

## **Why Key Account Organization Does Not Fix: A Japanese Case**

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### **Abstract**

The purpose of this paper is to discuss the drivers which influence organizational structures. Organizational structure sometimes transformed, so did key account organization. Key account organization is one of the most important sales functions. Dominant studies on key account are tended to focus on customers and relationship management with them. From our four years field research, we recognized key account organization was sometimes re-constructed. In this paper, we will propose analytical framework which understands some drivers that influences key account organization construction.

Keywords: key account management, key account organization, organizational structure

## **Introduction**

The aim of this paper is to discuss the drivers which influence organizational structures. Though our case study more than four years, we found that a key account organization sometimes reformed. Kempeners and van der Hart (1999) classified types of account management systems. That was very important study and we referred it many times. But their focus was placed on an internal dynamics to construct the account management systems. Workman et al. (1998) treated with the determinants of marketing organization structures. Their study was very comprehensive and integrative. But even their results, the focus was centered on outside factors and firm-specific factors, not on customer relationships. Our study is going to treat with relationship factors between supplier and buyer.

Key account management studies have been one of the rewarding topics in sales management studies in past two decades. There are three main reasons; customer portfolio, closed relationship, and customer functions. Firstly the volume of sales in a company is usually concentrated on a small amount of customers. Piercy and Lane (2009) indicated that customers, especially business to business markets, must be divided into four categories; key accounts, major accounts, volume users, and small customers. They emphasized a supply-side company was better off adapting to each customer respectively.

Secondly, important customers want closer relations with a supplier to achieve worldwide competitiveness. Gadde and Hakansson (1991) described the newest purchasing functions from a relationship view at that time. They indicated that a company could gain competitiveness from re-constructing its purchasing strategy based on long-term relationships. The total owning cost of a company can be reduced when a buying company can make a good relationship with the supply-side company.

Thirdly, related to the first reason, customers are not equally meaningful and important to a supply-side company. Some of them are technically important, but some are not. Others are important due to sales volume, but some are not. More than a decade ago, von Hippel

(1976; 1978) had already found a type of customer who had technical important functions, a lead user. The lead user has several unique needs before ordinary customers, who will have them two or three years later. Though he did not clearly indicate the differences, we have easily learned different customer roles from his proposition.

Key account management has mainly been studied from two perspectives. The first is related to key accounts as customers. In this type of study researchers try to know who is a key account, how a key account behaves, how a supplier can have a good relationship with them and so on. The second one treats management issues from a supply-side company's perspective. These studies include sales force management to key accounts, segmentation of key accounts, building good relationships with key accounts and so on.

This paper is concerned with effective key account management, especially from a relationship view. Key account management tends to be an entire company response to key accounts for sales contribution reasons. In this case, knowing the construction of key account organization is one of the ways to design an effective sales strategy for key accounts.

Through our four years research, we found that key account organization is sometimes re-designed. This paper shall focus on supplier-customer relationship as the organizational re-configuration drivers.

This paper is organized as follows. First, we will briefly review some previous studies. We will state in that section what a key account is, why key account is an important topic, and what we initially knew about it. Second, we will show our case study on the topic of re-configuration of key account organization. In this section, we will show that Japanese companies sometimes re-construct key account organization by their own logic. Third, we will discuss why this kind of re-construction occurs by reviewing previous organizational theories. Finally, we will develop our hypothetical framework for future research.

### **Previous Findings**

Key account and its management were initially discussed in the early 1980's (Shapiro

and Moriarty 1980; Shapiro and Moriarty 1982; Shapiro and Moriarty 1984; Stevenson 1980). Key accounts are, now, often defined as the biggest and most important of one's customers (Barrett 1986). Key accounts have been viewed as national sales, major sales, national accounts, and major accounts for a long time (Pardo 1999). In this paper, we will use the term, key account.

### **Market Segmentation and Customer Segmentation Studies**

Key accounts are identified through market segmentation research and customer portfolio studies. Market segmentation is a method to classify a huge amount of customers. Customers can be categorized into several small sections or groups with characteristics. These groups are called segments. The process of dividing a market into meaningful, relatively similar, and identifiable segments or groups is called market segmentation. The purpose of market segmentation is to enable the marketer to tailor marketing mixes to meet the needs of one or more specific segments.

In early studies, Wind and Cardozo (1974) identified some evaluation criteria for the basis of segmentation. There were many but they revealed that sales volume, profits, and market share were the primary criteria. The logic goes like this, when an industrial company would like to decide which customer contributes the most sales, sales volume criteria must be used to classify the customers.

Choffray and Lillien (1978) developed a more sophisticated segmentation model. There were three main reasons for developing the new model. First was to find potential customers who could be treated the same way with one marketing strategy. Second was to evaluate which segments did pay off. The last reason was to know what marketing programs could be implemented that were most appropriate for each of the target segments. They developed the decision matrix model which was based on cluster analysis. Cluster analysis is one of the statistical methods for assigning a set of objects into groups.

Their criteria were based on traditional organizational buying behavior studies. They

focused on decision-making units in the buying companies. Decision-making units are the groups which influence the buying processes in a company (Webster and Wind 1972). This unit is made up of many personnel from several divisions and departments in a company, e.g. the technology department, production department, R&D department, sales department and so on.

Recently, market segmentation is more precisely divided into more sophisticated concept, customer segmentation. Panagopoulos and Avlonitis (2009) emphasized necessity for systematic customer classification, such as customer segmentation. Customer segmentation refers to the systematic process undertaken by a firm for the development of a highly granular customer typology that allows for the identification of individual customers within each target market. This segmentation can be implemented to use measures as follows; customer buying behavior, customer lifetime value, or customer profitability.

### **Customer Portfolio Studies**

From market and customer segmentation researches, we have learnt that customers can be divided into several segments by appropriateness for profitability. Then customer portfolio studies told us which customers paid off.

Webster et al., (1980) suggested that top managers and corporate planners have begun to use more sophisticated measures of marketing performance in recent years. Treating products, customers, market segments and sales territories as competing uses of scarce financial resources, guided by the logic of the product portfolio approach. Schiff (1983) also proposed that companies should use a portfolio approach to customer categorization for allocating their time and other company resources.

Dubinsky and Ingram (1984) deplored that salespersons solely believed that sales volume impacted a company's profitability, despite their admonitions for them to adopt a profit orientation. If sales personnel recognize the importance of a profit perspective, their concern will move to customer composition and a more desired customer balance in terms of

present and future profitability. They suggested that those managing a customer base adopted a portfolio concept. Their customer portfolio consisted of a potential profit contribution axis and present profit contribution axis. This matrix divided customers into four quadrants called undeveloped accounts for "high-low", undesirable accounts for "low-low", desirable accounts for "high-high" and developed accounts for "low-high". They urged salespeople to use three questions for this customer portfolio; what the present customer composition is, what customer composition you want and how to achieve the desired customer composition. Using this portfolio and considering the three questions, sales personnel could identify which accounts were worthy of their time and that their efforts were compatible with the company's financial goals.

York and Droussiotis(1994) explored Fiocca's matrix in a Cypriot textile agency. They constructed a customer portfolio that consisted of the strategic importance of the account axis and the difficulty in managing each account axis. The four quadrants of this matrix divided customers as "Non-key/easy", "Key/easy", "Non-key/difficult" and "Key/difficult". They found that "Key/easy" customers could be described as the "cash cows". Other findings from their research were about customer profitability using the costs and profits of each customer. They clarified that there were no differences in costs between a small order and a large order. This means that large accounts ("Key/easy" and "Key/difficult") are more profitable than small accounts ("Non-key/easy" and "Non-Key/difficult"). In addition, they found that a strong relationship brought in very good prospects of becoming profitable in the future from analyzing customer-based variables and the internal company sources-based variables. They suggested that it was important for companies to take time with and give attention to their customers.

### **Key Account Organization Studies**

As we briefly reviewed above, key account management studies are often discussed from customer perspectives and management perspectives. From a management perspective,

key account management organization in a company is included, but there are few studies on it. Homburg et al. (2002) is the best known study on this topic.

Homburg et al. (2002) emphasized the understanding of marketing organization structure. They state some reasons why organizational issues are important. One reason and the most important are customer's procurement functions. Key accounts are, logically from the definition, sometimes huge enterprises or a volume user and usually important for suppliers. Now they tend to centralize their procurement and expect a similarly coordinated selling approach from their suppliers. According to Homburg et al. (2002), for example, global industrial customers may demand uniform pricing terms, logistics, and service standards on a world-wide basis from their suppliers.

These demands from important accounts raise an organizational design problem for many suppliers. As Kempeners and van der Hart (1999, p. 312) note, "Organizational structure is perhaps the most interesting and controversial part of account management." Internal organizational structures often hamper coordinated account management, such as when the same customer is served by decentralized product divisions or by highly independent local sales operations. In addition, the set of activities for complex customers cannot be handled by the sales function alone but requires participation from other functional groups. These developments have caused many suppliers to rethink how they manage their most important customers and how they design their internal organization in order to be responsive to these key customers.

Our study is centered on this research idea, but there are two new additions to their study. First, we tend to focus on structural issues. Workman et al. (1998) is one of the earliest works on marketing organization structure, but they focused on marketing organization in general. We will pay special attention to key account management organization, as McDonald et al. (2000) initially discussed. Our work will be in line with McDonald's work. Second, we discuss the drivers that influence organizational reconstruction. Of course, we

will briefly show our results from the case study, but we will not just be showing facts.

In the next section we show our case study, but before the case it is important to justify our research method from a social scientific aspect. Especially since this type of case study is often criticized by critics from an empirical scientific view. As we will discuss below, a case study is not supportive evidence used to judge whether a theoretical hypothesis is correct or wrong, rather it is a real world experience.

### **Research Method**

This paper is based on our four years field research observing the change in relationship between GEHC and Chugai. During this period both companies were studied extensively. We had large amounts of information about them since the early stages of SAS to the end of the settlement of it. Though this information mainly consisted of quantitative information, it is also supplemented by qualitative data extracted from interviews. In order to build a managerial theory from this information, a case study is appropriate for the methodology. (Carlile and Christensen, 2004; Christensen and Carlile, 2009).

Since very complex, evolving, and entwinement relationships in industrial transaction have been happend, the case method must be suited to our study (Halinen and Tornroos, 2005). Studies on the event with unanticipated consequences have sometimes adopted the case methods. In our study, though key account management organization was sometimes transformed, that was not planned. Rather it was haphazardness or improvisation; something happend, then something was changed. This process is very similar to innovation process.

In innovatioin process, trial and error are very important. Lester and Piore (2004) recognized two types of innovation abilities that were analytical and interpretive processes. They critisized that the scholarly literature on innovation, competitiveness, and economics had concentrated on the analytical process, but that the interepretive view had not been widely understood or even fully recognized. They emphasized the important role of the interpretive process in innovation and competitiveness. According to Lester and Piore (2004) ,



the interpretive process determines the range of alternatives from which business choices are actually made. If the interpretive process is truncated, that range will become too narrow. This range is sometimes ambiguous and this ambiguity often leads us to trial and error.

To understand this type of information, case study is the best way to do so. We will deliberately describe transaction sequence in our case in the next section.

### **The Case**

In this section, we examine empirically how the key account management organization of GE Health Care Co., LTD (hereafter GEHC) had been changed. By examining this case, we suggest that key account management organization (which has conventionally been pointed out to be stable) is not necessarily stable, i.e. permanently fixed. Especially in this GEHC case, it was more important that with the function of the marketing division was in co-operation. We could expect that it would be more appropriate to revise the organization than to design an official organization according to the depth of customer relationship.

In the next part, we first refer to the profile of GEHC and its counterpart, Chugai Pharmaceutical Co., LTD (hereafter Chugai). After that, we introduce a scientific-asset-management system, which GEHC and Chugai used. Finally, we describe the process of gradually revising key account management organization.

#### **GE Health Care Co. LTD.**

The empirical background of this paper was a study over four years with informants in both of the case study companies. The case we will look at in this paper is the ten-year-interaction between GEHC and Chugai. In this case, we can describe how a company creates new business from its interactions. However this interaction was not based on mutual understandings, rather misunderstandings. The misunderstandings in this case mean over- and/or under- estimation from both companies.

GEHC was established on the 1st of August 2009 by merging GE healthcare bioscience and GE-Yokogawa medical systems. The capital of GEHC is 6,016,485,000 Yen

(48,520,040 Euro, 1EUR = 124JPY). While their sales are 12.3 billion Yen (as of December 2008) with about 1890 employees. Their main businesses are medical diagnostic imaging systems, biotechnological equipment, testing and software for bio science.

### **Relationship by Smart Asset Management Services**

Key account management in GEHC was established when the company developed a new service, called the scientific asset service. This will be abbreviated to SAS. SAS is a service which was contracted in January 2008 between GEHC and Chugai. Under the SAS, GEHC performs support services of Chugai's laboratory instruments' assets management. GEHC manages all research laboratory instruments as a whole, not only the instruments' of GEHC, but those of other companies. GEHC stations service staff are called FEs (Field Engineers), and they do maintenance work there and then if possible, otherwise GEHC places an order for maintenance service with the original maker of the instruments. They also inspect if those instruments are operating normally. Based on GEHC taking on all management as a whole, it makes it possible to improve efficiency operations management, reduce management costs and release scientists from the responsibility of having to manage instruments. In those senses, we could say SAS is an epoch-making service.

SAS is now becoming a broader service. It is now called SAMS, Smart Asset Management Services. SAMS is a program which comprehensively provides support concerning multi-vendor service of laboratory instruments, suggestions of asset management plans based on quantitative data and support to optimum processes from know-how fostered so far. This has been continuing for more than fifteen years. By analyzing the data of individual customers' circumstances, SAMS can suggest customized solutions and support continuous management.

### **Transformation of Key Account Organization**

SAMS process took a long time. In this part, it is better to describe the process in three stages. First is small business stage. There was a longitudinal relationship between

Chugai and GEHC for a long time before GEHC was merged by GE. GEHC had sold test reagent and equipment for bio science to Chugai. In this stage GEHC was recognized as an excellent manufacturer with excellent technology for protein purification but was just one small vendor with only a one or two percent share of delivery for Chugai's gross purchase. In this first stage, GEHC did not have the specific key account organization.

On April 2004, Amersham Bioscience, one of the forerunners of GEHC, entered the GE group. At this time, embryonic movements of change occurred in GEHC. First of all, GEHC received big backing from the GE group. GEHC learned various know-hows and received entire resources for business. As GEHC was a bridge to the pharmaceutical company, GEHC had become the focus of attention in GE group. Group members interested in the pharmaceutical company's rich money and pharmaceutical business raced to give advice on business with the pharmaceutical company. Most importantly, one of the concepts learnt was Enterprise Selling, which became widespread in GEHC. Enterprise Selling is a concept to sell not only the product itself but also the entire resources of the whole company i.e. the enterprise itself. It was a kind of paradigm shift for GEHC. This paradigm shift that had occurred in GEHC was the second and most important change of entering the GE group. In this stage, GEHC established the standard key account organization as follows. Figure 1 is semi-formal key account teams as McDonald et al.(2000) described.

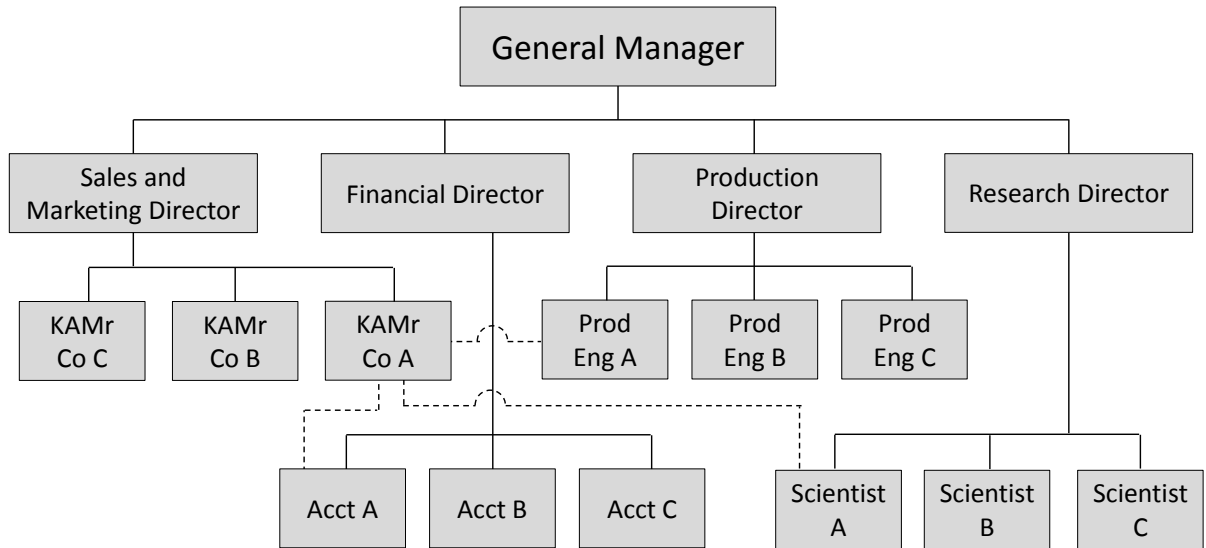


Figure 1 Semi-formal key account organization

(Source: McDonald et al.(2000), p.192, Figure 8.8)

In the last third stage, of course, there were many things that GEHC and Chugai both had to treat with problem solvings, but they have completed them and achieved SAS full-scale operation by September 2007. SAS now is called SMAS, for some modification added to SAS. In this stage, GEHC changed key account organization.

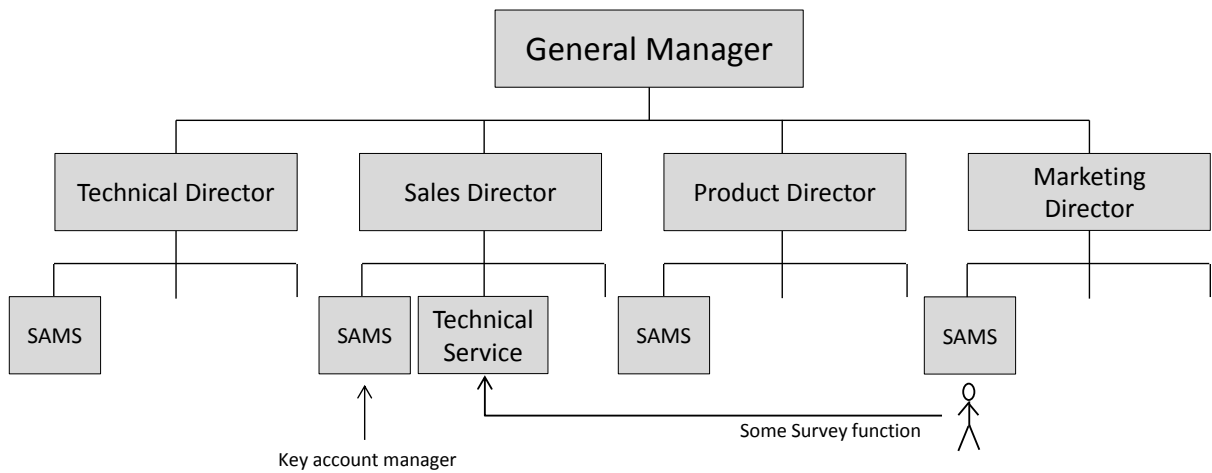


Figure 2 Abbreviated Scheme of Key Account Organization Transformation

Figure 2 indicated that abbreviated form of key account organization in GEHC in 2012. What changed compared to before 2012 was the function of marketing. Now SAMS is getting bigger in GEHC. GEHC has begun to promote SAMS to the other company than Chugai. In this process, GEHC reconsidered marketing function, especially survey. Then it decided to

re-construct key account organization.

## **Discussion**

So far, we have verified that a key account organization frequently transforms itself. In this section we examine why such transformation occurs. The existing theory on an organization transforming and adjusting to its environment, that we call contingency theory, explains such phenomenon. However contingency theory merely distinguishes between an organic organization and a mechanical organization, depending on fluctuations of uncertainty. In our case, we explain that it often differs depending on which department the marketing function is set in. Our thoughts about this issue are as follows.

### **Configuration of marketing functions**

The most interesting thing in the findings from our case is the configuration of organizations. In our GEHC case, the marketing function was sometimes placed in the marketing department and at other times in the sales department. In some of our previous cases with interviews, the marketing function was even located in the R&D section.

We could summarize that our case might show that it is much more important which department a firm makes the marketing function belong to. As it is important to the relationship with firms that have several functions, like key accounts.

### **Ideal Key Account Organizations**

We can distinguish several patterns, as below: we could practically place the marketing function in any department, but here we file these patterns according to the framework, whether it is to the technical department or to the sales department.

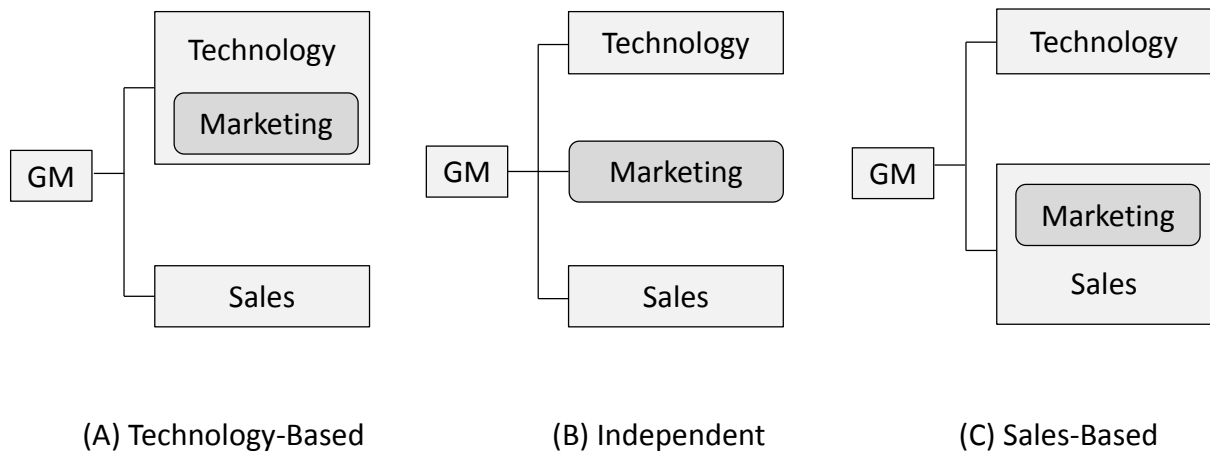


Figure 3 Selections of ideal key account organizations

Figure 3 is the ideal schema classified by which department one should make the marketing function belong to. Suppose that the technical, marketing and sales department of a company respectively interact with the key account. Each department pays a visit to the other parties according to the requests of the key account. A typical key account is an independent organization of type (B). In fact, McDonald et al. (2000) assumes this type of model.

Deduced from the analysis of our case, the issue with this model is that there could be an occasion when the marketing department could not provide effective information to the technology or sales department. This happens when the marketing department takes on the role of the staff, this is because they often cannot develop technology, sell products or measure and evaluate outcomes in terms of figures.

Therefore, Japanese firms generally tend to place the marketing department as in type (A)-which is in the technical department or as in type (C)-which is in the sales department. A marketing department as in type (A) could gather information from the key account to meet the needs of technological department, or as in type (C) to meet the needs of sales department. In regards to the efficiency of obtaining information, we can assume that type (A) and (C) will be higher than type (B).

**Technology-based key account organization**

This organization structure is a type where the marketing function is settled in the technological department. This type shows its results with the technical development of the key accounts or product development which the company contributes to. On such occasions, the personnel who visit the key account belong to the marketing department and the personnel in the technical department request they take information in advance of the technological or product development of the key accounts. We should draw the hypothesis that this type of organizational structure would be effective when a company has a lead-user, whom von Hippel refers to as its key account.

### **Sales-based key account organization**

This organization structure is such that the type of marketing function is settled in the sales department. In an organization of this type, the marketing function is supposed to gather sales or market information of the key account or the information of the rival companies. As for the relationship with the key accounts, the company has already supplied their products or parts in a stable state. This type of structure should be chosen when the company tackles sales support of the client positively. We classified these discussions and a table has been drawn up below:

Table1 Roles of customer for key account organization

	Technology-based	Sales-based
Characteristics of key accounts, as	Lead users	Volume seller
Relationship with key accounts, when	Technology uncertainty	Market uncertainty
Mission of key account organization, as	Initial technology	Competitive analysis

### **Conclusion and Some Managerial Implications**

In this paper, we have examined the transformation of key account organizations. We

have looked at how existing studies or research rarely discussed organizational structure. This is because researchers of organizations seldom give attention to it, which is caused by key account organizations not presenting any new structures. Key account organization does not present any new structures theoretically however the distinguishing feature is that it enables rearranging functions flexibly, or rather network organization.

The important thing is what function we allocate to the structure. That is the issue we have discussed in this paper. When the function is distinguished or extracted from the structure one tends to assume that it shows results automatically, in accordance with the abstraction of the theory. However this is not true, functions work only when organization is involved. What is more, as we have shown so far, there might even be occasions when the roles of the function differ entirely no matter what structure the function belongs to. This paper is still a work in progress, yet we can show what the theoretical and managerial contributions are and indicate the future course of direction for this kind of study.

### **Theoretical Contribution**

Our discussion might theoretically contribute to the organizational-structure-theory. First, it makes it possible to review the relationship between structure and function. We could suppose the substance of the study is like this: the relationship between structure and function should not be pre-determined. Indeed we could apply the findings to the study of organization, especially those with several functions in the structure as in the field of social science.

Second, we could consider why a structure matches with a function under certain conditions. In this paper, we have emphasized the drivers of transformation at a business scale. Yet we need further empirical study to support our findings firmly. Subjects like this tend to be abstract to a relatively high degree, however the study would open doors not only to marketing researchers but to economists or game-theory researchers.

### **Managerial Contributions**

In regard to managerial contributions, we could assume a practical contribution to



organizational-structure design. As researchers of organization inertia show, once an organization stabilizes it will become harder to change. Then someone who wanted to change the structure has to deal with a useless cost (mainly a psychological cost) to rearrange it into a new organization. When we understand that key account organization is defined as a relationship between customers, it is expected that the reorganization of the organizational structure of a key account would become relatively manageable. These trial-and error issues would generate new innovations, and also offer us new research material.

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