies in developing a typology of TMI in KAM and examining its relationship with both financial and non-financial performance outcomes. The present study demonstrates that TMI is not a one-size-fits-all practice in KAM, but varies according to situational contingencies. Building on this insight, future research could systematically categorise distinct forms of TMI, such as resource sponsorship, strategic advocacy, capability building, or direct customer engagement, and explore how each form contributes to measurable outcomes such as revenue growth, account profitability, customer satisfaction, and internal alignment. Fourth, future research should examine potential moderating factors influencing the relationship between TMI and KAM outcomes, such as the characteristics of key account managers, the industry sector, and the organisational context. These factors are central to a contingency-based understanding of TMI, as they can significantly alter the appropriateness and impact of executive involvement. For example, the skills, experience, and strategic orientation of key account managers may determine whether direct executive intervention enhances or undermines team performance. Industry sector differences, such as the degree of regulation, market turbulence, or technological change, can constrain or amplify the value of certain TMI behaviours. Similarly, organisational structures and decision-making cultures may facilitate or limit the ability of top managers to adjust their involvement to account-specific needs. Investigating these factors would extend the practical and theoretical understanding of how to align TMI with diverse KAM contexts.

Fifth, while the findings underscore the importance of adapting executive behaviours to contextual factors, future research could develop normative frameworks, decision tools, or diagnostic models to guide managers in assessing when and how to adjust their involvement. Such models may help translate

contingency thinking into actionable practices, offering structured pathways for aligning TMI with variations in customer type, project stage, team capability, or market conditions. This would enhance the prescriptive value of contingency-based insights for executive decision-making in KAM.

Sixth, the 16 propositions formulated in this thesis constitute a structured theoretical framework that captures how TMI drivers translate into specific forms of involvement under varying conditions. Future research could validate these propositions through quantitative studies such as large-scale surveys or structural equation modelling, which allow for the examination of causal relationships and mediating effects. Alternatively, comparative case study designs could be used to explore how these relationships manifest across different organisational contexts. A mixed-method approach may further enrich the analysis by combining statistical generalisability with in-depth contextual understanding. These efforts would contribute to the theoretical validation of the framework and enhance its practical applicability in guiding executive behaviour across diverse KAM environments.

By addressing these areas, future research can move toward a more holistic, context-sensitive, and empirically grounded understanding of how senior executives contribute to KAM.

9.8 Summary

This study explored how and why top managers engage in KAM, focusing on key drivers, behavioural manifestations, and contingency effects. Findings reveal that TMI is shaped by proactive and reactive drivers and expressed through varied decision-making and leadership behaviours. These expressions are moderated by structural, environmental, cognitive, and operational contingencies. The study refines and extends the conceptualisation of TMI in KAM, extends the analysis of individual-level factors from account managers to top executives, reconceptualizes TMI as a dynamic and context-sensitive capability, and challenges the assumption that TMI is always beneficial to KAM performance. Managerially, it offers ten role templates and urges firms to adapt executive

involvement based on context. Overall, the research provides a dynamic and practical view of executive leadership in KAM.

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Appendices

Appendix A Ethical approval letter



3 July 2025

Dear Mr Sun ,

Reference: CURES/25922/2025

Project ID: 20264

Title: Top Management Involvement in Key Account Management: A Contingency Model

Thank you for your application to the Cranfield University Research Ethics System (CURES).

We are pleased to inform you your project title change request, reference CURES/25922/2025 has been approved.

If you have any queries, please contact CURES Support.

Regards,

CURES Team

Appendix B Interview design

B.1 Interview questions template

B.1.1 Interview with top management

Initial version for pilot study	
1.	Could you please describe your job position and job duty in this company?
2.	Could you please specify your engagement in the management of strategic customers?
3.	Could you please tell me what are the main drivers for your involvement in managing the key customers
4.	How would you describe the level of maturity of your company in managing strategic customers?
5.	Can you think about several situations that might change your involvement in KAM? What would those situations be?
6.	To what extent has your involvement with key customers changed under these situations you just mentioned?
7.	Are there any other insights you would like to share that are relevant to this study?

Version 2: Bases on the interview data of pilot study	
1.	Could you outline your responsibilities in the company and your role in managing the key customers?
2.	How would you describe the level of maturity of your company in managing the strategic customers?
3.	Could you please tell me what are the key building blocks of your company's approach to managing key customers
4.	What is your involvement in managing key customers?
5.	How would you describe your level of involvement in managing key customer?
6.	What drives this level of engagement in managing key customers?
7.	What is your initial expectation of being as a sponsor of key customers?
8.	Under which circumstance would you be more or less involved with key customers?
9.	Could you tell me how your level of involvement in managing key customers has evolved over time?
10.	What other insights you would like to share that are relevant to this study?

B.1.2 Interview with key account manager

Initial version for pilot study	
1.	How often do you meet with senior managers from your supplying company?
2.	How do senior managers in the supplying company participate in the business and/or relationship with your company?
3.	What should be the role of senior managers within the supplying company to support your business?
4.	What advantages do you believe the involvement of senior management from suppliers can bring to the business?
5.	What situation do you believe Supplier's senior management should be highly involved in the business, and why?
6.	What do you think of the flexible involvement of senior management within supplying company?

Version 2: Bases on the interview data of pilot study	
1.	Could you please outline your responsibilities in the company?
2.	How would you describe the level of maturity of your company in managing the strategic customers?
3.	Could you please tell me what are the key building blocks of your company's approach to managing key customers
4.	Could you please describe the engagement from your senior executive in managing key customers?
5.	How would you describe the level of the senior executives' engagement in managing key customers?
6.	From an account manager perspective, what drives this level of senior executives' engagement in managing key customers?
7.	Under which circumstance would senior executives be more or less involved in managing key customers?
8.	Could you tell me how has senior executives' level of involvement in managing key customers evolved over time?
9.	Could you please tell me your expectations for the involvement of top executives in the management of key customers?
10.	What other insights you would like to share that are relevant to this study?

B.1.3 Interview with top management

Initial version for pilot study	
1.	How would you describe the level of maturity of xx company in terms of the way they manage you as a customer?
2.	Could you please inform me of the senior executives at xx company with whom you typically interact? -How often do you meet with xx (senior executives) from your supplying company?
3.	(If often) Could you please describe the involvement of this senior executive? (If not) Could you please tell me your expectations for the top executives from your key suppliers? And why?
4.	Would you mind sharing your opinion on what are the main factors that drive their top executives' involvement?
5.	Can you think about some situations that might change the level of top executives' involvement in KAM?
6.	To what extent has the involvement of top executives evolved and changed over time?
7.	Are there any other insights you would like to share that are relevant to this study?

Version 2: Bases on the interview data of pilot study	
1.	How would you describe the level of maturity of that company in terms of the way they manage you as a key customer?
2.	Could you please tell me about your experience with their senior executive?
3.	What do you think their senior executive involvement brings to the interaction between you and their company?
4.	When would you ask a higher level of involvement from their senior executives?
5.	When would you ask a lower level of involvement from their senior executives?
6.	Which particular aspects of involvement would you prefer their senior executives to adjust?
7.	Could you please tell me about the experience of requesting their executives to modify their level of involvement?

B.2 Interview briefing

Interview Briefing



Thank you very much for agreeing to participate in this research looking at Top management involvement (TMI) in Key account management (KAM). This research aims to identify the environmental factors that influence top management's decision-making process regarding the extent of their involvement in the KAM programme. We will ask you some questions to investigate the driving forces that trigger the top management involvement in KAM and its corresponding adaptation. The information you provide will be strictly confidential and is protected under the CU code of conduct. It will only be used for research purposes and will be treated anonymously. You can withdraw at any time during the interview. I would like to record our conversation for data analysis purposes. All recorded information will be analysed and summarised, and you will receive a final research report. The interview will take approximately about 40-60 minutes.

This interview is designed to investigate KAM-related dimensions encompassing:

- 1) the role of top management in the KAM programme;
- 2) the drivers of top management involvement in KAM;
- 3) changes that affect the KAM implementation;
- 4) the reaction to these changes;
- 5) the contribution of top management in the reacting process.

During the interview, a set of terms will be used. Hereby we present a summary of such terms.

- Top management involvement (TMI): senior executives allocate resources, monitor, participate in the design of KAM activities, and compensate for KAM initiatives.
- Key account management (KAM): a boundary-spanning management approach for managing a specific subset of customers who are particularly important through providing dedicated resources and customized service.
- Market Change: shift in market forces or conditions.
- Organizational change: the actions in which a company or business alters a major component of its organization, such as its culture, the underlying technologies or infrastructure it uses to operate, or its internal processes.
- Reaction: the development or adaptation of a program, project or approach to respond to external or internal change.

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B.3 Interview protocol

Interview Protocol



Company name: _____

Interviewee (Title and Name): _____

Interview recorded ☐ Top manager ☐ Key account manager ☐

Interview time: mins Interviewee tenure: years

Introduction:

Thanks very much for agreeing to participate in this research looking at Top management involvement in Key account management. This research aims to identify the environmental factors that influence top management's decision-making process regarding the extent of their involvement in KAM projects. We will ask you some questions to investigate the driving forces that trigger the elements of top management in KAM and its corresponding adaptation. The information you provide will be strictly confidential and is protected under the CU code of conduct. It will only be used for research purposes and will be treated anonymously. You can withdraw at any time during the interview. I would like to record our conversation for data analysis purposes. All recorded information will be analysed and summarised, and you will receive a final research report. The interview will take approximately about 40-60 minutes.

This interview is designed to investigate KAM-related dimensions encompassing 1) the role of top management in the KAM programme; 2) the drivers of top management involvement in KAM; 3) changes that affect the KAM implementation; 4) the reaction to these changes; 5) the contribution of top management in the reacting process.

Glossary of terms

- Top management involvement (TMI): senior executives allocate resources, monitor, participate in the design of KAM activities, and compensate for KAM initiatives.
- Key account management (KAM): a boundary-spanning management approach for managing a specific subset of customers who are particularly important through providing dedicated resources and customized service
- Market Change: shift in market forces or conditions
- Organizational change: the actions in which a company or business alters a major component of its organization, such as its culture, the underlying technologies or infrastructure it uses to operate, or its internal processes
- Reaction: the development or adaptation of a program, project or approach to responding to external or internal change impacts in a specific area of potential concern

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Appendix C Pilot study findings

The research approach is abductive, and the interview questions are strategically designed to further explore and expand upon these theories by initially applying existing theoretical frameworks. The results of the pilot study provided initial validation and facilitated our refinement of the interview questions and study design, ensuring that the main study delved deeply into investigating the role of the top management team in KAM. The section of findings will be divided into three sections to demonstrate drivers, contingency factors, and engagement of senior executives respectively.

C.1 The drivers of TMI in KAM

Through thematic data analysis of interview transcripts, this pilot case study identified six themes regarding the driver behind TMI in KAM based on the preliminary coding framework. We create a comprehensive framework that combines multiple categorical dimensions for analysing the drivers of TMI in KAM. This framework combines proactive and reactive drivers, and strategic, operational and individual drivers to form a multi-dimensional classification framework. All the detailed results are demonstrated in Table 5-2.

Copy of Table 9-5: The drivers of TMI in KAM in this pilot case company

Classification dimension	Proactive driver		Reactive driver	
Strategic driver	Build long-term partnerships	<ul style="list-style-type: none"> ● Promote a relational approach to support strategic customers ● Establish a rational decision-making framework based on customer needs and knowledge ● Gain market intelligence from the key account perspective 	Identify and navigate environmental dynamism	<ul style="list-style-type: none"> ● Sense the potential changes that might affect KAM implementation ● Seize new market opportunities that come from environmental change ● Reconfigure the resource allocation to maintain KAM effectiveness
Operational driver	Develop high-performing account managers	<ul style="list-style-type: none"> ● Build and optimise a professional KAM coaching programme 	Address operational barriers for the KAM teams	<ul style="list-style-type: none"> ● Facilitate interactions and help "open the door" with new customers ● Facilitate internal alignment to enable closing the deal ● Demonstrate administrative commitment to strategic customer ● Assist account managers to understand the customer language
	Increase the transparency of KAM processes and practices	<ul style="list-style-type: none"> ● Gather insights to present the status of KAM to the top management team and board of directors ● Mitigate bias in managers' debriefing and obtain direct customer feedback on KAM implementation 		
Individual driver	Enhance personal impact in the sales industry	<ul style="list-style-type: none"> ● Meet personal interests in sales based on previous sales background ● Foster social relationships with senior executives of strategic customers to expand industrial networking 	Maintain or reinforce the status within the organisation	<ul style="list-style-type: none"> ● Ensure role stability during organisational change

C.1.1 Proactiveness and reactiveness of the drivers for TMI in KAM

The descriptions provided by senior executives regarding their involvement in KAM reveal two overarching themes the proactive driver and the reactive driver. These two key themes underscore the disparities in executives' attitudes towards involvement in KAM and the consequential impact on their modes of participation.

The drivers of proactive behaviour are characterized by spontaneous actions taken in anticipation of unknown situations, demonstrating the willingness to assume control and change promptly rather than merely adapting to circumstances. In this pilot case study, compelling evidence indicates that TMI exhibits a clear proactive driving force. This is evidenced by the intentional engagement of senior executives in KAM, driven by spontaneous factors aimed at devising strategies to mitigate negative outcomes and proactively create positive outcomes.

Admittedly, TMI is not entirely proactive, and there are instances where executives are forced to engage in a KAM when confronted with specific circumstances. The primary characteristic of those drivers for TMI is passive, thus categorizing this type of driver as reactive drivers. A reactive driver can be defined as someone whose behaviour is primarily characterized by responding to known or immediate situations as they arise, rather than taking proactive measures to anticipate and address potential challenges beforehand. Reactive drivers typically adapt to circumstances as they occur, rather than taking the initiative to assume control or instigate changes preemptively. The data indicates that some executives take action to be involved in KAM only when they are specifically requested by account managers, when the need arises to address key barriers, or when they perceive a sense of vulnerability in their respective roles.

This has been the case where a client is putting a flare-up now, that might be a sales process isn't going the way as it should be. It might be that operation we're not delivering. I have to talk to the customers.
(Senior Executive B, Head of Commercial Sales, Workplace Service Co.)

C.1.2 Strategic driver for TMI in KAM

Strategic customers provide great economic value and development value for the company to achieve its strategic goals. A key driver behind executive involvement in KAM lies in cultivating strategic customer value to accomplish the organisation's strategic objectives. That is attributed to the significant role KAM plays in various sales programmes within the organisation, aligning with the company's long-term growth objectives. The strategic drive exhibited by executives stems from their crucial involvement in successfully implementing strategic management initiatives. Analysis of pilot case data has identified two pivotal strategic drivers: build long-term partnerships and identify and navigate environmental dynamism. The strategic practices both help with understanding customer scenarios and adapting to the environment.

At a strategic level, I can start to help Build the framework for where we play or what type of clients we engage with. (Senior Executive B, Head of Commercial Sales, Workplace Service Co.)

C.1.2.1 Build long-term partnerships

Applying customer-centric strategies is the key building block of Workplace Service Co.'s strategic KAM practice with the essential objective of building long-term partnerships with their strategic customer that contribute to increasing the level of mutual trust and thereby facilitating the KAM transaction process. Customer-centric strategies are increasingly empowering B2B companies to cultivate enduring relationships with strategic customers within a fiercely competitive landscape. The essence of KAM also lies in tailoring management approaches to individual strategic customers, thereby mitigating potential conflicts and enhancing the quality of pivotal customer relationships. The success of the KAM program hinges on suppliers possessing a profound understanding of their strategic customers. Account managers typically possess extensive customer knowledge, as they maintain frequent and high-level interactions with customer representatives, enabling them to gather substantial information.

C.1.2.1.1 Promote a relational approach to support strategic customers

KAM is a relational approach for a specific set of customers with strategic importance that differs from traditional marketing methods by taking into account the unique relationship value, demanding complexity, and operational difficulty of these customers. In other words, the implementation of KAM requires salespeople to understand its fundamental principles to become effective. The implementation of KAM is based on comprehending the concept of relationship marketing and executing the customer-centric sales strategy.

However, the pilot case data indicates that there are still KA managers who lack a comprehensive understanding of the fundamental principles of relationship marketing methods. This can be attributed to the inherent nature of the enterprise's business. The pilot case used to operate as a conventional transaction-based provider of printing equipment, which resulted in most employees being accustomed to prioritizing sales over-delivering value. However, successful implementation of KAM necessitates salespeople recognizing the significance derived from cultivating long-term customer relationships and providing tailored service. A senior executive complained about the situation of the transactional selling model:

So, when I joined this company it was very much a sales engine. It wasn't a consultative business. It wasn't built on the width and depth of the relationship with the client. It was very much built on the selling and contracts. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

Therefore, experienced executives typically take the initiative of promoting the relational approach to engage in KAM. In the pilot case, establishing enduring relationships with strategic customers serves as the company's fundamental account management strategy. The principle of customer focus is also the basis of executive advocacy that KAM managers should fully understand their customers.

You are here to support these people. So, we've slowly been trying to change that culture for us. The stronger the connection between your client and your business the better relationship you can build. As a result of that, the more successful you will become a sales company. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

And I then follow the way that I established which is understanding what customers want. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

C.1.2.1.2 Establish a rational decision-making framework based on customer needs and knowledge

The senior executives also demonstrate a proactive approach by engaging in KAM, aiming to establish a comprehensive understanding of customer needs knowledge and thereby develop a rational decision-making framework. Customer need knowledge refers to the understanding an organisation or individual has about the specific requirements, preferences, expectations, and problems of their customers. In some occasions, the decisions from the C-suits level are described as unreasonable as they do not know customer needs. It is essential for KAM's decision-making because the key premise for KAM is to tailor the service to satisfy customers. Hence, it is understandable that the key precursor to enhancing the effectiveness of the KAM decision lies not only in the decision-making capability of senior executives but also in the appropriate analysis of the situation of strategic customers. Consequently, executives are inclined to make KAM-related decisions based on customer knowledge, such as demographic information, behavioural data, pain points, preferences, feedback and so on. This approach is crucial as an erroneous decision can inflict substantial costs and risks upon the company in a KAM circumstance. As a senior executive from the Workplace Service Co. indicated:

The better you understand, the better you can explain and the better you can position what's going on in your market, and what customers are saying, and your ability to read and react helps in so many ways. It helps when you're sitting budgets. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

A passion for understanding also helps me from a quality of execution perspective. Not just for another client situation, but also, at a strategic level I can start to help build the framework for where we play, and what type of clients we engage with. (Senior Executive B, Head of Commercial Sales, Workplace Service Co.)

C.1.2.1.3 Gain market intelligence from the key account perspective

Experienced senior executives universally concur that comprehending the market and customers is paramount for sustaining decision effectiveness and adding value. Market intelligence actively contributes to forecasting market dynamics and formulating strategic decisions. Typically, senior executive involvement is not necessary for gathering market intelligence. However, acquiring intelligence from the perspective of strategic customers presents distinct challenges compared to general market intelligence gathering. The reason is that strategic customers play a pivotal role in the market, and their organisational changes and strategic decisions exert a profound influence on market trends. Consequently, knowledge-sharing among organisations has been widely acknowledged as an instrumental factor in enhancing the quality of key account relationships, enabling risk-sharing and fostering collaborative innovation. Thus, senior executives want to facilitate knowledge sharing with key customers by participating in KAM.

Starting from the sales angle, it's about being able to talk to clients about investments we're making into the business, extending our services growth and trends that were seen by clients. It is a benefit to our business. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

The acquisition of market intelligence from customers necessitates a profound level of insight and effective communication skills, prompting senior executives to proactively engage in obtaining customer intelligence. This proactive approach stems from two factors: a) Executives possess heightened sensitivity towards market intelligence;) Senior management harbours reservations regarding the account manager's competence.

Senior executives have long played the pivotal role of strategic decision-makers and possess a heightened sensitivity towards market intelligence. In essence, executives possess unparalleled insight into the most valuable forms of market intelligence for effectively responding to dynamic market changes. This astuteness is derived from their extensive industry experience and inherent competence. The second point is that executive communication skills are also a crucial antecedent for market intelligence. Clients do not actively disclose their

market assessments, future investment priorities, or potential strategic changes. However, these insights can inadvertently surface during conversations with senior executives. This necessitates communicators to possess a strong aptitude for comprehending, conveying, and possessing extensive knowledge reserves.

Another significant reason that motivates executives to seek customer intelligence is their lack of complete trust in account managers' competence in acquiring intelligence. This phenomenon is comprehensible, as no account manager can be flawless enough to meet the executive's expectations regarding their abilities. The mention of suspicion towards the account manager does not imply any deficiency in their intelligence-gathering abilities, but rather suggests that they may not fully meet the executive's expectations regarding collecting intelligence. The expectations of senior executives are highly subjective, posing challenges for account managers to fully meet their requirements (Nath & Bharadwaj, 2020). This disparity in performance expectations motivates executives to actively gather intelligence, aiming to enhance their understanding of customers and markets and make informed decisions. As the executives at Workplace Service Co. candidly expressed:

Here's the thing, this is going to sound a bit negative. We don't trust a lot of them. Not because they're not trying, but we know their competency level isn't there yet. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

We just recognise what we're asking managers to do needs more support. So, if we want to get the best out of an account 8 times out of 10 in those particular accounts with those types of personas. We recognise they're going to need support. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

C.1.2.2 Identify and navigate environmental dynamism

KAM is intricately connected to environmental change thus the KA sales team acknowledges the presence of numerous unforeseen circumstances that will impact the KAM during the implementation process. The theory of dynamic capability posits that enterprises can achieve sustainable competitive advantage

by not only focusing on the current environment, but also recognizing the dynamic nature of the environment and fostering their own dynamic capabilities. More specifically, the ability of companies to adapt and innovate in response to changing environments should also be a key focus. Therefore, driven by the pursuit of gaining a sustainable competitive advantage, executives within the organisation play a crucial role in effectively managing contingency through their dynamic managerial capabilities, as this process entails dynamically integrating, constructing, and reconfiguring resources. The CSO of Workplace Service Co. describes the contingency as:

Sales isn't an exact science, OK, despite what every CEO or investor in the world wants to believe, there is no exact science to sell as there are so many factors that impact your ability to sell in any market. Whatever product you have, there are so many factors that you cannot control. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

C.1.2.2.1 Sense the potential changes that might affect KAM implementation

Undeniably, contingencies in the market and within the organisation are difficult to predict in advance. The impact of unexpected events can be palpable, as evidenced by the sudden departure of a key employee from an organisation. This change initially affects the company's operations, necessitating swift replacement of the vacant position. Additionally, there may be repercussions on the organisational climate, potentially discouraging other employees who were contemplating leaving from working hard. Therefore, TMI can be seen as a response to contingencies. In the event of a contingency that may impact KAM, senior management must engage in KAM activities to comprehend the contingency's implications and potential risks. Through timely and accurate engagement, executives can gain a comprehensive understanding of how contingencies directly affect the organisational core operations and devise targeted solutions.

Whatever, whatever product you have, there are so many factors that you cannot control...For me, I would say it's boarding on neglect if you are not a part of that process. In my opinion, a sales leader would be neglecting

their function if they are not involved at some point. It's impossible to be a strategic sales leader. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

C.1.2.2.2 Seize new market opportunities that come from environmental change

An emergency can disrupt an organisation's regular operations, but it also has the potential to generate new sales opportunities for the organisation. Broader contingencies, such as policy modifications or natural calamities, can impact companies across an entire industry. Companies that lack adaptability may struggle to effectively handle emergencies, resulting in the potential loss of key customers. Therefore, organisations should be aware of the market opportunities that may arise when dealing with emergencies. Seasoned executives are unable to disengage from KAM in a dynamic market environment. In such situations, the account manager will seek efficient and seamless communication channels with senior management, as all strategies and decisions must be tailored swiftly to secure the re-entry of key customers into the market.

We're engaging with the customer in the right way where we have the existing opportunity, but also building that, that new business, that new business pipeline. (Senior Executive B, Director of Sales Enablement, Workplace Service Co.)

C.1.2.2.3 Reconfigure the resource allocation to maintain KAM effectiveness

In the context of a highly dynamic market, reconfiguration exerts a significant positive impact on KAM performance. Reconfiguration refers to an organisation's ability to adapt its configuration in response to rapid environmental changes by acquiring, integrating, and reorganising necessary resources. However, the organisational reconfiguration process requires two kinds of support from senior management. The first aspect is executive authority. Because reconfiguration requires the integration and redistribution of important resources, only senior executives possess direct management authority over resources within the

organisation. Therefore, their active participation in KAM is essential for accomplishing KAM reconfiguration.

So, I'm thinking about the importance of the contingency in engaging with our existing customer base, we have to keep in mind that you know it's really important for us to replace those revenue streams. (Senior Executive B, Director of Sales Enablement, Workplace Service Co.)

Secondly, the reconfiguration of KAM requires the intellectual support of senior executives due to the profound impact that reconfiguration decisions can have on organisational development. Even if the account manager is capable of providing a comprehensive opinion on reconfiguration, senior management must conduct an efficacy analysis and review. Intellectual support refers to the cognitive capability and knowledge structure of senior executives that aid in implementing the KAM programme. These cognitive capabilities and knowledge structures influence the biases and heuristics of executives, which in turn shape the design of KAM routines, problem-solving approaches, and comprehension of the implications of KAM initiatives. Senior executives are often the elites in the industry, having ascended from the ranks through their consistent display of exceptional talent. Consequently, when KAM needs to be reconfigured to cope with contingency, it is typically the senior management who offers invaluable intellectual support. This aspect also underscores their involvement as they possess unparalleled expertise in providing effective solutions. A director of sales enablement explained how he provided intellectual support to the KAM process:

We then write it down to our people and we create the plans and the blueprint on how we're going to achieve that with our sales teams. So, all of the senior sales management are involved in that process. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

C.1.3 Operational drivers for TMI in KAM

Assisting the KAM team in overcoming operational obstacles is also a crucial driver for executive engagement in KAM. Despite account managers and KAM sales staff possessing considerable experience in resolving KAM issues, they still require the support of senior executives to address numerous challenges due to

their limited authority, professional capabilities, and internal influence. As a consequence, senior executives act reactively to be involved in complicated problem-solving scenarios. Senior executives in the pilot cases also demonstrated a proactive approach towards identifying the problem. They perceive themselves as diligent observers, meticulously analyzing market and customer information to identify and resolve problems. After that, they either participate directly in the KAM or provide one-on-one training to account managers on effectively handling these challenges. As a senior executive of Workplace Service Co. mentioned:

During a client interaction, we heard something interesting in a team meeting that might spark our interest. We would then discuss it further in a one-on-one conversation and we would be saying “OK, talk to me more about that challenge. (Senior Executive B, Head of Commercial Sales, Workplace Service Co.)

C.1.3.1 Develop high-performing account managers

The effectiveness of KAM implementation is greatly influenced by the capabilities of the account manager. Strategic customer feedback often serves as a direct reflection of the account manager's competence and charisma, which in turn impacts customer satisfaction and purchase inclination. A good account manager possesses various competencies including sales skills, relationship building, account planning, project management, and utilisation of digital tools, among others. Therefore, cultivating capable account managers is one of the key drivers for TMI in KAM due to their significant influence on KAM performance and the resources required for cultivation. The director of sales enablement of Workplace Service Co. said:

I try to correlate that with the account managers to understand their capability and their mindset to achieve what customer managers are asking them to do. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

C.1.3.1.1 Build and optimise a professional KAM coaching programme

Active involvement of senior executives in KAM enhances relationship quality through their coaching of key account managers. However, KAM capabilities significantly differ from general sales skills, necessitating the development of a specialized KAM coaching program. Hence, designing an effective KAM coaching programme contributes to driving senior executives to increase interaction between senior executives and account managers, enabling a comprehensive understanding of individual capabilities.

A cell's force is very individual, very individual in their personality. Each one is individual. How they go about engaging with a customer. They're not robots, so there's only so much that we can introduce as a standard platform.
(Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

Specifically, designing KAM training is complex because of the need to take into account the heterogeneity of individual competencies of account managers and the current KAM situation. As a result, the majority of KAM coaching is tailored to individual needs and delivered on a one-on-one basis, which requires executives to have a deep understanding of the gap between customer expectations and account managers' behaviour.

So, an example of that is you give that to the account manager and what do they need to change in their behaviour? What toolkits do they need to try and introduce a different approach to achieve the company goals? That's where I come into it and I sit down and I end up spending a lot of time with customers to see where are the gaps. Because a sales force is very individual. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

Evidence from this pilot case presents some positive outcomes of TMI in designing KAM coaching that is different from the other companies. For instance, the case company have conducted an opportunity review to put accountability on the people within the KAM teams to come up with the answers to some of the challenges that they are experiencing with their clients. Senior executives encourage KAM teams to share the workable practice to develop creative problem-solving through holding coaching courses like that.

People say that they've never really had a proper one-to-one coaching session outside of an opportunity review. (Senior Executive B, Head of Commercial Sales, Workplace Service Co.)

C.1.3.2 Increase the transparency of KAM processes and practices

The application of transparency in the KAM process entails ensuring that all relevant information, decision-making processes, and action steps are readily visible and comprehensible to all stakeholders, including internal teams and customers. This transparency not only fosters trust-building and partnership enhancement but also optimizes the overall efficiency and effectiveness of KAM. Thus, the participation of some executives in KAM serves two purposes. Firstly, it enables them to provide regular progress reports on KAM to the internal top management team, gather feedback, and make necessary adjustments. Secondly, it promotes transparency, facilitating a better understanding and tracking of resource utilisation to ensure more reasonable and efficient allocation.

C.1.3.2.1 Gather insights to present the status of KAM to the top management team and board of directors

The significant proportion of sales to strategic customers has brought the KAM situation to the attention of the entire organisation, including the executive team and even the board of directors. Typically, the senior executive responsible for sales holds direct managerial authority over KAM, resulting in other departmental senior executives acquiring knowledge about KAM through their counterparts in the Marketing Department. The data indicates that certain executives harbour concerns regarding the explicit articulation of their KAM situation, as a lack of comprehension in this specific area may place them in an uncomfortable position within the leadership team. Consequently, although the senior management of the Marketing Department is not primarily responsible for KAM implementation, they actively engage in regular participation to gain insights into intricate details and subsequently disseminate and relay pertinent information to other senior executives.

I have my own understanding of what the previous situation was, the solutions that we've provided and how that's benefited the client, the real

impact to them as an organisation or an individual as a team, it's really going to help me to understand and then articulate that back to either the clients or other people in my organisation. (Senior Executive B, Head of Commercial Sales, Workplace Service Co.)

Let me go and speak to the CEO. But, what do I say to a CEO? I don't wanna get lost. The CEO might say something to me that I can't handle and I look silly. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

C.1.3.2.2 Mitigate bias in managers' debriefing and obtain direct customer feedback on KAM implementation

Sophisticated executives refrain from making direct decisions solely based on the intelligence reported by their subordinates, as the situation conveyed by account managers or other KAM participants may lack absolute objectivity. The information provided by account managers encompasses customer feedback, KAM implementation status, and transaction progress; hence it is of utmost importance for executives to ensure its accuracy. However, given the presence of reported subjectivity, personal bias becomes inevitable. Hence, it is imperative for senior executives to actively engage in customer management endeavours to gain a comprehensive understanding of the actual situation and uphold decision-making effectiveness. This can be achieved through direct interactions with customer representatives or active involvement in key account management decisions, thereby mitigating biases arising from the information reporting process.

I'm looking after or supporting that kind of detailed understanding and hearing it for myself rather than hearing it kind of second or third-hand like a sales account director or a pre-sales person. (Senior Executive B, Head of Commercial Sales, Workplace Service Co.)

In addition, the active involvement of senior executives in communicating with customers can provide them with an intuitive understanding of KAM implementation performance. While there may be existing customer management assessment methods within the organisation, customer feedback offers a more authentic reflection of the primary challenges faced during KAM

implementation and potential suggestions for optimisation. Strategic customers welcome this type of communication as they also want to provide feedback to senior executives and thus enhance supplier service quality (Friend et al., 2014).

And we've recognised that without a fielder compliment, we don't know if our strategy has been executed correctly. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

C.1.3.3 Address operational barriers for the KAM teams

Key Account Sales team is exclusively dedicated to supporting KAM and they are authorised to have unique resources to effectively manage complex key accounts. Whereas, key account sales teams inevitably encounter a range of challenges in effectively managing strategic accounts, not only due to market and customer dynamics but also due to the complexities associated with implementing KAM within the organisation. In the customer-centric business environment, meeting customer needs to the fullest extent possible is imperative, thus necessitating senior executives' provision of exceptional support to the key account sales team. Account managers highlighted the value of support from top executives to them in terms of decision-making, customer contact, and networking. Consequently, there are instances where the KA sales team seeks support from senior executives to address issues that surpass their capabilities or authority. This is also one of the pivotal factors driving executive involvement in KAM reactively. This pilot study positions the support in resolving operational barriers for key account sales teams as an additional resource assistance from senior executives given to key account sales teams in their primary task of managing key accounts. Specifically, four themes emerge from the analysis regarding the support that the requests from account managers.

C.1.3.3.1 Facilitate interactions and help "open the door" with new customers

Getting in touch with an account representative can often pose a significant challenge when cultivating new strategic customers in the initial phase of KAM implementation. Even if account managers have made adequate contact

attempts, most account managers have no way to reach customers directly due to barriers erected by competitors or lack of interest from customer representatives. However, senior executives can leverage their industry connections to facilitate introductions between account managers and external parties. Sophisticated executives typically possess extensive professional networks, particularly within B2B enterprises. As a result, account managers will ask executives for help in introducing them to customer representatives, as executives tend to have broader work social networks. With an executive as a referee, the account manager has the opportunity to market the products and services to key customers. From the client's point of view, the introduction of company executives can also help to improve trust. As the key account manager of the pilot case described:

Open the door for me, which is shut. Helping me to have conversations with people outside of our company, such as partners. (Account Manager D, Head of Major Account Sales, Workplace Service Co.)

C.1.3.3.2 Facilitate internal alignment to enable closing the deal

The evidence from this pilot case study indicates that one of the key drivers for executive involvement in KAM is to assist account managers in resolving internal discordance beyond their authority. For instance, when confronted with buyer-seller dilemmas exceeding their authority, senior executives are often requested to directly engage with other internal departments, customers or other involved parties. The process of concluding negotiations with key customers, from initial discussions to final agreement, presents numerous dilemmas that can impede the successful closure of a deal. It has been observed that ensuring internal alignment in the implementation of KAM poses a significant challenge for the KAM leadership team. The data from the pilot case company indicate that internal alignment is primarily hindered by two factors: competition and cooperation. It should be noted that the KAM team is not the sole sales department team within the company. Apart from the KAM team, there are other teams such as the enterprise team, commercial team, as well as public sector teams. Each of these teams relies on robust KPIs to ensure their smooth operation, so customer

competition between internal teams also contributes to influencing the performance of the KAM team due to the highly appealing economic benefits associated with key accounts. Thus, the benefits necessitate the timely involvement of senior executives in KAM to ensure the effective allocation and mobilisation of customer resources. In the absence of senior management's efficient handling of internal competition, it is likely to incite conflicts among sales teams vying for key customer acquisitions.

I have people in my team who will say people within the commercial teams who manage accounts similar to what we have. So, we have sort of conflicting KPIs. (Account Manager D, Head of Major Account Sales, Workplace Service Co.)

Additionally, achieving internal alignment poses a challenge in terms of interdepartmental cooperation. As a sales team catering to the specific requirements of key customers, the KAM team relies on support from other departments to comprehensively address key customer needs and demands. However, each department operates with its own set of plans and tasks. Unless granted special permission or assigned specific duties, other departments typically do not provide additional assistance to the KAM team.

So, if sales are dealing at an operational level. These operational people will work to their timeline, their work to debrief that they've been given. So, if you want to change that brief, you're not going to do it at an operational level. The only way you're going to change that brief or the pace at which you want to move the sale or have some sort of control over the sale is to engage at a more senior level. So, the direction comes down. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

C.1.3.3.3 Demonstrate administrative commitment to strategic customer

In the B2B industry, manufacturers have demonstrated a strong inclination towards cultivating close relationships with key suppliers. Thus, the level of commitment is regarded as the foundation for fostering such close associations and plays a pivotal role in delivering value propositions to key accounts. Moreover, enhancing the value of relationships is an irreplaceable function of senior

executives. As the representatives of utmost authority within the company, senior executives wield significant influence and their involvement instils customers with great confidence. The involvement of senior executives can be perceived as showing a certain level of administrative commitment by the customers. The presence of senior executives (e.g. customer meetings) indicates that the customer is recognized by senior-level management, which potentially enhances the transaction's credibility. As senior executives of this pilot study illustrate TMI (e.g. meeting with the customer's people) is highly appreciated by key accounts, as they get the feeling that They are being “embraced” by the whole organisation and that they are important to the supplier.

I also think from a client perspective, looking at it and thinking, “OK, we have got senior. If not C-Suite, we've got senior sponsorship for these conversations. It's clear that they know we are a serious organisation and taking us and our requirements seriously.” (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

The perception there is adding value because they're bringing someone senior into the meeting. They're looking at me as the key customer with a lot more value, and they're including people who they feel kind of special. That makes sense. And it helps open up the conversation. (Senior Executive B, Director of Sales Enablement, Workplace Service Co.)

C.1.3.3.4 Assist account manager in understanding customer language

The ways and levels of TMI in KAM are diverse, which suggests that TMI in KAM can be categorized into direct and indirect forms. Direct engagement refers to direct interaction with customers, such as attending meetings with customer representatives. Our data findings demonstrate that engaging in direct conversations between account managers and account representatives is a prevalent approach for executives to participate in KAM. This impetus stems from two perspectives. On an individual level, senior executives perceive their involvement as instrumental in gaining a better understanding of customer needs, which is crucial for successful KAM implementation. At the organisational level, this type of engagement does not excessively encroach upon the role of the account manager; rather it represents a subtle form of executive involvement.

Consequently, account managers often proactively invite executives to partake in client meetings, which plays a great role in driving senior executives to participate in KAM as a facilitator for customer interaction.

In Workplace Service Co., the conclusion is supported by data from both executives and account managers. Executives perceive their ability to comprehend the customer's language and enrich the conversation based on their knowledge structure. Account managers frequently request executives' presence during customer interviews to facilitate a better understanding of customer needs.

The 1st is often senior management level. They've been exposed to lots of different customers. So, they can make the conversation a lot richer and share insight to win more confidence from the customer and add value to that conversation. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

It is very impactful that I can engage in the customer's language and get into their world a lot quicker. Now expect an account manager to understand, finance language, HR language, and technical language at the same time. It's very difficult. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

C.1.4 Individual drivers for TMI in KAM

The finding of this pilot study also implies the individual consideration behind the TMI in KAM. In the context of KAM, individual drivers pertain to the personal motivations and incentives that exert influence on the behaviour and decision-making of senior executives. Personal motivation is mostly related to executive career development. Some executives admitted that participating in the KAM program helped them get promotions and improve their capabilities.

I'll get promoted to CEO. I think the honest answer for that promotion. It's I don't think I would ever be as effective as the sales leader if I stepped away from the client. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

C.1.4.1 Enhance personal impact in the sales industry

Executives may strive to leave a lasting impact on the sales industry through active participation in KAM, aiming to enhance its effectiveness and attain remarkable accomplishments. Their proactive engagement can foster innovative approaches and pioneering strategies that establish industry benchmarks.

C.1.4.1.1 Meet personal interests in sales based on previous sales background

The driver behind approaching strategic customers lies in the executive's sales background, which sparks curiosity about effective customer management. Executives with sales experience present a profound understanding of the significance of customer engagement in generating opportunities. In essence, this signifies the recognition of the pivotal role played by sales within an organisation. Sales serve as the cornerstone of a company's existence, and all organisational activities ultimately revolve around driving sales. Consequently, executives with a background in sales possess a keen understanding of the imperative to provide comprehensive support to salespeople, drawing upon their expertise in business processes, customer management methodologies, and other facets of the sales knowledge framework.

In the pilot case, the primary challenge identified by interviewed executives upon joining the company was a lack of support from the organisation's sales force. Executives aim to establish executive sponsorship programs to assist salespeople in overcoming limitations related to their authority and resources. Data from the pilot case indicates that executives with a background in sales exhibit a strong inclination towards understanding customer situations. When a company's leadership team comprises individuals with experience in sales, they frequently engage actively with the sales force and conduct comprehensive reviews of the entire sales process.

For me, as a person, one of my values is curiosity. For me and my teams, it's also important. And, one of the reasons that sparks my involvement, often for any interaction with any client, actually is kind of a passion to understand. (Senior Executive B, Head of Commercial Sales, Workplace Service Co.)

I have a very good leadership team. But again, I can't add value to that leadership team unless I understand what is going on. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

Once you're in sales, you can never leave it alone. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

C.1.4.1.2 Foster interpersonal relationships with senior executives of strategic customers to expand industrial networking

Establishing and maintaining strong relationships with senior executives of strategic customers can be beneficial for both personal and organisational growth. Engaging in KAM serves as a means for supplier executives to establish connections with customer executives. Executives emphasize that one of the primary objectives behind engaging with key strategic clients is to foster familiarity with their executive team. Meetings and communications with strategic customers present a suitable opportunity for executives to establish connections with senior executives of the client company, which is crucial for expanding the network of professional relationships among supplier executives. This is because executives also need to exert their influence in the industry through personal connections. The data indicates that supplier executives actively engage in meetings attended by customer executives. The leadership never disregards contact with top-level individuals, as the establishment of personal networks can positively impact inter-organisational business relationships.

For those companies that have a higher value on their sales leadership, and I've obviously networked quite extensively from my own sort of masters and through work. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

C.1.4.2 Maintain or reinforce the status within the organisation

Maintaining or reinforcing the status within the organisation serves as a key motivating force for senior executives at the individual level. In organisations undergoing significant structural changes, executives' positions may be threatened if they fail to adapt to these changes. In this context, successful

participation in KAM becomes a valuable tool for executives to defend and validate their organisational standing.

C.1.4.2.1 Ensure role stability during organisational change

The pilot case company underwent a takeover by another firm, resulting in two significant changes to the organisational structure: 1) The original senior executives were terminated, and the new executives had to possess familiarity with the company's core personnel (key account team and managers) as well as its core business (strategic customers); 2) Former company executives showcased their value in sustaining the company's competitiveness to the new board of directors through their contributions to KAM. Considering the acquisition scenario of this case company, both the new and remaining executives aspire to generate substantial sales figures for the organisation by enhancing KAM effectiveness. It is undeniable that KAM holds significance not only in terms of organisational objectives but also regarding personal career development and its contribution towards overall sales performance. Therefore, senior executives are increasingly aware of the importance of engaging with customers. Findings from the pilot case indicate that executives also desire to maintain certain levels of customer interaction in order to enhance their performance in fulfilling their responsibilities.

We're a business. We're here to make a profit. We have deadlines. We have targets to hit and we have a shareholder to answer to so you know that pressure never goes away. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

C.2 The contingency factors that influence the degree of TMI in KAM

Contingency theory suggests that there is no universally optimal approach to organising or leading a company. Instead, the effectiveness of an organisational structure, leadership style, or management approach depends on various internal and external factors such as the organisation's size, environment, technology, culture, and goals (Donaldson, 2001). The fundamental premise of contingency theory asserts that an organisation's practices and strategies should be tailored

to suit the unique circumstances and requirements of each situation. This pilot study aims to investigate the contingent factors influencing the degree of TMI in KAM in order to comprehend the distinctive circumstances and corresponding requisites mentioned in contingency theory. Table 5-3 presents a summary of the findings from this pilot study on contingency factors.

Copy of Table 9-6: The contingency factors that influence the degree of TMI in KAM in this pilot case company

Contingencies in the pilot case (Workplace Service Co.)		
Acquisition		Pandemic
<p>After being acquired in 2018, Workplace Service Co. underwent three changes to its marketing function:</p> <ol style="list-style-type: none"> 4) Workplace Service Co. transformed from a conventional printing service provider into an integrated office solutions provider. 5) The performance requirements became more pressing and demanding. 6) A new sales strategy was established, emphasizing the cultivation of long-term customer relationships. 		<p>The pandemic has had a significant impact on Workplace Service Co.'s marketplace, as an increasing number of individuals are opting to work remotely from their homes rather than in traditional office settings. The market dynamics have primarily shifted in three key areas:</p> <ol style="list-style-type: none"> 4) There has been a substantial decline in the demand for conventional office equipment, as companies are no longer constructing large-scale office spaces. 5) There is now an urgent requirement for home-based technology and services. 6) Major clients are seeking alternative methods to utilise technology, moving away from paper-intensive data systems.
The contingency factors that affect TMI in KAM (Workplace Service Co.)	The stage of KAM implementation	The advancement of the KAM implementation phase entails the concurrent evolution of customer management initiatives, aligning them with the enhanced quality of strategic account relationships and the deepened level of supplier-buyer collaboration.
	Personnel change	The leadership team implemented a significant change; some of the key account managers were replaced.
	The competence level of the account manager	The account managers frequently seek assistance from senior management in handling contingencies if they lack dynamic capabilities.
	Organisational culture	The acquisition from its current parent company introduced new a more rational-oriented organisational culture.
	Internal competitive intensity	The competition of KPIs between four sales routes (the enterprise team, the commercial team, the major accounts and strategic team and the public sector) makes KAM chaotic.
	Leadership style	Excessive top management involvement makes account managers uncomfortable and clients overly dependent on direct contact with senior executives. Difficult sales targets set by senior executives put account managers under a lot of pressure.

C.2.1 Contingency of case company

The case company initiated a systematic preparation and implementation of KAM five years ago. During the informant interviews, the researchers discovered that in Workplace Service Co., two contingency events had occurred within the five-year period following the implementation of KAM. The first contingency involved its current parent company's acquisition of Workplace Service Co. in 2018, with a transaction value amounting to £380M. Workplace Service Co. will function as an autonomous subsidiary of its current parent company with a management board comprising executives from both its current parent company and Workplace Service Co. The second significant contingency event is the COVID-19 pandemic. The outbreak has resulted in widespread lockdown measures, restricting public access and impeding free movement. Consequently, this has had a substantial impact on Workplace Service Co.'s product market.

C.2.1.1 Acquisition by another company

Workplace Service Co., a UK-based managed printing provider, offers a comprehensive range of production printers, wide-format systems, and finishing machines. With nearly 20 years of experience in the traditional printing equipment industry prior to the acquisition, Workplace Service Co. has established itself with a proven customer base and extensive transactional expertise. The majority of its revenue is derived from long-term contracts for hardware and services delivery and sales. The acquisition of Workplace Service Co. signifies their strategic entry into the office printing space, specifically targeting the A3 and A4 office markets.

More latterly in 2018, the organisation was acquired by its current parent company. This company's intention of this acquisition was to be able to offer more. So extended services beyond the hardware it provided as a manufacturer. So, this company becomes a manufacturer of IT, print. We are a service-based organisation that offers wrap-around services for products and then creates an annuity contract on the back of that. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

After the acquisition, Workplace Service Co. was immediately confronted with a change in its management structure. The former CEO, who happened to be the

founder of Workplace Service Co., relinquished their position as the new CEO appointed by its current parent company assumed control. Furthermore, several other key managerial positions underwent replacements. Secondly, the acquisition has also resulted in its current parent company's technology and products being included in Workplace Service Co.'s sales portfolio, thereby transforming Workplace Service Co.'s original business approach into a more professional sales strategy. Furthermore, its current parent company's acquisition plan necessitates that Workplace Service Co. embrace new rules, systems, and organisational culture, which profoundly impacts various aspects of Workplace Service Co. including strategic focus, performance assessment criteria, and talent development strategies.

Now upon the evolution of its current parent company and the growth plan that we are on today is that we've taken being a managed print reseller to become a managed service provider. So, selling much more solutions to the same clients, but really expanding the width and breadth of our service portfolio. (Account Manager D, Head of Major Account Sales, Workplace Service Co.)

C.2.1.2 Pandemic-Covid 19

Due to the sudden emergence of the COVID-19 pandemic, nearly all companies have undergone a transformation in their operational model and adopted a novel approach to remote work. This transition encompasses a shift from traditional face-to-face customer interactions to online communication channels. Consequently, account managers are required to cultivate new proficiencies in online customer engagement. The impact of this change in communication style is crucial because B2B meetings or negotiations heavily rely on face-to-face interaction to discern subtle changes in tone and mood. In the realm of online communication, account managers must seek alternative methods to compensate for the absence of nonverbal cues such as gestures, expressions, and eye contact while maintaining a high level of focus.

The advent of remote work has brought about a significant shift in market demand, particularly impacting the traditional printing equipment sales industry. Notably,

there has been a discernible decline in the need for office equipment as an increasing number of companies embrace telecommuting systems. The sales of CaseA have experienced a decline of approximately 30% amidst the ongoing pandemic. In addition to the prevailing market conditions that no longer necessitate the procurement of office equipment, there is also an active demand from our current major clients for more convenient and streamlined technology - specifically paperless technology as a replacement for the traditional paper-based office model.

Because of what's happened within COVID. And you know, two things have happened on the back of COVID that have really impacted that business for us. They have obviously throughout COVID, they've realised that they don't need to be spending fortunes on big city offices. They can work just as efficiently by having their staff work from home, which obviously provides huge savings to them, particularly as many of them are based in city or town centres. So, rents are high, office space comes at a premium. They realised that obviously, they can decentralise a lot of what they do. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

C.2.2 Contingency factors

The data indicates that the degree of TMI in KAM is influenced by two contingency events, namely acquisition and epidemic. Additionally, there are six contingency factors that will have an impact on TMI.

C.2.2.1 Personnel change

Personnel change is one of the factors influencing the involvement of senior executives in KAM programme, which significantly impacts the overall implementation of KAM. The data indicates that due to the acquisition of CaseA by its current parent company, there was a forced replacement of management and key positions within CaseA, including the CEO, CSO, and CFO. When the previous managers handed over their responsibilities, two direct effects were observed on KAM. Firstly, the new executives may alter the level of TMI in relation to sponsoring the KAM program. Secondly, as these new executives are unfamiliar with the previous KAM routines and processes, they cannot

immediately and effectively guide the KAM programme. Hence, they have to require assistance from other executives to participate in KAM activities. This change is inevitable because TMI does not adhere to a standardized behavioural pattern but rather depends on the individual characteristics of each executive.

In addition, personnel changes encompass not only alterations in the executive team but also the appointment and dismissal of key players involved in KAM implementation, such as the KAM team and account managers. In Workplace Service Co., acquisition serves as one of the primary catalysts for staff changes within the KAM team; simultaneously, there is a significant underperformance among staff members. Our informants explained that when the organisation becomes aware that key customers are no longer providing the necessary value, management will question the competence of KAM participants and terminate account managers who fail to meet expectations. In the event of an account manager vacancy, executives may offer additional support and assistance to KAM, resulting in a shift in their level of involvement.

We unfortunately have to lose people because as customers aren't delivering what we need, we have to. Restructure, certain departments change and evolve. We always look at doing more with less. That's I think the term that's been shared a lot with us at the moment. So, you have to be a lot more effective in what you do. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

Is that over time we shrunk our sales force from maybe over 150 account managers. Now we're down to around 100. When things change like that. And people usually had been made redundant. So, we have less sales figures right now. (Account Manager D, Head of Major Account Sales, Workplace Service Co.)

C.2.2.2 The competence level of the account manager

The role of account managers in KAM is crucial as they act as a boundary-spanner between the organisation and strategic customers. The competence level of account managers directly impacts the effectiveness of KAM. Extensive literature on KAM emphasizes the significance of individual competencies

possessed by account managers, including their ability to utilize digital tools, communication skills, and teamwork abilities. When an account manager possesses exceptional personal capabilities, senior management will be more inclined to place trust in the decisions made by the account manager, thereby reducing their involvement in KAM and only providing assistance when necessary. Conversely, if the account manager fails to establish trust with senior management due to inadequate personal abilities, there will be a shift in senior management's participation within KAM. This alteration encompasses various aspects such as involvement in KAM decision-making processes, direct interaction with customers, and implementation of new training programs, among others.

Where a client puts a flare-up now, that might be a sales process isn't going the way that it should be. It might be that operationally we're not delivering. They've raised an issue with the senior director themselves. All of those would be situations where we would get more involved. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

The collected data revealed that the successful implementation of the KAM programme in Workplace Service Co. was significantly influenced by the account manager's level of competence. In Workplace Service Co., a competence framework is established to assist the account manager in identifying capabilities required for effective customer communication. Subsequently, opportunity review is conducted to assess whether the account manager has effectively capitalized on potential sales opportunities. These two methods are utilized for assessing the level of TMI in Workplace Service Co. Consequently, proficient account managers are granted enhanced decision-making authority, while inadequate account managers are compelled to engage in one-on-one training sessions initiated by senior executives. Furthermore, successful KAM requires account managers to adapt their skillset according to market dynamics. This means that account managers need to learn and optimize their capabilities with the change of context. For instance, the outbreak of the epidemic has compelled sales staff to acquire online communication and negotiation skills.

And in order for us to do that. Our account managers turned up in an organisation just to talk around, manage, print and what was important for our company was no longer going to work. So we then embarked on our own journey to upscale our people, develop the, develop the right people to be able to hold. High level. Consultative lead conversations with key clients, prospects etcetera to be able to drive the messaging that we want to deliver to our clients. (Account Manager D, Head of Major Account Sales, Workplace Service Co.)

We've got a mixed mixed bag in terms of the level of involvement. So I think you know the first thing for us is doing our best to make sure that we've got. As best we can, put the right person with the right opportunity on the right client. We're quite clear on making those decisions, right? You know, we want to give ourselves the best opportunity. (Executive C, Director of Sales Enablement, Workplace Service Co.)

C.2.2.3 Leadership style

The leadership style refers to the characteristics commonly adopted by senior managers, which are influenced by their working experience, educational background, and knowledge system. In the implementation process of KAM, the leadership style will impact how senior executives respond to account manager's requests. A proactive leadership style is more likely to result in a deepening trend in the TMI degree within KAM. In Workplace Service Co., senior executives with a proactive leadership style not only attended customer meetings but assumed the role of figurehead when assisting account managers. These senior executives dedicated time to engage in conversations with customers, analyze their needs, and comprehend the desired value. Conversely, executives with a passive tendency are more inclined to provide necessary assistance based on account manager requirements without taking the initiative to add value.

More senior stakeholders will be getting involved and have been getting involved, especially our CIO has been coming to a lot more customer meetings with us and that is driven by that point that I mentioned about customers expecting insight quicker. A more creative idea quicker. Is it accelerated for any changes they looking to make? If we bring the right

senior stakeholders internally, it's probably accelerated. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

The appropriate leadership style will enhance the satisfaction of the KAM team and account managers, thereby fostering improved team cooperation. Conversely, an inappropriate leadership style may lead account managers to perceive their role as being usurped by senior management or expose them to excessive sales pressure, resulting in compromised mental well-being. The strategic account manager of Workplace Service Co. expressed that assigning unrealistic tasks would create a sense of suffocation within the entire KAM team, and such excessive pressure does not contribute to promoting KAM performance.

Maybe a negative effect on an organisation when numbers aren't where they need to be. Because. it is not we cannot do key account management properly. The process that me and my guys live every single day takes time. We are never going to win you a deal at an unrealistic speed. (Account Manager D, Head of Major Account Sales, Workplace Service Co.)

C.2.2.4 The stage of KAM implementation

The process of KAM requires a comprehensive and dynamic approach, starting from the planning phase and culminating in the attainment of sustainable competitive advantage. The strategy focus varies across different stages of KAM implementation. Consequently, organisational capabilities and resource requirements also evolve alongside implementation progress and relationship development. The primary focus of KAM implementation is to strategically design KAM routines, establish a proficient KAM team, and foster a pervasive KAM culture, all of which necessitate a high level of strategic planning and decision-making authority. In consequence, the intricacy involved in executing these activities mandates increased involvement from senior management for guidance or even execution directly. In the mature stage of a KAM program, the KAM team and account manager have acquired a proficient understanding and mastery of most KAM activities and implementation processes. Hence, senior executives may not need to actively participate in the day-to-day operations of KAM but can delegate significant operational responsibilities and decision-making authority to

them. As a result, the degree of TMI within KAM is influenced by its stage of implementation.

So, I suppose internally we knew that we needed to change because our direction of travel meant that we needed to do something different and externally is based on client demand and we will always have to move and have to shape our business to what the demands of the clients and we sell to them in a way that suits them. (Account Manager D, Head of Major Account Sales, Workplace Service Co.)

After the acquisition of Workplace Service Co., the implementation of the KAM programme transitioned from being haphazard to becoming systematic. The executive sponsorship program was introduced to assign professional executives individually based on strategic clients, with the aim of conducting effective and professional KAM. In Workplace Service Co., during the initial stage of KAM re-implementation (after acquisition), senior management expects the account manager to conduct comprehensive account planning, including conducting background investigations and setting up strategic plans, for every interaction with a new strategic customer. However, due to the account manager's lack of knowledge in executing effective account planning, senior management has had to adjust their level of involvement in KAM to provide guidance on the account planning process. Nevertheless, after five years of implementing KAM, senior executives no longer put major effort into coaching the account planning phase but rather focused more on reviewing the return of account planning.

It's not as easy as it might be. Just going to ask questions in the moment when they're engaging with the customer. What research have you done beforehand? What questions can we ask based on your research to try and open up conversations? The account manager hasn't done it. I'll show him how to do it when we're with the customer. This is the biggest challenge that account managers have in my eyes. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

C.2.2.5 Organisational culture

The formation of organisational culture represents the collective embodiment of shared values within the enterprise. It encompasses the company's historical

background, leaders' thoughts and behaviours, employee interactions, and core corporate values. A corporate culture that is responsive to market developments and distinct from competitors can guide corporate strategy, thereby providing the company with a competitive advantage in terms of delivering the value proposition to customers, shaping the company's image, and standardising implementation principles. Therefore, the transformation of corporate culture undoubtedly has a profound impact on the value proposition of KAM. Following the acquisition, Workplace Service Co. underwent a transition from being a managed printing reseller to becoming a managed printing service provider. Consequently, this shift implies that the business model of Workplace Service Co. has evolved from a transactional-based business to a relationship-based business. The original product-centric organisational culture of Workplace Service Co. underwent a transformation to become customer-centric under the guidance of the new parent company. This shift was necessary for Workplace Service Co. to enhance its value proposition and secure customer orders through integrated services, rather than relying solely on price-driven negotiation contracts.

Part of the acquisition plan for our company was to change the face of the business to make it more corporate in its approach to its clients. You know, with a focus more on building long-term relationships, adding value by introducing new ideas, efficiencies around sort of information movement.
(Senior Executive A, Chief Sales Officer, Workplace Service Co.)

Establishing a customer-centric organisational culture will greatly facilitate employees' comprehension of the value of KAM and enhance the relational value in its implementation. However, accomplishing this transformation is not an easy task. The transformation in organisational culture requires active involvement from senior executives in disseminating the concept of organisational culture, and even inspiring employees to embrace the new organisational culture through leading by example. The corporate culture, once established, becomes highly resistant to change, indicating its strong rigidity and enduring nature. Workplace Service Co. was a conventional product-oriented enterprise prior to acquisition, where the success of the business relied heavily on product pricing. Workplace

Service Co. was a traditional product-oriented business prior to its acquisition, where the success of the enterprise relied heavily on the pricing of its products. Many existing employees fail to recognize the significance of cultivating relationships for enterprise development. All interviewed executives in this pilot case emphasized the considerable amount of time they invest in helping employees understand the importance of value addition and how to effectively deliver value to customers.

You are here to support these people. So, we've slowly been trying to change that culture for us too. You know everyone is here to support the customer. They're not here to support sales because the salesperson is often the messenger, the mouth, the connection between your client and your business and the better relationship you can build. As a result of that, the more successful you will become a sales company. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

C.2.2.6 Internal competitive intensity

The KAM team is not the sole marketing team within the organisation. Competition among internal marketing teams compels executives to engage in coordinating conflicts between teams. Within the Marketing Department of Workplace Service Co., there exist distinct enterprise, commercial, major accounts and strategic teams, as well as a public sector team responsible for different customer bases. The KAM Team possesses exclusive account resources known as strategic accounts, however, there exists internal competition among different teams seeking to acquire these resources in order to enhance sales performance. In addition to the KAM team, the other three teams also maintain stable strategic customers that have been cultivated from small and medium-sized customers. The KAM team in this scenario will seek the transfer of strategic customers from other teams, as they perceive themselves to be the optimal choice for serving these customers. Consequently, this acquisition of strategic customer resources will give rise to internal competition. Secondly, the intensity of internal competition is significantly influenced by resource allocation. The KAM team typically receives a greater allocation of resources due to the strategic importance of managing key accounts. However, in cases where

the KAM team's performance is subpar, other teams voice complaints and demand a reallocation of resources.

So, we have the enterprise team, the commercial team, the major accounts and strategic team and the public sector. For example, I have people in my team who will say people within the commercial teams who manage accounts similar to what we have and really on paper they shouldn't because they might not have the same skill set. So. organisational changes and people having sort of conflicting KPIs. Stop us from sort of creating and ending up at the utopia if you like, because there's always going to be some fallout now. (Account Manager D, Head of Major Account Sales, Workplace Service Co.)

Internal competition necessitates the implementation of TMI within an organisation. Sales declines, organisational changes, and even personal conflicts can intensify competition among sales teams, thereby influencing the level of senior executive involvement in KAM based on the evolving competitive landscape. The executives may engage in communication to foster coordination when faced with moderate competitive intensity. However, as the level of competition intensifies, it becomes imperative for executives to actively participate in KAM. This involvement serves two purposes: firstly, ensuring that strategic customers remain unaffected by the competition with the corporation; and secondly, facilitating conflict resolution between teams through effective leadership strategies.

C.3 The engagement of senior executives

In Workplace Service Co., due to the occurrence of two contingencies, there are six contingency factors that have a significant impact on the degree and approach of TMI in KAM programme. As a result, their senior managers showed a multi-dimensional engagement in response to the impact of contingencies of acquisition and pandemic. There are five essential engagements in KAM. They are Authority, Decision-making reference, Commitment, Directive, and Participation approach. Please see Table 5-4 for details.

Copy of Table 9-7: The engagement of senior executives in KAM in this pilot case company

The engagement of senior executives in KAM	Authority	● Centralised control - Delegated authority
	Decision-making reference	● Based on personal knowledge structure – Based on integrated intellectual outcome
	Commitment	● Higher level of time commitment - Lower level of time commitment ● Higher level of accountability commitment - Lower level of accountability commitment
	Directive	● Based on the scheduled plan – Based on the situation
	Participation approach	● Flexible involvement – Rigid involvement

C.2.3.1 Authority

Authority in strategic management refers to the delegated power granted to a manager or leader, enabling them to take action and make decisions within specified boundaries in order to accomplish organisational objectives. Establishing well-defined organisational processes that must be prioritized in a rapidly evolving environment. Only when the primary decision-maker is clearly identified can the organisation make prompt decisions and effectively respond to contingencies. Based on the company's general authority structure, typically only senior executives possess the highest level of decision-making power, particularly regarding KAM with significant importance.

However, given the intricacy of KAM, effective decision-making necessitates meticulous consideration of the prevailing business landscape. Alterations in KAM protocols, procedures, and resource allocations can exert a substantial influence on the efficacy of KAM implementation and key account relationships. With regard to delegating decision-making authority, senior executives may assume centralized control over such authority, ensuring that all decisions are uniformly made by them during periods characterized by contingencies. The advantage of this approach lies in its ability to ensure internal alignment between other corporate functional teams and KAM team, thereby minimizing conflicts and inconsistencies in decision-making. Furthermore, through the centralisation of decision-making, organisations can expedite the process of decision-making to enhance the efficient implementation and optimisation of KAM initiatives.

Ultimately, centralized decision-making facilitates superior management control and supervision over KAM team operations, ensuring that decisions remain aligned with the organisation's overarching strategy and objectives.

The drawback of centralized decision-making is evident as it imposes significant constraints on account managers, hindering innovation and flexibility. Moreover, the information possessed by senior executives lags behind that of account managers, potentially compromising the quality of decisions. Conversely, delegating decision-making authority to account managers can effectively address the issue of compromised decision quality resulting from information lag to a significant extent and also serve as a catalyst for motivating account managers. However, given that account managers may possess limited capabilities compared to senior executives, there is no guarantee that decisions made by them will always ensure optimal quality.

In Workplace Service Co., dynamically adjusting the allocation of decision-making authority serves as a crucial manifestation of their executives' dynamic managerial capability. Specifically, in the early stages of KAM implementation, their CSO, being the highest authority owner of the sales business, concentrated decision-making power among himself and other sales leadership teams. This approach was driven by the recognition that account managers lacked sufficient experience and capabilities to effectively navigate the challenges encountered by KAM, particularly within a highly volatile environment.

Sometimes, certain governance and compliance go out the window. So, I would say my first sort of 18 months was spent on changing the culture of the business, focusing on what steps we needed to take, building the right team around me, and also with a handle on the customer. (Senior Executive A, Chief Sales Officer, Workplace Service Co.)

However, as KAM implementation continues to evolve, the senior management team will delegate a significant portion of decision-making authority to account managers, empowering them to make optimal decisions based on real-time circumstances. Top management, on the other hand, is only responsible for assisting in decision-making and evaluating the performance of decisions.

The other we have to give account managers permission to be creative and be themselves. So that, my involvement is spending time with them, and directly with the customers to understand the gaps and where we need to. Add more value to them and also support the account managers. (Senior Executive B, Director of Sales Enablement, Workplace Service Co.)

But everything that I believe in, my executive believes in. So, my job becomes really easy because I've got a leader who will give me the room that I need to be able to get on with it. And I think that. That's the most important thing that you would need from a board exact level is that I could do what I do today. (Account Manager D, Head of Major Account Sales, Workplace Service Co.)

C.2.3.2 Decision-making reference

Senior executives serve their managerial role within an organisation by redefining the resource portfolio and opportunity boundaries, in conjunction with making high-level decisions in dynamic environments. On most occasions, senior executives make decisions based on the personal knowledge structure and reasoning embedded in their managerial dominant logic. This managerial dominant logic embodies the management's perspective on the world, the firm's position within its business environment, and its corresponding obligations and it specifically refers to the manner in which senior management conceptualizes the business and makes crucial resource allocation decisions, whether it pertains to technologies, product development, distribution, advertising, or human resource management.

In Workplace Service Co., senior executives adjust the degree of involvement in KAM by strategically aligning their decision-making references. They adapt information filtering and capability filtering within the dominant logic of management to redefine their decision-making framework. Due to the acquisition and the impact of the pandemic, Workplace Service Co. had to transition from providing printing equipment to offering managed workplace services. This shift also led to a transformation in organisational culture from transaction-oriented to relationship-focused. Thus, the primary challenge for Workplace Service Co. is to enhance the creativity of its KAM program. This entails introducing additional

KAM initiatives beyond the previous account planning devised by senior executives. The new KAM initiatives are no longer solely reliant on the personal knowledge system of executives, as they acknowledge that their individual capabilities alone may not yield optimal decisions. As a result, senior executives organise numerous seminars and extend invitations to senior stakeholders and industry experts to attend and share their valuable insights regarding the business. The participants encompass three primary groups: internal top management from non-marketing departments, external KAM experts, and strategic customers. Although executives from other departments may lack professional KAM knowledge, they can contribute valuable insights that sales staff might overlook. For instance, the involvement of the financial sector could lead to innovative settlement solutions, such as collaborating with banks or financial institutions. External KAM experts, hailing from esteemed universities or reputable consulting firms, conduct comprehensive case studies to offer innovative promotion strategies. Strategic customers can directly communicate their optimisation requirements to the case company, thereby consciously incorporating relevant measures. These seasoned stakeholders and experts furnish invaluable insights for executive decision-making processes and aid the organisation in effectively navigating through contingencies.

We recognise that we need to be a lot more creative. And it's funny because what I mean by creative is one of the initiatives we are starting to introduce rather than the traditional account planning where we leave that to the account managers. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

We are introducing more workshops up front where we involve internal senior stakeholders and other business stakeholders to share our insights on what we think is going on in the industry and at the same time try to build up our knowledge of their aspirations (Senior Executive C, Director of Sales Enablement, Workplace Service Co.).

So, working in a lot more collaborative fashion with not only stakeholders from our organisation, but different stakeholders from their orders, from customers organisation putting them into a forum where we can have

positive collaborative interaction. (Senior Executive C, Director of Sales Enablement, Workplace Service Co.)

C.2.3.3 Commitment

Commitment is an intangible resource that executives give to account managers. Given their difficulty to replicate, commitment from senior management stands as a crucial resource for enhancing the effectiveness and efficiency of KAM implementation. Top management commitment is the core foundation of TMI. Only when there is a high level of top management commitment to KAM, will top management invest more effort into actively participating in the implementation process. Therefore, any adjustments made to senior executives' commitment will directly impact the degree of TMI within KAM. Top management commitment can be defined as the demonstration of top management's firm belief in the significance of KAM. Based on our case study data, top management commitment is evident through two primary aspects: time allocation and accountability.

The commitment that executives make to account managers includes dedicating their time to support KAM. A substantial time commitment is highly valuable for KAM, as senior executives typically possess high-level abilities to address the challenges faced by account managers. Additionally, senior executives are often occupied with numerous internal and external responsibilities, which further emphasizes the significance of allocating time towards KAM initiatives. A higher level of time commitment indicates that senior executives invest more personal effort into the KAM program, such as engaging in regular communication with account managers, organising comprehensive KAM capability training sessions, and actively participating in customer meetings. In Workplace Service Co., the executive escalated their time commitment during the initial stages of the acquisition due to heightened performance challenges faced by the Workplace Service Co. and a pressing need to generate economic benefits through effective KAM implementation. Apart from that, the senior management, even if not directly involved in KAM implementation, assures the account manager of their commitment to provide reasonable support. Hence, the level of time dedication

effectively minimizes the delay between encountering difficulties and resolving them.

When you engage at a high level, it's important that you have a clear understanding of what's a priority for them. So, for example, if you are trying to connect with the C-suite, it is quite difficult for us because the C-suite might have its own niche focus area. For example, that might be digitisation or it might be a key project they're working on. Unless you can connect into that conversation with them. What they care about is on their priority list.
(Senior Executive B, Director of Sales Enablement, Workplace Service Co.)

Another crucial aspect of top management commitment is undertaking accountability. The executive accountability pledge to the account manager ensures that the executive will be held responsible for the key decisions made by the account managers. This perspective holds immense significance from the account manager's standpoint. Bolstered by the executive's dedication to high levels of accountability, account managers are fully motivated to exhibit innovation and proactivity when addressing challenges arising from unforeseen circumstances. Some account managers admitted that the low performance can be attributed to their apprehension towards the risks associated with significant decisions. This is primarily because these account managers lack the necessary power to handle the potential consequences of decision failure. Moreover, under the influence of contingency factors, decision risk tends to escalate due to the dynamic nature of organisational circumstances that may not have been encountered previously. Therefore, account managers are unable to leverage past experiences to enhance decision-making effectiveness, which underscores the executive's crucial role in fostering accountability and bolstering the confidence of account managers. In Workplace Service Co., the account manager acknowledged that when faced with significant KAM decisions, their first step is to engage in communication with senior management and secure their commitment to accountability. This enables them to approach problem-solving with greater assurance.

if we're talking about some solutions that are going to make a high impact for the business. Typically, we would want to get senior account

management involved in that to demonstrate commitment. Account managers wanna talk to the highest level of authority before they make a decision. they wanna get involved in conversations with top management.
(Senior Executive B, Director of Sales Enablement, Workplace Service Co.)

C.2.3.4 Directive

The allocation of significant resources to KAM within an organisation is typically accompanied by well-defined objectives and performance criteria. Top management establishes goals and provides directives to the KAM team and account manager in order to achieve desired outcomes. Executive directives encompass both tangible performance targets, such as sales quotas, as well as intangible performance targets, such as timely task completion. Reasonable directives can effectively enhance the performance of KAM implementation as they induce a sense of reasonable pressure among KAM team, thereby ensuring work efficiency and timeliness. Conversely, inappropriate directives exert excessive pressure on the KAM team, compromising the quality of KAM implementation. In case of contingencies, an unstable environment emerges wherein customers, organisations, and the market are all influenced by various factors to a certain extent. Thus, the adjustment of instructions provided to the KAM team is a crucial manifestation of the executive's engagement. The dynamic market and organisational environment may render the initial directives obsolete, thus prompting the executive to decide whether it is necessary to modify them in light of the current situation.

In Workplace Service Co., the senior management adjusted KAM sales directives in response to a 30% decline in revenue caused by the epidemic. Instead of focusing on increasing revenue from key accounts, they shifted their focus towards replacing disappearing customer groups to compensate for the lost revenue. This strategic change has alleviated significant pressure on the KAM team. Due to the fact that traditional printing equipment is no longer being purchased by original strategic customers and establishing a new office service sales base takes time, Workplace Service Co. has chosen not to blindly pursue performance improvement but rather maintain its current level of performance.

Another significant shift in direction occurs when senior executives request account managers to close key account deals within a shorter timeframe, aiming to enhance quarterly performance figures amidst declining corporate earnings. This imperative arises from the need for newly appointed executives, following the acquisition of Workplace Service Co., to demonstrate their leadership capabilities to the parent company. Consequently, this places immense time pressure on both the KAM team and account managers. Hence, modifying directives becomes a crucial means for executives to adjust their level of involvement in KAM. Senior executives are supposed to meticulously analyze environmental factors before deciding whether to maintain the original KAM performance and task directives as it significantly impacts the overall work efficiency of the entire KAM team.

Our core business. In a big way, you're talking about potentially 30% of our recurring revenue streams have disappeared into the ether. And therefore, we have to look to engage with our customers in a way that adds value to them, but also replaces those revenue streams for us, right? So, when I'm thinking about the importance of the contingency in engaging with our existing customer base, we have to have in mind that you know it's really important for us to replace those revenue streams. (Senior Executive B, Head of Commercial Sales, Workplace Service Co.)

I have to live and I have to meet if I've got a CEO breathing down my neck so we need this number and we need this number now. I can't live and breathe what I do with my guys throw of internal factors or numbers that not being where they need to be and you haven't got that. Board-level buy-in is going to be a really difficult place to live. (Account Manager D, Head of Major Account Sales, Workplace Service Co.)

C.2.3.5 Engagement approach

The engagement approach pertains to the manner in which executives participate in the daily routines of KAM. These routines encompass accompanying account managers to client meetings, conducting one-on-one training sessions with account managers, participating in KAM decisions, and more. In a dynamic environment, senior executives can adapt their engagement approach in KAM

routines to address the impact of contingency factors. For instance, when attending customer meetings, senior executives who actively engage with customers have a positive effect on enhancing customer satisfaction. Because the customer's request can be effectively supported by higher authority, ensuring a prompt response. However, maintaining a high level of customer responsiveness among senior executives may inadvertently foster increased reliance on them. This could result in strategic customers bypassing the account manager and directly approaching senior management for their requests, thereby diminishing the role of the account manager. It also necessitates additional time allocation from senior management to address KAM matters, consequently impacting other managerial responsibilities. Each aspect mentioned above has an adverse effect on KAM effectiveness. Therefore, it is imperative for executives to adapt their engagement approaches. Similar instances can be observed in the way executives train account managers. Executives cannot adhere to fixed training routines when coaching account managers due to the shifting nature of KAM, evolving customer relationships, and fluctuating market conditions. Account managers must continuously acquire new competencies to ensure the competitiveness of the KAM program. Hence, flexibility in adjusting the engagement approach becomes a crucial means for executives to effectively navigate contingency.

On many occasions, it's about finding a balance. They don't mind coaching, but they don't want pure coaching. They want to mentor and coach and other times it's about using other people in the company like myself to support those coaching conversations. (Senior Executive B, Director of Sales Enablement, Workplace Service Co.)

In Workplace Service Co., the senior management adopted a "wave" approach to the KAM engagement. The participation level of executives is initially low until they have developed a sense of mutual trust with the account manager. Then senior executives start to provide extensive support and companionship to the account manager. However, as the account manager gradually acquired KAM capabilities, the level of involvement from senior management decreased and they no longer interfered with the account manager's behaviour and decisions.

Nevertheless, in later stages, there will be an increased level of participation in KAM to assist account managers in optimizing and enhancing their capabilities for better adaptation to dynamic organisational and market environments.

The involvement from my perspective is quite high. Then, you try to reduce it to the point where they're self-sufficient and you will go to account meetings with them, but they have to be the right ones. They really need support. I would say involvement at first. It's a bit like a wave. It was low until I won their trust, and then it was high. Once they've seen the value, what the account and what the senior Council is doing. Then they want more of it, so it gradually goes down. (Senior Executive B, Director of Sales Enablement, Workplace Service Co.)

The establishment of trust is also a crucial factor in facilitating the senior executives of Cases A change in engagement. Initially, the executive does not solely rely on their authority to access the KAM system when engaging with the account manager. Instead, they prioritize building trust with the account manager to alleviate concerns regarding potential criticism and performance feedback. This becomes particularly significant while collaborating with account managers who may apprehend that their minor errors could be magnified by TMI.

My involvement, I would say initially was difficult because salespeople were very concerned about senior management going out with them. Because they're fearful of authority that if they see something go tell the directors. So, you go out with account managers and you have to build trust very quickly.. (Senior Executive B, Director of Sales Enablement, Workplace Service Co.)