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

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**Author Bios**

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Andrew is Reader in Marketing at Birmingham Business School, University of Birmingham and Head of the Department of Marketing. His principal research interests include business-to-business networks, the intersection between marketing and antitrust laws, and consumer behaviour in virtual worlds. His work has been published in the Journal of Public Policy and Marketing, Psychology and Marketing, European Journal of Marketing, Industrial Marketing Management, and Journal of Marketing Management, among others, and he was co-editor of the four volume series Business-to-Business Marketing (Sage, 2011). Andrew has acted as guest editor for Industrial Marketing Management, Journal of Marketing Management, Journal of Business and Industrial Marketing, and the Journal of Historical Research in Marketing. He has recently acted as co-Chair of the Business-to-Business research stream for the British Academy of Marketing, is a member of the editorial board of Industrial Marketing Management, and an alumnus of the ESRC funded Centre for Competition Policy (University of East Anglia).

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**Research Highlights**

* Uncovers via 18 month ethnographic analysis, the difficulties organizations can face during the implementation stage of a marketing led Key Account Management (KAM) programme.
* Focuses on an overlooked aspect of KAM effectiveness – employee resistance to its implementation; the study asks how and why employees would resist KAM?
* Establishes an understanding of managers and organizational members’ justifications and rationales for such opposition to KAM.
* Findings include the development of a continuum of resistance strategies that vary in severity (spanning disengagement to hostility) adopted by actors to hinder KAM introduction.
* Resistance was observed to emanate from all levels and functions (not merely being limited to more junior personnel).

**Abstract**

The study of Key Account Management (KAM) is ubiquitous in business-to-business marketing research. Despite its importance within B2B research, however, few authors have questioned why actors may actually resist its adoption. In a novel 18-month longitudinal ethnographic study following one organization’s endeavours to implement KAM (*Fitcorp*), we examine the approaches adopted by organizational members to resist KAM implementation. Our understanding of *how* and *why* actors might resist KAM implementation reveals a continuum of resistance strategies that vary in severity (spanning disengagement to hostility). Further, we find a number of explanations actors draw on to justify their resistance to KAM implementation. These findings are discussed and implications for theory and practice are offered.

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

**Word count** (excluding tables and references): 10,700

1. **Introduction: The Stormy Seas of Key Account Management?**

“*One of the great feats of conventional management theory has been to entrench the view that organizations can be likened to harmonious natural systems*” (Fleming and Spicer, 2008: 301).

“*Under certain conditions, planned resistance to marketing initiatives may be uncomfortably pervasive*” (Harris, 2002: 70).

Since the late 1980s, research examining Key Account Management (KAM) effectiveness has thrived (Colletti & Tubridy, 1987; McDonald & Wilson, 1989; Millman & Wilson, 1996; Abratt & Kelly, 2002; Davies & Ryals, 2009). 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, 2006a; Piercy and Lane, 2006b; 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.

Although having attracted limited empirical scrutiny, the early implementation phase of KAM is reported as highly problematic. For example, Davies and Ryals’ (2009) assessment of KAM reveals that in the introductory phase (approximately 0-2 years) most firms report unsatisfactory performance returns in response to the significant “organizational upheaval” (Davies and Ryals, 2009: 1041) that KAM can represent. Further, introducing KAM has been viewed a process of “muddling through ... especially in the early stages” (Pardo *et al*., 1995: 128) and a “laborious process” (Wengler *et al*., 2006: 108). Clearly KAM implementation is a far from straightforward process.

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 has 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 market orientation adoption (Harris, 2002; Sashhittal and Jassawalla, 2001; Harris and Piercy, 1998; Harris, 1996; Whittington and Whipp, 1992; Webster, 1994; Piercy, 1989), 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. In this study, we define resistance as the deliberate attempts by actors to undermine or hinder KAM implementation efforts (Fleming and Spicer, 2008).

The foregoing questions are examined by drawing on a detailed longitudinal ethnographic study of KAM implementation within one organization undertaken over 18 months. We find a continuum of resistance strategies that vary in severity (spanning disengagement to hostility) were adopted by actors in their attempts to hinder KAM introduction, while it was revealed that organizational members offered seven justifications for KAM resistance, which included attempts to destabilize status and authority, a response to perceptions of unfair changes to work practices, and organizational cynicism harboured by some actors. Resistance was observed to emanate from all levels and functions (not merely being limited to more junior personnel).

The paper begins with a brief outline of KAM and the factors that might impede or diminish its implementation. 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.

1. **Why Resist Key Account Management Implementation?**

The current study asks what is it about KAM that might encourage employees to deliberately resist its implementation. Initially, it is important to note that resistance to management initiatives in general may be more prevalent than first thought; employee deviance and misbehaviour have 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). Indeed, it would seem 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).

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’, 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).

An important issue to the present study is therefore what rationale might employees adopt to justify the resistance of organizational initiatives. 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). Actors may attempt to subvert management initiatives due to a diverse number of factors including to counter feelings of loss of individuality and perceived manipulation (Kotter and Schlesinger, 1979; Strebel, 1996), employee cynicism towards organizational practices (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), 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).

Based on the foregoing, are there aspects of KAM implementation and other marketing-led initiatives that might incite actor resistance? Opposition has been reported to various marketing practices and initiatives (Harris, 2002; Sashhittal and Jassawalla, 2001; Harris and Piercy, 1998; Harris, 1996; Shipley, 1994; Webster, 1994; Whittington and Whipp, 1992; Kelley, 1990; Piercy, 1989), although actors’ rationales for obstruction have not always been clear. One insightful study provided by Harris (2002) observes that marketing initiatives may be intentionally sabotaged by employees who perceive them to be “...politically motivated, unfair, ill-considered, or exploitative” (69).

We can extend such thinking to understand parallels with KAM-specific resistance; although no consensus exists concerning the necessary prerequisites for KAM implementation, based on an extensive review of the literature Davies and Ryals (2009: 1036) identify four basic KAM implementation factors: i.) KAM champion (an individual to pioneer KAM); ii.) designate KA managers (individuals with the requisite skill set beyond selling); iii.) build a case for KAM (understanding the lifetime value of accounts); and iv.) define KA’s (key account selection criteria). Why might organizational actors resist such interventions? Initially, KAM implementation is not without its *“organisational friction”* (Piercy and Lane, 2006: 159) and potential implementation obstacles. For example, the politicization of KA manager, the case for certain customers as KA’s, changes to organizational culture and cultural obstacles (Millman and Wilson 1999; McDonald, Millman and Rogers, 1997; Pardo *et al*., 1995), resource-based tensions (Piercy and Lane, 2006; Håkansson and Snehota’s 1998; Hertz and Vilgon, 2002; Piercy and Lane, 2006), and organizational politics (McDonald, Millman and Rogers, 1997; Millman and Wilson, 1999) may serve to stymie KAM implementation efforts. The remainder of this study examines these assertions.

1. **Methodology and Data Collection**

**3.1 Study Rationale: Ethnographic Design**

In response to the limitations of cross-sectional research of marketing phenomena, Homburg *et al.* (2002: 55) recommend that future KAM research ought to overcome the *“*static design of our study*”*, observing that: “key account approaches evolve over time [and that] further research should also capture the dynamic performance effects of KAM.” A review was undertaken of all prior empirical articles on KAM, published in peer-reviewed journals (see Table 1); none of the studies reviewed had undertaken ethnographic research, with the majority employing cross-sectional research designs with few notable exceptions (see Pardo *et al*. 1995). Our review of the existing research on key account management employed a comprehensive listing of leading marketing journals developed by Theuβl *et al*. (*forthcoming*) in an attempt “to derive consensus among various marketing journal rankings” (based on an initial 851 listing of journals from 12 world journal ranking bodies, followed by a narrowing down process by domain experts). The present paper therefore attempts to contribute to this methodological gap, and aims to make a theoretical contribution by providing new insights into the process and ‘doing’ of KAM implementation, and connected issues, such as resistance.

*Insert Table 1 about here*

The methodological context in this paper is positioned against studies calling for greater use of interpretative and ethnographic studies in business and marketing research (Woodside and Baxter, 2013; Hoholm and Araujo, 2011; Visconti, 2010; van Maanen, 2006; Borghini *et al*. 2006; Rinallo and Golfetto, 2006; Cova and Salle, 2003; Colarelli *et al*. 2002; Gummesson, 2003; Pettigrew, 1979), as opposed to a reliance on arms-length cross-sectional surveys that predominate in business-to-business research. More broadly, ethnographic enquiry can assist marketing scholarship by diminishing the “relevance gap” and allow for “thicker descriptions of organizational reality and richer representations of companies’ lived experience” (Visconti, 2010: 25). Put simply, ethnography reveals “the relative messiness of practice” (Law, 2004: 18-19).

More specifically, we argue that longitudinal – as opposed to *static* – research designs stand to benefit substantially the study of KAM in that they afford voices to the multiple actors from diverse functions involved in KAM and avoid the weaknesses inherent in single-informant designs in much prior KAM research (Homburg *et al*. 2002). Secondly, many cross-sectional designs often surprisingly rely on managers who are not KA managers themselves nor often heavily involved in the KAM process or implementation (Davies and Ryals, 2009). Thirdly, KAM is not a static process (Davies and Ryals, 2009; Wengler *et al*. 2006; Pardo *et al*. 1995), and our study of this phenomenon should better take this into account – as Davies and Ryals (2009: 1041) observe: “Our work challenges researchers to account for the dynamic nature of KAM within their choice of methodology.”

As the purpose of the study was to investigate change (i.e. the intervention of KAM), 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; Schutz, 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” (Bluhm *et al*. in Pettigrew, 2012: 1322). Such arguments 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 KAM strategy.

**3.2 Field Work**

The empirical study was undertaken within a single organization (herein referred to as *Fitcorp* in order to preserve its anonymity). A researcher was deployed within the organization, which was a £250m turnover UK subsidiary of a global US clothing 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 comprising 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.

*Insert Table 2 about here*

Over an 18-month period, the ethnographic study involved both participant and non-participant observation. The researcher ‘worked’ within the organization four days per week, and was 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). Further, 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 *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: 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 1000 pages of transcribed material. The present study combined this ethnographic observation of management with the addition of a number of semi-structured interviews (Kvale, 1996). The interviews were: 51 pre-KAM implementation interviews, 35 interviews undertaken while KAM was operational, and 27 post-KAM interviews (Table 3), with managers from a number of functions. 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.

*Insert Table 3 about here*

**3.3 Data Analysis**

The analytical approach, 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). In developing insights and understandings which were rich from both a data and a conceptual premise, the process of analysis was centred on what Hammersley and Atkinson (2007) suggest is one, “…in which ideas are used to make sense of the data, and the data used to change our ideas.” (p.159). The underlying principle here is the ethnographer’s ability to conceptualise and use data as, “…materials to think with” (*ibid*, p.158). Thus, the main analytical mechanism used in this study was Hammersley and Atkinson’s notion of “grounded theorizing” – as the authors suggest, this perspective is a “…way of working with data … in order to generate and develop ideas” (p.159). In our case, the ideas which emerged from the field came from the systematic reflections on the data, again with the emphasis on the iterative and connected relationship between data and theory.

Due to the generalised large scale data sets which are synonymous with such studies, the researchers in this case, working in the ethnographic tradition, first organised the data via chronological order. The first stage of analysis was to attempt to frame some order on the data by means of a coding process. The rationale for doing so was to attempt to create some form of arrangement or organisation of the data so that it could be easily searched and retrieved (Webb and Webb, 1932; Whyte, 1981; Hammersley and Atkinson 2007). Using this principle, the data were 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 defending 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.

This categorisation and coding process was part of an overarching development of themes in order to draw out explanations, so the situation under study was organized by the researchers to this first and general level of categorisation – the open coding process above. Secondly, typologies or sub categories were developed via the axial coding process to attempt to detect more nuanced issues such as the disposition of individuals to KAM implementation (see Lofland 1971, 1976). Finally, with the selective coding, this process was akin to what Lofland *et al*. (2006) suggest is an integration of the analytic categories to identify key findings from the data. In essence, with an ethnographic analysis of data such as this, the process to derive explanations, as with Hammersley and Atkinson (2007: 161), involved “a narrowing of focus and a process of abstraction”. Hence, there was the simultaneous creation of analytic categories which were centred on the germane issues within the empirics, and a placement of specific data into these analytic categories as a major portion of the analysis process.

In the development of concepts of ideas in ethnographic work, the coding and analysis of the data was only made possible by what Hammersley and Atkinson refer to as the “necessity to know one’s data” (2007: 162). As such, during the analysis stage, continual reading and re-reading of the data took place, with the emphasis on developing concepts which aided the research team in their being able, via the deployment of a structured analytical process, to make sense of the situation or the phenomenon under study – namely the resistance of KAM implementation. Here, with the analysis of ethnographic data, one must note that although the researchers undoubtedly possessed a ‘stepping off point’ (influenced by their current theoretical knowledge of the subject matter), it is important to further note that these prior understandings were used as “resources to make sense of the data” (Hammersley and Atkinson 2007: 163). Finally, attempts were made to help ensure the validity and reliability of the study. Three aspects of validity (internal, construct and external) were adopted in order to ensure rigour in the data collection and results (see Table 4).

*Insert Table 4 about here*

1. **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 fieldwork (see Figure 1). Each of the phases was initiated or triggered by a ‘discrepant event’ – an (often unanticipated) incident that motivates change (*cf*. Leonardi, 2007, Leonardi *et al.*,2012) – which distinguished each stage and was accompanied by the activities or responses of key actors to operationalize KAM that then ensued. The following excerpts are drawn from the interviews undertaken; the details of each respondent can be found in Table 5.

*Insert Figure 1 about here*

*Insert Table 5 about here*

**4.1 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, and such circumstances heralded the perceived need for the KAM intervention at *Fitcorp* (see Figure 1). 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; “*weakening brand*” and “*declining power with major customers*” (PM1 – see Table 5 for a comprehensive listing of respondents), “*divergent functional objectives*” (PM2), and a “*failure to strategically review the consolidated plans and data accrued*” by *Fitcorp* (SM1). These observations by functional managers were also concordant with those of the board and senior management team, who observed problems with “*strategic drift*” (MRD), “*limited cross-functional thinking*” (MD), and “*divergent objectives* and *limited cross-functional debate*” (FD).

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, which several senior managers felt was “*frequently* *ignored, resulting in no change*” (MRD) and “*frustratingly a file put away*” (COD).

Against this background, the MD decided that *Fitcorp* would enlist the assistance of an experienced external consultant in marketing and change management. This individual would act as KAM champion and help shape its business case. The diagnosis of the external consultant echoed that of the functional managers and senior management team: *“...weak product, poor brand image, seen as mainstream product, little brand investment...* Fitcorp *is in 4th place and under attack from the up and coming Piro[[1]](#footnote-1) Brand. We are seen as being in a weakening position. On footwear, it’s Klein, Piro, Rad and then us”* (MD).

*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”* (EC).

**4.2 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; comprising 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:

1. Development of specific co-ordinated Key Account Plans (KAPs) to drive process change and foster strategic KAM thinking;
2. Full structural organizational change for customer facing roles: cross-functional operational-level KAM teams to be led by dedicated Key Account Managers; and
3. Procedures to monitor events, decisions, and time frames from the KAM operational-level team to feedback to the Steering Group to help build the business case for KAM.

Under the auspices of the structural changes undertaken it was decided that key account leadership and compilation of the KAPs would reside with the marketing department, at the advice of the KAM champion (the external consultant). 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: “*I have a concern that the board will not tolerate change coming from this group*” (TMM), and “*do we have the authority to do this?*” (SM2). Referring to the UK Sales Director one respondent commented: “*The way our boss works, is that we do as he says, and that’s about that*” (SM2). Hence resistance at this point stemmed from sales personnel perceiving a destabilization of status and authority by privileging the marketing department and the Steering Group.

The further rationale for KAM resistance pertained to perceived imbalances in resource allocation in the wake of scarce organizational resources designated under the KAPs. 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: “*I just don’t have the time, I’m so pressed ... I know we really should but ...* [It’s] *yet another way of working on top of the normal working day*” (PM1), and “*It’s set up as almost a separate thing rather than being part of people’s jobs*” (PM2).

Employees may resist initiatives where they perceive these as leading to unacceptable increases in managerial control and bureaucracy (Steigler and Form, 1991) or feelings of having adopted similar initiatives in the past to limited success. For a number of managers, the KAM initiative – or business case – was greeted negatively due to feelings of futility in light of the historical adoption of certain initiatives (chiefly *Fitcorp*’s earlier adoption of TQM); 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’:

“...*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*. [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 – when something becomes not a way of doing work, but an add-on to existing work, 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”* (PM1).

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:

“...*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* [we engage in projects] *then six months’ time write a report, blah blah blah*. *Why are we doing this project?”* (MRD).

Any form of significant organizational change has the potential to redistribute power and resources (Hutt *et al*. 1995). The next justification for KAM resistance, therefore, centres on the ‘turf barriers’ that became evident in *Fitcorp* between sales and marketing staff, and a clash of (sales and marketing community) practices, incited by the marketing function’s leadership of KAM. 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!”* (SD). In some instances, relations between sales and marketing staff were characterized by mutual distrust and, at times, even a lack of respect. In *Fitcorp*, sales and marketing differences frequently manifested as aggressive ribbing between counterparts from each function at group meetings as well as the external consultant:

“*Not only are you* [marketing] *easy to push around but you’re bloody slick when you do get pushed around!*” (EC).

“*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!*” (MRD).

“*When I first started in* Fitcorp *I thought you were part of a different organization!*” (SM1).

With marketing’s stewardship of the KAPs (including individual customer plans with targets and measures) and KAM leadership, it was decided that a major new branding initiative was to be created around an extensive new premium product line that would be positioned at a higher price point than previous products. This project was named *Prometheus* and saw the marketing function as the key architects of this and the transition from the traditional and long-standing sales led approach of *Fitcorp*. As a consequence the profile of marketing within *Fitcorp* was growing in importance as was its role within the decision-making process.

Hence the root of resistance at this juncture relates to the growing ‘sales-marketing divide’ evident within *Fitcorp* between these two functional ‘tribes’ and a resultant rift and fractious relations, Such differences were chiefly attributed to a preoccupation of sales with *“hitting the number”* in the short run, and the longer run preoccupation 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 the following comments between the respective directors of sales and marketing illustrate:

“...*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*”, but there is a “*fear of the unknown*”, with differences due to “*politics*” and “*personality clashes*” (SD).

*“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.”* (MRD).

Various initiatives deployed to resist KAM adoption were also observed. This included merely paying lip service to KAM, as one sales 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!”* (SM1). Further, in response to power and organizational politics some employees were seen 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 throw your money down the drain”* (MRD). In some (albeit rare) instances, direct conflict between colleagues was also observed where employees perceive some management initiatives as planned mechanisms of control, and resistance is considered as a justifiable response: *“...tell them* [senior management] *to get stuffed!”* (PM1).

Despite efforts by some 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 that was slowly becoming a cause of optimism:

*“If we really think about this, about what we are doing, then you can really change the game here...”* (MRD).

*“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”* (SM1).

*“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”* (EC).

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

**4.3 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”* (SM1).

Under KAM, *Fitcorp* was achieving gains in customer commitment, sales, and increased brand equity, supported by positive responses to the CSS, and with the expectations around the launch of the new *Prometheus* brand, which was imminent. This translated into greater enthusiasm and commitment towards KAM: *“You forget which department you are in and leave your functional hat behind”* (PM3), and *“...this is the way forward – we should be embracing this change”* (MRD). Most importantly, the major customer accounts were in support of the proposition of stronger brand development with the new *Prometheus* brand – as outlined as part of the KAP – and had agreed to a higher price point being charged. In a major coup for *Fitcorp* one of the major retailing accounts (*ICR*) had also verbally agreed to provide exclusive window space for *Prometheus* in all of its 120 national stores throughout the UK on its launch – a degree of free publicity that would be worth millions of pounds in the equivalent spend on trade and consumer marketing campaigns.

The greater emphasis placed on KAM planning (with the use of KAPs), that 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*, was viewed very positively. 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:

*“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”* (PM1).

As the initiative gained momentum, a detailed ‘cradle to grave’ approach to KAM was slowly being institutionalized:

“[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).

“*It’s a twelve month activity calendar, full stop. It’s not an internal document that’s worked on with the customer”* (SD).

*“Yes, a detailed, rolling twelve-month calendar of activity developed with the account, that makes a huge change”* (EC).

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”* (PM1). 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”* (MRD).

**4.4 Phase IV: Questioning the Validity of KAM and its 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 its business case. 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, evidenced by the large size of some of the KAPs being produced:

*“A complete waste of resources and time! 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”* (SD).

*“We are in danger of over processing ... with this* [KAM project]*”* (MRD).

Resistance to KAM within *Fitcorp* at this point was an attempt by some managers to regain (or resist) control and assert individualism. There were mounting concerns regarding the evolving formal KAM practice resulting in increased bureaucracy in the form of KAM targets and measures as outlined in the KAPs, and the associated activities. Managers were beginning to question the validity of KAM:

*“Are we saying then, that the Key Account’s organizational structure could all change again before we print this account plan..?”* (SM2).

*“We’re already on version 12 of the plan!”* (BM).

*“*...*you can plan yourself to death. If you plan yourselves into so much detail, then you never actually execute the plan”* (MRD).

The reoccurrence of resistance was causing tensions within *Fitcorp*; KAM was a highly emotive topic. 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:

*“*[This is] *not some rubbish exercise. This is about working through problems and issues, facing up to them”* (PM1).

*“...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”* (MRD).

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”* (EC). The Steering Group members themselves also felt uneasy with their increase in power within *Fitcorp*:

*“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”* (SM1).

*“*[It’s important to ensure that] *this then doesn’t interfere with the executive process of direction, of strategy at all, not at all”* (PM3).

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:

*“...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”* (SD).

The greatest blow to *Fitcorp* and its KAM project came upon receiving the news that major retailer *ICR* had reneged on its agreement to provide nation-wide window space to the *Prometheus* brand on its launch. It later transpired that one of *Fitcorp*’s major competitors (the market leader *Klein*) upon hearing the deal negotiated by *Fitcorp*, had secretly offered *ICN* a substantial discount in order to provide window space in all its UK stores for its new product range (*Reach*) provided they withdrew their previous support of the *Prometheus* brand. With *Prometheus* so strongly linked to the KAPs and consequently to KAM strategy within *Fitcorp*, the fate of KAM given the failed deal was largely sealed. Disillusionment reigned supreme. 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!”* (SD). 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.

**4.5 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”* (MRD).

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:

*“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”* (SM1).

“*We have broken down huge barriers in this business. Marketing are having better conversations about setting the forward agenda*” (MRD).

“[The KAM project] *did some good, and I think that people are a little bit more open in the business. 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*” (PM2).

*“...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”* (PM1).

1. **Discussion: The Impact of Intentional Resistance towards KAM Effectiveness**

The purpose of this study was to examine *how* and *why* organizational members might resist KAM initiatives. We now briefly consider the key findings identified in the study and their implications against the stated research questions.

**5.1 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 a 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 was 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.

**5.2 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.

*Insert Figure 2 about here*

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.

**5.3 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? Seven justifications for countering KAM implementation were offered by actors (see Figure 3), spanningdestabilization 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).

*Insert Figure 3 about here*

In addition to identifying the manifold justifications for resistance, we can also assert which specific aspects of KAM implementation are met with resistance. In the review of the extant literature we can assert that the introduction of KAM often requires four basic factors: identify four basic KAM implementation factors: the need for a KAM champion, designate KA managers, build a case for KAM, and define KA’s (Davies and Ryals, 2009: 1036). KAM implementation at *Fitcorp* followed remarkably similar lines with the following activities: appointment of KA managers (with the additional support of the external consultant), key account plans, and development of the business case for KAM advanced through the Steering Group. As illustrated in figure 3, all aspects of KAM implementation met with some form of resistance. Further, in line with Harris (2002), resistance is attributable to all levels of seniority and function.

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, 1994), 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).

**5.4 Temporal Aspects of Resistance**

The relatively novel ethnographic research design adopted allows us to ruminate 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 increasingly 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.

*Insert Figure 4 about here*

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, 1996).

1. **Conclusions and Directions for Future Research**

This study has explored organizational members’ reactions to the introduction of a major marketing led initiative in the form of KAM. Drawing on insights from a detailed ethnographic study, the findings provide an explanation of *why* and *how* 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 seven 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.

Given that there is “limited research on how KAM is implemented” (Davies and Ryals (2009: 1029), understanding why organizational actors might resist its introduction would seem valuable. While previous research has highlighted potential obstacles to KAM (Brehmer and Rehme, 2009; Piercy and Lane, 2006; Hertz and Vilgon, 2002; Millman and Wilson, 1999; Håkansson and Snehota, 1998), resistance to its implementation has received scant attention. We hence extend the literature on KAM though advancing our understanding of *how* KAM can be resisted (by explaining the factors of resistance and positioning them on a continuum) and *why* KAM might be resisted (through an understanding of actors’ justifications for resisting KAM and comprehending that resistance can have a temporal dimension).

**6.1 Theoretical Implications**

By studying actors’ potential resistance to KAM implementation we offer a number of theoretical insights into the prevailing thinking of one of the most ubiquitous aspects of B2B scholarship. By demonstrating that KAM may be met with resistance we can delineate some of its limitations and potential shortcomings, thus challenging much of the prevailing thinking of KAM theory. Hence, this critical perspective would be welcomed in B2B research in line with wider marketing scholarship (Tadajewski, 2010; Adler, 2008; Skålén, 2009; Tadajewski and Brownlie, 2008). By questioning the prevailing hegemony in B2B research and examining some of its tenets more critically – such as KAM – we stand to better refine our theories and concepts by understanding how they affect actors and organizations in practice (Skålén, 2009).

In practice, many organizations have struggled to implement KAM effectively and have not reported the performance gains one might expect from KAM implementation (Davies and Ryals, 2009). Whilst this can in part be attributed to the complexities and challenges KAM implementation presents (*cf*. Wengler *et al*., 2006; Pardo *et al*., 1995), we might also attribute this to actors’ attempts to actively or passively sabotage the transition to KAM and between the stages of its development. Hence normative attempts to position KAM as a step-by-step approach may oversimplify the complexities inherent in its implementation. If the rejection and resistance of sales and marketing-led initiatives such as KAM might be more common than previously thought (Harris, 2002), then what does this say about the efficacy of some B2B theory and its translation by practitioners? This can only be revealed through a heightened engagement with practice in order to reduce any perceived relevancy gaps between theory and practice (Visconti, 2010).

A final theoretical implication for KAM is to question the extent to which it can accurately be seen as solely a sales and marketing initiative in isolation from the wider organization (see, for example, Guenzi *et al*. 2007, 2009; McDonald *et al*. 1997; Montgomery *et al*. 1998; Ojasalo 2001, 2002; Pardo *et al*. 2006). KAM impacts the wider organization and requires a strategic response and often an organization-wide change in practices (Davies and Ryals, 2009; Brehmer and Rehme, 2009), as it involves the engagement of actors from multiple functions. Similarly, studies that focus exclusively on sales or marketing managers (or even merely the KA manager him or herself), and ignores other corporate actors, run the risk of failing to capture a boarder *situated* understanding of KAM, the attitudes of organizational members towards it, and any basis they may have to resist it.

**6.2 Managerial Implications**

Previous research on KAM has only often alluded to the potential pit-falls of its implementation; the findings in the present study, however, point to the complex and drawn-out process of KAM instigation and the actions that some organizational members might take in order to destabilize it. Resistance may come from unexpected quarters (including from sales and marketing managers) as well as at different phases of its implementation. Indeed, based on the diversity of performance results derived from empirical studies of KAM reported in the literature – in some cases highly inefficient (*cf*. Davies and Ryals, 2009) – we might infer that such disparities may not just be a feature of different industries or competitive contexts, but also due in part to variations in KAM resistance, or other barriers and obstacles, that impede its development. Such issues have often only been marginally reported in the marketing literature. This presents significant challenges to those change agents charged with managing KAM interventions.

The implementation efforts and associated intensity with KAM cannot be overstated. A number of practical steps, however, can be undertaken to provide a smoother KAM intervention, including employee participation and education, communication, negotiation and even manipulation and coercion (Kotter and Schlesinger, 1979; Nutt, 1998). For example, increased transparency, clear targets, objectives and measurement, identifying KAM champions, and building a business case for KAM, will assist in transitioning to KAM. This latter point (building a business case for KAM) is a crucial one. *Fitcorp*’s formalization of KAM resulted in excessive control and bureaucracy that damaged its validity, emphasizing a need to constantly evaluate the efficacy of KAM, as well as its intended scope and extent.

A significant managerial implication from the present study emphasizes the importance of understanding and recognizing the motives for and signs of resistance to KAM adoption as KAM may displace and relocate power (and recognizing that this might occur at different stages in its introduction), and attempt to counteract them. This is an implication that is broader than KAM and has generalizability to other major marketing-led initiatives such as a market orientation or marketing planning, whose efforts might be stymied by some actors.

If KAM is being driven by middle-management (in the case of *Fitcorp*) then a clearer line of reporting should be maintained with the senior board to avoid accusations of usurping prevailing power structures. Corporate boardrooms may perceive KAM to be an initiative that can be located within either sales or marketing departments; KAM in fact represents a substantial commitment to a small number of highly consolidated customer markets that has strategic ramifications. Finally, it should be recognized that KAM is not an end point in itself, but rather a commitment to a state of flux, and only the starting point on the part of suppliers in dealing with powerful customers.

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**Tables and Figures to be Inserted**

**Table 1: Prior KAM Research: Methodological Basis**

|  |  |
| --- | --- |
| **Empirical Basis** | **Number** |
| *Survey* | 26 |
| *Interview* | 15 |
| *Conceptual* | 11 |
| *Case study* | 10 |
| *Focus Group* | 1 |
| *Total* | 63 |

**Table 2: *Fitcorp* Key Company Demographics**

|  |  |
| --- | --- |
| *Organization* | *Fitcorp* UK |
| *Parent Organization* | *Fitcorp* US |
| *Market/Industry* | Leading Worldwide Sports Goods Manufacturer |
| *Worldwide Turnover* | $3.0bn |
| *UK Turnover* | £250m |
| *Number of UK Key Accounts* | 4 |
| *% of Turnover with UK Key Accounts* | 80% (approx.) |
| *Organizational Structure (Prior to KAM)* | 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. |

**Table 3: Nature of field research**

|  |  |  |
| --- | --- | --- |
|  | **Nature of field investigation** | **Duration** |
| *Ethnography* | Participant observations of marketing/sales/customer operations departments | 18 months (340 days) |
| *KAM Implementation Meetings (steering group)* | Observation of 10 cross-functional KAM design and implementation meetings | 3-5 hours per meeting, over a 12 month period |
| *KAM sub-group Meetings (operational)*  *Semi-structured interviews* | Observation of 17 cross-functional KAM design and implementation meetings  Prior to KAM Implementation:   * 51 interviews with Board Directors and Senior Managers | 1-2 hours per meeting, over a 12 month period  60-90 minutes each |
| During KAM Implementation:   * 35 interviews with Board Directors and Senior Managers | 60-90 minutes each |
| Post KAM Implementation:   * 27 interviews with Managing Director, Marketing Director, Sales Director, and two senior managers | 60-90 minutes each |
| *Company documents* | Emails, historical company data, meeting minutes | Continuous collection for duration of project |

**Table 4: Measures Adopted to Ensure Study Validity**

|  |  |  |
| --- | --- | --- |
| **Validity Construct** | **Definition** | **Measures adopted** |
| Internal validity | Internal validity (or logical validity) refers to the plausibility and credibility of research results and conclusions (Yin, 1994). | Multiple perspectives were collected through interviewing actors at different points in the network (Yin, 1994), and through a process of pattern matching by comparing empirical patterns established in previous studies, and between each of the participants interviewed (Denzin and Lincoln, 1994; Eisenhardt, 1989a). |
| 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. |
| External validity | 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*. |

**Table 5: Respondents: Fitcorp UK**

|  |  |
| --- | --- |
| **NAME** | **POSITION** |
| **External Consultant**  Patrick | External Consultant/Researcher and KAM Steering Group (EC) |
| **UK Board/Director Level**  Dennis  Adam  Mark  Darren  Ben | Managing Director (MD)  Marketing Director and KAM Steering Group (MRD)  Sales Director (SD)  Customer Operations Director (COD)  Finance Director (FD) |
| **Product Development**  Tim  Anna | UK Product Development Manager Footwear and KAM Steering Group (PM1)  UK Product Development Manager (Apparel) (PM2) |
| **Marketing**  Sandy  John | Trade Marketing Manager and KAM Steering Group (TMM)  Brand Manager (BM) |
| **Sales**  Neil  Pat | Sales Manager Footwear and KAM Steering Group (SM1)  Sales Manager Apparel and KAM Steering Group (SM2) |

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

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

|  |  |  |
| --- | --- | --- |
| **Discrepant events and decision to change practices** |  | **Building KAM momentum and legitimacy** |
| * Negative findings of customer satisfaction survey; * Consolidation of major customers; * Weakening trading figures and brand position with Key Accounts; * Overly sales focused and driven by short-term goals determined by US parent organization; * Ineffectual, fragmented and tactical sales approach to key customers resulting in declining customer relationships; * Limited cross-functional collaboration between functions. |  | * Appointment of External Consultant; * Consultant diagnosis of organizational problems - realisation of:   Lack of coherent marketing strategy and leadership;  Tactical Sales Dominance with Key Accounts;  Lack of co-ordination and Key Account Strategy;   * Decision to implement KAM programme. |

**Phase II: Introducing and Building KAM**

|  |  |  |
| --- | --- | --- |
| **Discrepant event and decision to change practices** |  | **Building KAM momentum and legitimacy** |
| * M.D. agreement for External Consultant to begin KAM change project; * Problematic past TQM initiative;   Promotion of Marketing Manager to Board;   * Team realization of extent of problematic relations with Key Accounts; * Need to become “Marketing Led”. |  | * Cross-functional KAM Steering Group introduced; * Embryonic strategic thinking; * Full backing of MD and Board; * Structural organizational change via: * Introduction of Key Account Plans; * Introduction of Account Servicing Teams; * New single Key Account Managers appointed; * Plans to introduce new *Prometheus* brand. |

**Phase III: KAM Maturity**

|  |  |  |
| --- | --- | --- |
| **Discrepant events and decision to change practices** |  | **Building KAM momentum and legitimacy** |
| * 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. |  | * 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; * *ICN* also verbally agreed to provide exclusive window space for *Prometheus* in all of its 120 national stores throughout the UK on its launch. |

**Phase IV: Questioning the Validity of KAM/KAM Decline**

|  |  |  |
| --- | --- | --- |
| **Discrepant event and decision to change practices** |  | **Reducing KAM momentum and legitimacy** |
| * 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. |  | * 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; * Retailer *ICN* reneges on *Prometheus* deal. |

**Phase V: KAM Revision and Legacy**

|  |  |  |
| --- | --- | --- |
| **Discrepant event and decision to change practices** |  | **KAM legacy** |
| * Steering Group disbanded; * External consultant exited Fitcorp; * Introduction of Flexible “Open Door” Commercial Team. |  | * Improved *ad-hoc* communications; * Informal monthly up-date meetings; * Erosion of functional silos; * Ethos of co-ordination rather than control. |

**Figure 2: Continuum of Resistance to KAM Initiatives**

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

**Figure 3: Rationales for Resisting KAM Initiatives**

|  |  |  |
| --- | --- | --- |
| **KAM Implementation Dimension** | **Rationalisation for resistance** | **Explanation** |
| * *KA leadership* | * *Destabilisation of status and authority* | * The usurpation of established power-bases and relations |
| * *Key Account Planning* | * *Unfair changes to work practices and escalation of labour and effort* | * Perceptions of increased duties and responsibilities |
| * *Key Account Planning; KAM Business Case; KA Plans* | * *Resource scarcity and prioritisation* | * Diminished resources for other initiatives and re-prioritisation of organizational objectives |
| * *KA leadership* | * *Sales-marketing identities and differences* | * Entrenched sales-marketing ‘divide’ and related tensions |
| * *KA Targets and Measures in KAPs* | * *Subjugation and control* | * Attempts by senior management to control and subdue organizational members |
| * *KA Plan* | * *Strategic redundancy* | * A belief that following a certain course of action is redundant due to externalities |
| * *KAM Business Case* | * *Organizational cynicism* | * Perceptions of having adopted similar behaviours in the past to unsatisfactory results (e.g. TQM adoption) |

**Figure 4: An Alternative Conceptualisation of KAM Implementation at Fitcorp**

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

1. Piro, Klein, and Rad are all pseudonyms for other leading brands in the UK market. [↑](#footnote-ref-1)