ATTITUDES AND BEHAVIOURS OF KEY ACCOUNT MANAGERS: ARE THEY REALLY ANY DIFFERENT TO SENIOR SALES PROFESSIONALS?

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Abstract

This study investigates the range of attitudes and behaviors exhibited by Key Account Managers (KAMs) in their roles as customer relationship managers. Specifically, we test whether KAMs exhibit different behaviors and attitudes towards relationship management compared to other sales professionals based on a range of assumptions currently theorized, but untested in the KAM literature. Utilizing the existing theoretical models of a KAM role we identify six major areas of relational behavior assumed in the literature to separate the KAM from the sales professional. Drawing on a cross sectional quantitative study of 10 organizations and 409 key account managers, sales managers, and senior sales executives we explore goal orientation, planning, customer embeddedness, strategic prioritization, adaptability and internal management behaviors of our groups and find that, in certain managerial tasks, KAMs do indeed exhibit many of the different behaviors and attitudes predicted in the literature. However, in many customer-facing, goal orientated and revenue generating activities, contrary to expectations, they display similar attitudes and behaviors to those in senior sales roles. This challenges the way that the KAM role has previously been conceptualized. Our findings raise a potential issue for senior managers, since KAMs' unexpectedly short term orientation may lead to insufficient consideration of the strategic consequences of their decisions for these key customer relationships.

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1. INTRODUCTION

Key Account Management (KAM), and its global equivalent Global Account Management, have become increasingly important approaches for managing customers in business-to-business marketing environments (Cheverton, 2008; Guenzi, Pardo, & Georges, 2007; Guenzi, Georges, & Pardo, 2009; Ojasalo, 2001, 2002; Pardo, Henneberg, Mouzas, & Naudë, 2006; Piercy & Lane, 2006a, 2006b; Ryals & Holt, 2007). KAM is a set of processes and practices for managing business-to-business relationships that are of strategic importance to the supplier (Ewart 1995; Homburg, Workman, & Jensen, 2002; Millman & Wilson 1995) and focuses on adding value to relationships, thereby creating synergistic partnerships with customers (Ewart 1995; Ojasalo, 2002). It has grown to become one of the most fundamental changes to the way companies organize both their sales and marketing activities (Homburg, et al., 2002).

Literature suggests that, amongst other process, the success of KAM is fundamentally reliant on the skills, capabilities and behaviors of the Key Account Managers (KAMs) (Guenzi et al., 2009; Iacobucci & Ostrom, 1996; Mavondo & Rodrigo, 2001; Weitz & Bradford, 1999). Although there has been considerable discussion around the desired skills and capabilities of a Key Account Manager (Cheverton, 2008; Platzer, 1984; Ryals & McDonald, 2008; Sengupta, Krapfel, & Pusateri, 2000; Wotruba & Castleberry, 1993), such research has largely overlooked the actual attitudes and behaviors of individual KAMs with a few notable exceptions (Guenzi et al., 2007, 2009; Ulaga & Sharma, 2001; Walter, 1999; Wilson &

Millman, 2003). But, this omission of consideration of attitudes and behaviors is a substantial gap in both academic research and managerial practice. Whilst skills and capabilities are important and have justly received considerable attention, attitudes and behaviors are fundamental to customer relationship success (Doney & Cannon, 1997; Foster & Cadogan, 2000; Guenzi et al., 2009; Rackham, 1988; Ryals & Davies, 2010).

There are good reasons to suppose that these attitudes and behaviors are different from those expected in the traditional sales role. As long ago as 1980, David Ford argued that the relationship managers' role should be fulfilled by someone able to co-ordinate all aspects of the company's relationships with its major clients and that this was distinct from a normal sales role. Literature has subsequently identified a distinction between the activities of selling and KAM (Homburg, Workman, & Jensen, 2000; Platzer, 1984; Ryals & McDonald, 2008; Sengupta et al., 2000; Wotruba & Castleberry, 1993), which requires a distinctive set of behaviors targeted at long term customer relationship development (Holt & McDonald, 2001; Homburg et al., 2000; Woodburn & McDonald, 2011). Moreover, it is difficult to achieve this behavioral shift within a traditional sales force (Guenzi et al., 2007).

In their extensive review of the existing literature in KAM, Guesalaga & Johnston (2010) identify ten fields of KAM research undertaken to date. Through this we can identify that operational characteristics of KAM programs, rationales for KAM adoption, critical success factors and forms of supplier-customer relationships make up the majority of KAM research. They found only nine papers focusing on the characteristics and behaviors of key account managers, none of which empirically explore whether they are different to other front line customer-facing personnel as conceptualized in the extant literature. Guesalaga & Johnston's study (2010) excluded a number of journals that have published papers on KAM.

Nevertheless, the findings are supported by both our own investigation and that of Guenzi et al. (2009) who identify only a handful of studies that have investigated the individual attitudes and behaviors of KAMs. Despite a growing body of literature identifying a distinction at the organizational level between the relationship management practices of KAMs and of regular sales people, there has been no empirical attempt to test whether these normative ideals of KAMs actually exist in the attitudes and behaviors of KAMs at the individual level. In this paper we therefore explore whether, in practice, KAMs really do exhibit customer relationship management attitudes and behaviors that differ from those of other senior sales professionals. We show that KAMs do, indeed, differ noticeably in attitude and behavior from people in middle and senior sales roles. In particular, we show that there are substantial differences with regard to three role components: Planning, Adapting to Customers, and Internal Management. These findings have implications for the recruitment and the training of KAMs.

1.1. *The importance of key account managers*

One of the core components of virtually all KAM programs is the introduction of a new type of customer-facing individual – the Key Account Manager (Davies & Ryals, 2009; Guenzi et al., 2009; Homburg et al., 2002; Workman, Homburg, & Jensen, 2003). The literature in this area is somewhat complicated by the number of different terms used to describe largely the same phenomenon. Early literature in the field referred to relationship managers (Ford 1980; Wotruba, 1996). At a similar time a body of literature on regional or national account managers emerged (Shapiro & Moriarty 1980, 1982, 1984a, 1984b; Stevenson 1980; Stevenson 1981; Tutton 1987; Wotruba 1996; Weilbacker & Weeks 1997; Dishman & Nitze 1998). These national account managers may be either independent, or may answer to higher level global account managers acting as part of a global virtual team (Wilson & Millman, 2003; Yip & Bink, 2008). Finally there is the more recent research on Key Account

Managers, sometimes referred to as Strategic Account Managers (Guenzi et al, 2009; Homburg et al., 2000, 2002; Millman & Wilson 1995, 1996, 1998; Millman 1996; McDonald, 2000; Pardo, et al., 1995; Workman et al., 2003; Yip & Madsen 1996). Although we use the generic term 'KAMs' to denote those managing the firm's most important customer relationships, we draw extensively on all these different schools of research to gain the broadest understanding of the KAMs' relationship management role.

The role of the key account manager was primarily conceptualized during the 1990s and 2000s, particularly in business-to-business markets where specialized forms of managing customers have gained increasing importance (Homburg, et al., 2000). However, as pointed out by Guenzi et al., (2009:300) "individual-level behaviors that should be adopted by those who are in charge of managing relationships with strategic accounts remain an under-developed topic in academic research". In particular, detailed quantitative studies have been distinctly lacking (Sengupta, et al., 2000; Workman et al., 2003).

Where research has looked at the impact of KAMs' behaviors on relationship success, it has underlined the importance of the KAMs to the overall success of a KAM program. For instance, Iacobucci & Ostrom (1996) suggest that individual-to-individual relationships are more intense and longer term than individual-to-firm relationships. Similarly, Langerak (2001) demonstrated that suppliers are dependent upon relationship manager attitudes and behaviors to develop lasting relationships with customers. These papers indicate that relationship longevity has more to do with KAM attitudes and behaviors than organizational processes. Alejandro, Souza, Boles, Ribeiro, & Monteiro (2011) found that relationship quality between customers and individual KAMs directly influences loyalty to a supplier although relationship quality with the overall company does not, indicating that KAMs who

are able to build and improve relationships with key customers can have a greater impact on key measures of KAM success such as increased customer loyalty than the strategy and processes instigated at the firm level.

In fact, more than customer longevity and loyalty are impacted by KAM attitudes and behaviors. Doney & Cannon (1997) found that a supplier would make faster and more confident decisions when assessing an individual as opposed to assessing an organization. Therefore, decision efficiency is also affected by the KAM's attitudes and behaviors. Latterly, Guenzi et al. (2009) found that the customer orientation of KAMs produced more synergistic problem solving with customers and overall better account performance; thus, the attitude and behavior of the KAM clearly influences results. Yet, despite the extensive conceptual development of the need for a specialist type of sales person with a strong set of relationship management behaviors set out in previous research, there is no study to date which explores whether the people put into these specialist roles actually demonstrate the distinctive relationship management attitudes and behaviors outlined in the literature.

1.2. The attitudes and behaviors of Key Account Managers

Previous research has uncovered a link between job role, attitudes and behaviors (e.g. Abraham and Sheeran, 2003). In the KAM context, it has already been established that a firm's adoption of a relational selling strategy influences some, if not all, of a KAM's behaviors (Guenzi et al., 2007). This is important because of the impact on outcomes: Homburg, Müller, & Klarmann (2011) have recently demonstrated a link between customer orientation (attitude) and sales performance (outcome) in which behavioral differences are implicit.

The literature provides an extensive list of the skills and capabilities KAMs are supposed to have, and the activities they should adopt above and beyond those of a regular sales person. Cheverton (2008), Platzer (1984), Ryals & McDonald (2008), Sengupta et al. (2000), Sherman, Sperry & Reese (2003) and Wotruba & Castleberry (1993), identify a wide-ranging list of skills, capabilities and activities expected to be performed by KAMs, running through customer analysis, team management and leadership. Empirical papers such as Schulz & Evans (2002) and Guenzi et al. (2009) have gone on to explore the impact of customer-facing attitudes and behaviors - including collaborative communication, customer orientation, selling orientation and team selling - on customer value. A number of other authors have similarly identified a multitude of requirements for KAMs that additional to those for a sales person (including Corcoran, Petersen, Baitch, & Barrett, 1995; Guenzi et al. 2007; Harvey, Myers, & Novicevic, 2002; Lagace, Dahlstrom, & Gassenheimer, 1991; Leuthesser, 1997; Ojasalo, 2001, 2002; Pardo et al., 2006; Piercy, Cravens, & Morgan, 1997, 1998).

Yet, this still leaves a gap. To date, no one has attempted to synthesize the attitudes and behaviors expected of a KAM, or to demonstrate empirically how these differ from sales. As a first step, these expected attitudes and behaviors are derivable from the skills, capabilities and activities expected of a KAM, as outlined in the literature. In table 1 we provide a list of relationship management attitudes and behaviors derived from the literature (with definitions and sources), focusing in particular on where the literature indicates KAMs should differ from other customer-facing personnel. The attitudes and behaviors presented in table 1 include longer-term thinking, collating and analyzing, knowledge and information building, co-ordinating, relationship building, and delivery behaviors. What is lacking in the literature is a systematic interpretation of what behaviors and attitudes KAMs *actually do* adopt and whether this is truly distinct from other customer-facing personnel in modern relationship-

orientated supplier organizations. These are important issues for practitioners because successful salespeople are the most likely to be appointed into KAM roles (Davies & Ryals, 2009), even though the organizational requirements for KAMs would appear to be considerably different to those of traditional salespeople (Guenzi et al., 2009; Harvey et al. 2002; Ryals & McDonald, 2008).

[Insert table 1 here]

The issue of whether Key Account Managers adopt relationship management attitudes and behaviors beyond those exhibited by sales-force personnel can be broken down into six main areas of behavior drawn from the literature (table 1), which suggests different attitudes to relationship management between sales and KAM workforces. These six areas are: 1) Goal orientation, 2) Customer Planning, 3) Customer Embeddedness, 4) Strategic Prioritization, 5) Adaption to Customers and 6) Internal Management behaviors; we now examine each of these areas.

1.2.1. Goal Orientation

With regard to goal orientation, there has been considerable interest in the learning and performance goal orientations of sales professionals and the impact on sales behaviors and performance (summarized in Markose, 2011). Marshall's (1996) call for organizations to set longer-term relational goals for their sales people suggests that short-termism may be an issue in sales goals, although empirical research on this issue is lacking. However, despite the advancement of sales professionals to a longer-term relational approach (Doney & Cannon, 1997; Foster & Cadogan, 2000), it is clear from the KAM literature that the KAMs, as the owners of the relationship with the most strategically important customers of the firm, should

be considerably more long-term in their goal orientation than any other member of the customer facing personnel (Homberg et al, 2000; Millman & Wilson, 1999; Ojasolo, 2001; Sengupta et al., 2000). Although this is explicitly identified in the literature and foundational to our understanding and definitions of KAM, no empirical work has examined whether KAMs actually do focus on longer term goals than their sales colleagues. This leads us to our first hypothesis, regarding goal orientation:

> H_1 Key account managers have longer-term goal orientation than sales people in the same firm

1.2.2. Customer Planning Behaviors

Researchers into KAM have argued that the KAM role is considerably more customer-orientated than that of non-KAM sales people, with KAMs having considerably more and deeper knowledge of customer operations, culture and activity than sales people (Homburg et al., 2000; Platzer, 1984; Ryals & McDonald, 2008; Sengupta et al., 2000; Wotruba & Castleberry, 1993). This deeper knowledge is captured through key account planning; and key account plans are emphasized by researchers as a critical component of the KAM role (e.g. Woodburn & McDonald, 2011; Ryals & McDonald, 2008; Ryals & Rogers, 2007). Indeed, Woodburn & McDonald (2011) suggest that a KAM should spend upwards of 10% of their time in formal planning activities (although they also suggest that many may not). Whilst there is a body of empirical work which examines customer-facing behaviors based on the interaction with a customer in KAM (Alejandro et al., 2011; Guenzi et al., 2007, 2009; Iacobucci & Ostrom, 1996), to date no-one has tested the pre-interaction phases such as planning and whether KAMs are different to sales people in their planning behavior.

Examining the sales literature, there is a view that sales people have traditionally had little, if any, interest in formal customer planning, but that this has been changing with the emergence of relationship and adaptive selling (Anderson, 1996; Marshall & Michaels, 2001; Piercy, 2006; Rackham & DeVincentis, 1999; Spiro & Weitz, 1990; Storbacka, Davies, Nenonen, & Ryals, 2009; Weitz & Bradford, 1999; Wilson, 1993). This recent shift notwithstanding, a typical sales person is widely identified as less likely to spend time on it than a KAM (Andrews & Smith, 1996; Brady, 2004; McDonald Millman, & Rogers, 1997; Millman, 1996; Ryals & Rogers, 2007; Weitz & Bradford, 1999; Wotruba & Castleberry, 1993).

These planning activities can encompass a range of behaviors, from the identification of key accounts (Ojasolo, 2001; Ryals & McDonald, 2008; Fiocca, 1982), through the collection and systematic analysis of market information (Millman & Wilson, 1995; Ryals & McDonald 2008; Shi, Zou, White, McNally, & Cavusgil, 2005; Wotruba & Castleberry 1993) to a formal planning process where customers and suppliers develop a shared strategy (Harvey et al., 2002; Homberg et al., 2000; Lindgreen, Palmer, Vanhamme, & Wouters, 2006; Ryals & McDonald 2008) and implementation plans (Harvey et al., 2002; Shi et al., 2005; Wotruba & Castleberry, 1993). Despite the growth of relationship selling, it is clear that the attitudes and behaviors needed by KAMs towards planning far outweigh those required in regular sales force personnel. Thus:

> H_2 – Key account managers exhibit a greater propensity towards strategic planning than sales people

1.2.3. Customer Embeddedness

Detailed planning requires a deep knowledge of the customer, and this is linked to customer embeddedness (closeness, and having a range of contacts in different parts of the customer).

The literature suggests that key account managers should embed themselves within a dense network of contacts within a customer's business (Colletti & Tubridy, 1987; Guenzi et al., 2007; Harvey et al., 2002; Menon, Jaworski, & Kohli, 1997; Shi et al., 2005) to the extent that they build good relationships at many levels between the two organizations, that even function without the KAM present (Harvey et al., 2002; Menon et al, 1997; Shi et al. 2005). This is in contrast to the salesperson who focuses on a more limited range of customer contacts in an effort to save both time and cost (Weitz & Bradford, 1999). In part, this difference is explained by the ability of the KAM to dedicate more time to a single customer. However, KAMs should also be willing to use their wider array of contacts to develop deep and insightful knowledge about the customers' business and culture, allowing them to manage the future of both businesses (Boles & Johnston, 1999; Brady, 2004; Lindgreen et al., 2006; McDonald et al., 1997; Millman & Wilson, 1999; Ojasolo, 2001; Shi et al., 2005; Weitz & Bradford 1999; Wotruba & Castleberry, 1993). This enables KAMs to receive and analyze information from a broad range of contacts when developing their customer understanding, so that they have less reliance on intuition and more reliance on their embedded network than their sales counterparts (Homberg et al., 2002; Millman, 1999; Millman & Wilson, 1999; Wilson & Millman, 2003). Thus:

H₃ – Key account managers have a higher focus on embedding themselves within the customers' network than sales people

1.2.4. Strategic Prioritization

Dense networks of contacts and intensive planning are futile unless they go on to inform better decision making (Piercy, 1997). It is therefore important for KAMs to utilize their deep understanding of the customer to develop a shared vision with the customer about the future

direction of the relationship (Brady, 2004; Harvey et al., 2002; Homberg et al. 2000; Lindgreen et al., 2006; Weitz & Bradford, 1999). Accordingly, the KAM should accept responsibility for the entire lifespan of the customer, not simply the sales aspects or current projects in hand (Boles and Johnston, 1999; Homberg et al., 2000). This requires KAMs to prioritize the work they do with a customer to ensure it is strategically aligned with the long term relationship plan (Cambell & Cunningham, 1983; Guenzi et al., 2007; 2009; Homberg et al., 2000; Krapfel, Salmond, & Spekman, 1991; Ojasalo, 2001; 2002). Although still of some importance in sales roles, it is less usual for a sales person to project-manage delivery of value in this way (Rackham & DeVincentis, 1999; Storbacka et al., 2009). It is also less likely that sales people would invest the time into creating shared vision or elect to bid preferentially only for the strategically-aligned pieces of work available within a customer (Marshall & Michaels, 2001; Piercy, 2006), a strategic prioritization activity which should be of fundamental importance to a KAM (Guenzi et al., 2007; 2009; Homberg et al., 2000; Krapfel et al., 1991). Thus, our fourth hypothesis:

> **H₄** – Key account managers are more strategic in their prioritization of activities with a customer than sales people

1.2.5. Adaptability to Customer Culture

Homberg et al. (2002) suggest that KAMs should be attuned to the political and cultural issues within a customer so as to be able to adapt their management approach and value delivery to provide optimum synergy with that customer. This involves understanding the customer's corporate culture and how they do business (Homberg et al., 2002; Millman, 1999; Millman & Wilson, 1999; Wilson & Millman, 2003), being able to adapt to the many and varied levels at which the KAM must act within the customer (Colletti & Tubridy, 1987; Guenzi et al., 2007; Harvey et al., 2002; Menon et al., 1997; Shi et al., 2005; Weitz & Bradford 1999) and

adapting their communication approach to suit these different audiences (Boles & Johnston, 1999; Homberg et al., 2000). These behaviors are important in developing the customer's trust in the KAM to see them as a trusted customer advocate back into the supplier company (Millman, 1996; Piercy, 2010). Although similar behaviors may benefit sales personnel, they are less likely to act as a customer advocate or work as closely inside the customer organization as the KAM. This is an area which again lacks empirical investigation.Thus:

> H_5 – Key account managers are more adaptable to customer culture than sales personnel

1.2.6. Internal Management Behaviors

A further divergence between the KAM and the selling role is the frequent requirement for KAMs to progress relationships into new areas through joint investment and co-creation of offerings, resulting in a major internal management role (Cheverton, 2008; Davies & Ryals, 2009; Homburg et al., 2000; Sengupta et al., 2000). Whereas sales people are largely viewed as focusing on the external customer interface as a channel of distribution (Jackson, Tax, & Barnes, 1994; Leigh & Marshall, 2001), KAMs are viewed as a two-way interface representing the customer into their own organization as well as their own organization into the customer (Gardner, Bistritz, & Klopmaker, 1998; Pelham, 2006; Sengupta et al., 1997, 2000; Workman et al., 2003). Through this two-way interface they are both major customizers of the supplier's existing portfolio of offerings, and also represent the hub through which joint product / service development and joint investment can occur.

In this internal management role they are supported by cross functional teams including operations, finance, logistics, and other functional groups (Barrett, 1986; Woodburn &

McDonald, 2011). Guenzi et al. (2007) identify KAM as encompassing many team-selling activities, which require a distinct set of attitudes and behaviors for KAMs. Similarly, authors such as Cheverton (2008), Wotruba & Castleberry (1993) and Weitz & Bradford (1999) identify the KAM's role as characterized by team management activities. Teams are common in KAM because the selling process usually goes beyond the capabilities of any one individual (Guenzi et al., 2007; Workman et al., 2003). As a result, KAMs have to progress beyond the traditional "lone wolf" sales orientation and learn to manage teams and co-ordinate cross-functional activities (Weitz & Bradford, 1999). This is viewed in the literature as distinct from a sales or area management role in a traditional sales force (Guenzi et al., 2007; Homburg et al., 2002) but has not, to date, been tested through academic research. Thus:

H₆ – Key account managers exhibit greater attitudes and behaviors directed towards cross functional management and internal team management compared to sales personnel.

In the next section we outline our methodological approach to answering these important questions.

2. METHODOLOGY

Our research aims to investigate the relationship management attitudes and behaviors adopted by KAMs and compare this to other people in customer facing roles. In the interests of completeness, and because KAM has sometimes been described as a sales management activity (e.g. Judson, Gordon, Ridnour, & Weilbaker, 2009) and informed by sales management research (e.g. Arnett, Macy, & Wilcox, 2005), and the role of KAMs likened to that of a manager (e.g. Ryals & McDonald, 2008), our comparison included both sales

executives and sales managers. To explore whether KAMs are different from these other sales roles we developed an instrument capable of exploring a range of the differing attitudes and behaviors of sales and relationship managers based on the literature presented in table 1. We created a structured online questionnaire designed to explore the attitudes and behaviors of customer-facing personnel to relationship management which would reflect practices expected of people from traditional sales roles through to the theorized key account management behaviors and attitudes. This instrument comprises a series of 43 questions, 21 of which are reported here, answered by means of 10 point Likert scales. 10 point scales were used following respondent feedback on a pilot study which used 7 point scales (previously published in *Industrial Marketing Management*). Respondents suggested that the widespread usage of 10 point scales in 360^0 sales evaluations meant that people in sales roles were considerably more comfortable with scoring on 10 point scales.

In addition to the scale change, there were some minor changes in the questions themselves following the pilot study. Although most questions in this current study are the same as in the pilot, a number of them were adapted based on both the previous study and on new insights in the literature. None of the pilot data are included in the current research.

In line with good practice in other questionnaire designs, several of the statements were worded negatively and were then reversed during data analysis (Hague, 1993, Brace, 2004). A full list of questions used and the scale items scored against each are shown in table 2.

[Insert table 2 here]

2.1. Data collection

We wanted to examine situations in which the differences between sales professionals and KAMs, if any, were most pronounced, so we selected participating companies with a formal KAM program that had been in place for at least 5 years to service the most strategic accounts in the firm. For the same reason, we used the typology identified by Davies & Ryals (2009) and selected participating companies that were at the *Optimisation* phase or beyond of their KAM program. In the interests of broad applicability, the survey was undertaken with ten major international business-to-business organizations of differing industry, size and profit potential. To ensure the presence of sales executives, sales managers and KAMs, the participating companies were of substantial size (the smallest company had over 1,500 employees) and each had an international customer base of major multinational corporations. The ten companies were: a civil engineering company, corporate law firm, food manufacturer, insurance provider, lighting manufacturer, chemical company, environmental engineering consultancy, airline, major accountancy practice and software consultancy.

In a judgmental sampling approach, senior management contacts within the participating companies were asked to select as many Key Account Managers and senior sales people as possible to receive a link to the internet based survey. The participating companies also provided a letter from a senior director (Senior Partners, CEOs, Directors of Sales and Account Management etc.) supporting the study and requesting completion. This purposive sampling method may lead to respondent bias– perhaps with poorer performing individuals purposefully not completing the study - but, since the purpose is to test the a-priori assumptions made in the literature about the way in which KAMs are different to sales professionals, any potential bias towards the better performers would affect the sales and the KAM respondents in the same direction.

Each respondent was offered the opportunity to receive an individual report outlining their profile compared both to their own organization and to the other companies within the study. Respondents were guaranteed that none of these individual reports would be made available to their company, unless they themselves passed it on to their managers. This sampling method encouraged a high response rate. Although response rates are difficult to assess accurately because of the delegation of responsibility for the distribution of the survey to the participating firms, assessments by the senior managers who were our key contacts indicated we received responses from over 70% of KAMs within their companies and about 40% of senior sales executives and managers.

The total sample size was 409 respondents, of whom 154 (38%) were KAMs, 181 (44%) were sales executives and 74 (18%) were sales managers. The average number of respondents per participating company was just over 40, although the absolute numbers and the proportion from each role varies because of differences in company size and structure.

Similar to Guenzi et al. (2009) and Schultz & Evans (2002) we use self-reported behavioral measures, which have some limitations. However, following Spector (2006), Guenzi et al., (2009) and Schultz and Evans (2002) we argue that self-reported attitudes and behaviors are not substantially more open to desirability bias when reporting on non-objective measures than other research designs. In particular, alternative methods of data collection such as observational or 360 degree data collection methods are still open to respondent bias but would, by nature, have encompassed lower levels of respondents and led to less generalizable findings.

Classification data were collected relating to job title, number of accounts managed, relative value of accounts, and number of years in sales. On average, the sales executives sampled had 8 years in sales; the KAMs averaged 12.8 years, and the sales managers averaged 14 years. Thus, the KAMs were relatively experienced compared to the sales executives and similar in experience to the sales managers, reflecting previous findings that KAMs often have considerable prior experience in sales (Davies & Ryals, 2009). Descriptive statistics on the respondents are provided in table 3.

[Insert table 3 here]

2.2. Data analysis

An exploratory factor analysis (Principle components analysis, Varimax rotation) was conducted to simplify data presentation (KMO = 0.814, Bartletts Test = 1093, 300df, .000sig). This produced a good fitting five component solution based on both scree plot and an Eigenvalue of 1.0 criteria with 61% variance explained, meeting the 60% cut off suggested by Hair, Black, Babin & Anderson (2010). The five components are Planning, Embeddedness, Strategic Priorities, Adapting to customers and Internal Management Focus. Only one measure is used to explore Goal Orientation as we are only interested in the financial time horizon different people focus on. Cronbach's Alpha suggested dropping two planning measures (Information analysis and Implements strategy). The better fit of the Confirmatory Factor Analysis (CFA) similarly confirmed the benefit of dropping these measures.

Table 4 demonstrates the reliability tests of the scales using Cronbach's alpha coefficient for scale reliability, standardized lambdas and standardised r^2 for convergent validity and Average Variance Extracted –AVE– (Hair et al., 2010) and goodness of fit measures for convergent

and discriminant validity. The values of these statistical parameters are above the minimum recommended values of 0.7 for Cronbach's alpha and 0.5 for AVE (Hair, et al., 2010), thus confirming the internal reliability of the proposed constructs. In addition, all the items are significant at the <0.05 level and their standardised lambda coefficients are greater than 0.5 (Steenkamp & van Trijp, 1991), which confirms the validity of the model. Finally, the goodness-of-fit is measured with the Chi-square statistic over degrees of freedom (Cmin/df) which conforms to the good fit measure of <2 (Hair et al., 2010) and the Goodness of Fit Indexes: NFI (Bentler & Bonett, 1980); CFI (Bentler & Bonett, 1980); TLI (Tucker & Lewis, 1973), and IFI (Bollen, 1989) have values greater than 0.9 (Bentler, 1992), and RMSEA of 0.051 confirms the good fit of the model (table 4).

[Insert table 4 here]

To explore the differences between groups we used mean comparison tests. Attitudinal and behavioral data do not necessarily follow the conventions of normality. Under Kolmogorow-Smirnov and Shapiro-Wilk normality tests all 22 measures were significant at the <0.05 level indicating high incidents of non-normality. However, visual inspection of the Normality Q-Q plots indicated most variables appear normally distributed. Similarly, under Levene tests, only six of the measures give significant results indicating that in most cases equality of variance is present. With this in mind we have used Games-Howell post hoc ANOVAs to look for differences between roles types, and compared this to the Kruskal-Wallis nonparametric test to confirm the findings of this test. There were uniform results between the two tests so we present the Games-Howell results due to their higher explanatory power.

The scale validity tests and Confirmatory Factor Analysis in table 4 indicate a framework for understanding the relationship management behaviors exhibited by customer facing personnel in relation to behaviors associated with Planning, Embeddedness, Strategic Priorities, Adapting to Customers and Internal Management. However scale development was conducted in the interests of establishing validity and for clarity of presentation. Therefore, although not forming part of the hypothesis testing, data from the measures for Information Analysis and Implements Strategy will still be presented below as they provide additional insight regardless of their scale development capability.

2.3.   *Company feedback*

Although the participating companies had no input prior to data collection and analysis, the result of our feedback sessions did give the opportunity to explore the findings a little further. During the feedback sessions with the participating companies it was possible to get responses and clarification from the senior managers concerning issues of potential interest arising from the study. Some of these responses are presented illustratively to provide broader contextual understanding of the findings.

3. RESULTS

Our research aims to identify whether KAMs demonstrate the greater relationship management orientated attitudes and behaviors theorized for their position, and whether they did so beyond those exhibited by sales executives and sales managers. We hypothesized that they would do so across six components of the relationship management role. In this section we examine the differences between the KAMs, the sales managers and the sales executives and we show that the sales managers and executives were much closer together in terms of

their attitudes and behaviors compared to the KAMs. The KAMs were rather different from either sales role in a number of key components, particularly with regard to Planning, Adapting to Customers and Internal Management. This provides empirical support for a frequently-asserted difference between a KAM and a sales professional.

3.1.   Differing attitudes to relationship management

The results of the post-hoc ANOVAs show a significant difference between the KAMs and the sales people, whether sales managers or sales executives, in a number of these core relationship management constructs (see table 5).

[Insert Table 5 here]

Table 5 shows the means on the various measures between the groups, as well as identifying where this result proves significant with the post hoc ANOVA. The significant results where one group is universally different to the other groups are in bold type to facilitate the comparison between the groups. Overall, we found support for hypotheses H5 and H6 and partial support for hypotheses H2 and H4, whereas hypotheses H1 and H3 were not supported.

The differences between the sales professionals and the KAMs were highly significant (<0.001 level) on 13 out of 21 factors, and significant (<0.05 level) on two further measures (Table 5). The direction of difference was almost entirely – although not completely – as expected given previous literature on the emerging differences between the KAMs and the sales roles. On all four of the remaining Planning measures, the KAMs were significantly more relationship-oriented than their sales counterparts and, as expected, had stronger adaptability to customer environments. They were also substantially more oriented towards

internal management activities such as team working and working with operations, supporting previous research that has suggested a strong cross-functional, team working component to KAM and an important internal co-ordination role for KAMs as the customer advocate. Overall these results suggest that, from a relationship management perspective, key account managers are distinctly different to either of the sales roles, although not in all aspects.

Although the results indicated some considerable differences between the KAMs and the sales professionals, this was not across all six hypothesized areas of relationship management. H_1 – that Key Account Managers have a longer-term goal orientation than sales personnel – was not supported. To test that this was not because of a definitional problem of long vs. short term, a further open-ended question on the survey asked respondents to define the minimum and maximum time period covered by the terms "short-term" and "long-term" in months. Table 6 shows the means of these definitions for the three groups and the results of the Games-Howell Post-hoc ANOVA to test for significant difference. The area in which there is a universal difference between KAMs and sales personnel is on the maximum period covered by the term "long-term". Since the Goal Orientation question was scaled and most respondents placed their orientation in a medium term position (between 5.19-6.39 / 10) with KAMs scoring lower (if not significantly so) it is doubtful that the definition was the cause of this apparent anomaly. Following the qualitative feedback we received post data analysis all but one of the companies in the study explicitly targeted the KAMs role at building long-term strategic relationships, far and above the time-horizon of sales executives. However on the measure of goal orientation we find no discernable difference in the KAM's focus. This may indicate that the KAMs in our study are worryingly short-term in their business outlook; it is also possible that there is an organizational-level explanation if the measurement and reward systems in the participating companies reward shorter-term rather than longer-term

orientation. We raised this issue with the participating companies during the feedback sessions, and will return to it below.

In terms of Planning, hypothesis H_2 -Key account managers exhibit a greater propensity towards strategic planning than sales people – produced an interesting paradox. Although again KAMs scored significantly higher than sales personnel in all scaled measures, on the two measures which did not form part of the final scale they were no more analytical than sales personnel and significantly less likely to follow through on implementing their plans. This can be looked at in two ways: either that KAMs are doing more formal planning than sales representatives and therefore have more potential scenario plans, many of which cannot be enacted; or that KAMs are spending time doing plans as a 'tick box exercise' but do not take it seriously. This latter explanation received anecdotal support from senior managers in the participating companies when they were presented with these findings:

> "The KAMs are still very outcome-focused so don't necessarily spend the time in planning that we would like". (Civil Engineering Company)
>
> "Time planning is time away from selling or delivery". (Chemical Co.)
>
> "It's hard to convince partners that have been working on the same client for 15 years and earn hundreds of thousands of pounds a year that what they are already doing needs to change and that the account plan is actually important to the business' future." (Corporate Law Firm).

These managerial responses suggest that, even in companies that are some years into a KAM programme, there are serious cultural and structural issues preventing a progressive move to relationship management behaviors in KAMs as well as sales force personnel.

H₃ – That key account managers have a higher focus on embedding themselves within the customers' network than sales personnel – is not supported. In fact across all three Embeddedness factors (depth of contact, analytics vs. intuition and depth of knowledge), the KAMs actually scored lower than sales professionals (one significantly at the <0.05 level). All three groups scored universally high on these measures however, and perhaps this is the reason for the discrepancy. This finding indicates that both functions – sales and KAMs - are relationship-oriented in terms of the scope and depth of their relationships. Previous research has argued that the sales role has shifted in a relational direction and our results are consistent with this.

The results for the Embeddedness measures suggest that KAMs do not embed themselves in the customer more extensively than sales people do. They are also significantly more likely to rely on intuition as opposed to detailed analysis suggesting that the fear that they treat planning as a tick box exercise is the more the likely of the two scenarios discussed earlier.

Hypothesis four: *H₄* - that Key account managers are more strategic in their prioritization of customer activities than are sales people - was again only partially supported. In this case all three groups scored somewhat low, except in the case of customer preference (having a preference for working with more strategic customers) where the KAMs score significantly higher than both other groups. This result produces indirect support for assertions in the literature that KAM is a more strategic role than sales.

There are two other instances where KAMs score significantly higher (at the <0.05 level) to one of the other groups: prioritization of bidding for new business, and creating vision. As a scaled item this would suggest that KAMs are only somewhat more strategic in their

prioritization of activities and are certainly no more interested in project managing all aspects of the relationship than sales colleagues. This in turn may mean that KAMs still have a very 'sales orientated' approach to the relationship, where they prefer the cut and thrust of bidding for business and making sales but are disinclined to manage the strategic relationship development.

This orientation is potentially problematic because the feedback sessions highlighted that for eight out of ten of our companies, the KAMs are revenue responsible for the entire customer relationship and all ten identify the KAM role as being one of the most strategic in the organization. Despite this, our research suggests that the KAMs in our survey do not think particularly strategically about the work they undertake with the customer. The danger is that the companies could end up directionless in bidding, which can be very wasteful in industries where putting a bid together for a new piece of business such as in Civil Engineering and Software systems can be very expensive (costing many thousands of dollars), but little thought is put into selective expenditure. When we discussed this point with the senior management we identified reward/compensation systems for KAMs as being a significant barrier to changing this orientation. Only three of the companies (Law firm, Accountancy firm and Civil Engineering Company) avoided sales volume related compensation schemes (and even these had billable hours targets and new contract reward bonuses), all other seven had some form of annual volume based reward scheme (usually high rates of commission). Although usually smaller as a percentage of total compensation than for sales workforce, it still formed a considerable part of the overall compensation for a KAM and might well influence the KAMs' working preferences and attitudes.

Our two final hypotheses were clearly supported and uncovered differences between the KAMs and the sales function that were both large and significant, as well as being in the expected direction. KAMs scored significantly higher on all measures of the extent to which they were Adapting to Customers (H_5 – Key account managers are more adaptable to customer culture than sales personnel). The strong support for this hypothesis indicated that KAMs do adapt their style to their customers, that they act as relationship facilitators between the supplier and buyer firms, and that they are flexible and adaptive communicators.

Our final hypothesis was H_6 - Key account managers exhibit greater attitudes and behaviors directed towards cross functional management and internal team management compared to sales people. The differences are equally significant in all measures of Internal Management, supporting previous claims relating to the importance of the internal role of the KAM. These results also support previous suggestions that KAMs work in teams and often have the responsibility for organizing them; certainly, they are very much more team-oriented than sales people..

4. DISCUSSION

Guesalaga & Johnston (2010) and Guenzi et al. (2009) noted a lack of empirical investigation into the attitudes and behaviors of KAMs. Our research addresses this in two respects. Our first contribution is that we provide a synthesis of the literature on the attitudes and behaviors of KAMs (table 1), through which we identify 6 areas of relationship management behaviors around Goal Orientation, Planning, Customer Embeddedness, Customer Priorities, Adaptability to Customers and Internal Management. Compared with previous research which focused on customer-facing activities and behaviors (see Alejandro et al., 2011; Guenzi et al., 2007, 2009; Iacobucci & Ostrom, 1996), this provides a broader context for the investigation

of our research question and enabled us to test whether these diverge from the extant literature in personal selling and sales management. This aspect of our research sheds light on the repeated claim in the literature that the KAM role is very different from a sales role and, more importantly, indicates in what respects this might be true.

Our second contribution is that our research provides a rare empirical test of the differences in attitudes and behaviors between KAMs and sales people at either middle or senior level, across these six areas of relationship management. We find that there are discernible and significant differences in some areas, although these were not as extensive as the KAM literature might lead us to suppose.

Overall we find empirical support for the assertion in the literature that KAMs require much higher levels of relationship management capabilities (Cheverton, 2008; Platzer, 1984; Sengupta et al., 2000; Wotruba & Castleberry, 1993). In particular we identify the high levels of formal prioritization of criteria for managing KAM resources, an increased propensity to spend time planning, and behaviors focused on absorption into the customer's world through extensive networks and adapting to their culture. Homburg et al., (2000) identify the importance of group (company) spirit - Esprit de corps - as of vital importance to KAM success. However the overarching factor we find in the KAMs is the drive toward "esprit de client" (customer spirit), or the drive to become absorbed into the customer's culture and act as the customer's advocate within their own organization. We see KAMs exhibiting higher levels of relationship management orientation over other customer-facing personnel on both the absorption into customers and managing this back into their own businesses. Together these demonstrate what it means to be a Key Account Manager in practice. Our research indicates that KAMs are more attuned to the customers' point of view and are therefore more

willing to understand and adapt to multiple cultural scenarios within the customer organization than are other sales roles.

As well as the external (customer) aspects, our research supports previous assertions about the importance of the internal management role in KAM. In fact, this was the area in which the KAMs and the sales professonals were most distinct - Internal Management attitudes and behaviors show the most significant divergence between our three groups of relationship managers. We find that KAMs prefer to take responsibility within their own organization through account team management, co-creating solutions with operations departments, delegating responsibility and working with others. This may point to the KAMs realizing the importance of the internal role they have to fulfill in order to satisfy their customer. This finding supports the assertion in the literature that KAMs fulfill a boundary spanning, two way interface between the workforces of both the customer and the supplier organization (Gardner, Bistritz, & Klopmaker 1998; Pelham 2006; Sengupta et al., 1997, 2000; Workman et al., 2003). In fact, it is this two way interface, team management and cross functional role for KAMs that really shows their differences from sales personal in terms of relationship management attitudes and behaviors.

In summary, our findings lend support to the assertion that a KAM's role is actually a general management rather than a sales role (Cheverton, 2008; Davies & Ryals, 2009; Homburg et al., 2000; Sengupta et al., 2000; Woodburn and McDonald 2011). This in turn raises significant questions about of the widespread practice of appointing KAMs from a sales rather than from a general management backgrounds (Davies & Ryals, 2009).

Despite clear differences between the Sales and KAM workforce there are a number of relationship management activities for which KAMs appear to closely mirror their sales colleagues such as Goal Orientation, Client Embeddedness and Strategic Priorities. Although we did not specifically investigate the background of each of our respondents (i.e. whether they came from a sales background), it is something we discussed with the senior management of the companies. In Software, Lighting, Insurance, Environmental Engineering, Chemical and Airline companies KAMs from a sales background predominated, whereas in Law, Accounting, Civil Engineering and Food companies technical (professional) backgrounds were more prevalent for KAMs (and often this trend was mirrored in the sales teams as well). However differences between industry in this hiring practice did not provide clear industry differences on this issue. We see in all the companies some evidence of potentially sub-optimal short-term attitudes and behaviors regarding: utilization of planning activities; customer understanding; strategic management; and the propensity to bid for all available business regardless of strategic alignment.

In our feedback sessions with the participating companies we discussed whether these sub-optimal attitudes and behaviors might have been caused by the companies' reward systems. Some of the respondent firms such as the professional service firms did not employ sales specialists into KAM roles, preferring instead to use professional lawyers, accountants and in the Civil Engineering and Food companies - engineers. That said, however, these people had previously worked in customer-facing and selling roles (they had an average of over 14 years sales experience coming into the study) and continued, in most cases, to be rewarded on the same structures. The importance of getting rewards for KAMs right has been highlighted by other authors (Homburg et al, 2000; Ryals and Rogers, 2005). Narayandas and Rangan's work (2004) in particular identified rewards as a potential mechanism for redressing imbalances in

strategic intent between customers and KAMs. The problems encountered in this paper indicate there are substantial barriers to encouraging KAM-related behaviors that may well be caused by suboptimal reward systems that fail to encourage the desired behaviors.

5. CONCLUSION

Many authors have explored the rise of KAM, and especially in the context of this paper the role of KAMs (Guenzi et al. 2007; 2009; Ojasalo, 2001, 2002; Pardo et al., 2006; Harvey et al. 2002; Holt, 2004; Holt and McDonald, 2001; Wotruba, 1996; Piercy et al., 1997, 1998). This paper contributes to this literature by demonstrating for the first time that there is a perceptible difference between KAMs and Sales in how they approach their roles. This contribution therefore has two facets: firstly we can demonstrate that the elements of the KAMs roles around Internal Management, Adaptability to Customers and Planning do indeed signify an alternative role to traditional sales. However they also suggest that there are many issues such as Goal Orientation, Network Embeddedness and Strategic Priorities for which senior sales people are also presenting attitudes very similar to KAMs. This finding may support the growing literature on the changing role of sales (Biong and Selnes, 1996; Wotruba, 1996; McDonald, Millman and Rogers, 1997; Piercy et al., 1997, 1998; Weitz and Bradford, 1999) and that indeed traditional sales are also undertaking many of the facets of relationship management as they look to a longer, medium-term timeframe and accept the importance of embedding themselves with the customer.

However what is particularly interesting is which areas the KAMs are not different to Sales workforce. It is particularly worrying that KAMs prefer not to take longer term responsibility for the project management and delivery of after-sales service and their Goal Orientation is no longer-term than that of field sales operatives. Another possible area of concern revolves

around the priorities in bidding for new work. Wilson (1996) showed that many companies lost money on their biggest customers and Homburg et al. (2000) and Ojasalo, (2001; 2002) identified the important role for KAMs in prioritizing what projects they bid for to ensure strategic alignment with the suppliers relationship strategy. The KAMs in our study prefer to bid for all projects in a customer, regardless of the strategic fit or profit potential, as demonstrated through the 'priorities: bidding for new business' measure. This could prove very costly to the supplier if uncontrolled. They are also prone to ignore the implementation plans they develop through their planning process.

5.1. Managerial contribution

This paper has already contributed to the managerial understanding of the attitudes and beliefs of all ten companies involved in the research. In each case it highlighted problem areas in both existing rewards and training systems which the companies have been able to address as a result of this study.

More broadly however our research raises the importance of looking beyond the more obvious elements of KAM programs – such as appointing KAMs, training and account planning - into the structures, process and procedures that can really make a difference to KAM success. Too many companies still treat KAM as a sales initiative, whereas in reality it is more of a business-wide change management program. As a change management program the requirement for cross-functional control, project teams, new global power structure and new rewards systems can be substantial. What this research demonstrates is that even companies five or more years into their KAM programs are still struggling with structural and process barriers such as compensation systems and short-termism. We have shown that attitudes and behaviors in KAM and sales roles differ in a number of respects but not all. There are some

important areas where the hypothesized differences were not found. This might be caused by companies failing to specify the KAM role accurately; or because they did not recruit the right people into the KAM role, or train them appropriately. Thus, our findings raise the difficult issue of whether or not sales people are the best people to fill KAM roles. Previous research has pointed out that the traditional sales culture, with its expectation of volume bonuses and short-termism, might not be an ideal recruiting ground for KAMs. Our research provides support for the notion that the attitudes and behaviors of KAMs are different from those of sales people. However, given that some of the differences were in an unexpected direction, our research also raises the possibility that sales people and sales managers might make good KAMs if their attitudes and behaviors could be appropriately adjusted. More research would be needed into whether this is achievable and economically viable as a business solution to the problem of recruiting KAMs.

5.2. Limitations

One of the limitations of this study, as reported in the methodology section, is the use of self-reported behavioral data. Whilst this is a widely-used method with many advantages, it does mean that our findings should be view as indicative behavior rather than actual behavior. Future research might use a dyadic or 360^0 approach to assist in correcting for bias, although it would make a large sample difficult to attain. Nor have we been able to identify whether any industry factors or individual organizational management factors differentiate KAMs behaviors, since the limited number of KAMs in each company made this statistically inappropriate (although anecdotally we found some minor divergence). This is likely to be an ongoing issue in KAM research, since by definition KAM relationships are not numerous in any organization (Guenzi et al., 2010). Whilst we opted for a single company from a number of industries, giving us broader coverage and enabling high numbers of KAM respondents to

support our theory development, future research may attempt to gain access to multiple companies in a small number of industries and thereby explore the industry-specific context of the KAM role.

We only utilized 10 organizations in this study due to the difficulty of recruiting suitable large organizations with longstanding KAM programmes. Whilst our highly-specific sample of ten organizations does provide somewhat greater generalizability than the single case studies used in much KAM research, as a sample it is vulnerable to data skew caused by 1 or 2 companies with different management practices. The follow-up meetings with the respondent organizations did not reveal any major differences, although future researchers may want to test our findings using smaller in-company samples but over a much broader range of industries. A broader industry approach would improve generalizability, although at the expense of specificity.

Another limitation of this research is that we have focused on the attitudes and behaviors of KAMs and not looked at the knowledge, skills and abilities that might affect those behaviors (Weitz & Bradford, 1999). Future research could develop a conceptual model of the influence of the attitudes on the behaviors of the KAMs and sales people, exploring whether the paths linking attitudes to behaviors in the two sub-samples are statistically different.

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Table 1: List of behaviors and definitions adapted from extant literature

Latent Variable	Measured variable	Behavioural Expectations of a KAM	Authors
N/A	Goal Orientation	Work towards the long term success of the relationship.	Harvey et al., (2002); Ojasolo (2001) Ryals and McDonald (2008); Shi et al. (2005); Wotruba and Castleberry (1993)
Planning	Information Collection	Manage information and co-ordinate information inside their firm and with the customer	Brady (2004); Millman (1999a, 1999b); Millman and Wilson (1995); Shi et al. (2005); Wotruba and Castleberry (1993); Ryals and McDonald (2008)
	Planning Analysis	Understand the customer's strategy and market environment in-depth and match it with the supplier's.	Brady (2004); Harvey et al., (2002); Millman and Wilson (1999); Ojasolo (2001); Ryals and McDonald (2008); Sherman et al, (2003)
	Priorities Identifying Key Customers	Use criteria-based process for identifying key customers.	Cambell and Cunningham (1983); Guenzi et al. (2007); (2009); Homberg et al. (2000); Krapfel et al., (1991); Ojasalo, (2001); (2002)
	Planning Shared Strategy	Have strategic planning skills, and be good at developing medium to long term plans jointly with customer.	Andrews and Smith (1996); Brady (2004); Cheverton (2008); McDonald et al. (1997); Millman (1996); Ryals and McDonald (2008); Ryals and Rogers (2007); Weitz and Bradford (1999); Wotruba and Castleberry. (1993)
	Information Analysis	Collating and analysing multiple sources of information rather than relying on instinct and intuition	Brady (2004); Millman (1999a, 1999b); Millman and Wilson (1995); Shi et al. (2005); Ryals and McDonald (2008); Wotruba and Castleberry (1993)
	Implements Strategy	Able to developing long term implementation plans; coordinating and ensuring effective implementation	Harvey et al., (2002); Shi et al. (2005); Ryals and McDonald (2008); Wotruba and Castleberry (1993)
Embeddedness	Depth of contact	Connecting with people at multiple levels and multiple functional areas within the customers' business.	Cheverton (2008); Colletti and Tubridy (1987); Guenzi et al. (2007) ; Harvey et al. (2002) ; Menon et al, (1997); Shi et al. (2005) ; Weitz and Bradford (1999)
	Analytics vs. Intuition	Tying together a wide range of information from many sources within the customer in developing customer insight.	Millman (1999a, 1999b); Millman and Wilson (1995); Shi et al. (2005); Ryals and McDonald (2008); Wotruba and Castleberry (1993)
	Depth of knowledge	Able to learn from a diverse set of people in multiple functional areas of the customer's organization.	Homberg et al. (2002); Millman (1999); Millman and Wilson (1999); Wilson and Millman (2003); Wotruba and Castleberry (1993)
Strategic Priorities	Priorities Bidding for New Business	Work strategically, prioritising projects that fit with the relationship strategy.	Cheverton (2008); Cambell and Cunningham (1983); Guenzi et al. (2007); (2009); Homberg et al. (2000); Krapfel et al., (1991); Ojasalo, (2001); (2002); Ryals and McDonald (2008)
	Responsibility	Accept responsibility for entire customer lifespan not just the sale.	Boles and Johnston (1999); Homberg et al. (2000)
	Customer preference	Most comfortable working with customers who are	Harvey et al. (2002); McDonald and Woodburn (2007);

		interested in a strategic relationship, at various levels, where customers are interested in breakthrough projects.	Sherman et al, (2003)
	Creating Vision	Dealing with the future of both businesses; developing a shared vision	Boles and Johnston (1999); Brady (2004); Lindgreen et al., (2006); McDonald et al. (1997); Millman and Wilson (1999); Ojasolo (2001); Shi et al. (2005); Weitz and Bradford (1999); Wotruba and Castleberry (1993)
Adapting to Customers	Cultural Adaption	Understand customer's corporate culture, how they do business and adapting to work in that environment.	Cheverton (2008); Homberg et al. (2002); Millman (1999); Millman and Wilson (1999); Ryals and McDonald (2008); Wilson and Millman (2003)
	External Relations	Adapt work style to build good relationships between people at many levels between the two organizations that can operate without the account manager's presence.	Cheverton (2008); Colletti and Tubridy (1987); Guenzi et al. (2007) ; Harvey et al. (2002) ; Menon et al, (1997); Shi et al. (2005) ; Weitz and Bradford (1999)
	Communication	Be able to communicate at many levels in multiple different ways to match with the customer's needs	Cheverton (2008); Colletti and Tubridy (1987); Guenzi et al. (2007) ; Harvey et al. (2002) ; Menon et al, (1997); Shi et al. (2005) ; Weitz and Bradford (1999)
Internal Management	Account Teams	Build a trusted team to interact directly with customer. Team empowered to act, but understands when relationship manager needs to be involved.	Cheverton (2008); Guenzi et al., (2009); Homberg et al. (2000; 2002) ; Jones et al. (2005); McDonald et al. (1997); Millman (1996); Ryals and McDonald (2008); Shi et al. (2005); Weitz and Bradford (1999); Workman et al. (2003)
	Influencing Operation	Internal selling role major part of function. Maybe 60-80% of their time spent trying to secure delivery of the promise to customer.	Brady (2004); Millman and Wilson (1999); Workman et al. (2003)
	Working With Operations	Work closely with operations, especially on customization. Recognize potential issues and address them pro-actively. Identify supply chain/project opportunities.	Guenzi et al., (2009); Harvey et al. (2002); Homberg et al. (2000; 2002); Ojasalo, (2001); Ryals and Humphries (2007); Ryals and Knox (2007); Sengupta et al., (2000); Weilbacker and Weeks (1997);
	Organising Others	Have close, shared relationships with a wide range of functions and levels within their own company to help support and pro-actively manage the customer	Cheverton (2008); Guenzi et al. (2007); Harvey et al. (2002); Millman and Wilson (1995); Pelham (2006); Ryals and McDonald (2008); Sengupta et al., (2000); Sherman et al, (2003); Shi et al. (2005); Weitz and Bradford (1999)

Table 2: Measures used in study

Latent Variable	Measured variable	Question	Scale
	Goal Orientation	Targets and goals are important in gauging performance; to what extent are you driven by short-term financial goals in relation to long-term financial goals	Short term> long term
Planning	Information Collection	To what extent do you collect all available client data when making decisions?	To no extent>to a great extent
	Planning Analysis	To what extent is deep analysis and understanding more important to you than objectives and actions?	To no extent>to a great extent
	Priorities Identifying Key Customers	To what extent do you use a structured and defined process to identify key customers?	To no extent>to a great extent
	Planning Shared Strategy	To what extent do you see your role as developing a shared strategy with the client?	To no extent>to a great extent
	Information Analysis	To what extent do you make decisions based on intuition as opposed to detailed research in relation to the client?(reverse)	To no extent>to a great extent
	Implements Strategy	To what extent are you able to follow implementation plans?	To no extent>to a great extent
Embeddedness	Depth of contact	When collecting commercial information on clients, who do you go to for the information?	Principle client contact> multiple points of contact
	Analytics vs. Intuition	On the scale below indicate the extent to which you usually rely on intuition vs. in-depth analysis in understanding your customers business	Intuition>in-depth analysis
	Depth of knowledge	When making an assessment of your customers organisational culture you form judgements based on	Principle client contact>multiple points of contact
Strategic Priorities	Priorities Bidding for New Business	To what extent do you bid for strategically aligned business/contracts within designated customers as opposed any profitable business/contracts?	To no extent>to a great extent
	Responsibility	To what extent is your preference for winning new business as opposed to seeing through existing projects? (reverse)	To no extent>to a great extent
	Customer preference	To what extent are you more comfortable managing customers who are interested in long term relationships rather than simple transactions?	To no extent>to a great extent
	Creating Vision	To what extent do you respond to current customer behaviour as opposed to shaping a long-term shared vision with the customer? (reverse)	To no extent>to a great extent
Adapting to Customers	Cultural Adaption	To what extent do you adapt your work style and communications to match you customer's cultural differences?	To no extent>to a great extent
	External Relations	To what extent do you facilitate relationships involving diverse groups of people from both organisations?	To no extent>to a great extent
	Communication	To what extent do you have a rigid, formalised method for communicating decisions and	To no extent>to a great extent

		ideas to the customer? (reverse)	
	Account Teams	To what extent are you comfortable with your other colleagues dealing directly with your client?	To no extent>to a great extent
Internal Management	Influencing Operation	To what extent can you influence operations to get things done in your own organisation?	To no extent>to a great extent
	Working With Operations	To what extent do you work closely with operations departments within your own organisation?	To no extent>to a great extent
	Organising Others	To what extent are you good at organising those around you?	To no extent>to a great extent

Table 3: Descriptive statistics on respondents

	KAMs	Sales Managers	Sales Execs
Accountancy Firm	7	2	8
Airline Co.	12	12	18
Chemical Co.	24	6	21
Civil Engineer Co.	18	4	10
Corporate Law Firm	19	4	3
Environmental Engineer Co.	22	9	24
Food Manufacturer	8	7	17
Insurance Co.	9	9	26
Lighting Co.	13	9	32
Software Consultant	22	12	22
Total	**154**	**74**	**181**

Title	Frequency	Percent	Years in Sales	# of Accounts Managed
KAMs	154	38	12.8	8.0
Sales Managers	74	18	14.0	148.9
Sales Executives	181	44	8.0	53.8
Total	**409**	**100**		

Table 4: Reliability of scaled variables

	Latent Variable	Measured variable	R-Squared	Cronbachs Alpha	AVE	Goodness of fit
H1		Goal Orientation	*N/A*			
H2	**Planning**	Information Collection	0.860	0.782	0.517	CMIN/DF = 1.976 NFI = 0.927 CFI = 0.961 TLI = 0.952 IFI = 0.962 RMSEA = 0.051
		Planning Analysis	0.512			
		Priorities Identifying Key Customers	0.659			
		Planning Shared Strategy	0.795			
		Information Analysis	*removed*			
		Implements Strategy	*removed*			
H3	**Embeddedness**	Depth of contact	0.645	0.774	0.711	
		Analytics vs. Intuition	0.874			
		Depth of knowledge	0.976			
H4	**Strategic Priorities**	Priorities Bidding for New Business	0.718	0.681	0.502	
		Responsibility	0.665			
		Customer preference	0.716			
		Creating Vision	0.734			
H5	**Adapting to Customers**	Cultural Adaption	0.797	0.723	0.511	
		External Relations	0.741			
		Communication	0.591			
H6	**Internal Management**	Account Teams	0.720	0.841	0.520	
		Influencing Operation	0.625			
		Working With Operations	0.634			
		Organising Others	0.878			

Table 5: Means for each group and results of Games-Howell Post-Hoc ANOVA

	Latent Variable	Measured variable	KAM	Sales manager	Sales Exec
H1		Goal Orientation	5.90	6.39	6.27
H2	**Planning**	Information Collection	**6.58****	3.10[1]	3.04[1]
		Planning Analysis	**5.48****	4.43[1]	4.81[1]
		Priorities Identifying Key Customers	**6.05****	3.51[1]	3.84[1]
		Planning Shared Strategy	**7.12****	**3.29****	**3.98****
		Information Analysis	*5.61*	*6.19*	*5.95*
		Implements Strategy	***4.68*****	***5.93[1]***	***5.59[1]***
H3	**Embeddedness**	Depth of contact	6.53	6.85	6.88
		Analytics vs Intuition	**6.37***	7.43[1]	7.12[1]
		Depth of knowledge	6.76	7.43	7.13
H4	**Strategic Priorities**	Priorities Bidding for New Business	4.73[2]	3.94[1]	4.50
		Responsibility	4.32	4.34	4.21
		Customer preference	**7.12****	6.14[1]	5.97[1]
		Creating Vision	5.70[3]	5.03	4.57[1]
H5	**Adapting to Customers**	Culture	**7.15****	3.08[1]	3.25[1]
		External relations	**7.32****	3.60[1]	3.76[1]
		Communication	**5.77****	**3.74[*]**	**4.35[*]**
H6	**Internal Management**	Account Teams	**7.15****	**3.19****	**4.21****
		Influencing Operation	**6.71****	**3.66****	**4.48****
		Working With Operations	**6.58****	3.57[1]	4.16[1]
		Organising Others	**7.37****	**2.97****	**3.69****

* = Significantly to both other groups at the 0.05 level
** = Significantly to both other groups at the 0.001 level
[1] = Significantly different to Group 1 (KAMs) only
[2] = Significantly different to Group 2 (Sales Managers) only
[3] = Significantly different to Group 3 (Sales Executives) only

Table 6: Comparison of the mean time periods covered by the terms "short-term" and "long-term"

	Short term (months)		Long term (months)	
	min	max	min	max
KAM	2.4	7.8*[3]	12.1*[3]	41.1**
Sales Manager	2.7	7.5	9.1	22.4**[1]
Sales Exec	2.5	6.4*[1]	8.7*[1]	20.1**[1]

* = Significantly at the 0.05 level
** = Significantly at the 0.001 level
[1] = Significantly different to Group 1 (KAMs) only
[2] = Significantly different to Group 2 (Sales Managers) only
[3] = Significantly different to Group 3 (Sales Executives) only