

# **Making Sense of Global Key Account Management (GAM): a Case Study from Japan**

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## **Abstract**

Much of the prior B2B marketing literature on global (key) account management (GAM) has investigated only Western firms. This research is possibly the first empirical research on GAM in a Japanese company. The objectives of this paper are four-fold: to investigate the relevance to managerial practice of the concepts and normative frameworks contained in existing KAM and GAM literature; to see how much light is shed by this body of work on the challenges facing Japanese B2B firms adopting a GAM approach; to explore what specific GAM-related issues are faced by key account managers working for an MNC based in Japan, and; to make recommendations for GAM practice and for further research. Following a critical literature review, an exploratory case study is conducted of a multinational chemical supplier in Japan that claims to be making a transition from traditional sales management approaches towards GAM. Data is predominantly collected by semi-structured interviews with 21 key account managers. Analysis of prior studies and the current case facilitates several theoretical contributions. First, Japanese firms encounter some unique challenges in implementing a GAM approach that are not addressed by extant nostrums in the Western-focussed literature. Second, while inter-organizational factors affect GAM adoption and implementation by Japanese firms, it is intra-organizational issues that appear to be more salient for managers. Third, several factors affecting sense making regarding GAM stem from the Japanese business context, such as limited exposure to knowledge, a lack of cultural sensitivity, low levels of operational commitment from senior executives, and a task-orientated approach to B2B relationships; (iv) this sense making in turn seems to result in decisions not to make significant operational changes, indicating a low level of GAM orientation in Japanese firms. The study confirms the view of some scholars that there is not a 'one size fits all' strategic pathway to implementing GAM; and, in particular, shows that Western theoretical perspectives on KAM/GAM have not permeated the sense making of most Japanese key account managers. Findings also suggest a number of practical implications for Japanese supplier MNCs, as well as recommendations for further research that engage more closely with managing change in business networks.

## **Introduction**

Key account management (KAM) is typically viewed as the practice of targeting key B2B customers by giving them preferential treatment in areas such as marketing, service support and administration (Barrett 1986). A 'key' customer (or 'key account') is one that is seen as of strategic importance to the supplying firm (Millman and Wilson 1995), and which is differentiated from other 'average' customers (Homburg et al. 2002). Reflecting the strategic level of significance attached to this approach in most of the literature, the terms 'strategic account' and key account are often used interchangeably (Guenzi et al. 2009). Supplier offerings to these accounts may include product/service adaptations, special pricing terms and tailored logistics (Zupancic 2008), as well as senior management involvement. This can mean meeting the customer, allocating appropriate resources to support KAM, and encouraging inter-functional responsiveness (Jones et al. 2005; Workman et al. 2003).

These organizational issues can become especially important when attempting to manage global key accounts, since worldwide consistency of service and pricing can be difficult to maintain by country-based organizations (Woodburn and McDonald 2011). Thus the adoption of *global* (key) account management (or GAM) presents further challenges to suppliers on top of an already demanding national KAM approach. Montgomery et al. (1999: 3) define global account management as "an organizational form and process in multinational companies by which the worldwide activities serving a given multinational customer are coordinated centrally by one person or team within the supplying company." Globalization has meant that supplying organizations must now often meet B2B customer

needs beyond geographic and cultural boundaries (Townsend et al. 2004). For firms seeking to manage their relationships with strategically important customers worldwide, effective GAM can thus become extremely important.

While the adoption of GAM has seen an increase among companies globally, by both customers and suppliers (Yip and Madsen 1996), previous studies of GAM have predominantly investigated selling companies located in the US or Europe. Most of these have focused on formulating GAM programs, and have, in the main, taken a positive perspective on GAM (Shi et al. 2010). Nevertheless, over 60% of global account suppliers that have adopted GAM programs acknowledge they are not satisfied with the results (Yip and Blink 2007). Furthermore, despite the considerable number of KAM studies in the business marketing literature, there seems to be little research into problems experienced by managers during the adoption and implementation of GAM programs specifically. This gap in knowledge is especially notable for Japanese firms, which is surprising given that Japan's economy by GDP was the third largest in the world in 2010 (\$5.5trillion, representing 8.7% of global output) according to the World Bank.

By analysing the key account strategies of a focal firm based in Japan, and comparing these to the largely normative management literature on KAM/GAM, the current study seeks to contribute some fresh and nuanced perspectives on GAM research and, to a degree, on KAM research. Thus, the questions underpinning this paper are: (i) How relevant to managerial practice are the concepts and normative frameworks contained in existing KAM and GAM literature? (ii) Can this body of work shed light on the challenges facing Japanese B2B firms adopting a GAM approach? (iii) What specific GAM-related issues are faced by key account managers working for an MNC based in Japan? and (vi) What recommendations can be made for GAM practice and for further research?

### **Literature review**

Before introducing the case study methodology and findings, the paper discusses some relevant theoretical frameworks and managerial recommendations relating to first, KAM and, second, the more focussed notion of GAM. This review will include issues of strategic orientation, coordination, and organizational and national culture, culminating in a focus on how the Japanese business context can impact on sales forces and relationship management.

#### **Key account management (KAM)**

The literature suggests that both intra- and inter-organizational issues must be considered in implementing KAM. Thus, the strategic decision to introduce KAM should be aligned with pre-existing organizational structures, and a B2B relationship marketing perspective is seen as a logical approach from which to study KAM (Guenzi et al. 2009). Yet it has often been conventionally treated as a sales management activity (Gosselin and Bauwen 2006). Accommodating such disparate views seems to have resulted in most KAM research focusing on determining the most appropriate design for KAM programs (Workman et al. 2003). This is perhaps understandable, yet it leaves the KAM field as one where several questions still remain to be answered (Guesalaga and Johnson 2010).

One such question involves the extent to which a supplier company's values appear to be in alignment with their attempts to adopt a strategic 'KAM orientation' (Gounaris and Tzempelikos 2013), or indeed GAM orientation. These authors argue that firms attempting to implement effective KAM programs require a wide and flexible set of organizational systems to facilitate the development of such an orientation, which they define as "a system of values that reflect the supplier's willingness and ability to respond effectively to key accounts' needs" (Gounaris and Tzempelikos 2013: 130). Davies and Ryals (2009) indicate that there has been limited empirical research on how suppliers make the transition from a traditional sales approach to a KAM orientation. There is a similar gap in current understanding of the adoption of a GAM orientation towards buyer-seller relationships.

The effectiveness of any B2B relationship has been argued to be based on the degree of strategic fit between both parties (Richard and Jones 2009). The level of commitment towards ensuring the closeness of such a fit has been termed 'strategic intent' (Ryals and Davies 2013). In the KAM context, strategic intent embraces the goal congruence as well as the strategic and operational fit between the two companies. Many of the KAM relational models in the literature assume that the type of relationship is determined by the level of strategic fit. Yet, mutual strategic intent may in fact not be the norm. Suppliers can misinterpret the closeness of the relationship and some asymmetric relationships can persist over time (Toulan et al. 2007). A failure to appreciate this can lead to suppliers over-committing resources to a relationship in an attempt to make it closer when, unfortunately, "simply introducing KAM will not, per se, bring about closer and more valuable relationships" (Ryals and Davies 2013: 120). These authors suggest practitioners actually seem to view relationship types in terms of resource allocation which is also linked to structure, i.e. structural fit can be more important than the notion of strategic fit.

Whatever differences may exist in intent between suppliers and customers, KAM represents a significant change in the way companies manage their sales and marketing; that is, entailing a strategic rather than a tactical shift in operations (Storbacka et al. 2009). The implementation of KAM thus requires a great deal of effort and coordination (Wengler et al. 2006). Indeed Davies and Ryals (2009) argue that KAM is never actually 'implemented' but instead involves an ongoing, continuous commitment that affects the whole organizational infrastructure. They warn against 'over-stretching' KAM programs from the beginning, suggesting that practitioners should be extremely selective in how key accounts are chosen. They further believe that a common mistake in planning for KAM is the insufficient allocation of resources to support key account managers in their roles. This supports the findings of Workman et al. (2003) concerning the importance of intra-organizational issues in KAM, who assert that supplier firms must ensure that key account managers have access to sufficient resources. This comes along with top management involvement in KAM, and taking a proactive approach towards key accounts that is built on a strong 'esprit de corps' amongst those staff involved in KAM delivery and support.

In a similar vein, Guenzi et al. (2009) point to the necessity of strong coordination in managing the team selling that can be part of KAM. As a consequence they argue that firms should design training programs to help key account managers develop the skills and competencies such as conflict handling which are needed to successfully interact with colleagues from different functional departments. Relatedly, team-based rewards and incentives should be adopted; and mechanisms that facilitate information exchange introduced. For some firms, this can involve radical changes in the structure of their sales departments. The adoption of a KAM approach is thereby confirmed as significant decision.

To what degree, then, does KAM scholarship address the perceived needs of key account practitioners, including those based in Asia-Pacific countries like Japan? Guesalaga and Johnson (2010) provide a summary of the academic and practitioner literatures on KAM. They show that some 93% of all the empirical research done in the area since 1979 has been undertaken in North America and Europe. Notably, Asia is addressed by just 5%. While the majority of studies are quantitative surveys, qualitative analysis is still a significant part of KAM research, although it is often used to support and interpret quantitative analysis such as structural equation modelling or multiple regression techniques. GAM is seen by Guesalaga and Johnson (2010) as a particular sub-topic within KAM research which typically involves studying the challenges and unique features of global accounts. They show that two specific topics in KAM important to managerial stakeholders yet arguably under-researched are the role of senior management and the importance of internal alignment in determining success. As the next section shows, such concerns are also germane to GAM-related studies.

### **Global account management (GAM)**

The GAM literature confirms that multinational buying companies tend to cooperate closely with a limited number of suppliers, expecting them to undertake value-adding activities, such as joint

product development, consulting services and financing. Many B2B firms have centralized their purchasing and expect a uniformly coordinated selling procedure from their suppliers regarding pricing, logistics, and standardized service on a global basis (Homburg et al. 2002). Yip and Madsen (1996) point to a number of multinational suppliers that have successfully implemented GAM programs including IBM, Xerox, and HP.

However, the last few decades have seen a power shift from suppliers to global buying companies (Shi et al. 2005). As a result, Homburg et al. (2002) suggest that many suppliers have been coerced into adopting GAM programs. When this occurs, conflicts can arise within the supplier organization among managers for whom profitability in meeting customers' GAM demands is uncertain (Harvey et al. 2003b). This uncertainty stems from the fact that GAM is more complex than national key account management, therefore global key account managers are likely to need more extensive knowledge and skills to build and maintain relationships. Indeed, GAM has been seen as a new frontier in relationship marketing (Montgomery et al. 1999).

Furthermore, Shi et al. (2010) explain that global and domestic account management are distinguished essentially by differences in their contextual complexity. The scale of coordination in GAM is challenging at various organizational levels because it requires inter-country coordination and communication at both functional and country subsidiary levels across national borders. Managerial roles within multinational suppliers are thought to have changed because the demands of multinational accounts have become more intricate, meaning that suppliers need greater latitude for spontaneous action. This can create tension when attempts are made to share knowledge throughout a global account relationship (Harvey et al. (2003a). Furthermore, a global account manager's boundary spanning role demands a great deal of political and entrepreneurial competence (Wilson and Millman 2003). It is no surprise, therefore, that McDonald et al. (1997) argue that a key account manager requires more skills than a local sales person, indicating that global key account managers may need even further specialised training (Homburg et al. 2002).

Moreover, notwithstanding the power imbalances mentioned above, firms seeking to implement GAM programs have to try to select the appropriate customers for this approach. Although adopting GAM can generate benefits, implementing GAM programs also poses risks to suppliers due to excessive costs in meeting customer demands. Therefore suppliers ideally need to identify the potential risks and set themselves clear criteria to define strategic accounts before entering global key account relationships with them (Arnold et al. 2001). As well as sales revenues, growth potential and prestige value, such criteria might include the balance of power in the relationship and the potential for strategic synergies (even though, as we have seen, structural fit may play a greater role than strategic fit).

These latter criteria are often related to the coordination capacity of the supplier firm (Yip and Madsen 1996). According to Birkinshaw et al. (2001), internal coordination of information and activities needs to be centralised to improve the performance of global accounts; and the degree of internal coordination in each of the partners can influence negotiations. Harvey et al. (2003b) argue that developing an operating strategy that fosters coordination between supplier and customer organizations is a critical step to implementing GAM. Similarly, Shi et al. (2010) believe that inter-country and inter-organizational coordination are major elements of GAM strategy for suppliers.

So how does the GAM literature suggest that suppliers achieve this level of coordination? First, and most importantly, there is a need to appoint a global account manager and a corresponding team who must commit to a global account (or accounts). In order to act as a single point of interface with customers, these managers should usually be based in the customer's headquarters' country (Yip and Madsen 1996). However, a global account manager cannot operate alone to serve their accounts, therefore he/she needs support staff to implement GAM programs effectively (Montgomery et al. 1999). Thus internal support systems are important (Birkinshaw et al. 2001), with multi functional efforts required from marketing, manufacturing, R&D, finance etc. (Homburg et al. 2002).

Second, it is critical to gain internal support for implementing GAM from senior management and/or the CEO (Harvey et al. 2003a; Homburg et al. 2002). Toulan et al. (2007) suggest that in order to be a successful coordinator, a global account manager needs to have a certain amount of power, and if he/she is mentored/supported by executives within the supplier organization, this facilitates the effective implementation of GAM programs (Shi et al. 2010). This can encourage equivalent levels of executive involvement from the buying company, and lead to greater capability for companies to coordinate activities at various organizational and national levels.

Further suggestions for coordinating GAM can be found: Third, motivational issues arise as problems of incentives and compensation can occur for GAM team members (Harvey et al. 2003b), in addition to tensions between global management and country management (Arnold et al. 2001). Therefore, reporting and personnel evaluation issues have to be forestalled and solved along with team formation problems (Harvey et al. 2003b). Creating appropriate compensation and incentive systems fosters cooperation among national and global managers to coordinate across countries (Yip and Madsen 1996). Fourth, Shi et al. (2010, pp.636) suggest that “coordination is significantly improved ... when information about global accounts is shared within the firm.” Scholars concur that global account managers require information and communication systems to compare notes across their team and share customer information (Arnold et al. 2001; Montgomery et al. 1999). Finally, GAM performance has to be considered beyond profitability to include customer retention, share and revenue (Harvey et al. 2003b). However, many MNCs recognize that measuring performance of single accounts is difficult on a global basis (Birkinshaw et al. 2001).

Having outlined some salient theoretical perspectives and normative management frameworks for KAM and GAM in general, this review now focuses on the cultural challenges facing global (key) account managers based in Japan.

### **Sales management in Japan**

In taking a global perspective on customer relationship management (CRM), Ramaseshan et al. (2006: 196) provide some useful observations regarding GAM. They confirm that, as a variant of CRM, ‘global account management’ is “commonly used to refer to processes and practices to coordinate a firm’s activities with (key) multinational customers”. They state that, while the great majority of the existing CRM literature presumes a Western orientation, firms practising global CRM often encounter differences in customer and country characteristics. For instance, they cite LaValle and Scheld (2004) to observe that organizational alignment for successful global CRM is lowest in importance to businesses in the Asia-Pacific region when compared with Europe and the Americas (2006: 197). Moreover, in a study involving B2B firms from regions worldwide, they note that Montgomery et al. (1999) found that US companies were the fastest to adopt GAM. Furthermore, in highlighting what they refer to as “different corporate mindsets across regions”, Ramaseshan et al. (2006: 202) cite Dharmasthira et al (2005) to note how most countries in the Asia-Pacific region have a “manufacturing culture that lacks a customer focus”; and that Asian firms’ “autocratic and hierarchical management structure” can make it difficult to develop a customer orientation (see also McKinsey 2001).

The impact of national cultures on global sales management is discussed by Larsen et al. (2000) who concur that, in moving from domestic to global markets, the challenges facing sales managers become more daunting. They often need to adjust to culturally-related issues such as recruiting, training, motivating and compensating salespeople. Turning specifically to Japan, Larsen et al. (2000) claim that the sales process can be different in Japanese companies where decision-making is typically made from the bottom up, so sales agreements have to be reached with each successive hierarchical level. Moreover, negotiators in Japan will try to keep either side from losing face during sales negotiations; thus buyers and sellers very rarely say ‘no’ directly, which can lead to misunderstanding or frustration.

The Japanese context is also explicitly addressed by Voss et al. (2006) who argue that Japanese-US cross-cultural alliance relationships can be challenging due to different levels of 'cultural sensitivity'. This refers to the firm's openness to other cultures and its willingness to partner with external others (Johnson and Sohi 2001). Culturally sensitive firms have an increased ability to relate to their partners, leading to higher quality communication and information exchange (Voss et al. 2006). These authors claim that certain cultural characteristics can affect inter-firm relations, including the fact that Japanese people are more likely to look at unique circumstances and the obligations of a particular relationship; and they tend towards business relationships where the person is deeply involved. Indeed, a high level of personal goodwill has been shown to be evident in US-Japanese inter-firm relationships (Dyer and Chu 2000). Interestingly however, Voss et al. (2000) comment that, historically, Japanese culture has been more internally focused and homogenous compared to the US. Thus cultural sensitivity may be much more the general norm for US firms compared to Japanese companies where the expected conduct is more likely to be relationship specific. They suggest that management programs can help to improve a firm's cultural sensitivity by including criteria for hiring staff, providing financial support to continuing education in the cultures of interest to the firm, and running in-house seminars to familiarise and update employees on developments in high interest countries.

Some older studies shed light on Japanese sales management. For instance, Dubinsky et al. (1993) note that Japanese sales personnel place a higher value on equality than their US counterparts. This suggests that failing to maintain equity in the workplace could lead to so-called sales 'stars' being ostracised, thereby jeopardising harmonious relations in the work group. An expectation of equality in Japan can be partly explained by the fact that compensation in Japanese firms tends to be based on a salary with a bonus rather than straight commission; and also the fact that Japanese companies have traditionally provided long-term job security for their employees. Thus the practice of 'job hopping' is not thought to be very common. This suggests that hiring experienced sales people in Japan is much more difficult than, say, in the US. As a consequence, Japanese managers are recommended to invest more in training their existing salespeople (Apasu et al. 1987).

Nevertheless, such investments are not guaranteed to improve the degree of strategic fit in B2B relations. For instance, having said that trusting business relationships flourish in Japan, it is important to recognise there may be underlying cultural norms that perpetuate this perception. A combination of institutional and societal sanctioning mechanisms is thought to be largely responsible for the apparently widespread level of trust-induced cooperation in the country (Hagen and Choe 1998). Furthermore, although their study focuses on buyer behaviours as opposed to sellers, Cousins and Stanwix (2001) argue that Japanese business customers do indeed view relationships with their suppliers as long-term, strategic concerns. Rather than linking this to issues of trust generation, however, they conclude that this is simply a matter of confidence in the ability of both parties to work well together.

These national cultural nuances suggests that KAM/GAM scholarship would benefit from some more *emic* studies of Japanese management culture than the largely *etic* literature necessarily drawn upon in this paper so far. To that end, the review concludes with one of the very few empirical studies looking at B2B sales management within Japan, that of Takemura et al. (2005). They claim that, although trust is an important concept in the literature, "it is treated merely as a tool to improve business transactions" (p8) by Japanese firms, where the establishment of trustworthiness acts as a kind of power base for the seller. Moreover, they show that levels of autonomy in selling can be complex. Japanese sales managers typically set a monthly goal for their subordinates and thereafter the salesperson reports their progress. Should this be of concern, the manager may verbally encourage their subordinate, but never gives them exact instructions about how to improve their performance. This can mean that, in order to build up their trustworthiness, sales people will use a large concession in the conditions of a transaction to gain trust from the customer; but this may not represent the broader customer orientation that is demanded by the market (Takemura et al. 2005). As a result, sales people can become task-orientated and focused solely on the profitability of their sales role, rather

than developing management skills to control operations at a strategic level, such as might be required in a KAM and/or GAM approach.

Thus, given the challenges in implementing GAM programs, and our lack of knowledge of GAM beyond a predominantly Western focal firm context, this study set out to explore its adoption by a Japanese B2B firm that sees its role as a multinational player.

## **Methodology**

### **The case context**

In order to expand, many Japanese companies have entered overseas markets (Desvaux et al. 2015). The focal firm (hereafter anonymized as ‘ChemCorp’) is no exception. Since it was founded in Tokyo over a century ago, this manufacturer has become a multinational chemical company and the one of the largest printing ink suppliers in the world. ChemCorp employs over 20,000 people worldwide, and also supplies products such as colour pigments, industrial tapes and synthetic resins. The firm’s website describes an “extensive global network”, with subsidiaries and affiliates in over 60 countries. The site states that ChemCorp is seeking to “strengthen core businesses” in the Asia Pacific region, Europe and Americas, and that the firm is also “establishing a presence in emerging markets”.

While having formed international marketing relationships over several decades, the company had succeeded until about 2000 mainly via domestic sales to firms based in Japan who in turn traded internationally. However, ChemCorp then faced a slowdown in growth due to the fact that their Japanese customers were losing out to overseas competitors, especially from emerging economies. As a result, the firm began to look more closely at how they served their own overseas customers, including relatively large companies with subsidiaries worldwide. Some of these overseas customers have centralized their purchasing on a global basis and require their suppliers to maintain a consistent quality of service and products across all markets. In response, ChemCorp has started adopting GAM programs.

Its ‘medium-term management plan’ published online in 2013 states, “we will concentrate our allocation of management resources in business domains that will enable us to establish a new course for the future”, and talks specifically of the significance of “our printing inks business in North America and Europe”. ChemCorp’s sales rose from 705 billion yen in 2013 to 830 billion yen in 2014, but operating income declined by 6.9%. Senior managers are concerned that the firm may not be managing its global business accounts effectively and so have welcomed the current study.

### **Research design**

Table 1 gives an indication of the large number of buying locations of ChemCorp’s global customers. In order to scrutinize the dynamic, experiential and complicated processes in these business networks and headquarters-subsidiary relationships (Vissak 2010), an exploratory case study was conducted. As Tellis (1997) notes, single case studies are well suited to revelatory cases in which a researcher might gain access to contexts that have previously been inaccessible. They are also useful in situations where current theories seem inadequate (Halinen and Törnroos 2005). Moreover, the fact that Japanese business people are generally much less likely to respond to survey questionnaires than American managers (Apasu et al. 1987) lent weight to the decision to take an ideographic approach.

In addition to participant observation undertaken by the lead author (largely to describe the company history and current trading context – as above) who is employed in a marketing capacity by the firm, data was drawn from semi-structured interviews with key account managers in ChemCorp. Purposive sampling was used as respondents were selected based on the insights they were believed to be capable of providing on their “day-to-day experiences” of GAM processes (Hausman and Haytko 2003, p. 548). Appropriate case study guidelines, such as observing processes in real life contexts and interviewing more than one person in the focal firm, were followed (Woodside 2016). Iterative

comparison of interviews and participant observation provided rigour via triangulation (Woodside et al. 2015).

The approach taken saw each interview as an ‘instrument’ conducted with a semi-structured design, but equally as a ‘human encounter’ aimed at trying to understand the world as the respondent saw it (Cotte and Kistruck 2006). In the spirit of the exploratory nature of the study, interactions were kept as flexible and open-ended as possible while inevitably being influenced by the authors’ sensitization to the GAM literature. The interview questions encouraged respondents to describe their experiences in relation to: the day-to-day practice of KAM/GAM; the firm’s apparent strategic intent regarding a more global approach; ChemCorp’s commitment of resources to GAM; the degree to which the firm’s senior executives became involved in KAM/GAM; and intra-organizational matters such as the sharing of information and incentive systems.

**Table 1: List of interviewees, product divisions & locations**

Product division	Product price	Number of competitors	Number of customers	Size of main key accounts (Sales revenue)	Key account manager	Office location of key account manager	Head office of key account	Buying locations (number of countries)
1	Low	Large	Large	Small	A	Japan	Japan	6 to 10
				Small			Japan	6 to 10
				Medium	B	Japan	Japan	11 to 15
				Large			C	Europe
				Large	D	Europe		
				Small			E	Europe
Large	F	Japan	Japan	2 to 5				
2			Low	Large	Large	Large	G	Japan
	Small	Japan				2 to 5		
	Small	H				Japan	Japan	6 to 10
Medium	I		Japan	Japan	11 to 15			
3		Low		Large	Large	Medium	J	Europe
	Medium		Japan			6 to 10		
	Small		K			Japan	Japan	11 to 15
	Large						the US	16 to 20
	Large						Europe	16 to 20
4	Low	Large	Large	Medium	L	Japan	Japan	21 to 25
				Medium			the US	6 to 10
				Large	M	Japan	Japan	2 to 5
				Large			Japan	2 to 5
5	High	Few	Moderate	Large	N	Japan	Asia except for Japan	2 to 5
				Small			Japan	2 to 5
6	Medium	Moderate	Moderate	Medium	O	Japan	Japan	2 to 5
				Medium			Japan	2 to 5
				7	High	Few	Few	Large
Large	Europe	2 to 5						
8	Medium	Moderate	Large					Large
				Small	Europe	2 to 5		
				9	Low	Large	Large	Small
Small	Japan	2 to 5						
10	Low	Large	Large					Small
				Small	Japan	6 to 10		
11	Medium	Moderate	Moderate	Small	T	Japan	Japan	2 to 5
				Large			Asia except for Japan	2 to 5
				12	Medium	Large	Large	Small
Large	Japan	2 to 5						
13	Medium	Moderate	Few	Large				
				Small: < USD 1 billion				
				Medium: USD 1 to 5 billion				
				Large: > USD 5 billion				

Interviews were conducted with 21 Japanese key account managers in ChemCorp on a one-to-one basis in respondents’ offices. Interviews averaged 60 minutes in length and were tape recorded with the permission of participants, then translated by the first author who is bi-lingual. All respondents had over 3 years experience of key account management within ChemCorp. Furthermore, all the key accounts of these managers have overseas subsidiaries that purchase ChemCorp’s products globally. This includes customers with headquarters in Japan who can buy from several countries. To collect diverse perspectives, participating managers represented 13 different product sales divisions ranging in unit value from low to high. This ensured that participants’ views of implementing GAM in a broad variety of key accounts (including differences in relative size and power) and international marketplaces were captured. Some of the respondents were based in ChemCorp’s overseas subsidiaries in Germany, Austria and Belgium. For further details of interviewees (listed as A-U) and the markets for which they are responsible, please see Table 1.

Reflecting the researchers' sensitization, the initial organising framework for the coding of data was informed by a combination of concepts drawn from the literature and the first author's personal experience in international marketing. This allowed the analysis to build on previous scholarly insights, but care was taken not to 'force' data into the emerging analytical framework (Miles and Huberman 1994). Indeed, as the interviews progressed, the coding became increasingly driven by the *emic* responses of informants. To confirm the reliability of the analysis, independent cross-coding was undertaken to ensure a minimum 80% agreement on coding and themes (Miles and Huberman 1994). This was done by both authors on a sample of seven of the 21 transcripts. Inter-coder agreement was reached on approximately 85% of the textual segments apportioned to the themes identified.

### **Findings and analysis**

While inter-organizational factors were raised in the interviews, the results indicate that intra-organizational issues are more salient for how Japanese managers make sense of GAM. The frequency of occurrence within each interview of these issues, captured under the subheadings below, did not appear to vary across product divisions, thereby suggesting that they are company-wide concerns.

#### **Formalizing roles and global key account teams**

Perhaps the most resonant finding was that, even though all 21 respondents self-identified as key account managers from the outset of the case study, only five stated that they are designated by ChemCorp as a 'global key account manager'. Of these, just two have a recognized GAM team in their business unit to serve accounts located in the US and Europe:

*'I am appointed as a global key account manager formally in my business unit. I have a formalized team which includes not only sales but also technical and production beyond regions.'* (Respondent J).

Given the world-wide nature of ChemCorp's business and its espoused strategic intentions, the relative lack of specific GAM roles or teams (Yip and Madsen 1996) is rather surprising. Having said this, nine of the remaining 16 key account managers indicated that they can effectively 'sign off' the roles of relevant people such as technical and production personnel regionally:

*'We do not have a formalized global key account team, however we can clear the role of our team members in Europe'* (Respondent D).

Nevertheless, this overall lack of strategic shift in operations (Storbacak et al. 2013) suggests that the firm is not particularly GAM orientated (Gounaris and Tzempelikos 2013).

#### **Demand for GAM**

This impression is reinforced by the reactive nature of ChemCorp's adoption of GAM, seemingly at the behest of customers. Nine of the 21 key account managers said that their key accounts require them to decide products' prices globally at one contact point. Specifically, seven of these nine managers' customers are based in the US or Europe:

*'Purchasing people in my key account do not want to discuss about the price in each country such as Japan, Mexico and China. They want to decide the price with one person in our company'* (Respondent P).

Two of these nine respondents mentioned that, in order to maintain commercial confidentiality, key accounts' headquarters in Japan purchased products and decided the price at one contact point only, i.e. in Japan:

*'My Japanese key account seems to want to control everything by purchasing in their headquarters to prevent leak of their product information in foreign countries'* (Respondent L).

It thus seems as though notions of structural fit are valued rather more than strategic fit in driving ChemCorp's commitment to GAM (Ryals and Davies 2013). Moreover, trust appears to be lacking in some of these business relationships (Hagen and Choe 1998).

### **Identifying and monitoring key accounts**

A lack of strategic orientation towards KAM/GAM was also evident as all the managers claimed that they attempt to differentiate their key accounts based on a number of sometimes rather vague criteria, rather simplistically attaching the most importance to sales revenue:

*'I separate key accounts from average accounts by mainly sales revenue and profit. In addition, I separate it by sales potentiality in the future, application and the customer's presence within the customer's industry as well'* (Respondent U).

Indeed, 14 managers indicated that they do not have clear criteria to demarcate key accounts from average accounts in their business units and, furthermore, they do not define their key accounts formally:

*'Although we define our key accounts, we do not have clear criteria to separate them, therefore we do not separate them clearly and formally in our sales division. Vaguely, our key accounts are separated from average accounts by long history of our business with our customers.'* (Respondent B).

This suggests that the firm may not be exercising enough selectivity when choosing supposedly 'key' accounts (Davies and Ryals 2009).

Moreover, counter to recommendations in the literature (e.g. Harvey et al. 2003b), all 21 managers revealed that they do not measure the cost effectiveness of serving their key accounts or GAM programs. In fact, 19 respondents measure performance simply by either sales revenue or the contribution margin of each customer:

*'We cannot measure the performance. I think that it is very difficult to distribute sales and administration costs to each customer because I serve many customers including several key accounts'* (Respondent G).

It could be argued, however, that given their lack of real strategic intent towards GAM as noted above, ChemCorp is in fact exercising due prudence by not 'over-stretching' the resources allocated to key account programs from the beginning (Davies and Ryals 2009).

### **Executive involvement**

Despite exhortations for internal support for implementing GAM from senior management (Homburg et al. 2002), only two of the 21 managers mentioned that ChemCorp's senior executives are regularly involved in their GAM programs:

*'Our executives have to be involved in the program, because our key account requires us to commit to goals at a high level. For example, our executives regularly attend the meeting with our key account, and have to commit to the goals of purchasing volume and technical development project with key account's executives at the meeting'* (Respondent K).

More typically, 14 managers confirmed that executives in their business units do not often become involved in activities to serve the key accounts:

*'Both executives sometimes just meet together just to make a courtesy visit once or twice a year. They do not discuss and make a decision about practical matters such as commercial and technical matters'* (Respondent I).

While arguably failing to show the cultural sensitivity called for in the literature (Voss et al. 2000), these behaviours may reflect the 'mind-set' of Japanese senior managers captured in prior studies (Ramaseshan et al. 2006; Takemura et al. 2005), as three respondents explained that strategic commitment to business projects by executives is not common practice in Japan:

*'In Japan, it is not common culture that both executives 'shake hands' for long term commitment of business projects... We already have a good relationship with my Japanese key account long years; therefore I guess that I do not need to make clear the responsibility.'* (Respondent G).

### **Communication and sharing account information**

Six of the 21 key account managers have regular meetings within ChemCorp beyond country borders to look after their key accounts globally. Again, perhaps indicating a lack of cultural sensitivity amongst Japanese firms, five of these six managers serve customers located in the US, Europe or Korea:

*'We have the monthly meeting in Europe where relevant people located in Europe attend, and a global meeting every year to discuss about global key accounts'* (Respondent P).

Although, more prosaically, another manager stated there are language barriers to communicating with overseas subsidiaries:

*'I am hesitant to hold meeting with overseas colleagues due to lack of my English ability. I think that language barriers reduce the efficiency of communication'* (Respondent O).

Running counter to the need for strong coordination (Guenzi et al. 2009) and high levels of intra-organizational communication promulgated in the GAM literature (Shi et al. 2010), a large majority (15) of the managers indicated that they do not have meetings with colleagues across borders:

*'I communicate with relevant people in overseas subsidiaries by email and tele-conference as appropriate. Although we have regular meeting with relevant people in Japan, we do not have regular meeting with relevant people beyond countries'* (Respondent A).

Echoing the findings of Takemura et al (2005) regarding the task orientation of Japanese sales people, one respondent, who is responsible for European key accounts, mentioned that key account managers based in Japan do not seem to be willing to share customer information:

*'I guess that sales managers are not willing to share customer's information with overseas colleagues, and they seem to want to keep this information as personal assets. Therefore, I cannot obtain Japanese customer's information in spite of the fact that I have tried to share my customer's information.'* (Respondent P).

Such lack of response from his ChemCorp colleagues presumably does little to lift this respondent's esprit de corps (Workman et al. 2010).

### **Compensation schemes**

Given that Japanese sales personnel place a high value on equality (Dubinsky et al. 1993), it also seems surprising that eight key account managers asserted that there are no compensation schemes in place within ChemCorp to militate against potential conflicts between global and local account

managers (Harvey et al. 2003b). However, if conflicts arise, they are apparently solved by a variety of processes such as personnel evaluation, license agreements and commission fees:

*'We do not have compensation systems, however we are able to receive commission fee from other subsidiaries as compensation'* (Respondent Q).

Nevertheless, four respondents believed they do not have the authority to resolve conflicts between global and local account managers beyond country borders:

*'I do not have enough authority to control sales people in overseas subsidiaries. For example, I cannot decide even product price without approval of the senior sales manager. Therefore, I think that key account managers need more authority globally to solve such conflicts'* (Respondent H).

These frustrations seem to confirm the somewhat inflexible, hierarchical nature of Japanese decision-making (Larsen et al. 2000).

### **Knowledge of KAM/GAM frameworks**

The lack of internal alignment to GAM shown in the above observations may stem from a corresponding lack of exposure of ChemCorp to Western management ideas. The majority (14) of the key account managers had at least heard of GAM/KAM, but several of these managers did not appear to know much about the principles of GAM or even KAM programs, or how to adopt and implement them:

*'I know the name of GAM/KAM, however, I do not know what is the GAM/KAM program in detail'* (Respondent A).

Tellingly, and perhaps indicating the lack of resonance of GAM scholarship with the Japanese, and indeed the Asian, practitioner context (Guesalaga and Johnson 2010), 12 of these 14 managers are based in Japan and responsible for Japanese buying companies.

Nine managers claimed to have learned about KAM frameworks and some of the ideas underpinning GAM programs at some stage in their careers. Four of these nine managers already had experience of implementing GAM/KAM programs in their roles before being hired by ChemCorp.

*'Before I joined this company, I had been role of key account manager in a former company, therefore I think I have known well about the frameworks and theories'* (Respondent C).

However, the low rates of 'job-hopping' in Japan (Apasu et al.1987) are likely to limit the amount of key account sales expertise that can be bought in by the firm.

Furthermore, confirming the findings regarding the lack of any true internal alignment (Guesalaga and Johnson 2010) within Chem Corp towards GAM, one of these respondents, who is based in Japan, stated that it was external pressure from a key account in the US that led him to learn about such programs:

*'My key account which is based in the US requires us to adopt and implement GAM programs, therefore we have had to learned the programs to serve the key account'* (Respondent K).

### **Training in GAM**

Finally, despite a widely held view in the literature that GAM is more complex than national KAM , and that therefore global account managers need more extensive knowledge and skills (Montgomery et al. 1999; Wilson and Millman 2003), respondents confirmed the significance of culturally-related issues in developing staff for GAM roles (Larsen et al. 2000).

Thus, although four key account managers in Japan stated that ChemCorp provides sales people with seminars to improve selling skills, all respondents asserted there were no training systems or seminars on GAM/KAM programs in the company:

*'Recently, ChemCorp have provided sales people with internal seminars to improve general sales skills, however I have never received trainings to obtain skills and frameworks of GAM/KAM programs'* (Respondent R).

In contrast to the experiences of those managers working in the Japanese business context, three respondents who were based in Europe indicated that they had received specific training in KAM when they worked at former European and US companies. On the other hand, 14 of the managers based in Japan claimed that many key account managers obtain skills via 'on the job' training to enable them to serve key accounts:

*'Most of the sales people in our sales division get sales skills in on the job training. These sales people work long year in this company, and have been coached by senior sales managers and sales managers since they were junior level'* (Respondent N).

While undoubtedly welcome, this approach does not indicate that ChemCorp has invested in a systematic management programme designed to address issues of cultural sensitivity (Voss et al. 2000) or to provide specialist GAM training including any guidance in managing cross-functional relationships (Guenzi et al. 2009; Homburg et al. 2002).

## **Discussion**

Analysis suggests that ChemCorp is just beginning its journey on the perpetual process of GAM implementation (Davies and Ryals 2009). Rather than any strategic shift in operations, this Japanese firm takes a rather ad-hoc approach to GAM with limited evidence of a KAM/GAM orientation. The company is content with some key account managers acceding to their buyers' requests to be treated as global B2B customers worthy of the investment in GAM-level support; but other product divisions have not made that transition. It appears that key account managers in ChemCorp who serve Japanese-based buying companies rarely use GAM programs due to the fact that these managers lack knowledge of the appropriate frameworks. Moreover, Japanese customers do not often demand GAM from their suppliers. However, key account managers who are responsible for Western-based customers often use GAM programs, albeit with uncertain profitability.

The firm faces some complexity in the nature of the GAM/KAM relationships across its customer portfolio, with internationally-based purchasing departments making requests at a more global level than their Japan-based equivalents. For instance, some account managers whose specialist products have relatively few competitors are requested by their key accounts to implement GAM. This is possibly a trust issue where these buying companies want to form GAM-based relationships with the firm to reduce risks from a lack of supply chain continuity in the long-term. Nevertheless, most of the key accounts based in the US or Europe require their suppliers to decide prices globally at one contact point. While some Japanese buying companies also demand a globally uniform price from their suppliers, ultimate selling prices are typically decided locally and, furthermore, prices can sometimes be different for each subsidiary. The demand for uniform price from Japanese buying companies' headquarters thus seems to be a nominal request, perhaps due to a lack of integration among the purchasing divisions of Japanese buying companies, reflecting a task-orientated approach.

These differences of degree in the demand for GAM are related to how managers within ChemCorp make sense of GAM programs. Key account managers responsible for Western companies seem to gain more experience and skills to implement GAM programs than those managers who are responsible for Japanese key accounts, despite the fact that this latter group of clients can all purchase in different locations globally, and not just in Japan itself. The situation is exacerbated by the fact that key account managers in ChemCorp are not provided training opportunities to obtain such knowledge

by the firm, probably reflecting the low levels of demand of GAM from Japanese-based buyers, as well as the 'manufacturing culture' in Japan (Ramaseshan et al. 2006). It appears that managers responsible for key accounts located in the US and Europe are driven by their customers to obtain the necessary knowledge and to then implement GAM programs by themselves.

The above limitations to sense making arguably affect the extent of adoption of, and investment in, GAM programs by ChemCorp. Probably in line with the firm's stated plans for the US and Europe on its website, most of the small number of managers who are responsible for buying companies located in these markets are appointed as global key account managers, and in addition a few of these managers have formalized GAM teams reporting to them. On the other hand, none of the key account managers looking after buying companies with Japanese head offices have this status or level of support, even though all these clients buy in more than one location globally. This lack of internal alignment seems to be reflected in a variety of shortcomings in the adoption and implementation of GAM programs by the firm, such as inadequate commitment to sharing information, to executive involvement, and to appropriate compensation and incentive schemes. The lack of coordination of GAM within ChemCorp is also indicated in the paucity of nuanced criteria used to differentiate key accounts from average accounts and for the measurement of GAM performance.

Further intra-organizational contextual factors appear to influence the adoption of GAM programs by ChemCorp. As we have seen, there are limited opportunities for staff in Japanese supplier companies to acquire new marketing knowledge and skills. Making decisions over key accounts may therefore depend entirely on a manager's past experience which, thanks to employment practices in Japan, may be confined to what he/she has encountered 'on the job' in a single company. There can also be language barriers to communicating with staff in overseas subsidiaries and Japanese managers may have difficulties in sharing customer information globally due to the lack of cultural sensitivity across the firm. Moreover, direct executive involvement in, and thus their promotion of, GAM/KAM programs does not seem to be a common facet of business culture in Japan, let alone the organizational culture prevalent in the case company.

## **Contributions and implications**

### **Implications for theory**

The theoretical contributions of the study can be related back to the research questions underpinning the paper. The first and second of these entailed a critical review of the KAM and GAM scholarly literatures to establish the relevance to B2B marketing practice of some of the main frameworks contained therein; and then a further literature-based discussion to highlight the potential challenges of adopting a GAM approach to a firm embedded in Japanese business culture.

The review has shown that, despite the important attached to a strategic, coordinated approach to KAM/GAM (e.g. Birkinshaw et al. 2001; Guenzi et al. 2009; Wengeler et al. 2009) including systems for global information sharing (Harvey et al. 2003b; Shi et al. 2010), there has been limited empirical research on how suppliers actually make the transition from a conventional sales approach to a KAM/GAM orientation (Davies and Ryals 2009; Gounaris and Tzempelikos 2013). Furthermore, the practitioner literature indicates that managers view two intra-organizational areas of KAM to be under-researched: the significance of internal alignment; and the role of senior management (Guesalaga and Johnson 2010). This perception exists even though prior studies have highlighted the need for the appointment of global account managers and teams (Yip and Madsen, 1996) and support from senior executives (Homburg et al. 2002). Such studies concur that GAM is more complex than national KAM, and therefore managers require more extensive knowledge and skills (Montgomery et al. 1999; Wilson and Millman 2003). This complexity is heightened for sales managers in Japan where there is felt to be a lack of cultural sensitivity in businesses and a host of culturally-related issues in hiring, developing and motivating sales people (Larsen et al. 2000; Voss et al. 2000); as well as a tendency for Japanese sales people to become overly task-orientated and to hold some quite instrumental attitudes towards trust in B2B relationships (Hagen and Choe 1998; Takemura et al.

2005). Thus Japanese firms might be expected to face some unique challenges in implementing a GAM approach that are not addressed by extant nostrums in the marketing literature; however, there is a preponderance of studies on US and European manifestations of KAM/GAM in the literature, with only 5% of KAM studies looking at Asia and a presumption of a Western orientation toward customer relationship management (Guesalaga and Johnson 2010; Ramaseshan et al. 2006).

Thus the third and most important aim, given the paucity of relevant research in the Asian and indeed Japanese context, was to explore the GAM-related issues faced by key account managers working for a Japanese MNC. This was undertaken via a case study of a chemicals supplier who has relationships with organizational buyers worldwide.

The main contributions of this empirical phase of the research are the discoveries that: (a) while inter-organizational factors affect GAM adoption and implementation by Japanese firms, it is *intra*-organizational issues that appear to be more salient for Japanese managers; (b) external factors such as the demand (possibly driven by trust-based concerns) for GAM from internationally-located buying firms, as well as customers' desire for globally uniform prices, result in the case firm committing resources to both formal and informal GAM programs for its US and European clients; (c) internal factors affecting sense making by key account managers often stem from the Japanese business context, like limited exposure to knowledge from outside the company, a lack of cultural sensitivity, low levels of operational commitment from senior executives, and a task-orientated approach to B2B relationships; (d) this sense making in turn seems to result in tactical/operational decisions not to make significant changes in areas such as forming GAM teams, information exchange across departments, staff training, and compensation schemes, all of which indicates a low level of GAM orientation in Japanese firms. The foregoing contributions to knowledge can be consolidated as confirming the view of some scholars (e.g. Ryals and Davies 2013) that there is not a 'one size fits all' strategic pathway to implementing GAM; and, in particular, as showing that Western theoretical perspectives on KAM/GAM have not permeated the sense making of most Japanese key account managers.

The fourth objective was to make appropriate recommendations for GAM practice and for further research as a result of the study's findings. These aims are addressed immediately below and in the paper's final section.

### **Implications for practice**

This study has a number of managerial implications. First, even if they adopt GAM largely in response to the demands of their B2B customers, key account managers in Japanese supplier companies probably need to understand better some of the frameworks and theories of GAM to implement such programs effectively. One way forward would be for Japanese suppliers to offer external learning opportunities such as training seminars on GAM for key account managers. Moreover, Japanese companies could utilize the knowledge of their staff who already have experience of implementing GAM programs in overseas companies. Second, senior executives in Japanese supplier firms may have to become involved in GAM programs more actively, especially as executives in overseas firms often do so. With this in mind, appreciating the cultural difference between Japanese and overseas companies, including understandings of trust (Saeki and Horak 2014), may be critical for Japanese supplier companies intending to adopt GAM programs. Third, communication and sharing of information within firms offering GAM programs should be improved, with fewer information 'silos' being tolerated. This might be encouraged by appropriate incentive schemes. Finally, supplier companies more generally may need to consider how to measure the performance of GAM programs. This is important as some suppliers might feel compelled to adopt GAM programs in response to naïve notions of strategic fit with key customers, but then implement them unprofitably.

## Conclusions and future research

In conclusion, although this research comprises a single case study from Japan, it offers valuable new perspectives on GAM research, both by indicating a mixed level of relevance of prior GAM scholarship to B2B firms, as well as highlighting some specific problems in adopting GAM that may be unique to the Japanese supplier context.

Nevertheless, the study has some limitations that suggest areas for further research. Despite the rich interview material gathered from 21 managers across 14 different product divisions of this MNC, perhaps the key issue is one of generalizability. While the discussion of Japanese management practices from the literature contained in the paper indicates that its empirical findings may be transferable across much of Japanese industry, caution should be exercised in drawing conclusions from the experiences of one chemical company. The study of more companies and cross-industry comparisons in Japan would thus be desirable. Additionally, of course, if the necessary research access was granted (which can be a challenge in the hierarchical marketing channels and supply networks in Japan) then the perceptions of the key account customers themselves should be sought.

Building on Weick's (1979; 1995) work, sense making and the management of change as applied to 'strategising' may also be important. Gadde et al. (2003) explain that strategising in industrial networks depends on the value-creating role that a company holds. An actor's role (or identity) is thought to be created through its actions and the reactions of others in the network (Huemer et al. 2009; Nystrom et al. 2014); and roles/identities can be used to create new positions for firms in a business network (Baker and Faulkner 1991). If managers are to change the activities practised within their firm, they may need to overcome the current corporate mindset. Furthermore they may need to counter the resistance of other actors in the network. There can therefore be two levels of change (intra- and inter-firm) that may have to be initiated by managers if they are attempting to transition to a GAM strategy.

Japanese sales managers will thus need to become agents of change. But this will not be simple. Within the organization, issues of power, trust and group interests are likely to be important (Yang and Su 2014) in any further shifts towards GAM. Moreover, as we have seen, differences between international and national interactions in the case company's networks will require attention. The differing cultural backgrounds and work experiences of ChemCorp's key account managers appear to affect the roles and positions that these managers construct for themselves, and for the company. How they make sense of their roles/identities is bound to affect the ongoing implementation of GAM. There is thus potential utility in methodological approaches such as discourse analysis to help to make explicit the nuanced connections between everyday talk, sense making practices, identity construction, and social structures such as markets and networks (Ellis and Hopkinson 2010).

Such 'unpacking' could prove to be interesting in the Japanese context since it has been argued that historical networks of firms are crucial for understanding the operation of the economy in Japan (Hamilton and Biggart 1988). This includes groups of companies in unrelated businesses that are joined in a relatively stable but complex set of relations by central banks or trading companies. The extent to which ChemCorp has played a role in such networks was not explored in the current study, but the company's historical network position may explain the embedded practices of managers who are enacting rituals around which organizational culture is built (Weick 1979). This matters since, although enactment is related to patterned behaviour and the maintenance of predictable orders, the outcomes of such sense making activities by managers "have no necessary connection with efficiency" (Hamilton and Biggart 1988:76). Under such cultural conditions, it may be inappropriate for researchers to expect Japanese firms to implement a 'strategic' version of GAM that is viewed from a predominantly Western scholarly perspective.

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