

Sales and Marketing Resistance to Key Account Management Implementation: An Ethnographic Investigation

Andrew D. Pressey

University of Birmingham Business School
Edgbaston, Birmingham, B15 2TT, UK
a.pressey@bham.ac.uk

Alan J.P. Gilchrist

Lancaster University Management School
Lancaster, LA1 4YX, UK
a.gilchrist@lancaster.ac.uk

Abstract

Key Account Management (KAM) has been well documented over the past four decades in industrial marketing management research. While much of this empirical focus developed our understanding of the antecedents of KAM, its performance gains, outcomes, relationships, activities, and effectiveness, there have, however, been few longitudinal studies which seek to uncover “KAM in action” (with the notable exception of Pardo *et al.*, 1995). Further, there have been no ethnographic studies of KAM to date. In relation to this, and in light of the call Homburg *et al.* made in 2002; that future empirical KAM research designs ought to overcome the “*static design of our study*” (p.55), this paper addresses their point and attempts to develop new theoretical insights into “KAM in action” via the use of a differing methodological lens, namely ethnography.

Previous studies have tended to overlook intentional internal resistance or sabotage by organizational members to derail initiatives such as KAM, or the ‘darker side’ of KAM. A key insight in this paper is an uncovering of this previously overlooked phenomena of employee resistance to KAM implementation, and the effects this may have on the success and effectiveness of it as a strategic marketing initiative. Here, the study explores *how* and *why* employees might resist KAM programmes and their justification for such resistance.

Therefore, in contrast to formative studies on KAM development favouring linear trajectories of development (for example, McDonald, Millman and Rogers, 1997), the present study allows us to offer an alternative conceptualization to KAM implementation; a conceptualization of KAM execution, which traces the emotional reactions, and attitudes of organizational members towards KAM at different stages in its implementation.

Key Words: Key Account Management Implementation and Effectiveness; Resistance; Ethnography.

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Introduction: The Stormy Seas of Key Account Management?

Since the late 1980s, research examining Key Account Management (KAM) effectiveness has thrived (Colletti and Tubridy, 1987; Millman and Wilson, 1996; Millman and Wilson, 1999; Abratt and Kelly, 2002; Davies and Ryals, 2009), and can point to earlier antecedent studies of dyadic interaction and social bonding between supplier and major account (McCall 1966; Bonoma and Johnston 1978; Wilson 1978; Axelrod 1984; Easton and Araujo 1986; Wilson and Mummalaneni 1986; Håkansson 1987). The stimulus for such sustained interest is undoubtedly related to the performance gains that KAM can provide (Workman et al. 2003; Homburg et al. 2002). Despite such persistent interest afforded to the concept of KAM, however, an understanding that its implementation is frequently beset with difficulties and complications is little understood while research remains fragmented (Piercy and Lane, 2006; Brehmer and Rehme, 2009), an issue that would seem of importance given the “ever increasing stormy sea[s]” (Pardo *et al.* 1995: 128) that many organizations face in managing key accounts.

If KAM effectiveness can be considered as “the extent to which an organization achieves better relationship outcomes for its Key Accounts than for its average accounts” (Homburg *et al.* 2002: 46), then understanding internal resistance to KAM programmes that stymie attempts to better serve major accounts would seem pertinent. The purpose of the present study, therefore, is to examine an overlooked aspect of KAM effectiveness – employee resistance to its implementation. Employee resistance, deviance, misbehaviour and even sabotage of new management initiatives have been an area of considerable importance in the fields of organizational and labour studies for some time (Friedman, 1977; Edwards and Scullion, 1982; Vardi and Wiener, 1996; Ackroyd and Thompson, 1999; Fleming and Spicer, 2008). While a number of insightful studies have examined employee opposition to changes in marketing practices and new initiatives such as a market orientation (Piercy, 1989; Whittington and Whipp, 1992; Webster, 1994; Harris, 1996; Harris and Piercy, 1998; Sashhittal and Jassawalla, 2001; Harris, 2002), resistance to KAM initiatives, however, is poorly understood. The current study asks how and why employees would resist KAM; further, it attempts to understand managers and organizational members’ justifications and rationales for such opposition. These questions are examined by drawing on a detailed

longitudinal ethnographic study of KAM implementation within one organization undertaken over 18 months.

In consideration of the call Homburg *et al.* made in 2002; that future empirical KAM research designs ought to overcome the “static design of our study” (p.55), this paper attempts to fill this methodological gap, and aims to make a theoretical contribution by providing new insights into the processes, and the connected concerns, such as employee resistance, involved in the “doing” of Key Account Management implementation.

The paper begins with a brief outline of KAM and the factors that might impede or diminish its effectiveness. Next, we briefly overview the literature on resistance to management and marketing initiatives. The remainder of the study presents the findings of the ethnographic study and considers the ways in which organizational members might resist KAM implementation, and concludes by outlining the contribution of the study.

Key Account Management: Definition, Implementation and Organizational Obstacles

Defined as “...targeting the major customers of the company [and] providing them with special treatment in the field of marketing, sales administration and service” (Barrett, 1986: 22), the KAM literature is both extensive and ubiquitous in industrial marketing management. KAM seeks to generate benefits from (i.) a holistic understanding of key accounts, (ii.) the improved co-ordination of KAM activities, and (iii.) capturing added value from a ‘key relationship’ programme (Pegram, 1972; Shapiro and Wyman, 1981; Stevenson, 1981; Coppett and Staples, 1983; Platzer, 1984; Pardo, 1999; Homburg *et al.* 2002; Workman *et al.* 2003; Pardo *et al.* 2006; Henneberg *et al.* 2009). KAM ‘logic’ is premised on the assumption that the totality of a key account management process is more than the sum of its individual processual components; and that the benefits of managing this totality outweigh its costs. To achieve the desired co-ordinative effect in practice, the KAM literature maintains that organizations establish formal KAM programmes (Homburg, 2002; Workman *et al.* 2003) with strategically important customers (Zupancic 2008; Salojärvi and Sainio 2010). These programmes define the nature of required inter-departmental linkages, reporting structures, budgets, and data collection routines (Boles *et al.* 1994; Homburg *et al.* 2002; Workman *et al.* 2003).

Having attracted both conceptual and empirical research on a wealth of (highly interrelated) topics – which have been broadly ascribed to four categories: (i.) key account managers and

management, (ii.) ‘approaches’ to KAM and buyer-supplier relationships, (iii.) selling team composition, and (iv.) KAM effectiveness and performance (*cf.* Homburg *et al.* 2002; Brehmer and Rehme 2009) – the majority of the KAM literature has focused on prescribing for KAM success and highlighting the ensuing benefits it can provide (Stevenson, 1981; Shapiro and Moriarty 1982, 1984a; Coppett and Staples, 1983; Barrett, 1986; Hutt *et al.* 1985; Spekman and Johnson, 1986; Kempeners and Hart, 1999; Millman and Wilson, 1994, 1995a, 1995b; McDonald *et al.* 1997; Lambe and Spekman, 1997; McDonald 2000; Davies and Ryals, 2009; Brehmer and Rehme, 2009).

The received wisdom or underlying rationale for the importance of KAM outlined above has been generally accepted in the industrial marketing literature. The majority of this research, however, has been theoretically uncritical (albeit with some notable exceptions: Pardo *et al.* 1995; Hertz and Viglon, 2002; Piercy and Lane, 2006; and Workman *et al.* 2003).

While advocates for KAM and its benefits would appear to be plentiful, there is, however, one topic that would seem conspicuous by its absence, namely: the implementation of KAM itself (Davies and Ryals, 2009). Indeed, there are surprisingly few studies focusing on the actual difficulties involved in the implementation of KAM or its necessary prerequisites. While varying approaches to the implementation of programmes to manage key accounts have been proposed (see, for example, Pegram, 1972; Stevenson, 1981; Shapiro and Moriarty, 1984a, 1984b; Platzer, 1984; Colletti and Tubridy, 1987; Wotruba and Castleberry, 1993; Pardo *et al.* 1995; Yip and Madsen, 1996; McDonald *et al.* 1997; Napolitano, 1997; Montgomery and Yip, 2000), actual empirical evidence concerning the implementation of KAM is limited and highly fragmented (Millman 1996; Kempeners and Hart 1999; Homburg *et al.* 2002; Wengler *et al.* 2006).

Interestingly we are left with the unusual and curious circumstance that research specifically addressing the potential difficulties faced in the internal implementation of KAM is considerably outweighed by studies focused on the benefits of KAM. This might be unproblematic if KAM implementation was straightforward, but as Pardo *et al.* (1995) in one of the few empirical studies to examine KAM implementation commented on the internal processes taking place within the firm:

“Far from being a carefully planned and implemented chain of events, under full control of the organization in place to handle key accounts, it demonstrates itself as being more of a “muddling through” process over time, especially in the early stages” and:

“The key account unit finds itself, in fact, in an ever increasing stormy sea, surrounded by ever greater complexity and uncertainty” (128).

Hence, the successful implementation of KAM may rarely be a straightforward process in practice; indeed, a number of ‘impediments’ or obstacles to KAM adoption have been observed (see Table 1) that need to be overcome if KAM is to be effective.

Table 1: Obstacles of KAM Implementation

Obstacle	Explanation
<i>KAM Complexities</i>	‘Complexities’ associated with KAM implementation might include structural and operational factors related to geographically disperse customers and diverse product/service lines (Spencer 1999; Brehmer and Rehme 2009).
<i>KAM (Re)Organization</i>	KAM may involve large-scale change to organizational structures and accompanying processes to develop and support a KAM programme (Homburg, Workman and Jensen, 2000; Workman <i>et al.</i> 2003; Salojarvi <i>et al.</i> 2010), overcoming cultural obstacles, such as organizational politics (Millman and McDonald, 1997; Millman and Wilson, 1999).
<i>KAM Friction</i>	KAM is not easily implemented, and may result in “ <i>organisational friction</i> ” (Piercy and Lane 2006: 159) if the appointment of the key account manager is viewed as organizational tokenism.
<i>The ‘Burden’ of Key Account Relationships</i>	Key accounts may place increasing demands on suppliers to undertake (and absorb) costly adaptations to their offerings (Håkansson and Snehota’s 1998; Hertz and Vilgon 2002; Piercy and Lane, 2006).
<i>KAM Resources and Vulnerabilities</i>	The validity of KAM ‘logic’ as a business model has been questioned (Piercy and Lane 2006a/b). This is based on the uncertain reasoning that the “ <i>...best use of a company’s resources is to invest heavily in the part of the business (the largest customers) which has the lowest margins and the highest business risk</i> ” (Piercy and Lane 2006: 159), and consequently results in institutionalized dependency – or ‘lock in’ – with major customers.

To help overcome these difficulties, certain prerequisites have been noted as playing a mitigating role in KAM implementation such as (i.) gaining senior/top management support (Pardo, 1999; Millman and Wilson, 1999), (ii.) asserting locus of authority/control (Workman *et al.* 2002; Spekman and Johnson, 1986; Hutt *et al.* 1985), (iii.) framing the duties of the KAM team/unit versus personnel not servicing key accounts (Spencer, 1999), and (iv.) a Key account manager acting as cross-functional mediator and the implementation of a coherent customer-focused marketing strategy (Brady, 2004; Piercy and Morgan, 1989). What we are left with, however, is a paucity of research that examines KAM implementation and

particularly *how* and *why* organizational members resist management initiatives such as KAM. It is to the topic of resistance to which we now turn.

Resistance to Management and Marketing Initiatives

As we have seen, although extant studies have expounded the barriers or obstacles to KAM and have significantly advanced our understanding of its implementation, they have surprisingly overlooked and neglected the intentional efforts by actors to resist (and even sabotage) initiatives such as KAM. This would seem surprising as KAM implementation is viewed as being far from straightforward in practice (Piercy and Lane, 2003; Pardo *et al.* 1995). Such inattention is also curious given that there “...is ample evidence that members of organizations sabotage processes, steal company property, harass others, cheat the government, or mislead customers” (Vardi and Wiener, 1996: 151). Indeed, employee deviance and misbehaviour has been noted across a diverse range of job roles spanning rocket scientists to aeroplane maintenance crews (Ackroyd and Thompson, 1999), while evidence suggests that as many as 96% of employees act in a deviant manner intentionally (Slora, 1991), and 69% may act in ways counterproductive to corporate goals (Boye and Slora, 1993).

Organizations are frequently represented as harmonious entities characterised by accord and unity. As Fleming and Spicer (2008: 301), note, however: “One of the great feats of conventional management theory has been to entrench the view that organizations can be likened to harmonious natural systems.” In reality employees frequently resist change (Kotter and Schlesinger, 1979; Strebel, 1996) and may attempt to subvert management initiatives to counter feelings of loss of individuality and manipulation. Resistance from organizational members can be attributed to a diverse number of factors including employee cynicism to organizational practices and initiatives (Abraham, 2000; Wanous, Reichers, and Austin, 2000), organizational distrust and perceptions of low business integrity (Dean *et al.* 1998), revenge for perceived mistreatment (Crino, 1994), a lack of organizational attachment and commitment (Hollinger, 1986), and a means of emancipation against formal managerial control and hegemony, and opposition to the ‘iron cage’ of organizational bureaucracy (Thompson and McHugh, 1995; Barker, 1993; Knights and Willmott, 1992). The costs of resistance and organizational misbehaviour in the form of economic and social costs may be substantial (e.g. Greenberg 1990; Murphy 1993), in terms of lost productivity and employee morale.

Extreme forms of employee resistance may include practices such as theft, substance abuse, vandalism and sabotage, as well as organized strikes and protests, ‘go slows’ and legal grievances, and sexual escapades (Greenberg, 1990; DeMore *et al.* 1988; Trice and Sonnenstuhl, 1988; Edwards and Scullion, 1982; Friedman, 1977). Most forms of workplace resistance, however, are (to a greater or lesser extent) relatively benign everyday practices including voicing dissatisfaction, scepticism, humour and irony, ‘foot dragging’ and substandard work, dis-identification, gossip, confrontation and insubordination, and resignation (Mumby, 2005; Fleming and Spicer, 2003; Fleming and Sewell, 2002; Gabriel, 1999; Tucker, 1993), and “even farting” and “bitching” in the presence of corporate authority as employee opposition to prevailing power structures (Fleming and Spicer, 2008: 302, 303).

Both organizational theorists and business-to-business marketers have tended to shun the resistance of organizational members as unfashionable and marginalized as represented in Weberian, Fordist and Marxist thinking. This was particularly so in the 1970 and 80s, related to organizational control and employee opposition (Fleming and Spicer, 2008), and perhaps owing to the focus on overt opposition to workplace reorganization and trade union resistance in Western economies in the 1980s. The topic regained its popularity in the 1990s, however, as a counterpoint to unrealistic notions of organizations as uncontested spaces of accord (Fleming and Spicer, 2008).

We have established that studies of resistance span the social sciences from critical management and organization studies, cultural studies, and labour studies, as do studies of organizational misbehaviour (Brown, 1977; Ackroyd and Thompson, 1999). However, this line of discourse is also evident in marketing scholarship. For example, employee opposition to changes in marketing practices and political manoeuvring by the marketing function (Webster, 1994; Whittington and Whipp, 1992; Piercy, 1989), challenges to a market orientation and culture (Harris, 2002; Harris, 1996), resistance to customer orientation and marketing initiatives (Sashhittal and Jassawalla, 2001; Harris and Piercy, 1998; Shipley, 1994; Kelley, 1990), and opposition to strategic marketing planning (Harris, 1996), have all reported obstructive employee behaviours and resistance towards some form of marketing-led initiatives. An insightful rationale for these actions is provided by Harris (2002), who observes that marketing initiatives may be intentionally sabotaged by employees who perceive them to be “...politically motivated, unfair, ill-considered, or exploitative” (69), and

that resistance may be more pervasive than first thought. Yet our conventional marketing textbooks and much of the mainstream literature remains silent on the topic.

The preceding review highlights a number of issues pertinent to KAM implementation. Not only might KAM implementation be problematic in practice, in some circumstances it may meet with employee resistance. Against this background, the remainder of this study examines the tensions inherent in KAM by drawing from a detailed longitudinal ethnographic study of a programme of KAM implementation. We specifically seek to examine both (i.) justifications for resisting KAM implementation, and (ii.) the practices of employee resistance to the successful implementation of KAM.

Methodology and Data Collection

A researcher was deployed within the organization (herein referred to as *Fitcorp* in order to protect anonymity), which was a £250m turnover UK subsidiary of a global US sporting brand (see table 2). Although the researcher held prior change management experience, the organization utilized the services of an experienced KAM and change consultant, who took the role of an “external” KAM consultant. Initiated by a request by the UK Managing Director of the firm, the external consultant facilitated a change management project aimed at developing relations with Fitcorp’s main retail customers. The key focus or mechanic of this project was the “Steering Group”; a cross functional team made up from the functional managers across the firm including, sales, marketing, customer operations, product development and logistics – essentially, all the customer facing departmental managers. This team was designed and subsequently facilitated by the external consultant.

Table 2: *Fitcorp* Key Company Demographics

<i>Organization</i>	<i>Fitcorp</i> UK
<i>Parent Organization</i>	<i>Fitcorp</i> US
<i>Market/Industry</i>	Leading Worldwide Sports Goods Manufacturer
<i>Worldwide Turnover</i>	\$3.0bn
<i>UK Turnover</i>	£250m
<i>Number of UK Key Accounts</i>	4
<i>% of Turnover with UK Key Accounts</i>	80% (approx)
<i>Organizational Structure (Prior to KAM)</i>	UK Board: 8 Directors Senior Functional Managers: 10 Business split into two sections: Categories A and B Key Functions: Marketing, Sales, Product Development, Customer Operations, and Logistics.

Over an 18-month period, the ethnographic study developed over 340 days of participant and non-participant observation. The researcher “worked” within the organization four days per week, and were provided office space, systems access, and access to all managerial levels for the entirety of the study.

Ethnographic studies of this kind are acknowledged as being advantageous due to their capacity to understand complex scenarios, whereby a rich understanding of a particular phenomenon is needed (for example, see: Lofland and Lofland, 1984, Hammersley 1992, Denzin, 1997, Delamont 2004b, Denzin and Lincoln 2005, Lofland et al., 2006, Hammersley and Atkinson, 2007). As the purpose of the study was to investigate change, the choice of an ethnographic longitudinal study design has been argued as delivering further benefits, due to its flexibility and responsiveness to local situations (Hammersley and Atkinson 2007) and its ability for researchers not just to know what is “going on” in a research setting, but to crucially objectively study and understand the actual behaviour of those under study (Hammersley, 2004; Silverman, 2004; Van Maanen, 1988; Shultz, 1964).

Similarly, work in the field of process scholarship, on the investigation of change in organizational settings (see for example, Pettigrew, 1985, 1987, 2012; Van de Ven and Poole 1995, 2005; Poole and Van de Ven, 2010; Van de Ven, 2007) has viewed qualitative research design methodologies, such as ethnography, with high relevance to the situation under consideration. (For an extensive review of this and the current state of qualitative research in management, see Bluhm et al. 2011). In their review in the *Journal of Management Studies*, the authors suggest that qualitative research is best suited to, "...narrative and description, interpretation and explanation" (in Pettigrew, 2012, p.1322). The findings and argument are congruent with the aims of this paper in attempting to develop inductive explanation, interpretation, and understanding of how resistance is played out during the implementation of Key Account Management strategy.

In relation to this point of interpretation, ethnographic study is centrally reflexive process, and one that cannot be concretized nor predetermined prior to entering the research site (Hammersley and Atkinson, 2007; Maxwell, 2004b; Riemer 1977; Pieke, 1995). As such, theory, based on the current study, was developed via the full immersion of the research team in the workings of an organizational change process in Fitcorp; one which was focused on KAM implementation. This process of theory development, at odds with the testing of existing theory, is viewed as a guiding principle of the ethnographic tradition (Hammersley and Atkinson, 2007; Dey, 2004; Pidgeon and Henwood, 2004). In the case of *Fitcorp*, the external consultant was invited to "do something" by the MD. The driver, however, of this invitation, was the paucity of coordinated KAM process and organization in the firm, combined with a downward spiral in the firm's fortunes as a leading brand in the UK. In ethnographic terms, this lack of KAM may be taken as being the "foreshadowed problem", (cf. Malinowski, 1922).

For the purpose of this study, a review¹ was undertaken of all prior empirical articles on KAM, published in peer-reviewed journals. It was found that none of the studies reviewed had used an ethnographic methodology. Based on this analysis, and in consideration of the

¹ The review was based on the extant empirical papers on KAM identified in the following journals: *European Journal of Marketing*; *Industrial Marketing Management*; *Journal of Personal Selling and Sales Management*; *Journal of Consumer Marketing*; *Journal of Marketing Management*; *Journal of Marketing*; *Journal of Marketing Research*; *Journal of Business Research*; *Journal of Business and Industrial Marketing*; *Harvard Business Review*; *European Management Journal*; *Journal of the Academy of Marketing Science*; and *International Marketing Review*.

call Homburg *et al.* made in 2002; that future empirical KAM research designs ought to overcome the “static design of our study” (p.55), this paper attempts to fill this methodological gap, and aims to make a theoretical contribution by providing new insights into the flow of processes, and the connected issues, such as resistance, involved in the “doing” of Key Account Management implementation.

Table 3

Prior KAM Research by Theme and Sub-Theme

Key Themes and Sub-Themes	Author and Year
KAM Manager Co-ordination Control Required Skills Performance, Role Evolution	Pegram (1972); Shapiro and Wyman (1981); Coppett and Staples (1983); Platzer (1984); Shapiro and Moriarty (1984a); Shapiro and Moriarty (1984b); Barrett (1986); Cardozo, Shipp and Roering (1987); Spekman and Johnston (1986); Colletti and Tubridy (1987); Cespedes, Doyle, and Freedman (1989); Wotruba and Castleberry (1993); Pardo, Salle and Spencer (1995); Yip and Madsen (1996); Boles, Barksdale and Johnson (1996); McDonald, Millman and Rogers (1997); Lambe and Spekman (1997); Pardo (1997); Napolitano (1997); Weeks and Stevens (1997); Sengupta, Krapfel, and Pusateri (1997a); Dishman and Nitse (1998); Pardo (1999); Kempeners and Van Der Hart (1999); Montgomery and Yip (2000); Abratt and Kelly (2002); Ojasalo (2004); Jones, Dixon, Chonko, and Cannon (2005); Guenzi, Pardo, Georges (2007).
KAM and the Organization Organizational Design Cross Functional Working Key Account Teams	Pegram (1972); Stevenson (1981); Shapiro and Wyman (1981); Platzer (1984); Coppett and Staples (1983); Shapiro and Moriarty (1984a); Shapiro and Moriarty (1984b); Spekman and Johnston (1986); Barrett (1986); Cardozo, Shipp and Roering (1987); Colletti and Tubridy (1987); Cespedes, Doyle, and Freedman (1989); Boles, Pilling and Goodwyn (1994); Cravens (1995); Pardo, Salle and Spencer (1995); Yip and Madsen (1996); McDonald, Millman and Rogers (1997); Pardo (1997); Napolitano (1997); Weilbaker and Weeks (1997); Dishman and Nitse (1998); Marshall, Moncrief and Lassk (1999); Pardo (1999); Kempeners and Van Der Hart (1999); Boles, Johnson and Gardner (1999); Montgomery and Yip (2000); Homburg, Workman and Jensen (2002); Workman, Homburg and Jensen (2003); Ojasalo (2004); Jones, Dixon, Chonko, and Cannon (2005); Ivens and Pardo (2007, 2008); Guesalaga and Johnston (2009); Brehmer and Rehme (2009); Ivens, Pardo, Salle, and Cova (2009); Davies and Ryals (2009); Salojärvi (2010).

KAM and Relationships	
Customer Attitudes to KAM	Stevenson (1981); Shapiro and Moriarty (1982); Shapiro and Moriarty (1984a); Shapiro and Moriarty (1984b); Barrett (1986); Spekman and Johnston (1986); Wotruba and Castleberry (1993); Boles, Barksdale and Johnson (1996); McDonald, Millman and Rogers (1997); Lambe and Spekman (1997); Pardo (1997); Sharma (1997); Dishman and Nitse (1998); Pardo (1999); Montgomery and Yip (2000); Abratt and Kelly (2002); Jones, Dixon, Homburg, Workman and Jensen (2002); Workman, Homburg and Jensen (2003); Ojasalo (2004); Chonko, and Cannon (2005); Pardo, Henneberg, Mouzas and Naude (2006); <u>Natti</u> , Halinen, and Hanttu (2006); Wengler, Ehret and Saab (2006); Sharma (2007); Ivens and Pardo (2007); Guenzi, Pardo, Georges (2007); Henneberg, Pardo, Mouzas and Naude (2009); Guesalaga and Johnston (2009).
Collaboration	
Relationship Approach	
Strategy	
Networks	
KAM Effectiveness and Performance	
Level of Formalization	Pegram (1972); Stevenson, (1981); Shapiro and Moriarty (1984a, 1984b); Platzer (1984); Spekman and Johnston (1986); Colletti and Tubridy (1987); Cespedes, Doyle, and Freedman (1989); Wotruba and Castleberry (1993); Boles, Pilling and Goodwyn (1994); Cravens (1995); Pardo, Salle and Spencer (1995); Yip and Madsen (1996); Pardo (1997); McDonald, Millman and Rogers (1997); Lamb and Spekman (1997); Sengupta, Krapfel, and Pusateri (1997a); Napolitano (1997); Weeks and Stevens (1997); Pardo (1999); Kempeners and Van Der Hart (1999); Boles, Johnson and Gardner (1999); Montgomery and Yip (2000); Abratt and Kelly (2002); Homburg, Workman and Jensen (2002); Workman, Homburg and Jensen (2003); Jones, Dixon, Chonko, and Cannon (2005); Gosselin and Bauwen (2006); Wengler, Ehret and Saab (2006); Pardo, Henneberg, Mouzas and Naude (2006); Sharma (2007); Zupancic (2008); Henneberg, Pardo, Mouzas, Naude (2009); Guesalaga and Johnston (2009).
KAM Implementation	
Limitations of KAM	
Process Issues	
Conditions for Success	
Problematic Nature of KAM	

Table 4: Prior KAM Research: Methodological Basis

Empirical Basis	Number
<i>Survey</i>	25
<i>Interview</i>	15
<i>Conceptual</i>	11
<i>Case study</i>	8
<i>Focus Group</i>	1
<i>Total</i>	60

As the researcher held prior change management and KAM implementation experience, he was expected to engage in the sharing of “managerial expertise” (Smigel, 1958; Mungham and Thomas, 1981) in return for the access granted at all levels (see Feldman et al., 2003) with the purpose of developing professional and specialized relationships with the *Fitcorp* management and personnel.

The main body of data collection from this ethnography took shape in the form of proceedings from 10 cross functional “Steering Group” meetings, facilitated by the research team, and focused on the design, development, and implementation of KAM as a new integrated strategy for *Fitcorp*. Although concerned with the outcomes of the project, and the ability of *Fitcorp* to create a sustainable KAM system and accompanying processes, the research study also sought to capture what Pettigrew terms “how to” knowledge, which is “...so crucial in informing management practice” (2012, p.1309).

In addition to the Steering Group meetings, a further 17 KAM sub team meetings were attended. These, like the Steering Group meetings described above, were all digitally recorded and the proceedings fully transcribed. These meetings lasted on average three to five hours. Managers from marketing, sales (who acted as the key account managers), product management and customer operations, participated in the meetings and they resulted in over 700 pages of transcribed material.

The present study combined this ethnographic observation of management, or what Pettigrew described as the possibility “to catch reality in flight” (2003b), with the addition of a number of semi-structured (Kvale, 1996) interviews. The interviews were: 51 pre-KAM

implementation interviews, 35 interviews undertaken while KAM was operational, and 27 post-KAM interviews (Table 5). Each interview lasted approximately 60 to 90 minutes. Also, the ethnographic research design allowed additional data to be collected from ad-hoc and often spontaneous conversations within the organization with individuals at all levels and across all functions during the 18 month period, as noted. Some of this interaction was recorded in a research diary, which comprises of 250+ pages of notes, including 100+ pages of field notes.

Table 5: Nature of field research

	Nature of field investigation	Duration
<i>Ethnography</i>	Participant observations of marketing/sales/customer operations departments	18 months (340 days)
<i>KAM Implementation Meetings (steering group)</i>	Observation of 10 cross-functional KAM design and implementation meetings	3-5 hours per meeting, over a 12 month period
<i>KAM sub-group Meetings (operational)</i>	Observation of 17 cross-functional KAM design and implementation meetings	1-2 hours per meeting, over a 12 month period
<i>Semi-structured interviews</i>	<p>Prior to KAM Implementation:</p> <ul style="list-style-type: none"> - 51 interviews with Board Directors and Senior Managers <p>During KAM Implementation:</p> <ul style="list-style-type: none"> - 35 interviews with Board Directors and Senior Managers <p>Post KAM Implementation:</p> <ul style="list-style-type: none"> - 27 interviews with Managing Director, Marketing Director, Sales Director, and two senior managers 	<p>60-90 minutes each</p> <p>60-90 minutes each</p> <p>60-90 minutes each</p>
<i>Company documents</i>	Emails, historical company data, meeting minutes	Continuous collection for duration of project

Data Analysis

Analysis, as in many ethnographic settings, was iterative in nature (Hammersley and Atkinson, 2007); development of themes, and theoretical positioning was created via interaction between the data, ideas and the literature (Dubois and Gadde, 2002). Using this principle, the data was categorized via a three-stage approach (Strauss and Corbin, 1998) as follows:

1. Open Coding. All instances of resistance (related to KAM implementation) were flagged as categories of recurring themes, in order to be directed by the phenomenon in question.
2. Axial Coding. Each of the categories was sub-coded to create sub-categories.
3. Selective Coding. Each category of data derived from the first and second stages of coding were combined for each category in order to identify key findings. All occurrences of resistance and type of justification defended them were examined. This was undertaken to try and explain how occurrences of resistance were explained and justified by those in the organization whilst undertaking a change management initiative to implement KAM.

Validity and Reliability

Three aspects of validity (internal, construct and external) were adopted in order to ensure rigour in the data collection and results. The first, internal validity (or logical validity) refers to the plausibility and credibility of research results and conclusions (Yin, 1994). In order to aid internal validity, multiple perspectives were collected through interviewing actors at different points in the network (Yin, 1994), and through a process of pattern matching (Denzin and Lincoln, 1994; Eisenhardt, 1989a) by comparing empirical patterns established in previous studies, and between each of the participants interviewed.

The second, construct validity, refers to "...the quality of the conceptualization or operationalization of the relevant concept" (Gibbert, Ruigrok and Wicki, 2008:1466) or, does the study investigate what it purports to be investigating? To help ensure construct validity and to aid triangulation (Denzin and Lincoln, 1994), the different data collection strategies and sources (i.e. in-depth interviews, meeting observation, official progress documents and minutes of meetings) were employed in order to gain alternate perspectives of how the KAM implementation was perceived.

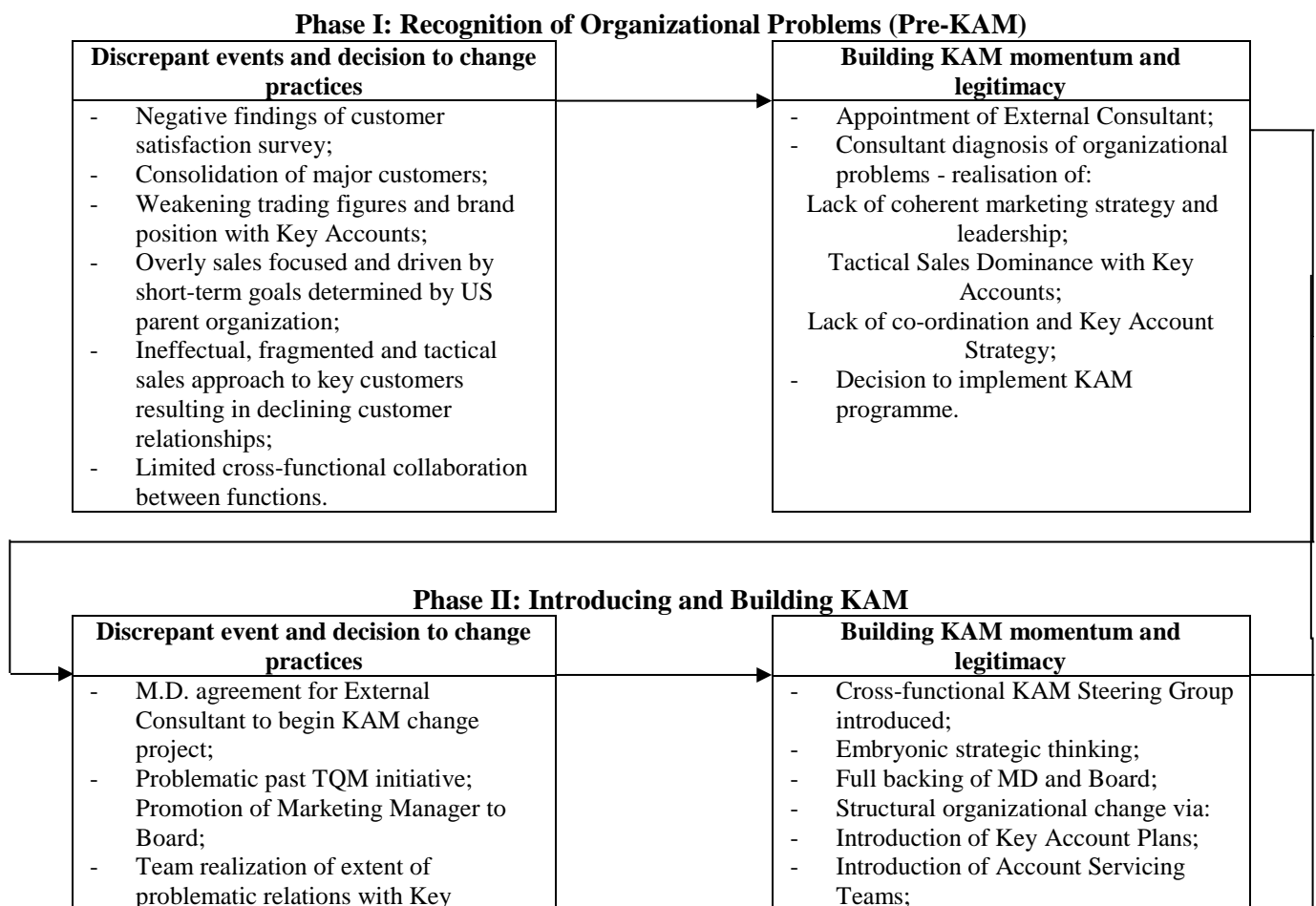
The third, external validity refers to the generalizability of a study's findings (McGrath and Brinberg, 1983). Although interpretivist methodologies cannot provide statistical

generalization, this does not mean that they are “...devoid of generalization” (Gibbert et al., 2008:1468). Interpretivist studies can strive for analytical generalization; generalization to theory using empirical evidence (Eisenhardt, 1989a). Hence the findings of the study were periodically contrasted with the existing KAM literature, a form of systematic combining (Dubois and Gadde, 2002). In the following section we briefly outline the key findings as regards KAM implementation at Fitcorp.

Findings: Resistance to KAM at *Fitcorp*

KAM is widely recognised as a process that evolves through fairly distinct stages or phases (Davies and Ryals, 2009); KAM implementation at *Fitcorp* was no exception. Its implementation can be understood as evolving through five distinct phases of implementation that were observed during the eighteen-month fieldwork (see Figure 1); each of the phases was initiated or triggered by a ‘discrepant event’ – an unforeseen incident that motivates change and questions existing practices and structures (*cf.* Leonardi, 2007, 2012).

Figure 1: Discrepant Events, KAM Implementation and Momentum at *Fitcorp*



Accounts;
- Need to become “Marketing Led”.

- New single Key Account Managers appointed.

Phase III: KAM Maturity

Discrepant events and decision to change practices

- Senior Management involvement;
- New Sales Director introduced to the Organization – initial positive backing for “Marketing and Sales KAM”
- “New Product” sell in success with Key Retailer viewed as outcome of cross functional KAM team work;
- Focus on “New Product” as legitimizing the KAM project.

Building KAM momentum and legitimacy

- Positive perceptions of KAM implementation;
- Expansion of Key Account Plans to other Key Accounts;
- Enthusiasm for KAM and restructuring of the Sales Managers to Key Account Managers;
- Account Servicing Teams commence work in the Key Accounts;
- Increased Account understanding.

Phase IV: Questioning the Validity of KAM/KAM Decline

Discrepant event and decision to change practices

- KAM is increasingly recognized as unwieldy;
- Politicized nature of KAM;
- Control and Structure Issues – negative perception of KAM from Sales Director;
- Sales pressure to hit tactical financial targets with Key Accounts.

Reducing KAM momentum and legitimacy

- Perceived duplication of work;
- Slower decision-making;
- Strategic versus operational tensions;
- Reduced flexibility and responsiveness;
- KAM seen as bureaucratic;
- Potential structural issues concerning power relations across functions and hierarchies.

Phase V: KAM Revision and Legacy

Discrepant event and decision to change practices

- Steering Group disbanded;
- External consultant exited Fitcorp;
- Introduction of Flexible “Open Door” Commercial Team.

KAM legacy

- Improved *ad-hoc* communications;
- Informal monthly up-date meetings;
- Erosion of functional silos;
- Ethos of co-ordination rather than control.

Phase I: Recognition of Organizational Problems (Pre-KAM)

The perceived need for KAM is often a strategic decision triggered by external events or competitive pressures (Brehmer and Rehme, 2009; Davies and Ryals, 2009; Millman and Wilson, 1999; McDonald *et al.* 1997), and such circumstances heralded the perceived need for the KAM intervention at *Fitcorp*. After a number of years of sales growth premised on popular brands, *Fitcorp* was experiencing alarming reductions in both margins and profitability in the wake of increasingly powerful customers and competitors. There was the growing realization at different managerial levels that *Fitcorp* was in a perilous position (see

Appendix, Data Table, Box A). These observations by functional managers were also concordant with those of the board and senior management team (see Data Table, Box B).

Although many of these issues had been observed in the organization in recent years, they were being felt more acutely by *Fitcorp*'s managers due to pressures on sales targets from their US parent, and from the growing negative trends reported in periodic customer satisfaction survey (CSS) data (see Data Table, Box C).

Against this background, the MD decided that *Fitcorp* would enlist the assistance of an experienced external consultant in marketing and change management. The diagnosis of the external consultant echoed that of the functional managers and senior management team: *"...weak product, poor brand image, seen as main stream product, little brand investment... Fitcorp is in 4th place and under attack from the up and coming Piro² Brand. We are seen as being in a weakening position. On footwear, it's Klein, Piro, Rad and then us."*

Fitcorp suffered from fragmented relationships both internally, between functions, and externally, with major customers. The answer: a meaningful strategic KAM system for major accounts premised on learning and cross-functional co-operation. Thus, he recommended that *Fitcorp* should: *"...mobilize a cross-functional account development team comprised, in the main, of appropriate 'A-level' managers from all the pertinent functions. The team would work on the development of a comprehensive and detailed Account Development Strategy."*

Phase II: Introducing and Building KAM – A Clash of Community Practices

In response, the MD decided that *Fitcorp* would begin the immediate implementation of KAM with the assistance of the consultant. A conventional approach to KAM implementation was devised (*cf.* Davies and Ryals, 2009); this comprised the mobilization of a formal cross-functional group brought together at mid-management level (Sales, Marketing, Product Management, and Customer Operations) termed the 'Steering Group', which met approximately on a monthly basis. The remit of the Steering Group was to oversee a KAM programme which comprised:

- i. Development of specific co-ordinated Key Account Plans (KAPs) to drive process change and foster strategic KAM thinking;

² Piro, Klein, and Rad are all pseudonyms for other leading brands in the UK market.

- ii. Full structural organizational change for customer facing roles: cross-functional operational-level KAM teams to be led by dedicated Key Account Managers; and
- iii. Procedures to monitor events, decisions, and time frames from the KAM operational-level team to feedback to the Steering Group.

Consistent with early views on power and status within groups, organizations are viewed as a collection of competing groups vying for valuable resources (Ansoff, 1968). During the early meetings of the Steering Group, justifications for KAM resistance became evident as the group was tasked to consider the impediments to KAM at *Fitcorp*, often resulting in some forthright discussions. Initial justifications for resisting KAM were premised on perceptions of politically motivated initiatives, where threats to prevailing power structures and the potential destabilization of status and authority were questioned (Harris, 2002). Managers at the functional level harboured concerns that KAM would disrupt established lines of authority and change current work practices (see Data Table, Box D). Referring to the UK Sales Director one respondent commented: Box D.

The further rationale for KAM resistance pertained to perceived imbalances in resource allocation in the wake of scarce organizational resources – a source of inter-functional conflict in marketing initiatives (Harris, 2002; Piercy, 1987). Analogous to this, KAM can also entail a considerable resource commitment (Shapiro and Wyman, 1981). In *Fitcorp* this manifest as employee apprehensions of change and fears of an escalation in labour and effort that KAM might bring, premised on concerns of subjugation and loss of individualism (Casey, 1999; Sturdy *et al.* 1992) (see Data Table, Box E).

Employees may resist initiatives where they perceive these as leading to unacceptable increases in managerial control and bureaucracy (Steigler and Form, 1991). For a number of managers, the KAM initiative was greeted negatively due to feelings of futility in light of the historical adoption of certain initiatives (such as TQM by *Fitcorp*); while this was the source of much fairly benign organizational gossip, some employees were voicing more cynical and sceptical observations of the latest ‘managerial fad’ (see Data Table, Box F).

As with the failed TQM initiative, managers’ perceptions of corporate conservatism raised doubts over what would realistically happen with KAM adoption and that it was unlikely to act as a corporate panacea for *Fitcorp*’s ills (see Data Table, Box G).

Any form of significant organizational change has the potential to redistribute power and resources (Hutt *et al.* 1995). As Harris (2002: 63) observes, marketing initiatives may be resisted by employees where change is perceived “as disproportionately enhancing the power

of departments.” The next justification for KAM resistance, therefore, centres on the ‘turf barriers’ evident in *Fitcorp* between sales and marketing staff (Hutt *et al.* 1995), and a clash of (sales and marketing community) practices. In some meetings, tensions erupted between the two departments: “*I think they [Marketing] forget what pays the mortgage. They’re trying to get the alpha consumer!*” (Mark Cane, Sales Director).

In some instances, relations between sales and marketing staff may actually be characterized by mutual distrust and, at times, even a lack of respect (Rouziès *et al.* 2005; Kotler, Rackham and Krishnaswamy, 2006). In *Fitcorp*, sales and marketing differences frequently manifested as aggressive ribbing between counterparts from each function at group meetings (see Data Table, Box H).

The root of resistance at this juncture relates to the so-called epistemic “thought worlds” (Homburg and Jensen, 2007: 124) of sales and marketing professionals that has been recognised in a number of studies (Rouziès *et al.* 2005; Hosford, 2006; Dewsnap and Jobber 2000; Beverland *et al.* 2006), where relations between the two functions may be fractious. A ‘sales-marketing divide’ was also evident within *Fitcorp* between these two functional ‘tribes’ and a resultant rift (see Data Table, Box I).

Such differences were chiefly attributed to pre-occupation of sales with “*hitting the number*” in the short run, and the longer run pre-occupation of marketing with “*getting hot with the consumer*”, and sales “*‘cooling’ the brand*” (damaging brand equity through short-term tactical selling endeavours), an archetypal source of tension between both functions (Strahle *et al.* 1996), as various managers noted (see Data Table, Box J).

Various initiatives deployed to resist KAM adoption were also observed. This included merely paying lip service to KAM where employees “...orally conform but covertly resist attempts to be subjugated” (Harris, 2002: 66), as one manager noted: “*we have had account plans in the past – they are monstrosities and all you do is tick the right box and pass it back to avoid any blame!*” (Neil). Further, in response to power and organizational politics (Buchanan and Badham, 1999) employees may attempt to resist by ‘erosion’ by deriding and disparaging KAM and being cynical and sceptical to its value: “*Unless we start acting as a coherent team and lead on marketing, then we have every department asking for investment in marketing for this, for that, and for this...I tell you what, you might as well piss your money down the drain*” (Adam). In some (albeit rare) instances, direct conflict between colleagues was also observed. Such practices arise where employees perceive some management initiatives as planned mechanisms of control, and resistance is considered as a justifiable response (Harris, 2002): “*...tell them [senior management] to get stuffed!*” (Tim).

Despite efforts by many personnel to resist KAM adoption at *Fitcorp*, there was the growing recognition that the organization faced considerable external threats (continuously reminded by the external advisor) that slowly galvanised efforts and opinion regarding KAM and the decision to support its implementation. Acceptance of the cross-functional team by organizational members and its (marketing-led) leadership facilitated the creation of a process of reflexive interaction focused on a team debate over Key Account planning with the first of the major customers (see Data Table, Box K).

Against this background, both sales and marketing staff agreed to set aside their differences and support KAM adoption.

Phase III: KAM Maturity

Information affords power (French and Raven, 1968), and after several months of implementing KAM (supported by the Steering Group) attitudes towards it were becoming broadly positive, partly based on employee feelings of emancipation from the increased sharing of information and transparency within *Fitcorp*. Hence all meaningful resistance had dissipated in the wake of perceived KAM implementation success at approximately five months into implementation, which was noticeable at the Steering Group meetings. The consultant's approach to KAM was yielding results. Where previously entrenched sales and marketing barriers to working had impeded dealings with major accounts: *"It's amazing what happens when Sales and Marketing work together. At the moment, it's far more positive than I think we could have hoped for. If we had gone about it in our usual way of selling and trying to hit deadlines, I think we would have slipped up"* (Neil).

Under KAM, *Fitcorp* was achieving gains in customer commitment, sales, and increased brand equity, supported by positive responses to the CSS. This translated into greater enthusiasm and commitment towards KAM: *"You forget which department you are in and leave your functional hat behind"* (Sarah), and *"...this is the way forward – we should be embracing this change"* (Adam).

Such significant changes to working practices at *Fitcorp*, and dramatic decline in KAM resistance, may seem surprising; however, as Pugh (1993) notes, opposition to change is frequently irrational, while the necessity for change is generally logical and defensible, and resistance can often crumble in the wake of improved performance or working practices. Studies in management and change also point to communication, participation and

negotiation as factors to overcoming resistance (Nutt, 1998; Kotter and Schlesinger, 1979) – practices that *Fitcorp* had introduced when they instigated the Steering Group.

The greater emphasis placed on KAM planning resulted in the introduction of detailed Key Account Plans (KAPs). These captured information pertaining to positioning and targeting strategy for each of *Fitcorp*'s key accounts and detailed account profile, and a summary of the key account's perception of *Fitcorp*. These reports contained information on historical data on margins, US HQ sales targets, year-to-date sales figures, marketing budget and forecast marketing spend as a percentage of revenue. These data formed the crux of the KAPs, and effectively constituted a 'users guide' for dealing with key accounts (see Data Table, Box L). As the initiative gained momentum, a detailed 'cradle to grave' approach to KAM was slowly being institutionalized (see Data Table, Box M).

As KAM increased in its complexity, it was also noted that a key account manager was required: *"...when we come to another Key Account presentation perhaps we should have one owner of the whole process. This is not the case at the moment"* (Tim, Product Development Manager). Therefore, to support the KAM initiative, the position of key account manager was introduced to control, centralize and co-ordinate key account planning across product lines, strongly supported by sales and marketing managers: *"...the aim here is to have one single focal point in the account and thus co-ordinate across the two product categories and to make sure the co-ordination with Marketing is integrated and to make sure that bridge is intact"* (Adam).

Phase IV: Questioning the Validity of KAM/KAM Decline

Approximately eight months into the KAM initiative at *Fitcorp*, although KAM had resulted in some level of success, managers were beginning to publically question the business case for KAM (see Data Table, Box N). Resistance to KAM at *Fitcorp* had reoccurred. Initially, this took the form of overtly undermining KAM, based on a resource-based rationale and scarcity of resources, particularly as KAM became heavily resource dependent and unwieldy. Similar to the implementation of market orientation initiatives (Harris, 2002), and strategic change in general (Hutt *et al.* 1995), KAM implementation can require significant financial and strategic resources and functional commitment (Workman *et al.* 2003; Homburg *et al.* 2002; Shapiro and Wyman, 1981).

Resistance is often an attempt by managers to regain (or resist) control and assert individualism (Casey, 1999; Ezzamel and Willmott, 1998; Steiger and Form, 1991),

particularly where such resistance is viewed as justified (Pugh, 1993). Within *Fitcorp* there were concerns regarding the evolving formal KAM practice resulting in increased bureaucracy in the form of KAM rules, procedures and activities (Heckscher, 1994). Managers were beginning to question the validity of KAM (see Data Table, Box O).

The reoccurrence of resistance was causing tensions within *Fitcorp*; KAM was a highly emotive topic, perhaps unsurprisingly as significant organizational change often elicits strong feelings (Robbins, 1996). Direct conflict and confrontation was observed at group meetings – while some continued to be advocates of KAM and were still loyal to its ideology, others opposed it, sharply contrasting with the previous views (see Data Table, Box P).

An unintended consequence of KAM implementation can be the rise in status and power of the key account manager and the perception that they are perceived to inadvertently “take over” (Pardo, 1999: 282) the traditional role of the sales force. In the case of *Fitcorp*, the prominence of KAM and its growing power was beginning to draw the scrutiny of the senior management team: “[We are] *causing waves here with the directors*” (Patrick, External Consultant). The Steering Group members themselves also felt uneasy with their increase in power within *Fitcorp* (see Data Table, Box Q).

Power and resistance are strongly unified concepts (Fleming and Spicer, 2008). Millman and Wilson (1999: 330) note that KAM frequently involves “political jockeying” causing power conflicts between functions. At this stage in KAM implementation at *Fitcorp*, the initiative was becoming highly politicised. While earlier forms of resistance were horizontal (inter-departmental) in nature, at this stage resistance was vertical (between the Board and functions/Steering Group), as the Steering Group and KAM were perceived to be assuming a central role in *Fitcorp*’s strategic decision-making. In-depth interviews with senior managers during this period reflect this and the perceived usurpation of their power (see Data Table, Box R).

The Sales Director attended the next Steering Group meeting. He was blunt in his appraisal of KAM within *Fitcorp*: “*I am not sure how this project fits in with everything we are doing in the business right now. I do not see this fitting together at all ... We do not need this team, or this project to run the business!*” (Mark Cane, Sales Director).

The ‘KAM experiment’ at *Fitcorp* was effectively at an end; the external consultant departed *Fitcorp* and the Steering Group was disbanded by the senior management team.

Phase V: KAM Revision and Legacy

“One process the [Steering] group has gone through is a ‘stare the facts in the face’ process – starting to state the facts in bold, and blunt types of phrases. We did struggle a little...”

This was the view of the consultant as he reflected on KAM implementation at *Fitcorp* in an exit interview. Although now disbanded, members of the former Steering Group felt that both the group and KAM initiative had created a positive legacy:

“Everything this project has been working towards, the cross functional stuff, I mean we can bin all this work, but I would recommend that we don’t...we have come up with a very clear process for the Key Account teams that are working out there. This group can clearly evolve ... and if we let this go, it will all disintegrate” (Adam).

Although KAM had not entirely been divested at *Fitcorp*, it did undergo a change in emphasis; a group known as ‘The Commercial Team’ was introduced to replace the Steering Group comprising only the Managing Director, Marketing Director, and Sales Director, with a remit to manage *Fitcorp*’s relationships with its major customers. Interestingly, despite the reassertion of power by the Board, and significant modifications to KAM approach, the legacy was strongly felt by *Fitcorp* employees across all levels and functions through its creation of better informal relations between functions, co-operation, and empowerment of employees (see Data Table, Box T).

Discussion and Implications: The Impact of Intentional Resistance on KAM Effectiveness

The purpose of this study was to examine *how* and *why* organizational members might resist KAM initiatives, reporting on a major ethnographic study and in-depth investigation of KAM implementation. While much has been written on the necessary pre-conditions for KAM effectiveness (for example, Homburg *et al.* 2002; Workman *et al.* 2003; Menon *et al.* 1997; Abratt and Kelly, 2002; Millman and Wilson, 1999; Colletti and Tubridy, 1987; Millman and Wilson, 1995, 1999; Pardo, 1999; McDonald *et al.* 2000; Neopolitano, 1997; Sharma 2006; Sengupta *et al.* 2000), previous studies have tended to overlook intentional internal resistance or sabotage by organizational members to derail initiatives such as KAM, or the ‘darker side’ of KAM. These are clearly highly inter-related subjects; resistance impacts on KAM

effectiveness, which, in turn, will hamper organizational performance. We now briefly consider the key findings identified in the study and their implications.

Resistance to KAM Initiatives

The introduction of KAM is frequently a strategic decision to respond to external forces or events (such as the consolidation of major accounts), similar to change management initiatives in general that are in response to competitor actions, managerial fads and fashions (e.g. TQM, the lean enterprise), financial constraints, and so on. Most organizational change programmes and initiatives, however, have “a tendency to produce failure” (Sorge and van Witteloostuijn, 2004: 1212); indeed, as Beer and Nohria (2000: 113) remind us: “the brutal fact is that about 70 percent of all change initiatives fail.” As a consequence, the bulk of change programmes do not produce the anticipated benefits relative to the level of investment made, a failure that is frequently credited to employee resistance to such initiatives (Dent and Goldberg, 1999). This is consistent with reports of marketing implementation that may not be supported by other functions and may actually be met with internal resistance (Shipley, 1994).


The present study found that resistance to change in *Fitcorp* could be attributed to employees’ attempts to stymie or hinder marketing-led change. While previous research recognises KAM initiatives are not without their complexities or organizational barriers that hamper implementation efforts (e.g. Brehmer and Rehme 2009; Piercy and Lane 2006; Spencer 1999; Millman and Wilson, 1999), less attention, however, has been afforded to understand how individual managers resist KAM, or else engage in behaviours that are deliberate efforts to obstruct or hinder its implementation. A compendium of behaviours or strategies to resist or else impede KAM implementation were identified. This included behaviours that were relatively benign acts such as foot-dragging, cynicism and scepticism, where the latter two practices are analogous to everyday organizational ‘corridor’ and ‘water-cooler’ talk, where employees can keep in touch of organizational events and disseminate informal communications and opinions (Kraut *et al.* 1990). In contrast, some practices were more extreme in their opposition to KAM, such as conflict, subversion and confrontation, which are clearly more damaging practices and have wider organizational political ramifications. We should be cautious, however, in treating resistance to KAM pejoratively, in that all employee resistance to change initiatives are mistaken, amiss and harmful; resistance may emanate from individuals who perceive legitimate faults in a new initiative or else have novel ideas that run counter to a planned change initiative but may lack the organizational

power and will to change practices (Lüscher and Lewis 2008; Ford, Ford and D'Amelio, 2008). It was, after all, resistance to KAM in its later stages of implementation in *Fitcorp* that resulted in its modification, leading to positive appraisals by employees.

Resistance as a Continuum of Behaviours

As noted in the preceding section, resistance behaviours or strategies can be seen to vary in terms of their degree of severity – a finding consistent with Harris's (2002) study of resistance to market orientation where practices varied in sophistication and excessiveness. The severity of resistance would suggest a continuum of KAM opposition practices varying in magnitude, as opposed to a simple dichotomy of discrete resistance strategies or tactics. This continuum of behaviours spanned from general disengagement from KAM (such as cynicism, gossip and foot dragging – frequently forms of dis-identification with an organization or attempts to 'escape' organizational control and certain initiatives), to behaviours that were outwardly hostile towards KAM (including confrontation, conflict and destabilization) (see Figure 2). Note that we use the term resistance and not more extreme idioms such as sabotage (a topic of interest in other studies; see for example, Harris, 2002). Opposition to KAM in *Fitcorp* was not especially covert or insidious, nor was it undertaken to harm the organization (as noted in the preceding section); rather, such practices frequently originated from employees caring for an organization they had a vested interest in. Hence one might argue that more extreme opposition to KAM on the continuum is in part reflected in the degree to which employees identify with the organization.

Figure 2: Continuum of Resistance to KAM Initiatives

Dis-engagement				Hostility
Lip service/foot dragging	Cynicism		Political manoeuvring	Conflict
Gossip	Scepticism		Subversion	Confrontation
	Erosion	Non-co-operation/refusal	Undermining	
	(derision/disparage)			

The protection of factional interests was found to be a considerable issue in holding up the implementation of effective KAM processes (Millman and Wilson, 1999: 330). More forceful resistance practices on the continuum may be adopted, therefore, where actors felt they had the most to lose, such as a perceived loss of power and authority. We may also speculate that reports of varying degrees of KAM implementation success and effectiveness (Brehmer and

Rehme 2009; Cheverton, 2004), may in part be attributable to degrees of resistance on the continuum change agents may face when advocating KAM. While KAM may be viewed as an instrument for “overcoming uncertainties” (Brehmer and Rehme, 2009: 966), the need for the continuous improvement of KAM initiatives is often overlooked (Davies and Ryals, 2009), just as organizations are constantly in flux and subject to continuous change (Weick, 1995).

These findings endorse Pardo *et al.*'s (1995: 128) thesis that KAM is essentially a process of “muddling through”, often in the face of opposition and rarely a simple linear process; KAM implementation can be fraught with complexity, and problematic in aspects of its implementation (Piercy and Lane, 2006; Hertz and Vilgon, 2002; Spencer, 1999). This also chimes with the broader marketing literature where Harris (2002: 70) offers the following stark warning: “Under certain conditions, planned resistance to marketing initiatives may be uncomfortably pervasive.” The implications are clear: the effective implementation of KAM programmes rests on overcoming employees’ objections and resistance – resistance that will likely vary in its magnitude.

Actors’ Justifications for Resistance

Given the organizational benefits that may be accrued from KAM implementation (Homburg *et al.* 2002; Workman *et al.* 2003), why would employees resist it? Five justifications for countering KAM implementation were offered by actors (see Figure 3), spanning destabilization of status and authority to perceptions of subjugation and control by management. This mosaic of resistance strategies may not be particular to KAM, however, but may instead be generic of marketing-led change in its many hues such as adopting a market orientation (Harris, 2002), customer orientation (Kelley, 1992), and marketing implementation in general (Harris and Piercy, 1998; Shipley, 1994). This is evident in the broader fields of labour and organizational studies where employees engage in a variety of ‘resistant behaviours’ – from organized strikes and protests to voicing dissatisfaction and insubordination – in response to perceived ‘unfair’ management practices (Greenberg, 1990; DeMore *et al.* 1988; Trice and Sonnenstuhl, 1988; Edwards and Scullion, 1982; Friedman, 1977; Mumby, 2005; Fleming and Spicer, 2003; Fleming and Sewell, 2002; Gabriel, 1999; Tucker, 1993).

Figure 3: Rationales for Resisting KAM Initiatives

Rationalisation for KAM resistance	Explanation
- <i>Destabilisation of status and authority</i>	- The usurpation of established power-bases and relations
- <i>Unfair changes to work practices and escalation of labour and effort</i>	- Perceptions of increased duties and responsibilities
- <i>Resource scarcity and prioritisation</i>	- Diminished resources for other initiatives and re-prioritisation of organizational objectives
- <i>Sales-marketing identities and differences</i>	- Entrenched sales-marketing ‘divide’ and related tensions
- <i>Subjugation and control</i>	- Attempts by senior management to control and subdue organizational members

In KAM implementation, as with other management change initiatives, employees resist change where they feel such behaviour is warranted (Pugh, 1993) and justified in the wake of perceived excessive management control and the loss of individualism (Casey, 1999; Ezzamel and Willmott, 1998; Steiger and Form, 1991), or else where they fear change will result in increased organizational bureaucracy and complexity in the form of new rules, procedures and activities (Heckscher, 1994). The latter issue of increased complexity and escalation in bureaucracy was a clear source of friction within *Fitcorp*.

While KAM implementation at *Fitcorp* found both advocates and allies not just from within marketing and sales functions, it was also met by opposition from different organizational functions (a point explored in more detail below). Just as marketing scholars have noted that some organizational change programmes (e.g. lean thinking/enterprise) are viewed critically by marketers (Piercy and Morgan, 1997), perhaps we should not be surprised therefore when marketing-led initiatives such as KAM are likewise met with internal derision or opposition, or where marketing-led change is perceived to be endorsed with inadequate vigour (Lings, 1999).

Temporal Aspects of Resistance

The relatively novel ethnographic research design adopted allows us to consider on the temporal nature of resistance. As speculated in earlier work on marketing-led initiatives (e.g. Harris, 2002), certain approaches to resistance were evident at different phases during KAM implementation at *Fitcorp*. For example, during the initial phases of KAM development (or ‘exploratory’ and ‘introductory’ stages of KAM implementation), resistance was largely in the form of gossip, cynicism and scepticism. As KAM began to gain momentum and became

overbearing resistance by organizational members became more direct and confrontational. Hence different forms of resistance were deployed at *different* stages in its implementation. Therefore, in contrast to formative studies on KAM development favouring linear trajectories of development (for example, McDonald, Millman and Rogers, 1997), the present study allows us to offer an alternative conceptualisation to KAM implementation (see Figure 4). This conceptualisation of KAM execution, traces the emotional reactions and attitudes of organizational members towards KAM at different stages in its implementation. As well as a continuum of resistance practices, we also found resistance to describe a ‘U’-shaped curve; after recognizing the need for change, organizational members resisted KAM harbouring perceptions of increases in working practices etc., this resistance abated when positive gains were being realised with key accounts, only to return when KAM become unwieldy and highly bureaucratic.

Figure 4: An Alternative Conceptualisation of KAM Implementation at Fitcorp

KAM stage	<i>Pre-KAM</i>	<i>Introducing and building KAM</i>	<i>KAM maturity</i>	<i>KAM decline</i>	<i>KAM revision and legacy</i>
Emotional response	<i>Frustration and recognised need for change</i>	<i>Suspicion and unease of new working practices</i>	<i>Acceptance of new practices</i>	<i>Resistance to complication and bureaucracy of working practices</i>	<i>Acceptance of revised practices</i>

As an adjunct to resistance temporality, we also found that the status of those individuals deliberately resisting KAM implementation was broadly representative across the organization studied. Where most studies examine ‘management-labour’ relations (Ezzamel *et al.* 2004), our findings demonstrate that resistance in *Fitcorp* was not just the preserve of functional-level ‘front line’ personnel and managers – where some perceived the KAM initiative as a potential tool for potential management control and subjugation, and also as an escalation of labour and effort – but also by senior managers at board level, harbouring concerns that KAM was becoming ever powerful and influencing corporate strategy. This had implications for the underlying power relations and asymmetries within the various strata of seniority in *Fitcorp*, a complicating factor inherent in many KAM programmes (Millman and Wilson, 1995).

Conclusions and Directions for Future Research

This study has explored how and why employees might resist KAM programmes. Drawing on insights from a detailed ethnographic study, the findings provide an explanation of why organizational members would resist KAM and their justification for such resistance. A continuum of resistance strategies were identified that varied in severity, while it was revealed that organizational members offered five justifications for KAM resistance. These findings emphasize that KAM (and its effectiveness) is constantly in a state of flux and negotiated by actors (Davies and Ryals, 2009), particularly as it is influenced by internal and external forces (Brehmer and Rehme, 2009).

The contribution of this study stems from a deeper understanding of KAM effectiveness by exploring its opposition by organizational members. KAM effectiveness is more than just a set of tasks, routines and activities; it is overcoming employee resistance, refusal and non-compliance, through employee training programmes, participation, communication and negotiation (Kotter and Schlesinger, 1979), to ensure that organizational members are customer oriented. If marketing-led organizational initiatives and change of all types are to succeed, then overcoming, and, indeed, understanding, employee resistance would seem of importance. If we fail in this regard, practitioners will find limited relevance in marketing research and scholarship.

As competitive pressures increase the business case for KAM becomes ever more appealing as a response to service and retain major accounts. Such views, however, must be tempered by an understanding of the internal barriers that exist within organizations. This study should

be viewed as a first step towards comprehending resistance to KAM and the factors that impede its effectiveness; additional empirical research is required to validate the findings in the present study and progress our understanding of opposition to marketing initiatives more generally.

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APPENDIX: Data Table – Themes and Supporting Quotations

<p>PHASE I</p> <p>Box A: The realisation of difficulties facing Fitcorp at the functional level</p>	<p><i>“We have not got the power with the retailers ... we are on the cusp of falling into the second division as far as brand is concerned [and] have to totally change the way we work with customers and do things that are more strategic” (Tim, Product Manager).</i></p> <p><i>“We never seem to know why we are really doing stuff with [each] account” (Adam, Marketing Director).</i></p> <p><i>“We [departments] all have similar objectives, but we are all working on our own ones, and there is zero opportunity for thought on what we ought to be doing longer term as a whole business” (Anna, Product Manager).</i></p> <p><i>“[We put] together all these plans [but] they are never reviewed!” (Neil, Sales Manager).</i></p>
<p>Box B: The board agree</p>	<p><i>“[Functional managers are] busy doing their own thing [and] ploughing their own furrows. Very few of them...devote time to understanding the wider aspects of this business” (Dennis Smith, Managing Director).</i></p> <p><i>“[We each have] a set of objectives, but they don’t seem to match, we don’t [ask one another] ‘are all these objectives talking to the same piece?’” (Ben Logan, Finance Director).</i></p> <p><i>“...we do not have time to debate...we never get into really thinking about and dealing with the issues” (Ben Logan, Financial Director).</i></p>
<p>Box C: Ignoring views of major customers</p>	<p><i>“There are some pretty strong issues that come out. There’s discussions inside Fitcorp but there’s no change” (Adam, Marketing Director).</i></p> <p><i>“The information’s not particularly accessible, it’s not targeted at the user. There’s been a frustration that there wasn’t a response to the customer satisfaction survey. It became a file, put away!” (Darren South, Customer Ops Director).</i></p>
<p>PHASE II</p> <p>Box D: Worries about damaging established lines of authority</p>	<p><i>“The way our boss works, is that we do as he says, and that’s about that” (Pat, Sales Manager).</i></p> <p><i>“The trade is changing and people don’t recognise it is changing, they’re too caught up in their</i></p>

	<p><i>own little wars” (Sandy, Trade Marketing Manager).</i></p> <p><i>“I have a concern here that the board will not tolerate change coming from this group” (Sandy, Trade Marketing Manager).</i></p>
Box E: Employees concerns of a labour escalation	<p><i>“I just don’t have time, I’m so pressed...I know we really should, but...” (Tim, Product Manager).</i></p> <p><i>“It’s set up as almost a separate thing rather than being part of people’s jobs” (Anna, Product Manager).</i></p> <p><i>“...yet another way of working on top of the normal working day” (Tim, Product Manager).</i></p>
Box F: Employee cynicism and scepticism of latest ‘managerial fad’	<p><i>“...I came in [to Fitcorp] on the back of TQM. I didn’t see it, but I heard about it...It becomes not a way of doing business but an add-on for doing business, and that’s where it falls down” (Tim, Product Manager).</i></p> <p><i>“[KAM, like its perceived predecessor TQM, will result in] too much paperwork...I don’t want to go back there...it just all became too bureaucratic. Too many meetings and not enough progress” (Tim, Product Manager).</i></p> <p><i>“When something becomes not a way of doing work, but an add-on to existing work organisation, then that is where it falls down. Every time I see a new management driven concept, I think of all the relating paperwork and it makes me want to cry” (Tim, Product Manager).</i></p>
Box G: Would KAM make a difference in Fitcorp?	<p><i>“...we’re still talking about the same problems we talked about three years ago where nothing changes...There’s discussions inside Fitcorp but there’s no change” (Adam, Marketing Director).</i></p> <p><i>“[we engage in projects] then six months time write a report, blah blah blah” (Adam, Marketing Director).</i></p> <p><i>“Why are we doing this project?” (Adam, Marketing Director).</i></p>
Box H: Sales and marketing differences at Fitcorp	<p><i>“Not only are you [marketing] easy to push around but you’re bloody slick when you do get pushed around!” (Patrick, Researcher/Consultant).</i></p> <p><i>“Why the hell are you coming to talk about this [the KAM initiative]? You can’t even get the bloody shoes on the shelves on time!” (Adam, Marketing Director).</i></p> <p><i>“When I first started in Fitcorp I thought you were part of a different organization!” (Neil, Sales Manager).</i></p>
Box I: The sales-marketing rift	<p><i>“...the problem is that you’ve got a group of people [sales/marketing] who will work together and others who won’t. It takes time to gel as a group”, “It will get easier to have an open discussion”, “fear of the unknown”, differences due to “politics” and “personality clashes” (Neil, Sales Manager).</i></p>

	<p><i>“Sales and marketing come at things from a different point of view. One can be very much focussed on the short term and the ‘sell-in’. [The] Marketing team’s concerned with that too, but the marketing team’s also concerned with how we drive the brand forward in the long term.” (Adam, Marketing Director).</i></p>
<p>Box K: We just might get this to work...</p>	<p><i>“If we really think about this, about what we are doing, then you can really change the game here...” (Adam, Marketing Director).</i></p> <p><i>“This is a great opportunity for everyone to work together and have the opportunity to think clearly about where we’re going on this – you can have your input with marketing, and we can come in and help from a sales point of view – it has to be a joint initiative for this to happen well and for it to work in the account” (Neil, Sales Manager).</i></p> <p><i>“This is about viewing marketing as the mission of your whole operation, and Fitcorp should be like this, and it’s amazing that it isn’t...It’s up to you guys to change the way in which marketing is perceived in the organisation” (Patrick, Researcher/Consultant).</i></p>
<p>PHASE III Box L: These Key Account Plans are helping...</p>	<p><i>“It’s quite good to have [the KAP], when it is all going mad around you and you’re sitting drinking a cup of coffee, it’s quite nice to pull your little handbook out and say right, let’s just see where we’re trying to go, let’s have a look at the account plans” (Tim, Product Manager).</i></p> <p><i>“Absolutely, I think everybody’s signed up to that” (Mark Cane, Sales Director).</i></p>
<p>Box M: A ‘cradle to grave’ approach to KAM</p>	<p><i>“[The] Sales and marketing teams have got together and they are now presenting a united front ... At the moment it seems to be working, the relationship seems to be growing a lot stronger between the team members sitting round the table” (researcher diary observation).</i></p> <p><i>“It’s a twelve month activity calendar, full stop. It’s not an internal document that’s worked on with the customer” (Mark Cane, Sales Director).</i></p> <p><i>“Yes, a detailed, rolling twelve-month calendar of activity developed with the account, that makes a huge change” (Patrick, Researcher/Consultant).</i></p>
<p>PHASE IV Box N: KAM starts to become unwieldy</p>	<p><i>“A complete waste of resources and time!” (Mark Cane, Sales Director).</i></p> <p><i>“We are slowly cutting our own throat!” (Tim, Product Manager).</i></p> <p><i>“This [Steering] group [is] an extra complicating level doing the same thing. It potentially duplicates a lot of work at every level; therefore, it is potentially inefficient” (Mark Cane, Sales Director).</i></p> <p><i>“We are in danger of over processing ... with this [KAM project]” (Adam, Marketing Director).</i></p>

Box O: Questioning KAM	<p><i>“Are we saying then, that the Key Account’s organizational structure could all change again before we print this account plan..?” (Pat, Sales Manager).</i></p> <p><i>“We’re already on version 12 of the plan!” (John, Brand Manager).</i></p> <p><i>“...you can plan yourself to death. If you plan yourselves into so much detail, then you never actually execute the plan” (Adam, Marketing Director).</i></p>
Box P: Strong feelings towards KAM	<p><i>“[This is] not some bullshit exercise. This is about working through problems and issues, facing up to them” (Tim, Product Manager).</i></p> <p><i>“...in six to nine months, we have come a hell of a long way with this project. From my side, I feel there have been some very positive things about this but I also feel that we have come to a point where people are not sure where this is all going because they see that there is not the driving force that there once was behind it” (Adam, Marketing Director).</i></p>
Box Q: The Steering Group makes waves...	<p><i>“[We are] causing waves here with the directors” (Patrick, Researcher/Consultant)</i></p> <p><i>“We should not have to come up with the strategy for the whole of the UK business – the directors should be doing this. I just feel we, as a team, are doing a lot of everybody else’s work” (Neil, Sales Manager).</i></p> <p><i>“...making sure this then that doesn’t interfere with the executive process of direction, of strategy at all, not at all” (Anna, Product Manager).</i></p>
Box R: ‘Usurping’ the Board	<p><i>“...who ultimately makes the decisions, here? What I am getting at, is that this Steering Group as a means of working out forward progress with the account, how do they do that if none of us as directors are there in the room with them? I have reservations about why they [the Key Account team] are doing strategy formulation in the account. Surely that is the role of us as directors? They should be doing the operational day-to-day grunt stuff, and nothing more” (Mark Cane, Sales Director).</i></p> <p><i>“I do not want them at the AST level to be able to control the account agreements on price and margin – it has to stop at some level in the business” (Darren South, Customer Ops Director).</i></p>
PHASE V Box T: KAM legacy	<p><i>“If you can get the relevant personnel around the table from differing functions once or twice per month, even if it is more ad-hoc, then it is pivotal ... I think this is the way things will be done around here” (Neil, Sales Manager).</i></p> <p><i>“We have broken down huge barriers in this business. Marketing are having better conversations about setting the forward agenda” (Adam, Marketing Director).</i></p> <p><i>“[The KAM project] did some good, and I think that people are a little bit more open in the business. I</i></p>

	<p><i>now get emails from people I never used to get them from asking me to come along and attend meetings. It has made me, and more people, more accessible” (Anna, Product Manager).</i></p> <p><i>“...it’s now more about pulling in people to work on things with the customer when those people are really needed ... We now trust what others in the business are up to and we feel as if we’re going places” (Tim, Product Manager).</i></p>
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