Industrial Marketing Management 90 (2020) 417–434

Contents lists available at ScienceDirect

Industrial Marketing Management

journal homepage: www.elsevier.com/locate/indmarman

Key account selection as a political process: Conceptual foundation and exploratory investigation

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ARTICLE INFO

Keywords:
Key account management
Strategic account management
Key account selection
KAM process
Organizational politics
Political behavior

ABSTRACT

Key account management (KAM) is an approach to sales management in which customers with high strategic importance for a company are identified and receive particular management attention. Selecting KAs is one of the most fundamental processes in KAM. This research aims to provide a detailed understanding of the nature of KA selection. Our qualitative study shows that KA selection is not only a technical process, but has political importance for different actors in a company. Drawing on research on organizational politics and the political economy paradigm we discuss the facets of companies' internal and external power-related, political factors as well as economic, 'rational' elements in KA selection. We close with a discussion of implications and avenues for future research.

1. Introduction

Key account management (KAM) requires identifying customers who are particularly important for a company; that is, they have strategic impact on the future of the business (Pardo, 1999). For many firms, KAM has become an important means to remain competitive and improve both value creation and value capturing with strategically important customers. It has received strong interest in both management practice and academic research. Today, businesses in a wide range of industries develop and implement KAM programs. When implementing KAM, firms identify key accounts (KAs) in their customer portfolio, analyze them, and develop strategies and operational capabilities to address the demands of these KAs and build long-term co-operative relationships with them (Ivens & Pardo, 2007; Ojasalo, 2001; Ryals & Humphries, 2007). Key account management requires particular actors, activities, resources to create value in KA relationships and appropriate value from these relationships (Homburg, Workman, & Jensen, 2002; Workman, Homburg, & Jensen, 2003).

However, the implementation of KAM in firms poses major challenges, with many firms struggling or failing to achieve performance goals (Ryals, 2012). One important factor when building a KAM program and operating it is constituted by the process of KA selection. In fact, KA selection represents the actual starting point of KAM implementation (Guesalaga, Gabrielsson, Rogers, Ryals, & Cuevas, 2018; Storbacka, 2012). Subsequently, the related process of confirming the KA status of certain customers and nominating or denominating others represents a revolving core process within a firm's KAM capability (Ivens, Leischnig, Pardo, & Niersbach, 2018).

Research on KA selection and, more generally, on customer portfolio management, has produced a rich body of work to deepen the understanding of potential selection criteria and methods to integrate diverse information about customers (e.g., Davies & Ryals, 2014; Guesalaga & Johnston, 2010; Yorke & Wallace, 1986). However, only few authors have pointed to the fact that KA selection – beyond portfolio techniques and other procedural questions – represents an intra-organizational process that may involve power considerations and other political elements (e.g., Homburg et al., 2002; Kempeners & van der Hart, 1999). To the best of our knowledge, no empirical research or more comprehensive conceptual foundation of the KA selection process has been published. At the same time, scholars in different fields of management research have started highlighting the inherent political dimension of sales- and marketing-related processes. For example, Kyriazis, Massey, Couchman, and Johnson (2017) introduced a "socio-political framework" for the study of new product development processes. Sethi, Iqbal, and Sethi (2012) identified micropolitics, hurdles, conflicts, and coalitions as characteristics of R&D processes. This is in line with authors such as Elg and Johansson (1997), Pettigrew (1973), and Pfeffer and Salancik (1974) who highlighted the political character of decision making in companies in general and the field of marketing.

Given the opposition between the predominantly rational

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https://doi.org/10.1016/j.indmarman.2020.07.024
Received 13 May 2020; Received in revised form 29 July 2020; Accepted 31 July 2020
Available online 16 September 2020

characterization of the KA selection process in the KAM literature so far and the emphasis on political nature of firm-internal decision making in the more general management and marketing literature, the purpose of this research is to study KA selection from a political behavior perspective. It builds on a perspective of KA selection that is rooted in literature on organizational politics and on the political economy (PE) paradigm (Arndt, 1983) where stakeholders are oriented to acquiring and defending critical resources. The PE paradigm highlights the fact that marketing processes typically do not purely follow the rationalist view suggested by classical economic theory but that such processes are also marked by notions commonly discussed in organization theory, social exchange theory, and the like.

The primary objective of the present research is to advance the knowledge on KA selection by taking a broader view of this critical activity in KAM through rooting it in PE analysis. More specifically, we want to understand who participates in KA selection, the processes, why, how, and with which goals. In order to do so, this study presents draws on insights gained through a qualitative empirical study conducted among KA managers in which they explain their knowledge and view of the KA selection process in their firms, following a semi-structured interview approach.

The results of our research contribute to the KAM literature by developing an integrative perspective that connects aspects of organizational design in KA selection with customer portfolio management and KAM implementation issues. Our study provides a vision for the essential steps to identify and assess key customers. We demonstrate that certain ways of conducting the KA selection can work as barriers to KAM implementation, as they interfere with inter-unit collaboration and the management of relationships with KAs. From a managerial point of view, such knowledge provides guidelines for firms to evaluate existing KA selection processes, diagnose potential barriers to KAM implementation, and develop countermeasures to reduce or eliminate them.

The remainder of this article is organized as follows. The next section outlines the conceptual background of this study, with an emphasis on KAM, the concept of KA selection, antecedents of organizational politics and the political economy paradigm. We then discuss the empirical material and present the results of the interviews. We conclude with a discussion of theoretical contributions, managerial implications, and avenues for further research.

2. Theoretical foundation and state of research

2.1. Key account selection as fundamental key account management process

2.1.1. The importance of KA selection

KAM research generally acknowledges that only a small proportion of a company's customer portfolio consists of strategic accounts and that this account segment is responsible for the largest share of revenue (Gosselin & Bauwen, 2006; Gosselin & Heene, 2003; Millman & Wilson, 1999; Turnbull & Valla, 1986; Wilson & Weilbaker, 2004). Selecting "wrong" accounts whose business strategy is solely oriented towards operative efficiency and comparative price advantages in purchasing would have negative effects, including opportunity costs (Storbacka, 2012). Hence, selecting the "right" KAs plays a fundamental role for the success of KAM initiatives, especially for relationship effectiveness and KAM performance (Lusch & Day, 1986; Ojasalo, 2001; Richards & Jones, 2009; Woodburn & McDonald, 2011; Zupancic & Müllner, 2008). Prioritizing strategic account relationships is seen as a fundamental process in KAM (Storbacka, 2012). By contrast, to date this process has received only limited attention from research and practitioners (Wengler, Ehret, & Saab, 2006).

Regarding the design of strategic account management programs, "alignment" is discussed as a relevant approach to improve account performance in terms of value creation for the account as well as value capture for the company, resulting in the realization of mutually beneficial goals (Pardo, Ivens, & Wilson, 2014; Storbacka, 2012). Storbacka (2012) classified "account portfolio definition" as a first design element of strategic account management programs that aim at attaining inter-organizational alignment. Account portfolio definition is the "process of increasing the organization's understanding of the selected customer's business concerns and opportunities, and jointly developing a value proposition and an encounter process for the delivery of the value proposition" (Storbacka, 2012, p. 261). The relevance for inter-organizational alignment has its roots in the high level of responsiveness to customer needs required in KAM (Workman et al., 2003). Gosselin and Bauwen (2006), as well as Højbjerg Clarke, Vagn Freytag, and Zolkiewski (2017) used the alternative term of "external alignment," adding the recognition of "the challenge inherent in optimizing and balancing market possibilities and burdens" (Højbjerg Clarke et al., 2017, p. 6).

However, inter-organizational or external alignment represents only one side of the coin. To reach this strategic congruence or fit with potential strategic customers, companies often need to handle their strategic customers differently to meet their different value requirements (Ivens et al. 2009). Accordingly, "internal" or "intra-organizational" alignment has been identified as a critical determinant of performance (Guesalaga & Johnston, 2010; Kathuria, Joshi, & Porth, 2007). Internal alignment can be described as the challenge "to keep everybody on the same page" (Guesalaga & Johnston, 2010, p. 1067). This implies the shaping of company internal processes and operations (Sheth & Sharma, 2008; Workman et al., 2003), as well as the definition of ownership of internal tasks (Pardo et al., 2014). Tools that support the achievement of internal alignment are, for example, meetings with cross-functional agendas, joint decision-making, the shaping of specific management systems and processes, the organization in a matrix structure, and the use of support capabilities such as IT systems (Guesalaga & Johnston, 2010; Storbacka, 2012). More specifically, the prioritization of strategic customers should employ a balance of inter- and intra-organizational alignment to avoid costly misalignments (Corsaro & Snehota, 2011).

Recently KAM research on applies a capability-based approach to KAM and refers to company processes as organizational capabilities (Jean, Sinkovics, Kim, & Lew, 2015). A capability is defined as "the ability of an organization to perform a coordinated set of tasks, utilizing organizational resources, for the purpose of achieving a particular end result" (Helfat & Peteraf, 2003, p. 999). Ivens et al. (2018) defined the process of KA selection as an organizational-level spanning capability (OLS) that links organizational-level outside-in capabilities (OLOI) and organizational-level inside-out capabilities (OLIO). Outside-in capabilities constitute the monitoring of the more general environment, applying market sensing or competitor sensing, whereas inside-out capabilities are reflected by customer-oriented manufacturing approaches or special supply chain solutions and are therefore activated by the requirements of KAs. Because KAM is constantly driven by the harmonization of external conditions and company-internal structures and processes, the selection of KAs, as well as portfolio management and planning, ensure the effectiveness and efficiency of KAM at the level of the KAM program (Ivens et al., 2018). In this regard, a KAM strategy can be interpreted as a kind of "glue" between these KAM requirements and is particularly visible when defining and nominating KAs. A systematic literature review on resources and capabilities for KAM identifies KA selection as an operational capability that enables companies to identify and develop relationships (Guesalaga et al., 2018).

Account planning and selection encompass several activities that range from the collection and systematic analysis of market information (Millman & Wilson, 1999) to an analysis of each relationship with regard to value creation, value capture, or future business potential (Storbacka, 2012). The perspective we adopt assumes that the core elements of KAM have the potential for political issues, as they bring together a variety of influences and the various logics or realities of different individuals and groups. Therefore, power in KAM design is twofold, since KAM design defines power distributions as well as leaves room for making use of KAM structures in order to obtain power. This raises the question of how strongly individuals (or groups) become involved in resulting power issues by exercising power positions trying to take advantage of political situations and thus to impose their view (s) and to achieve their goals. Next, we describe those aspects of KAM that are most closely linked to political issues.

2.1.2. The "Politicality" of KA selection

A broad stream of literature deals with portfolio analysis as a useful means to identify KAs and to realize strategic customer management (e.g., Fiocca, 1982; Homburg, Droll, & Totzek, 2008; Zolkiewski & Turnbull, 2000). The axes of portfolio matrices are built by selection criteria that define the relative importance of accounts. First attempts to define "major" or "important" accounts use aspects such as sales volume, customer profitability, and centrality of sales (e.g., Barrett, 1986; Campbell & Cunningham, 1983; Wengler et al., 2006). From this traditional perspective, KAs are large accounts with extraordinary economic features that imply their potential value to be static. By contrast, applying a strategic lens to KA selection, this approach is insufficient since a proper handling of the relationship by the supplier could develop the potential of KAs even further (Shapiro, Rangan, Moriarty, & Ross, 1987; Spencer, 1999). Hence the necessity to apply selection criteria that reflect long-term potential as well as short-term realities, based on a mixture of tangible and intangible, quantitative and qualitative account criteria (Cheverton, 2008; Ivens & Pardo, 2007). More recent voices stress the fact that customer portfolio building is a dynamic and permanent process of prioritization, which is not fixed to a certain point in time but rather developed on a daily basis. Therefore, customer portfolios should not be interpreted as selected, but as developed through customer interactions (Corcoran, Petersen, Baitch, & Barret, 1995; Højbjerg Clarke et al., 2017; Terho, 2008). In line with this, Storbacka (2012, p. 263) stated: "Based on the interaction it seems that managing the selection process can be more important than setting the selection criteria."

To implement a balanced approach to KAM programs, several organizational levers have been discussed regarding the organizational design of the fundamental dimensions of KAM. Due to the fact that KAs are customers that a company manages in order to achieve its strategic corporate goals, a clear definition of strategic accounts should exist in a company. This ensures that the corporate strategy can be applied and pursued from the beginning of strategic account selection. In this context, the precise determination and formulation of selection criteria seem to be crucial, as they reflect a company's strategic goals, as well as the evaluation of potential fulfillment of customers' value creation targets (Davies & Ryals, 2009; Ryals & McDonald, 2008). The top management of a company must shape this overarching business approach (Gosselin, 2002; Gounaris & Tzempelikos, 2013; Homburg et al., 2002; Millman & Wilson, 1999). Top-management involvement in KA selection is instrumentally necessary to determine market- and strategy-aligned selection criteria and decide on how to apply these (Jaworski & Kohli, 1993; Tzempelikos & Gounaris, 2015). Top management must develop a strategic and long-term perspective on how KAs should be selected and managed (Toulan, Birkinshaw, & Arnold, 2006). At the same time, top management should not be the sole decision-making authority, since its limited involvement and interaction with specific customers prevents extensive, balanced, or up-to-date customer knowledge (Woodburn & McDonald, 2011).

Furthermore, KAM often relies on cross-functional account teams instead of individual KA managers (Jones, Richards, Halstead, & Fu, 2009; Tzempelikos & Gounaris, 2015; Workman et al., 2003). Individual KA managers are unlikely to have the all-encompassing expertise, diverse skills, or capacity required (Salojärvi & Saarenketo, 2013) and do not have sufficient intrafirm influence (Weitz & Bradford, 1999; Workman et al., 2003), whereas customers are becoming more complex concerning their value-generating processes, involving different product categories and functional units (Harvey, Novicevic, Hench, & Myers, 2003; Moon & Armstrong, 1994). Hence, KA managers become responsible for managing the activities of teams rather than managing KAs on their own (Weitz & Bradford, 1999). From the perspective of KA selection, KAM teams seem to be crucial with regard to customer information. First, team members offer information from various competence angles when it comes to evaluating the company's capability to fulfill the value proposition targets of customers – one fundamental basis for a strategic partnership. Furthermore, due to their various contact points and occasions, team members are a crucial source of information that allows evaluating account potentials for portfolio management holistically. In addition, the use of teams is discussed as a signal to customers that the supplier attributes KA status which enhances strategic and collaborative relationships (Ivens & Pardo, 2008; Salojärvi & Saarenketo, 2013). Consequently, this awareness should facilitate the exchange of customers' sensitive data.

The implementation of team structures in KAM is an effective mechanism to integrate information systems and vital customer knowledge (Katzenbach & Smith, 2005). The use of information systems supports the customer focus of KAM programs (Bull, 2003). In this context, the use of customer relationship management (CRM) systems has been discussed extensively (e.g., Salojärvi, Sainio, & Tarkiainen, 2010; Wang & Brennan, 2014). However, Salojärvi et al. (2010) stated that the "mere implementation of a CRM solution is not sufficient to create a 'learning organization'" (p. 1397). To achieve knowledge-based learning, Archol and Kotler (1999) proposed the development of "network organizations" (p. 147) that create a better fit to a company's external knowledge environment by organizing functional components accordingly. Consequently, this emphasizes knowledge diffusion using dynamic, integrated CRM systems instead of solely collecting external customer or market information (Stein & Smith, 2009). These integrated CRM systems can serve as a knowledge resource and information that is used to identify and retain strategically valuable customers (Iriana & Buttle, 2006; Ryals, Knox, & Maklan, 2000).

Kumar and Reinartz (2012) defined CRM as "the strategic process of selecting the customers a firm can most profitably serve and of shaping the interactions between a company and these customers. The goal is to optimize the current and future value of the customers for the company" (p. 23). Since the formalization of management is a central topic in organization theory, KA selection processes should be examined in terms of their degree of formalization, as well (Homburg et al., 2002). Regarding the effects of formalization on KAM effectiveness and performance, different opinions exist. Formalized rules impede adaptation to external changes and the flexible use of information (Deshpande & Zaltman, 1984; Jaworski & Kohli, 1993). However, missing formalization can be responsible for certain misconceptions of KAM, to the extent that no clear distinction between traditional KA selling and value-adding KAM is made (Sengupta, Krapfel, & Pusateri, 1997) or that companies without KAM serve their most important customers like KAs but managed by the ordinary marketing and sales organization. This case-by-case mentality is considered problematic, since only a formalized KAM is capable of realizing synergies, lowering transaction costs, or adding value offerings to "hidden" KAs (Wengler et al., 2006). Formalized arrangements for KAs improve coordination (Gosselin & Bauwen, 2006; McDonald, Rogers, & Woodburn, 2000; Nätti & Palo, 2012).

As a consequence, the selection of KAs should be based on a consensus on the selection criteria, since otherwise the choice of accounts becomes politically influenced and could hinder the inter-organizational fit between suppliers and customers (Davies & Ryals, 2014; Storbacka, 2012; Toulan et al., 2006; Wilson & Weilbaker, 2004). Furthermore, dedicated formal teams are discussed as an expedient support authority for the KA selection process, since team members with different functional competences form a collective type of intelligence (Guenzi & Geiger, 2011; Jones, Dixon, Chonko, & Cannon, 2005).

2.2. A reality check of perspective: organizational politics and KAM

Extant research on KA selection mostly takes an organizational structure or rational perspective by highlighting the formal design of selection processes, the application of selection criteria aligned to company strategy, or the continuous evaluation of the KA portfolio as critical to the performance of KAM (e.g., Cheverton, 2008; Davies & Ryals, 2009; Homburg et al., 2002; Wengler et al., 2006). Key account management research predominantly follows the 'rational actor' stream of organizational theory, assuming that KAM pursues clear objectives to which the clear objectives of individuals and groups in the company contribute. Conflicts of interest do not prevail or only arise when, for example, aberrations occur due to the inadequate communication of objectives. Yet, the uncertainty and complexity of the corporate environment continues to cause difficulties for the organization because the consequences of actions, as well as present or future environmental conditions, cannot be evaluated with certainty (e.g., Jones & Hirst, 1986). Rationalities are "always contextually situational" and "always implicated with power" because "different power actors operate in and through different rationalities, which have different rules for producing sense and, at the more formal outer limits, for producing truth" (Clegg, Courpasson, & Phillips, 2006, p. 240).

2.2.1. Antecedents of organizational politics

More scarce research on KAM "in action" emphasizes that KAM implementation is sometimes "appearing more as a 'muddling through' process than a carefully planned and implemented chain of events which is to some extent the result of a relative adaptation to different actors, especially to the key accounts selected" (Pardo, Salle, & Spencer, 1995). Regarding KAM implementation, the power of customers is discussed as a neglected factor in the sense that powerful customers force KAM implementation and selecting a suitable strategy for KAs may vary significantly with the power structure within different accounts (Ojasalo, 2001; Workman et al., 2003). Even from an intra-organizational perspective, there is a "lack of research on cross-functional influence of the sales organization and competition for resources within the organization" (Workman et al., 2003, p. 15). This goes along with the idea that any form of significant organizational change has the potential for a redistribution of power (Hutt, Johnston, & Ronchetto Jr., 1985).

A complex and often contradictory relationship exists between "power" and "resistance," as power can be viewed as a means to overcome resistance and vice versa, which often makes the two terms indistinguishable (Fleming & Spicer, 2008). In an empirical study, Pressey, Gilchrist, and Lenney (2014) identified a continuum of resistance strategies for KAM implementation that vary in severity from disengagement to hostility. Dealing with setup costs for KAM, the organizational adaptation costs to change an organization's structure, as well as cost for internal resistance, have to be taken into account (Wengler et al., 2006).

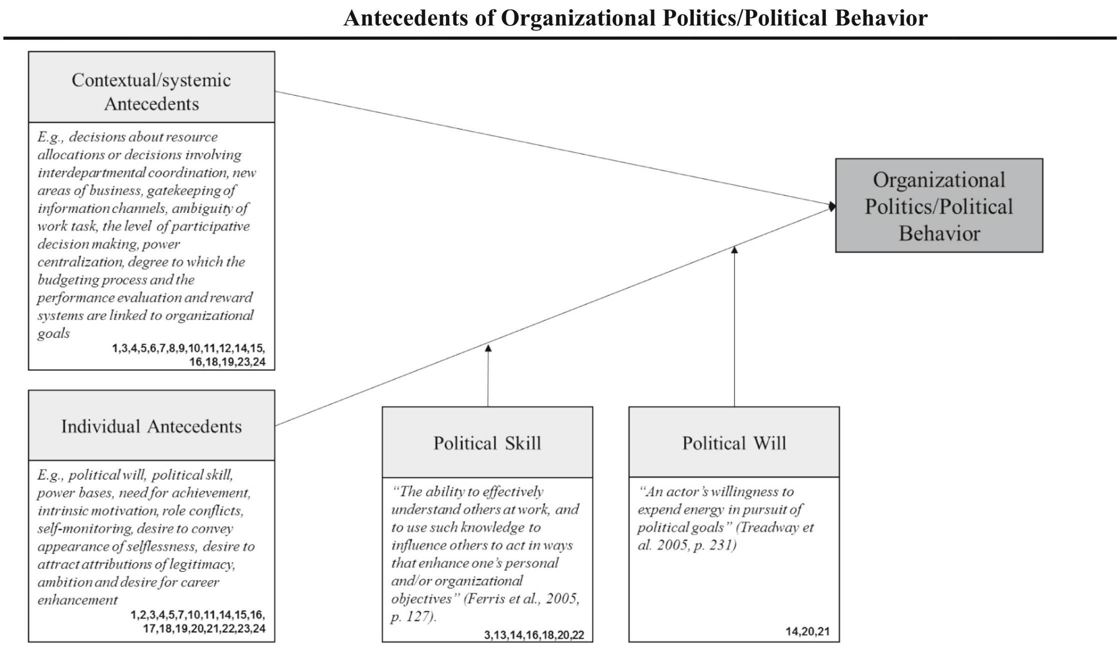
The observable but often covert actions to enhance executives' power to influence a decision are referred to as "politics" or "political behavior" (Buchanan & Badham, 2008; Pettigrew, 1973; Pfeffer, 1981). These efforts are informal, unofficial, and sometimes behind-the-scenes in order to sell ideas, influence an organization, increase power, or achieve other targeted objectives (Brandon & Seldman, 2004; Hochwarter, Witt, & Kacmar, 2000). A consolidation of the most widely cited definitions of political behavior by Lepisto and Pratt (2012) defined organizational politics as "(1) an actor's (individual) or actors' (group); (2) self-interested, goal-directed; (3) power and social influence actions' that are performed; (4) in relation to two or more independent social actors; (5) by means that are not officially sanctioned" (Lepisto & Pratt, 2012, p. 74). This politics stream of organizational theory follows a pluralistic view. Assuming that organizations are coalitions of individuals and groups, each having its own objectives, the pursuit of which is universally accepted as long as they are following certain rules, which include contribution (or appearance of contribution) to the objectives of hierarchically higher levels (Jones & Hirst, 1986).

With regard to the pervasiveness of organizational policy, two basic positions are discussed. One fundamental assumption claims that political activity is immanent in all interactions and is therefore a constitutive element of organizations, whereas organizational rationality only serves as rational argumentation for an ex post legitimization of individual or group preferences (Friedberg, 1995; Neuberger, 1995). This study follows a less radical approach, taking the position that political activity is not inherent in all organizational interactions and rather constitutes a continuum between completely rational and politically biased organizational decision-making processes. Following this position, the degree of conflict and therefore the political "degree" of a resource allocation decision depends upon structurally determined factors (Pfeffer, 1981; Piercy, 1986).

Consequently, literature on organizational politics identifies a variety of possible antecedents for the occurrence of political behavior (e.g. Allen et al. 1979; Barclay, 1991; Eisenhardt & Bourgeois, 1988; Fleming & Spicer, 2014; Mishra et al., 2016), which, in a broader sense, can be categorized into contextual or systemic and individual triggers of political behavior (e.g., Buchanan & Badham, 2008; Chanlat, 1997; Muhammad, 2007; Ralston, 1985; Treadway et al. 2007; Lawrence & Robinson, 2007). A summarizing, but not exhaustive, presentation of the research on the respective antecedents can be found in Fig. 1.

For example, Pettigrew (1973, p. 4) discussed the "resources sharing system of an organization" as contextual factor for political behavior dealing with factors such as new areas of business, the competitive environment within the firm, the contact with the other party's top management, or the gatekeeping of information channels. An empirical study by Jones (1990) examined 13 factors of organizations as related to the level of internal politics: degree of stakeholder representation in the goal structure; strategic information search process; degree to which strategic assumptions are challenged; the clarity, measurability, prioritizing, difficulty, awareness and time congruity of organizational goals; level of participative decision making; and degree to which the budgeting process and the performance evaluation and reward systems are linked to organizational goals. For example, stakeholder representation describes the fact that stakeholders whose interests are adequately represented in an organization normally feel less motivation for political behavior, whereas those stakeholders who perceive their underrepresentation might engage in coalition building or in withdrawal of organizational support. Additionally, the transmission of organizational goals entails the importance for top management to adequately communicate the organization's strategic goals to all business units since otherwise the opportunity is taken to develop one's own self-serving goals.

In general, facets of change, in a proactive as well as in a reactive sense, tend to be associated with political behavior, especially since change is linked to a restructuring of resources and power in an organization's structure and thus provides an arena for politics (Burns & Stalker, 1961; Mintzberg, 1985; Pettigrew, 1973; Pfeffer, 1981). Thus, Mintzberg (1985, p. 182) identified the intention "to effect a change in the organization" as an adaptive reason for political behavior. In Mintzberg's connotation, achieving change by applying political behavior determines negative behavior of groups or individuals that is seen as self-serving and deceptive (Mintzberg, 1983 & 1985; Ferris & Treadway, 2012; Ferris, Ellen, McAllister, & Maher, 2019). Most traditional literature on political behavior has taken this negative perspective (e.g., Ferris, Russ, & Fandt, 1989; Kacmar & Carlson, 1997; Porter, Allen, & Angle, 1981). However, some contemporary organizational theorists of Mintzberg assigned a more neutral connotation to political behavior, defining it as a natural and pervasive part of organizational life that is likely critical to the effective function or success in



1	Pettigrew (1973)	9	Barclay (1991)	17	Lawrence & Robinson (2007)
2	Allen et al. (1979)	10	Ferris & Judge, (1991)	18	Treadway et al. (2007)
3	Pfeffer (1981)	11	Chanlat (1997)	19	Buchanan (2008)
4	Mintzberg (1985)	12	Möller (2000)	20	Liu, Liu, & Wu (2010)
5	Ralston (1985)	13	Ferris et al. (2005)	21	Treadway (2012)
6	Eisenhardt & Bourgeois (1988)	14	Treadway et al. (2005)	22	Ellen (2014)
7	Kohli (1989)	15	Muhammad (2007)	23	Fleming & Spicer (2014)
8	Jones (1990)	16	Ferris et al. (2007)	24	Mishra, Sharma, & Swami (2016)

Fig. 1. Antecedents of organizational politics/political behavior.

and of organizations (e.g., Ferris & Judge, 1991; Pfeffer, 1981). In contrast, political behavior is discussed as an important component of influence processes in organizations (Mayes & Allen, 1977). Today's research on organizational policy examines political behavior from a much more positive perspective and determines it as a mechanism for restoring justice, providing for followers, and positive change (Ellen, 2014; Ellen, Ferris, & Buckley, 2013; Hochwarter, 2012). In addition to company-internal factors, company-environmental contingencies, in the forms of high commercial uncertainty characterized by multiple sellers with changing market positions, as well as by many market entries and exits, or manifested by the situation that the buying company does not have any one strong supplier candidate, are considered as possible reasons for political action (Buchanan, 2008; Möller, 2000).

Another broad stream of literature on political behavior within organizations deals with individual antecedents for the use of political behavior (e.g., Chanlat, 1997; Kohli, 1989; Liu, Liu, & Wu, 2010). The underlying perspective is that individuals in an organization not only react to situations and contexts, but also play a decisive role in shaping them (Ferris et al., 2019; Ferris & Judge, 1991). Accordingly, Bandura (Bandura, 1986, p. 167) noted: "People act on their environment. They create it, preserve it, transform it, and even destroy it, rather than merely react to it as a given. These changes involve a socially embedded interplay between the exercise of personal agency and environmental influences." The degree of potential influence of actors is determined by various factors. First, individuals' resources in terms of different types of power limit their room for political acts. Kohli (1989) differentiated individuals' power of reward, coerciveness, reference, legitimacy, expertise, information, and their power in department(s). Results show that especially expert power, as well as informational sources of power, dominate the buying decision process. Expert power is "the extent to which an individual is perceived by others as being knowledgeable about relevant issues" (Kohli, 1989, p. 52) and encourages other actors to follow the expert, as better results are expected. Information power refers to "an individual's access to and control over relevant information" (p. 53). Therefore, actors who exercise this type of power have more access to information sources than others (Kasulis & Spekman, 1980; Kohli, 1989). However, power bases of individuals have to be accompanied with the constructs of "political skill" and "political will." Political skill is "the ability to effectively understand others at work, and to use such knowledge to influence others to act in ways that enhance one's personal and/or organizational objectives" (Ferris et al., 2005, p. 127). Accordingly, individuals with political skills are said to have a keen sense of social observation of others and a greater understanding of social interactions. Based on this acumen, politically savvy individuals know how behavior adapted to different situations can act as a lever to achieve a desired outcome. They find it easy to identify and develop key contacts and networks to achieve their goals by displaying a subtle style that supports friendships, strong alliances, and coalitions in their development. A crucial factor is the condition that a politically well-versed person is of integrity and sincerity or at least appears to be so (Ferris et al., 2007; Pfeffer, 1992). However, political ability per se does not necessarily lead to political behavior, since individuals have to be willing to use this skill. Therefore, political will is defined as "an actor's willingness to expend energy in pursuit of political goals" and is viewed as "an essential precursor to engaging in political behavior" (Treadway, Hochwarter, Kacmar, & Ferris, 2005, p. 231). Political will follows an individual's need for achievement and their goal-directed intrinsic motivation (Ryan & Deci, 2000; Treadway et al., 2005). Treadway (2012) suggested that the motivation for political behavior is determined by risk assessment and that individuals are driven to political behavior for instrumental as well as relational reasons aimed at serving themselves or others (Liu et al., 2010; Treadway, 2012).

2.2.2. KAM as "political arena"

Implementing KAM challenges traditional organizational structures as it often requires fundamental shifts in an organization's orientation around customers (Wilson & Woodburn, 2014). However, against the background of achieving the corporate goals and strategy, internal alignment also requires harmonization with external alignment (Ivens et al., 2018). This can be achieved through the selection process of KAs, since only those customers are defined as KAs which have an extraordinarily strategic importance for achieving the company's goals (Millman & Wilson, 1999; Pardo, 1999). The attribution of responsibility for KAs to company-internal instances is accompanied with a great ability or possibility to (re)distribute power and resources. Thus, in the course of managing strategically important customers, the authorities involved have the power to contribute significantly to the success of the company. In order to ensure full and tailored management of the KAs, greater investment in KAM departments in the form of financial or human resources is also made, which strengthens the instance's position of power in relation to other corporate structures within the company, such as regular sales departments. Furthermore, managing bodies also gain intangible resources in the form of explicit knowledge about the KA, which is often personal and can remain so if company structures do not force information sharing (Gruber, Heinemann, Brettel, & Hungeling, 2010; Guesalaga et al., 2018). Based on the nature of KAM – the management of long-term, complex, and strategically important customer relationships – it seems utopian to think that corporate structures can provide a universal frame of reference for the management of each customer. Accordingly, KA managers and other entities must be granted sufficient freedom in customer-specific decision making, which also provides scope for pursuing one's own interests or a general use of power (Day, 2000; Salojärvi et al., 2010). From an external point of view, customers are often informed about their KA status in a company, making them aware of their special position and able to use it in the exercise of power (Pardo, 1997).

2.2.3. The political economy paradigm: a tool to investigate politically influenced alignment processes

Stryker (2000) claimed organizational politics to be "key to how an organization's internal and external environment interrelate because organizational politics reflect and shape what new institutionalists call institutional politics" (Stryker, 2000, p. 180). Following institutional theory, organizations are considered as involving inter-dependent sets of economic as well as sociopolitical forces affecting collective behavior and performance (Stern & Reve, 1980). An adequate tool to capture internal and external forces of organizational change is provided by Arndt's (1983) "political economy paradigm" (PE). One basic assumption of the paradigm is that one actor, given a goals perspective, does not reflect reality. Instead, the paradigm views collective behavior and performance as a result of the interplay of the economic exchange system and socio-political forces, such as the goals of power holders.

The concept is based on two main dichotomies, namely external/internal and polity/economy (Buchanan, 1964; Stern & Reve, 1980). Polity reflects the "power-and-control system" (p. 48) of an organization and focuses on power as well as on values that are intended to be achieved by using power. Economy is described as "the productive exchange system of a social unit or society transforming 'inputs' into 'outputs'" (p. 48) and designs the division of labor, resource allocation to accomplish tasks, and the maximation of efficiency.

Based on these two dimensions, Arndt (1983) proposed a typology for PE analysis. He outlined the resulting combinations in more detail and underlined the dependence of organizations on their environment, in other words, on a set of interest groups exerting economic and political forces (Salancik & Pfeffer, 1978). In this regard, an organization has certain relations to the environment that connect the organization's environment with the organization's internal PE. These can be influenced either politically or economically. Due to the connectedness to the environment, the same applies to the company's internal PE. Political relations to the environment are characterized by "dependence relations," "interorganizational form," or "control mechanisms" whereas economic relationships to the environment are based on "competitive markets," "quasi-integrated systems," or "integrated vertical marketing systems." Concerning the resulting internal PE of an organization, Arndt has named "goals of the social unit," "distribution of power," "power bases," "boundary-spanning positions," and "mechanisms for managing conflicts" as elements of internal polity. Furthermore, "structure of the social unit," "internal exchange processes," "allocation rules," and "incentive systems" form the internal economy of an organization or company (Arndt, 1983, p. 48).

In the PE paradigm, a high proximity to alignment approaches is apparent. Inter-organizational and internal alignment processes are not only driven by environmental characteristics, such as environment complexity or turbulence, but also by internal or external political and economic interests. Consequently, "harmonizing" inter- and intra-organizational alignment processes through KAM portfolio planning and management should be influenced by polity and economy. This view provides an approach to (1) enrich previous research on customer portfolios and (2) create a better understanding of different designs of KA selection processes.

3. Methodology

Our study aims to explore how a balance between inter- and intra-organizational alignments is expressed through companies' design of KA selection processes and how political factors might influence the decision making on KA selection and portfolio management by conducting semi-structured, in-depth interviews. Applying this method allows for generating valuable insights concerning general processes and structures in companies but also for exploring strategic or political reasons for their individual designs. Focused topics of the interviews were the criteria-driven definition of KAs, company-related designs of KA selection processes, political influences on this design, KA team profiles, and the handling of customer information with regard to KA selection.

3.1. Data collection

Our data stems from 70 interviews conducted in 2019. All interviewees worked in KAM or equivalent company areas such as sales. Typical job titles were KA manager, regional, global or corporate account manager or equivalent sales positions, such as head of sales or vice president sales. All respondents were given the option of conducting the interview either in person or by telephone based on their preference and convenience. Mixing interview modes should not have any negative effects of the survey method on data quality (e.g., Cachia & Millward, 2011; Holt, 2010). The duration of the interviews varied between 45 min and two hours. To ensure comprehensive information gathering, interviews were audio recorded and transcribed verbatim.

About one-third of respondents represent medium-sized companies (50 to 500 employees), whereas two-thirds work for large-sized companies (> 500 employees). Indeed, large-sized companies do not reflect the typical distribution in the German economy. However, in line with a priori sampling, we constituted this respondent composition, since strategically oriented KAM is mainly a phenomenon of large-sized companies (e.g., Biesel, 2013). Likewise, the international or global orientation of the companies allows the results to be generalized. The industry structures varied, but approximately 50% of the companies are active in manufacturing industries; 20% in professional, scientific, and technical activities; 15% in the transport, IT, and communications sector; and the remaining 15% in trading and financial activities. Most respondents are regular KA managers (approximately 45%), global account managers (approximately 15%), or corporate account managers (approximately 10%). The others have professional titles such as "director of sales" or "senior sales manager" (approximately 30%).

3.2. Data analysis

Pratt (2008) discussed the inherent conflict of qualitative research. On the one hand, it needs to be oriented towards existing theoretical bases, but on the other hand, qualitative research has to find an autonomous way to generate new insights into a topic. Therefore, topics of qualitative research are not based on a particular theory but their theoretical framing may be expansive. To neutralize this contradiction and create open theoretical frames, we followed a problem-centered approach that focuses on a phenomenon or real-life issue rather than on gaps in two or more theories (Pratt, 2008). Our inductive, qualitative content analysis follows Gioia's methodology that allows for qualitative rigor in inductive research (Gioia, Corley, & Hamilton, 2013).

A first view of interview materials raised numerous aspects, codes, and categories. Therefore, as a first step, we open-coded the interview transcripts (Corbin & Strauss, 2008). Organizing the data into categories led to more than 50 preliminary categories. Following Strauss and Corbin's (1998) notion of axial coding, we sought similarities and differences among the various categories. This step allowed for a clustering into a reduced number of 22 categories. According to Gioia et al. (2013), this represents a manageable number of categories.

In the second step of the analysis, we applied a theoretical lens to the identified concepts of step one and looked for the "deeper structure" on a more abstract level. The goal of this step was to create a better understanding of the phenomena, identifying themes or dimensions that structure the terms of the first step of the analysis. In line with this, we organized the 22 concepts into ten themes that represent structures in the data (Gioia et al., 2013). In our third step, we analyzed the links between the different themes of step two, oriented towards our research questions of (1) how the design of KA selection processes can achieve intra- and inter-organizational alignment and (2) how political behavior arises in the alignment processes of KA selection.

4. Findings

4.1. Internal and external economy

4.1.1. Internal economy: internal economic structure/processes

4.1.1.1. Existence of formalized key account selection processes. When asked whether there is a formalized process in the company for identifying and selecting KAs, the majority of companies have no formalized process for selecting their KAs:

> *"There are no formalized processes; there are no selection criteria. The size and amount of work is relevant, yes. […] There are no formalized processes, so that we ask ourselves the question where do we invest and where do we not invest, where do we want to build up an organization and where do we not want to have it, because we are not profitable there."*
>
> Head of Sales, Professional, Scientific, and Technical Activities

Few managers described a detailed process that is divided into concrete process steps or involves multiple forms of analysis. Reasons for this include:

a) The selection process is too strategic and, hence, confidential for respondents to describe it in detail:

> *"I cannot and should not explain all the processes of my company."*
>
> Global Key Account Manager, Manufacturing Industry
>
> *"Here we come slowly to the limits of the possible, what I may tell you."*
>
> Senior Director Global Client Executive, Professional, Scientific, and Technical Activities

b) Respondents do not have any contact points to KA selection and therefore have no knowledge about the process and the creation of the customer portfolio:

> *"We do not define the key accounts; our department is honestly not even involved in this process. The sales department mainly determines it. I honestly do not know all the criteria."*
>
> Key Account Manager, Manufacturing Industry
>
> *"Unfortunately, I have hardly any points of contact and I cannot comment on that. So that's not my responsibility."*
>
> [So you don't participate in this, you'll just be told the final results?]
> *"Exactly."*
>
> Key Account Manager, Transport, IT, and Communications Sector
>
> *"No, at least I don't know one and the last times we chose one, we more or less decided by nose, by gut feeling, finding a common opinion."*
>
> Regional Account Manager, Manufacturing Industry

In addition, the simple application of selection criteria alone is described as equivalent to a formalized selection process in the majority of cases:

> *"Here we have relatively objective criteria. We set a certain revenue threshold for individual country clusters […] which the account should exceed, so that they are actively supported by us. If they are below that threshold, then they do not have a dedicated key account manager and are not actively managed by us."*
>
> [Are there specific process steps that are applied?]
> *"That's just it, we look at the revenues that the individual customers generates. Then we decide whether to include them in our active portfolio: yes or no. There is another issue. In addition to pure revenues, strategic components are also important for us. Let me just say that in the context of digitization, we are also increasingly switching our sales services to digital platforms. And then there are key accounts that may not be able to break this threshold on the revenue side, but which are nevertheless extremely interesting for us from a technological point of view, where you can still use qualitative criteria […] topics such as digitization and new distribution capabilities […] the distribution channel structure, to what extent it is being converted to newer technologies."*
>
> Vice President Sales, Transport, IT, and Communications Sector

Here, quantitative criteria play by far the most important role and only occasionally are qualitative criteria used to assess potential key accounts:

> *"The selection surely takes place according to qualitative and quantitative criteria […] we look for the customers with either the highest volume of existing business or the highest potential, then we perform a ranking. There are not necessarily fixed volume issues […] also not necessarily fixed potential topics, but in the sense of growing together […] a strategic component sometimes is more important than just the volume issue."*
>
> Global Account Manager, Manufacturing Industry
>
> [Which selection criterion plays the biggest role in the key account selection?]
> *"Of course, the most important criterion is always revenue."*
>
> Head of Sales, Manufacturing Industry
>
> *"Unfortunately, in this day and age it's about money."*
>
> Key Account Manager, Manufacturing Industry

However, well-founded formalized KA selection processes do exist, especially in global industry groups. If detailed process steps are mentioned, they follow the scheme (1) macroeconomic market analysis to identify promising segments, (2) pre-selection of KAs, and (3) application of quantitative and qualitative criteria for the final selection of KAs:

"The selection process […] is the task of the Key Account Managers supporting organizations […]. The first phase, selection of target markets, is all about identifying the most promising industry segments for [company name] to approach. This kind of market transparency is a prerequisite for deciding on the right markets and key customers to serve and the right activities to focus on. The basis for creating market transparency is the segmentation of the market into those markets that promise the highest potential for future growth. Different tools help us obtain this data. The [model name] for example, utilizes macro-economic data regularly updated by well-respected external sources. It offers access to [company]-relevant market potential figures for many countries. Once the target market segments have been identified, a two-stage approach is used for the selection of key customers. First, a set of companies is preselected based on their company turnover and the attractiveness of their industry for the [company] portfolio. Second, those customers are assessed using quantitative and qualitative criteria related to goals, circumstances, and industry segment specifics to determine their suitability to be served by a Key Account Management approach. Examples of quantitative criteria include the growth rate of customer markets as well as the total [company name]-relevant cross-unit potential. Qualitative criteria include the customer's strategic fit with [company name] and the existing relationship with the customer, as well as the customer's performance in its market and the attractiveness of its core market for [company name]. Potential key customers are then structured into subgroups according to their required account management approach (corporate, global, regional) and finally, they may be nominated."

Corporate Account Manager, Manufacturing Industry

Medium-sized companies do not yet feel the need to develop detailed selection processes, which could be justified by their lower power-related base of operations in contrast to larger companies (see section "External Polity"). Medium-sized companies justify this lack of formalization or objective approaches in the selection of KAs, for example based on the company age, size, or critical relevance of sales to be able to grow further:

"We are not there yet […] the company is very pragmatic […] I believe you would be unworldly if you would do so […] with criteria, formalisms. In the end it's all about earning money and that you also understand that […] sales are important. Profitability and sales, you have to work with these two sizes […] but if you go beyond, strategically […] that does not work […] they can say strategically we should go in that direction and suddenly a customer comes who is so different in nature and has an order for you, then we accept that. The whole corset doesn't work […] because you are still in this iterative process of trying things out, which things work and other things just do not work, and you then build up some business model out of those iterative processes, which is then stable for some time and then again changes. And you also have to allow that, because you are not so huge that you are a monopoly and can say: 'I stand here and I set the trends.' If you are a very small company, then you count your sales a day […] then you hope that someday you sell so much that you can live on it. So you always count it up. At some point, you say: 'Now I have a lot, now I sell a lot and earn a lot of money.' Then comes the next one who says […] 'to take the business to the next level we do not just have to sell a lot but we have to ask ourselves how much market share that is of the total market.' How much do I have to continue to grow then […] if then at some point the market share is no longer 5% but 50%, then you can no longer think about the market share, because then this doesn't help you anymore. But then you have to ask the question, which drivers within this 50% secure me a market share growth in the future […] in the beginning you try to feed yourself and then you only have to look conceptually at the segment that will bring your market share even further. Here, as I said, we are not so far as to apply these formalisms in that way."

Head of Sales, Professional, Scientific, and Technical Activities

4.1.1.2. Anchoring of the process in corporate hierarchy. Alignment of KA selection decisions with the corporate customer development strategy is mainly ensured by the fact that top management acts as the final decision-making authority to admit or further develop KAs, as well as to generally define the argumentative basis for decision making:

[Is top management involved in the selection of KAs?]
"Well, I would not say operationally, but strategically, in the way that the criteria are of course coordinated with top management."

Key Account Manager, Professional, Scientific, and Technical Activities

"Not in the daily operational work, but when it comes to annual objectives or realignments or we are not yet in the right environment […]. Strategically top management is involved with certainty […], what products do we have, where do we want to position them, that is a strategic direction of the top management."

Key Account Manager, Transport, IT, and Communications Sector

"Top management must agree with the selection of the area at the end."

Corporate Account Manager, Manufacturing Industry

Rare exceptions are cases in which a selection model is pre-defined in advance by top management, which is passed top-down. However, top management is not involved in the final decision for or against a KA:

"But whether we serve or do not serve a customer, concerning this, I only rely on the correct application of the model by the local sales management units."

Vice President Sales, Transport, IT, and Communications Sector

Occasionally, KA managers from medium-sized companies reported that the selection of KAs lies solely with themselves, as they have experience with the customer which is used as the basis for the appointment. This selection might not be aligned to a company's strategy, as strategic decisions are mostly located at the top-management level and therefore might have negative effects especially on the achievement of strategic and qualitative KAM initiative targets.

"This [selection of key accounts] is relatively individual. It is done by every manager, of course because of his experience and […] his success predictions he associates with it. In addition, that can be very different and quite individual criteria, which are then used. Of course, you cannot suddenly […] make a mosquito an elephant or something. […] each employee can freely write down his selection."

Key Account Manager, Transport, IT, and Communications Sector

4.1.1.3. Evaluation of KAM portfolio and potential denomination. In our sample, the types of customer portfolio evaluation are linked to company size. A continuous or fixed-time approach is mostly performed by large-sized companies, especially in manufacturing industries. In contrast, medium-sized companies either do not evaluate their KAs at all, especially if they are too important or too few, or only evaluate on the basis of events concerning the customer or the market. However, a few exceptions exist in medium-sized companies that also evaluate on a regular or fixed-time basis. This might be due to the market they are in, as they find themselves in highly innovative and/or technological environments. Therefore, evaluations of KA portfolio compositions can be performed:

a) At no time:

"No, not really. We might watch more towards the end of the contract period. Well, that's always contractually regulated. If no notice of termination is received at the end of the quarter, the contract is extended by one year. Then it automatically remains in key account status, if it had one before."

Key Account Manager, Professional, Scientific, and Technical

Activities

b) On a continuous basis:

"It is, of course, subject to constant review. I can't tell you exactly when it's running, but we regularly receive an email from the Corporate Account Management Office telling us which key accounts have been nominated but also which accounts have been denominated. […] a continuous review. What influences are there on an account that make it necessary to either nominate an account manager or to denominate an account manager?"

Corporate Account Manager, Manufacturing Industry

c) On a regular/fixed-time basis:

"We do this every month, and even then we have management meetings every three months. So, quarterly."

Regional Account Manager, Manufacturing Industry

d) Based on events:

"It can also happen through events. For example, there's a split from the customer who's regrouping. That's just what we have here in Germany with the [branch] companies such as [company names] that split up and restructure again – of course we have to react relatively quickly and must then follow suit with key account management. As a rule, it is actually time-related, i.e. *it is checked regularly."*

Corporate Account Manager, Manufacturing Industry

4.1.2. External economy: internal economic structure/processes

4.1.2.1. Companies in rapidly changing environments. Most large-sized companies manage to adapt to a fast-moving market by adapting internal company structures to it:

"If I look back, the last 10 to 15 years, it was like, once a 'company,' always a 'company.' But this is definitely not so. We are going through the biggest reorganization we have ever had. We are adapting to the fast moving market. […] The last 10 considerably faster. […] I would say we are one of the five to six DAX companies that are doing it very, very well."

Corporate Account Manager, Manufacturing Industry

A harmonization between external conditions and internal structures is also reflected in the solidity of the KA selection process, in that concrete process steps are implemented throughout the company and quantitative and qualitative criteria for evaluating customers are applied, as well as a continuous or fixed-term regular evaluation of the customer portfolio. This ensures the permanent pursuit of the monetary and strategic corporate goals by means of an optimal composition of the customer portfolio. However, far more medium-sized companies in dynamic environments focus solely on turnover developments of customers:

"This is a very good question, which I can also answer with very dynamic. It is indeed the case that we are in the IT sector and as an application performance monitoring tool provider. […] And accordingly it is a very dynamic environment, with new technologies […] we have new releases for our products, for our tools, every two weeks."
[Is there an objective selection process in the company by which key accounts are identified and selected?]
"That depends entirely on how much they pay. It's really the numbers and the budget that the customer spends with us. These are the key accounts […] otherwise it is not defined as a key account."
[Is the key account status of a customer checked again?]
"Of course, it is possible that at some point the customer is so dissatisfied because he has had so many technical problems that he says, 'I don't need that many licenses anymore.' This means that they have to be demoted if they have fewer licenses and will therefore pay less with the next contract extension. The same applies to the small accounts that buy additional licenses and pay a larger amount of money."

Key Account Manager, Transport, IT, and Communications Sector

A sporadic evaluation of KA status despite a radical corporate environment is justified by the customer-driven achievement of competitiveness and the associated retention of the customer against competitors:

"I believe that the interests of the customer ultimately advance a company and also bring innovation into a company. And when a customer says, 'do the impossible,' whether it's innovation or cost reduction, it's because it can help a company to get better."

Head of Sales, Professional, Scientific, and Technical Activities

"Key account management is not an end in itself. In the end, everything is always just driven: Do we have a competitive advantage with the customer? That is the competition. And that's why it was important for me to say once again: why are we doing all this key account management? To be better than the competition, to motivate the customer, to think of us first and not of our competitors."

Vice President Global Key Account Management, Transport, IT, and Communications Sector

4.1.2.2. Companies in stable environments. Although companies that are in a stable and therefore less disruptive environment in terms of sectors and markets have well-founded selection processes that analyze even informal networks of market players, the evaluation of the customer portfolio with regard to the effectiveness of the selection could be improved:

"The [industry name] is an extremely conservative industry […] due to our development cycles, the development times alone are already extreme […] the second, the approval hurdles are very high."
[Is there an objective selection process in your company with which key accounts are identified and selected?]
"Of course, there is a proper [process]. We sit down, also with external consultants, list all persons relevant to the decision, invest in whether there are informal networks that have certain key accounts, monitor these informal networks as well and then decide who we should look after, by whom and how intensively."
[Is the key account status of customers checked again?]
"Yes, too rarely (laughs)."
[So you would say you have key accounts in your portfolio that are actually no longer key accounts?]
"Not in my portfolio, because I have three customers from whom we know relatively precisely what business we can expect in which year and this alone qualifies the current business. But of course we do have key accounts where we would have to think regularly, does it make sense to provide a key account manager for them? Simply because the number of opportunities or the number of leads that can develop from them simply do not justify the costs."

Key Account Manager, Transport, IT, and Communications Sector

A possible justification for well-founded selection but only marginal evaluation processes for the potential denomination of KAs could be that there are only a few shifts in competition. However, precisely for this reason identifying emerging KAs can bring decisive competitive advantages in a deadlocked market.

4.2. Internal and external politics

4.2.1. Internal polity: internal sociopolitical structure/processes

4.2.1.1. At least two business units have to evaluate customer as high in importance. Since at least two Business Units (BUs) have to classify the customer as important, this creates dependency structures among the business units. A positive or negative cooperation between business units can determine the declaration or the maintenance of the KA status of a customer. This dependent relationship could also be used as a political or power tool. Business units specifically could use their bargaining power by withholding their voting rights for customers in order to harm other business units and thus strengthen their position within the company:

> [With which departments of the company do you work together concerning key account management?]
> *"We work with the units, the business units, that also do business with the customer."*
> [And when choosing the key accounts, who is involved in the process?]
> *"We ultimately ask all business units for their opinion and evaluation. […] depending on whether they [customers] are low, medium, or high [in status] we need two units that rate it as high and are willing to spend money on it."*
> Vice President Key Account Management, Manufacturing Industry

In particular, since business units that consider the same customers to be important might be similar in their field of business, these business units are in direct competition with each other. This is illustrated by the fact that it is common for KAs to be transferred from one business unit to another if the volume of business there is greater or if the business unit has "better access" to the customer. This means that the Business Units are not only in a dependent relationship but also in direct competition with each other:

> *"Actually, […] it has happened, especially with our BUs, business units, with our business fields, that another area, for example with company A[…], that's the one, a very large volume of work with the customer year after year, every year, and then at some point it was decided, it [the other area/BU] has a much larger volume with the customer, has much better access to the customers. We switch the account from BU A over to BU B because that makes more sense."*
> Key Account Manager, Manufacturing Industry

4.2.1.2. Top-management as final decision authority and key account manager collaborations. In most cases, top management is named as the final power for the selection and de-selection of KA customers:

> *"Top management then says: 'There is a need to establish the customer as a key account and to assign a key account manager to it.'"*
> Key Account Manager, Professional, Scientific, and Technical Activities

> *"Top management […] starts with the development of a matrix and based on this matrix the respective EMEA managers […] make [decisions]. […] They have the power and then perhaps discuss it again with the board of directors. But if the board says, 'We no longer see the customer as a key customer,' then from the company's point of view he can be downgraded to a normal customer, yes."*
> International Key Account Manager, Manufacturing Industry

Therefore, KA managers are in power-dependence of top management decisions for the selection and deselection of KAs. Hurdles of power dependency and lack of control over the KA portfolio composition become visible by KA managers forming alliances with other KA managers to achieve a higher bargaining power and by the fact that they operate for years to argue that customer status should be raised:

> *"[…] in the end it is also an internal selling. […] I am currently helping a colleague with a large [Nationality] customer that would actually be a classic corporate account, and I have just helped him to achieve a definition of this customer as an account. And this is now a process over 1–2 years and I am helping him with the internal sales in the company."*
> Principle Corporate Account Manager, Manufacturing Industry

Conflicts occur in particular when customers are nominated as KAs whose status cannot be traced as they do not have the classic characteristics of a KA. Here, politics seem to play a role in selection:

> *"It's based on economic metrics, such as sales or profit, but it's also a bit of politics involved. So, on the one hand, it's about what makes economic sense and on the other hand, it is also the point, depending on which customer is defined as a KA, this has an impact on who in turn is responsible in the organization. That is the reason why it's not always 100% clear to me what are the criteria and why is a customer classified as it is classified. That politics also plays a role was visible in the old organization, for example, when we were a dedicated KAM team […] there was one customer of which we all thought, it is so small, no one understands why it is with us. There were also customers in the regional unit who were bigger. So purely from the key figures, it didn't make sense."*
> Regional Key Account Manager, Professional, Scientific, and Technical Activities

> *"As key account manager, I was responsible for one and a half and later for two and a half customers. What do I mean by half the customer? It wasn't really a key account in the sense of, there is always the question of how to define a key account, that it is a customer who is important or a customer who should be important, but it was just a big brand, but in that sense didn't buy anything and the other was a major automotive supplier."*
> [The key account selection process. Were there any processes to select a key account?]
> *"So, it wasn't arbitrary, but somehow it was."*
> Key Account Manager, Manufacturing Industry

This conflict is aggravated when key account managers are given sales targets that have to be achieved with KAs whose selection is not comprehensible:

> *"So, of course I had sales targets that I had to achieve."*
> Key Account Manager, Manufacturing Industry

> *"Of course I have to report to my boss […] So I have to say that I will be given targets at the beginning of the year and I must, of course, meet them. I will then have to report them."*
> Director Customer Service, Professional, Scientific, and Technical Activities

These conflicts may result in a lack of cooperation with the performed selection on part of the KA managers. In the longer term, KA managers may be interested in consciously reducing the turnover of non-traceable KAs so that they no longer have to keep them in the portfolio to be managed, to legitimize deselection, and to achieve a more promising portfolio composition for the future. If KA managers cannot influence the selection process and think that company internal politics play a role, this might lead to frustration, lack of understanding or motivation, and potential conflicts. Consequently, the management of incomprehensible and/or unaccepted KAs may not be as comprehensive as required by managers to develop the KA for optimal profit. This feeling of suppression could be reinforced by the fact that KA managers have the deepest knowledge about and experience with respective customers. However, they are (completely) excluded from the selection decision.

4.2.1.3. Withholding of information about the customer. Although CRM tools for systematic collection and forwarding of customer data would be available, not all information from the KA manager is entered into this tool. It is said that customer information could "theoretically" be entered into tools or that a great deal of information is stored in the head of the respective KA manager only:

> *"We could do that. There is a system that can contain all sales information worldwide and if I want to share something with my stakeholders, I can do that. I personally do not use it."*
> Director Key Account Management, Transport, IT, and

Communications Sector

[How do you secure customer information? Are there any tools?] *"Theoretically in CRM, I would answer that, but with the 'theoretical' before that (laughs)."*

Key Account Manager, Manufacturing Industry

"There's a lot of great tools. But you have to say with customers like that, there is a lot of information that is in our heads. We don't necessarily write it all down. And of course we also have confidentiality issues. Many of the things I discussed with the client were not suitable for the ears of my key account colleagues from the competition, from their competition, so to speak."

Vice President Global Key Account Management, Professional, Scientific, and Technical Activities

One reason why KA managers act as a closed information pool within the company could be that KA managers are in a role conflict. On the one hand, KA managers are positioned higher in terms of their hierarchical anchoring in the company organization than regular sales/other department representatives, so that they can meet the customer at eye level in negotiations:

"In key account management, a key account manager must simply be higher up in the hierarchy [than regular sales employees] because what are his focus contacts at the key customer? Usually it's the top management."

Head of Key Account Management, Manufacturing Industry

On the other hand, KA managers are not valued in their role within the company and no added value is attributed to their work:

"There used to be malicious tongues, who said we [key account managers] were more like artists and got a salary. But it's not like that. We still have certain fixed tasks. I believe that nobody can do his job without appreciation. Even when it comes to recognition from my colleagues, I'm more of an exotic. You have to advertise yourself."

Corporate Account Manager, Manufacturing Industry

In line with this, they describe themselves in the role of lone fighters and cooperation with the KA team often only comes about when critical situations arise with the customer and the knowledge of the KA managers is decisive for solving problems in the customer's management.

"In 80% of the cases I have to scream loud and run after people. In the other 20% of the cases where they come up to me, they've screwed up and needed my help to tell the customer something that doesn't sound so bad."

Key Account Manager, Manufacturing Industry

"There are colleagues who are more open and work closer together with us [key account managers], and then there are people who say we don't need them, they are just annoying and they don't really see any added value or advantage. Then it happens quite often, when things escalate, when the child is already gnawing in the well, then it occurs to those who are otherwise not so open in their communication, remember 'oh there is a key account manager, he could actually help me now.' That is sometimes a little bit difficult when things are already far advanced and you are called as the very last emergency nail. People are saying, why didn't you tell me earlier? […] many say 'no' and that is the situation where the ideal description of these account teams, as it is in the manual, sometimes works better, sometimes less well. In the end, that's because of people, in certain regions. In the end it depends on people. I also have to be open. I cannot take away your successes from my colleagues and write to them for my benefit because they then have no desire to work with me. As I call into the forest, so it comes back. […] You also have to fight in the lone role […] It's not that easy to be a lone fighter. And the expectations are already there with the company. People go away from the customer and you have to re-establish the relationships. And you have to see how you get on."

Corporate Account Manager, Manufacturing Industry

Therefore, it might create power and *raison d'être* in crisis situations when the KA manager is the one with the deepest knowledge about the customer:

"If you are a key account manager, then ultimately, the customer is your daily business. In other words, you try to absorb and interpret all the information […] You are also the contact person, the expert in the company for the customer. So if anybody wanted to know anything: What's going on, is it currently on [customer name] or what is not working? Then they ask me. Because you are the one who is ultimately the one who delves deeply into the culture of the customer. With your many relationships to the customer, to people, but also with your daily occupation with the corresponding literature."

Global Key Account Manager, Professional, Scientific, and Technical Activities

From the KA managers' view, they are dependent on this assistance to colleagues to strengthen their positional relevance and legitimacy in the company in order to gain support and assistance in the management of a KA within their own company. Deep customer knowledge enables KA managers achieve this. From the view of other departments or KA teams, they are dependent on the knowledge of KA managers (e.g., for the optimum management of the customer in projects). Additionally, the top management needs customer information to evaluate the accuracy of KA status of a customer. Without this knowledge, developmental tendencies are not recognizable by top-management and the dynamic adjustment of the portfolio is delayed, which might mean a loss of profitability of the KA portfolio composition.

However, even if both parties are dependent on each other and could complement each other, collaboration between KA managers and KA teams only occurs if conflicts or critical situations in the management of key customers arise. An additional reason why this is the case could be that KA teams may have concerns that when using the support of a KA manager success with the client will be attributed to the KA manager. Therefore, KA teams may get into a conflict of legitimacy in favor of the KA manager. Hence, cooperation with the KA manager is postponed until the last minute. In order to keep the legitimacy mechanism for the KA manager role in the form of the "indispensable savior in times of need" running, KA managers may, for their own purposes, fuel the conflict or difficult situations mentioned in the management of a KA by withholding customer information. Thus, KA teams are forced to return to the KA manager repeatedly and the manager's legitimation is established.

Described conflicts in the collaboration between the KA manager and the associated account team may lead to a lack of collaboration. Due to this lack of cooperation, full management of a KA may not be guaranteed. Resulting reduced exploitation of customer's potential may indicate that the KA is worse off than it should be in an evaluation of the portfolio and the risk of a status suspension or decrease is increased. As consequence, the company loses sales potential.

To maintain this channel of power, KA managers might increasingly side with the key customer and possibly store negative customer information only in the head and avoid deselection over the short or medium term:

"One is in principle a mediator in the interface between customer and the company. And you will always try to achieve a bit more for the customer and here I am very clear in my statement, to achieve a bit more for the customer. In my view it has no lasting effect if […] the future is at stake for the result of the moment […] one is of course sometimes too much of an 'Advocatus Diaboli' for the customer and […] one is acting against the interests of the company. This mix of interests […] is sometimes very difficult there."

Senior Key Account Manager, Manufacturing Industry

"If we have trust problems and the customer says, 'You guys can't do that' and I say, 'You're right, you can't do that, it's not possible' […] And there I am also the lawyer of the customer within the company."

Key Account Manager, Transport, IT, and Communications Sector

Furthermore, since KA managers accumulate deep knowledge about the customer over years or decades, it would be a serious problem for KA managers if the customer was no longer a KA. The power of the KA would be lost as previously important information becomes more or less redundant due to the denomination. To avoid this, KA managers often report that they give more to the customer than to the company itself. Furthermore, customer information that is only "stored in the head" could fall under the radar of deselection. This would not be serious quantitative characteristics (these must be passed on) but rather tendentious qualitative characteristics, which may be relevant to the implementation of an account business plan or corporate strategy and give early indications of the future development direction of customers. For example, KA managers could conceal the nuances of a customer's change of status to its company and therefore delay the definitive status change. Particularly in radically changing and highly competitive industries, this "safeguarding of information dominance over the customer" could massively restrict the efficiency of selection and deselection processes and could make them non-dynamic, which may entail opportunity costs in terms of profitability.

In some cases, the structures of the corporation are described as "too careful," which means that the KA manager has to overcome structures at his own risk in order to keep the customer. Accordingly, perceived shortcomings or insufficient control of the internal economy cause internal policies in form of a conflict the KA manager has to solve on their own. However, to take half a step towards the customer can already be half a step too much, which can no longer be justified by the internal processes. Structures in the company are exceeded that were mostly created at a higher management level in order to achieve the strategic goals of the entire group. However, these overriding goals are not directly visible or comprehensible for the KA manager at that moment. This can have a negative impact on KAM performance, as it adheres to a customer who, according to company structures, should no longer be a KA. This would be particularly serious in cases where a KA is on the verge of losing KA status. So that the status is artificially postponed or prevented.

"I believe a salesperson should try to solve problems more and more energetically, even against resistance and rules in the company, than a clerk, for example. The clerk has his framework; he sticks to it. And a key account manager has to discuss and exceed limits."

National Key Account Manager, Manufacturing Industry

"The charm of account management lies in the fact that you can act freely. There are of course crash barriers – no question about that. But they are far from being as pronounced as they are at the operational level."

Corporate Account Manager, Manufacturing Industry

4.2.1.4. Seniority and structural differentiation of key account managers. Moreover, time and experience seem to resolve this role conflict of KA managers, in that the aspect of "seniority" leads to a new legitimation of the role. Thus, the role of "KA Manager" per se is seen as a "senior" position in the company:

"A bit of grey hair is of course not bad for a key account manager […] no offence […] But I think it helps a bit […] Key account management is typically a senior role, for example because you know the whole portfolio […] you've already been through some crap […] you've already been through some crises. If this is your first crisis, you're getting nervous."

Global Account Manager, Manufacturing Industry

In the course of their experience, senior employees are specifically deployed for the acquisition and development of new business relationships, thus gaining legitimate autonomy in the further development of the customer portfolio:

"There are also so-called 'face directors,' i.e., *senior employees who are specifically concerned with acquisition and the establishment of new business relationships […] these are very highly qualified senior employees from the surrounding area. They know very well how professional sales works, but it is then also very much tailored to this individual."*

Senior Key Account Manager, Professional, Scientific, and Technical Activities

This powerful special position of senior KA managers even goes beyond the limits of a customer's profitability, in that if a customer wishes so, a KA manager can continue to look after the customer even when no business is done:

"It may well be that a customer drops from 100 to 0 and no longer generates any turnover, and if something like that lies idle for years, if a customer simply […] no longer generates any orders through the years and then suddenly comes back, then it may also be that he is simply no longer listed as a key account with us. Unless he insists on old relationships, on the old employees here in the company, which are often grown structures […] In that case, the customer's wishes are in the foreground, respectively the customer should be well looked after."

Key Account Manager, Professional, Scientific, and Technical Activities

Additionally, within the group of KA managers, especially large industrial companies define different types by different requirement areas in terms of scope, internationality, and diversity of business areas:

"There is a certain account management system at [company name]. There are regional account managers who, as the name suggests, operate in the region and usually serve one or two customers […] However, these are usually customers who do not operate globally. Then there are the global account managers, who […] are also on the move globally. But usually only specific to one division. […] Corporate accounts, that's yours truly, they serve the entire range of companies, that is, the entire breadth of up to […] we have business relationships with all 10 divisions of the company […] then of course globally."

KA Manager, Manufacturing Industry

With the requirement profile of the respective key account management type, the reputation or authority of a key account manager in the company might increase, as the relative importance of the customers can be transferred to the importance of the position of the key account manager. For example, they use their authority in the company to define a career path for junior employees:

"For many, many years there was no career path for key account managers at [company name] […] That's why I myself have been fighting for it for many years. The model was already available for project managers, where we had the same problem many years ago. These are all jobs that you don't learn overnight and account management is basically about building customer relationships […] And then I was more than happy, because last year in September the management board decided that we are going to build a career path for account managers […] we have a certification process with us where you really have to pass tests. The training takes three years […] and I was the very first principal account manager […] something like that somehow fills you with a certain self-satisfaction. I mean we are all people; we work not only for money but also for recognition. […] Many young colleagues have also contacted me, "can I talk to you?" and "oh I didn't know that, so interesting!"

Principle Corporate Account Manager, Manufacturing Industry

By promoting and supporting aspiring KA managers, senior KA managers secure their position in the company by ensuring that their experience is consistently differentiated from that of their younger colleagues who are not in a competitive position but rather in a position of dependence. Restrained, because personal knowledge about how to deal with customers can thus create a situation of dependence that is perceived as “natural” by younger colleagues. The need to pass tests within the training program represents another potential power lever for senior KA managers by promoting only those who behave or develop in line with the required “school of thought.” The power of experienced KA managers is secured over generations of successors, and with it their reputation and position in the company.

Senior KA managers also help younger colleagues when it comes to marketing potential KAs before top management and can thus have a direct influence on the establishment of a customer in the KA segment. These potential KAs can then either be supported due to their promotional effect on existing KAs of the corporate account manager or blocked for the KA status due to destructive factors.

4.2.2. External polity: distribution and use of power resources among external actors

4.2.2.1. Non-economic KA selection due to a limited number of potential KAs on the market. Dependency structures also occur regarding the external circumstances of a company. External circumstances here are defined as the relationship to customers and market or industry characteristics. For example, the selection of KAs cannot develop its full potential if only a few customers of the market/industry are available or can be reached as potential KAs. This means that there is no well-founded selection process, as KAs are “logically” pre-defined by the market or by the initiation of a business relationship by a big player:

> [How does the company select its key accounts?]
> *“The key accounts are purely logical. Even if I showed you the list, even you, as one that is not in the industry, would probably come up with the same [result].”*
> Key Account Manager, Manufacturing Industry

The choice of companies regarding their KAs is also limited by competitive structures. Thus, selection per se is already a political instrument vis-à-vis the competition, as customers are “occupied” by a company and the intervention of a competitor is associated with certain risks. In line with this, compliance concerns limit the possibilities of selection:

> *“If this is a pure [competitor name] account, […] so [competitor name] is our main competitor. You have to think very carefully about whether you invest in this. What access do we have, yes?”*
> Global Account Manager, Manufacturing Industry

> *“What is extremely important for [company name] are compliance issues. That one really puts the company through its paces to find out to what extent there have been any compliance violations. And if that should be the case, then there would be no authorization to acquire this customer at all or to make him a key account.”*
> Head of Key Account Management, Transport, IT, and Communications Sector

One-sided dependency relationships with key customers arise in particular for medium-sized companies, as they find themselves in relationships of unilateral dependence with KAs and consequently might not be in a power position to select or deselect major players on the market freely. Therefore, medium-sized companies are often highly dependent on existing KAs in their customer portfolio, since these customers are expected to ensure the permanent growth of the company and to legitimize interference in the market:

> *“It's like that, of course, we sometimes have customers who are not profitable and where you notice that, you could actually close the whole thing down or you have to change it so fundamentally to earn money. And there it is interesting that a younger company or a smaller company, as we are, is driven by sales, and this decision ‘and then we also lose sales,’ it is a difficult decision, yes […] this weakness in decision making, that you drag along things that don't make money, but do sales […] to pull plugs, we don't like to do that.”*
> Head of Sales, Professional, Scientific, and Technical Activities

> *“It is more or less a credo of our sales management that they say, hey, you have to keep at it and look after them.”*
> Key Account Manager, Transport, IT, and Communications Sector

This dependency is also visible beyond the limits of economic legitimacy by holding on to KAs that generate revenue but whose management is not cost-effective. Even if no turnover has been generated with the KA for a long time, this is still not a decisive reason not to manage the KA. This means that KAs are in a position of power to claim the company completely for themselves (besides “non-competitive” customers) and to secure the dependency position, for example by linking the inclusion of further promising large players in the KA portfolio of a mid-sized firm to the termination of the business relationship on the part of the existing KA.

On the side of medium-sized companies, this behavior is then legitimized, for example, with qualitative arguments, in that a “big name” in the customer portfolio should not be given up, as it could lead to prestige for the medium-sized company due to the halo effect:

> [Are there any processes to evaluate whether the key account status has to be cancelled?]
> *“No, because it has its name and even if we haven't managed to sell something for two years and would have to deselect it in a process, or have to say, there's no point for wasting work. If you have the logo of a key account in your customer presentation, then you go ahead.”*
> Key Account Manager, Transport, IT, and Communications Sector

However, such dependency relationships in the selection of a few possible KAs are not limited to medium-sized companies. Even large companies operating in industries or markets where the number of potential KAs is severely limited report conflict situations in which, on the one hand, key figures have to be achieved, but on the other hand, there is little leeway in the selection of KAs:

> [So it's fair to say that when managing a key account, you tend to focus more on the customer's specifications? So like you just said, happy customer, happy company?]
> *“Exactly, that's the way it is. This is quite a contradiction, because on the other hand we are a listed company […] we have to achieve certain key figures, which can lead to contradictory goals. It is quite clear, […] with us it is obvious, we only have a certain number of key accounts. We cannot afford to scare away one key account because we cannot easily get another one.”*
> Key Account Manager, Manufacturing Industry

Regardless of the size of the company, this dependency relationship forces management to intensify customer orientation in order to have “a good chance on the market.” The company's guidelines must still be followed; however, a clear shift towards the fulfillment of customer needs is visible:

> *“I can actually say that the market itself is clearly forcing us to be very customer-oriented. This means that we have to fully meet the needs of the customer so that we have a good chance on the market.”*
> Key Account Manager, Professional, Scientific, and Technical Activities

> *“Well, Sales is always a bit externally controlled by the customer who sets the priority.”*
> Key Account Manager, Manufacturing Industry

> [What is the management more oriented towards, the specifications of the company or the wishes of the key account?]
> *“The wishes of the customer. Specifications from the company, so there are already some. But it is like making a wish. So like Christmas. You always say, and this is generally true, you can't brush the customer against the grain. You're selling values, besides the products and services. I learned that in sales. The bait must taste good to the fish and not the*

angler […] What does the customer need in his market, in his environment? So the orientation always starts from the customer's side."
Corporate Account Manager, Manufacturing Industry

In the case that representatives of the KA are aware of the company's dependency and the resulting "unconditional" customer orientation, the target-oriented spread of business-critical information baits can be used as political lever by the KA to achieve intended business conditions. Same might apply for the case of withholding such information. These goals might only be favorable for the customer and not necessarily for the supplier company. This risks the effectiveness and efficiency of the entire KAM initiative:

"Ultimately, however, the decision is still made by a person and when the customer says: 'You might be a little far away or think about it, others might do it that way,' you often come into the range. If you are just close to the customer here, then you may get the information and then one or the other decision will be made in favor of it."
Head of Key Account Management, Professional, Scientific, and Technical Activities

4.2.2.2. Customers focus on supplier diversity. KAs maintain diversity in the suppliers by steering the award of contracts through political considerations. For example, a contract is awarded elsewhere if the supplier could gain too much power over the KA by feeling negotiating power through the repeated award of a contract. The potential loss of a supplier who has not been considered in the award of a contract for a long time can also lead to a redirection of the award of the contract in its favor.

"Let me put it this way, even if we submit or prepare a bid, we still have I would say four to five major competitors worldwide, if, for example, I have received three major orders from a key account in the last 10 years, then it is clear that I will naturally bid again on the fourth. Of course, it is also almost to be expected that the fourth order will go to someone else. Simply because the customer naturally also wants to maintain a certain diversity of suppliers and if he does not consider a supplier for orders over 20 years, then there is a possibility that he will disappear from the market and the competitive situation among us suppliers will then simply become somewhat less or easier and it will develop into a supplier market. At the moment it is a very clear buyer's market. The buyer practically dictates the market price and 20 years ago we calculated 20–25% gross profit. At the moment, we can still be happy if we get 5%."
Key Account Manager, Manufacturing Industry

Diversity in suppliers thus reduces dependence on individual suppliers, as power is exercised by playing out choices. However, suppliers are thus dependent on political decisions of the KA. This makes a well-founded argumentation for the evaluation of KAs considerably more difficult, since not only economic aspects are decisive for the turnover with the customer, but political aspects can also play a decisive role in maintaining independence. The problem here is that the selection processes used have so far hardly been able to capture or take such policies into account:

"We have a strategic CRM in marketing and we use it to calculate values, this applies to the entire customer base of the company and the key accounts is practically the upper right corner of it. That's a cube […] political dimensions cannot be covered by such a cube. It can take hard facts and also a few soft facts into account, but unfortunately not everything."
Head of Key Account Management, Transport, IT, and Communications Sector

If a KA does not place any orders for a longer period of time for diversity reasons, the company can exercise power by announcing a possible deselection or denomination of the customer from KA status to a regular, non-preferred customer status. This could put the customer under pressure to award a contract to the company in a timely manner, as otherwise the original goal of diversity in the providers would still be lost:

[Is it possible that a customer was once a key account and this status is taken away from him?]
"Could be, so it can happen and has happened, of course. Of course they are not very happy if they notice that. They are also human. Those are the tricky moments."
Corporate Account Manager, Manufacturing Industry

A de-nomination is not only linked to the termination of preferential treatment of the customer in management but also to the exclusion of the customer from important industry meetings organized by the supplier, where informal contacts with relevant industry players can be established and maintained and current industry trends can be discussed in a closed coalition. The exclusion from such meetings could have further effects on business with other companies through signaling effects:

"This then has the consequence that the board members of the account that was downgraded are no longer invited to Executive C-Suites. We have very high-quality and top-class events once or twice a year, including the participants' and capital city congress […] They are then no longer invited by us. […] That would then change completely."
International Key Account Manager, Transport, IT, and Communications Sector

4.2.2.3. Power positions of suppliers due to new technologies. If a company offers innovative products (e.g., innovative technologies necessary for customers to keep pace with digitization), this leads to a power position of the company towards its KAs:

"I witnessed this in 2019 […] when GSM mobile phones were introduced. It was a hype without end. Everyone needed training. In the meantime, all knowledge about this technology is freely available on the Internet. Nobody pays more money for training. This means that the whole area of telecommunications, like a utility, is no longer business critical, but process management is business critical. Every butcher, every baker must ultimately map his business processes digitally somewhere with the requirements of data protection – documented in an audit-proof way. In this respect one can only say, yes, a golden future for us."
Key Account Manager, Transport, IT, and Communications Sector

The power on the part of the company supplying new technologies is also strengthened by framework conditions, such as the lack of laws, since they are not restricted in their actions by any explicit regulations:

"There is also another aspect – that federal legislation usually lags behind the economic facts by a decade. Then we will have a doubly golden future, so to speak, because the entire legal basis for keeping or bringing this digitization within a framework is not yet in place."
Key Account Manager, Transport, IT, and Communications Sector

Due to the dependence of customers on innovative products and services, the company can take advantage of all the benefits of strategic KA selection by selecting as KAs only those customers who align most with the company's objectives. Thus, within the group of medium-sized enterprises, in particular enterprises in innovation-driven sectors such as the IT industry have selection, evaluation, and de-selection processes for KAs that take into account both quantitative and qualitative aspects, which is the regular exception for medium-sized enterprises in other less innovation-driven sectors:

[How do you determine your key accounts?]
"I would primarily say, on the one hand, on the subject of sales, of course. But also explicitly on how open the customer is to using the complete product portfolio in the future or to even think about it and to understand it, i.e. *a customer with whom we may have made a lot of*

money in an initial project, but with whom we know that he is actually not open to anything else, we would not prioritize him as highly relevant as we would a customer […] who we know is always open to new technologies, new solutions and so on, and is actually up for it."

[Then what is the most important criterion?]

"A customer's ability to evolve and its openness to see that we can make things happen."

[Is the status of a key account checked or updated?]

"Basically, it's a fixed date that you just go through it again and look at it every year: does it make sense that the customer is a key account for us, yes or no? But of course it can also be situation-based, that you simply notice that either someone is broke or, what kind of things have just happened […] then you change the status, of course. But in any case, we look annually at it over and over again, to reassess it and then of course also situationally."

[Does this mean that a customer's key account status can also be revoked?]

"Yes, definitely."

Key Account Manager, Professional, Scientific and Technical Activities

As part of the regular review of the KA portfolio, companies can select customers with the largest order volume or the best strategic opportunity to achieve their goals. This enables companies to achieve a strategic fit with the customer or legitimacy and resonance for their innovation more quickly. This selectivity also allows for bidding competition among customers, since the company's KA customers may gain a potentially decisive advantage over competitors by using the innovation and the intensive support provided by the company in the course of KA management. In addition, innovative IT companies in particular are able to maintain their power, since the implementation of an IT system in customer companies is usually associated with great financial and organizational effort, so that the switch to competing products could not take place without negative effects.

Consequently, companies are in a powerful position to de-nominate KAs that are not performing in line with the company's objectives and to deny them KA status, which is communicated to the customer:

"If significant changes occur either in our business or in the business of the large customer […] the selection process can also include the reverse path, so the elimination of markets, large customers, or key account managers. These decisions are made on the basis of several criteria, which are evaluated by managers in the market and in the global and regional key account management offices as part of regular reviews. One reason for cancellation may be that the expected potential can no longer be realized due to changes in the industry or because business processes lack stability or profitability. In this case, key account management may not be the appropriate way to serve a particular customer. The decision to cancel a key account's status must be communicated internally within our own organization and externally to the key customer."

Corporate Account Manager, Manufacturing Industry

"The processes are the same [selection and deselection]. It doesn't mean that if the basic criteria that have been specified are met, there is automatically a key account manager involved, but there are additional conditions that have to match each other and then they continue. And then there is not only a nomination process in my company, but also a systematic denomination process. If you realize that after three years with an account you have achieved nothing […] achievement at the end of the day is numbers, not the good relationship. That I have established a good relationship with my client after three years is not enough. Then the customer is de-nominated again."

Corporate Account Manager, Manufacturing Industry

5. Conclusion

5.1. Theoretical and managerial contributions

This research (1) uses a qualitative research approach to explore how a balance between inter- and intra-organizational alignments is expressed through companies' design of KA selection processes, and (2) enriches the prevailing rational perspective on KA selection and portfolio management by introducing an organizational politics perspective. This study therefore contributes to the scarce literature on KA selection, which was previously focused on the criteria used for 'rational' selection processes but paid little attention to actual selection processes. By drawing on the political economy paradigm, we introduce a conceptual lens to the KAM literature that allows a new perspective on and a deeper understanding of KAM. As Arndt (1983, p.47) stated: "The political economy worldview means positioning marketing as exchange behavior, the social unit being a marketplace for the exchange of scarce resources. (…). The focal social unit (the unit that is the object of analysis) is conceived as a political coalition of internal and external interest (stakeholder) groups having partly common and partly conflicting goals." We believe that this research supports Arndt's view shows the value of research on political phenomena in marketing in general, beyond KAM.

By taking the perspective of inter- and intra-organizational alignments combined with influences of the organizational politics view, we create an innovative perspective and new connecting points for further research on KA selection as part of a company's KAM capability. We confirm, for a one specific process in KAM, the more general finding (Homburg et al., 2002) that KAM practices are heterogeneous across companies. This important empirical result is about 20 years old now. It described KAM at a point where it had been implemented in some companies for about 20 years while others were in the process of implementing KAM. One could have expected that, since 2002, a development and homogenization of KAM process has taken place. However, at least for the field of KA selection, this doesn't seem to be the case.

While this result is interesting, our study also provides insights into the reasons why KAM – similar to other management concepts – even after many years of implementation does not converge to a unique form. Our research suggests that the force of political factors in many companies is such that different aspects of what the literature describes as "the rational way to do things" are modified, distorted, or even abandoned. Rather, internal as well as external political factors play a major role in how the actual practice of KAM is shaped in a company.

Introducing this new perspective, we furthermore add to the approximation of research and management practice. By taking a broader picture of the whole decision-making process, our research supports responsible managers to design selection processes that reach a balanced inter- and intra-organizational alignment. This balance serves as a fundamental basis to select the "right" accounts for KA status, and in line with optimal resource allocation, to secure success and performance of the KAM initiative.

5.2. Limitations and avenues for further research

The present study represents a first step to gain basic insights into the interplay of inter- and intra-organizational alignment that becomes visible through companies' design decisions on KA selection processes. Additionally, we provide first impressions on how various aspects of the political economy perspective might allow interesting and relevant additional insights into management processes in business-to-business (B2B) companies. However, our findings point to the necessity of more fine-grained and detailed analyses of KA selection and, most likely, numerous other management processes that are related to customer management on B2B markets.

The qualitative analysis approach has provided the opportunity to gather rich data that shows the variance in the way companies manage

KAs in particular and, more generally, their customer portfolios. However, we have not established a link between the specific way KA selection takes place in a company and the outcomes to which KA selection design may lead. The literature suggests that selecting KAs with the utmost accuracy is decisive for KAM performance and success (e.g., Gosselin, 2002; Zupancic & Müllner, 2008). However, a quantitative analysis that provides more systematic insights into configurations of KAM selection design elements and KAM performance would allow establishing if certain KA selection approaches lead to better outcomes than others – or if different configurations are equifinal. A case-oriented, set-theoretic research approach that describes cases as combinations of attributes as well as the outcome in question (Fiss, 2011; Ragin, 2008) appears particularly promising (e.g., fuzzy-set Qualitative Comparative Analysis or fsQCA). This method deals with the extent to which a certain case has membership in the sets of specific attributes or combinations of these attributes and the outcome set (Ragin, 2008). Furthermore, this methodology assumes multiple conjunctural causality, expressing the fact that an outcome rarely has a single cause and that causes are not isolated from other causes. A major advantage of fsQCA lies in its incorporation of equifinality, which means that a system can achieve the same final state even if it has different initial conditions and even on a variety of different paths (Fiss, 2011). Consequently, applying an fsQCA approach allows for identifying equifinal solutions in KA selection design and implementation to reach a specific KAM performance outcome and therefore provides valuable operative and strategic design implications for decision makers.

A second avenue for future research concerns using the political economy paradigm more systematically in inter-organizational research on business markets. While the framework itself is not new, few studies have attempted to use it for empirical purposes. Our research suggests that the framework "resonates with respondents." While we did not share the internal structure and the purpose of the framework with the interviewees, their statements reflect the internal/external and political/economic logic of the framework. Most importantly, the political nature of apparently 'rational' processes is highlighted by the framework. Anecdotal evidence suggests that many management processes around inter-organizational interfaces are characterized by similar traits. We thus encourage more scholarly research to use the political economy framework to guide empirical work, not only in KAM research, but more generally in studies of business markets. Interesting research questions include, for example, an exploration of which internal and external political factors play key roles across B2B management processes and whether specific groups of actors (e.g., within specific functions or on specific hierarchical levels) are related to specific kinds of political factors.

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