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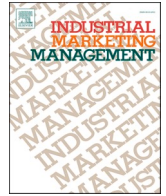
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“The more we share, the more we have”? Analyses of knowledge sharing by key account managers

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ABSTRACT

Knowledge, as one of the most important resources, has a strong impact on inter-organizational relationships, particularly in key account (KA) relationships where knowledge sharing is essential. Previous research has shown that customer-specific knowledge is often tied to the respective KA manager and that knowledge sharing is especially complex, which raises the challenge of how to foster knowledge sharing to increase KA performance. However, the current state of research lacks an integrative perspective that considers both organizational and individual factors as relevant for knowledge sharing and KA performance. The research approach is twofold: First, a qualitative study based on 88 semi-structured interviews investigates the role of organizational factors and the individuals' role in knowledge sharing. Second, a quantitative moderated mediation analysis reinforces these associations using survey data from 307 respondents. The results show that identification with the company positively influences knowledge sharing behavior and that high knowledge sharing behavior has a positive influence on KA performance, which is moderated by the degree of formalization. The results of the analyses contribute to the research of KA management and knowledge management and provide new insights by focusing on both, organizational and individual factors and by applying assumptions from social identity theory.

1. Introduction

Companies are investing a large portion of their budgets in high-profile solutions to manage their most strategic customers. These solutions focus on human capabilities and involve knowledge-intensive business exchanges (i.e., key account management [KAM]) (Nätti, Halinen, & Hanttu, 2006; Salojärvi & Sainio, 2010, 2015; Sandesh, Sreejesh, & Paul, 2023). A deep understanding of customer value expectations and the ability to mobilize this knowledge in the organization are key factors for the performance of KAM and similar programs (Kleinaltenkamp, Eggert, Kashyap, & Ulaga, 2022; Kumar, Sharma, & Salo, 2019; Sandesh et al., 2023). This is particularly evident in relation to data, information, and knowledge, which help exploit comparative competitive advantages and drive innovation (Campbell, 2003; Hakonen, 2014). The knowledge factor is particularly powerful in inter-organizational relationships; for example, business-to-business (B2B) relationships with customers in the context of KAM and, accordingly, knowledge in key account (KA) relationships and their management are highly relevant research fields (Guesalaga, Gabrielsson, Rogers, Ryals, & Cuevas, 2018; Kumar et al., 2019; Nätti et al., 2006; Salojärvi & Sainio, 2010; Sandesh et al., 2023). The acquisition of knowledge is relevant for

KA managers acting at the interface between their own company and the KA, in both the internal and external corporate network. KA managers must be equally well informed about their own company, its products, and value-added processes as about the products, processes, and strategies of the KA company and the market and competition in general (Guesalaga et al., 2018). This capability enables the company to improve products and drive innovation (Gebert, Geib, Kolbe, & Brenner, 2003; Salojärvi, Sainio, & Tarkiainen, 2010; Storbacka, 2012). Accordingly, knowledge sharing is an essential component of KA managers' performance (Nätti et al., 2006; Peters, Ivens, & Pardo, 2020; Salojärvi & Sainio, 2010). Knowledge sharing is considered as an exchange process that aims to transfer knowledge to relevant units/actors (Rivera, Rodríguez-Aceves, & Mojarro-Duran, 2021). Organizational knowledge sharing processes involve the distribution of knowledge within and between organizational units (Abdelwhab Ali, Panneer Selvam, Paris, & Gunasekaran, 2019; Gupta & Govindarajan, 2000).

Previous research on boundary-spanning roles, including KA managers, has shown that the process of sharing knowledge is especially complex (e.g., Davies & Ryals, 2013; Grant & Phene, 2022; Ivens, Leischnig, Pardo, & Niersbach, 2018; Salojärvi & Sainio, 2010). This complexity is due to, among other things, the large and complex

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portfolio of tasks for which KA managers are responsible and the position of KA managers in (the hierarchy of) companies (Davies & Ryals, 2013; Guenzi, Pardo, & Georges, 2007; Pardo, Ivens, & Niersbach, 2020). As a result, KA knowledge is often tied to the experience owner (Ivens & Pardo, 2014). Accordingly, considering KA managers and their perceptions is relevant from both a theoretical and a managerial perspective. KA managers wield considerable influence because of their complex responsibilities and key external role as primary KA contacts. In this context, the lack of sharing of KA knowledge within the company becomes particularly critical as it has a direct impact on KA performance (Salojärvi, Saarenketo and Puumalainen, 2013). As a result, it is essential for companies to gain a comprehensive understanding of the perspectives and actions of KA managers. This strategic awareness is critical to fostering knowledge sharing and facilitating knowledge, with the overarching goal of improving KA performance.

KA performance is of great interest to research and practice and remains a key area for research in the field of KAM (Kumar et al., 2019). Previous research has distinguished between organizational drivers and behavioral drivers (aka *people*) in this context (Kumar et al., 2019; Sandesh et al., 2023). While examining both organizational and behavioral drivers remains relevant, it is also important to investigate how these are interrelated. This emphasis on the interplay is grounded in the recognition that individuals operate not in isolation, but rather as integral components within the broader organizational setting (Sandesh et al., 2023). Thus, their behavior depends on contextual factors and structural influences within the organizational environment. Furthermore, the individual's orientation towards organizational factors is important; for instance, a lack of understanding or an aversion to systems can lead to reduced or less accurate use (Gaczek, Leszczyński, & Mouakher, 2023).

However, the current state of research lacks an integrative perspective that considers the interaction between organizational and individual factors (Sandesh et al., 2023). As such, the present study addresses the call for further research by Grant and Phene (2022) and Sandesh et al. (2023) by focusing on both organizational/contextual and individual/behavioral factors as relevant for knowledge sharing and KA performance. Consequently, the research objective is to explore which factors, both organizational and individual drive knowledge sharing and examine the impact on KA performance.

To investigate this research objective, I present a theoretical framework that covers two areas and forms the basis of the current research. First, the theoretical framework includes a general conceptualization of KAM, the role of KA managers as well as current research in the field. Second, it presents knowledge (management) embedded in the knowledge-based view and knowledge sharing in particular. A brief review of research links the two topics and lays the foundation for the two empirical studies. Study 1 takes an explorative research approach with qualitative interviews to shed light on the corporate reality regarding organizational and individual factors that influence knowledge sharing. Data were collected through 88 semi-structured interviews with KA managers. The interviews reveal that, despite corporate efforts to digitize and automate processes, organizational structures for knowledge management vary greatly. Moreover, the willingness to share knowledge essentially depends on the individuals involved and their mindset. Study 2 more closely investigates which individual factors encourage the sharing of knowledge and which organizational factors further facilitate it. Using a data set of 307 KA managers from Germany, the study empirically analyzes whether identification with the organization and with the KA is likely to promote knowledge sharing behavior in the firm and enhance KA performance. In addition, it investigates the extent to which the degree of formalization of KAM processes moderates this relationship. Finally, I discuss insights for research and practice and conclude with limitations and avenues for future research.

2. Theoretical and conceptual foundation

2.1. Key account management and the role of key account managers

The research field of KAM¹ is embedded in the research on B2B relationships. KAM programs focus in particular on the management of the relationship between KA managers/KAM teams and the KA (e.g., Guesalaga et al., 2018; Homburg, Workman, & Jensen, 2002; Ivens & Pardo, 2007; Pardo, Ivens, & Wilson, 2014). According to Workman, Homburg, and Jensen (2003), KAM involves establishing relationships by strategically selecting KAs, managing relationships by deploying and coordinating internal resources, and stabilizing relationships in the long run by offering specific customer-oriented activities, resources, and actors. The purpose of a systematic KAM approach is to generate a competitive advantage and to identify KAs' value potential at an early stage and exploit them in the long run (e.g., Belz, Müllner, & Zupancic, 2015; Guesalaga et al., 2018; Homburg et al., 2002; Weitz & Bradford, 1999; Wengler, Ehret, & Saab, 2006). KA performance is hence of great importance for research and practice and remains one of the key areas for further research in the field of KAM (Kumar et al., 2019). Previous research has distinguished between organizational drivers and behavioral drivers in this context (Kumar et al., 2019; Sandesh et al., 2023). Organizational drivers of KAM include existing company structures, top management involvement, and established processes (e.g., knowledge management). Behavioral drivers are primarily the people involved in KAM, especially the KAM team and the KA manager, with their skills and behavior (Kumar et al., 2019; Sandesh et al., 2023).

In this regard, KAM research often deals with KAM teams formed on the supplier side (Hakanen, 2014; Homburg et al., 2002; Kumar et al., 2019). However, Pardo et al. (2020) describe KA managers as central actors who, despite contacts with a wide variety of departments and functions, do not perceive themselves as anchored in the company. KA managers insofar embody KAM by assuming a boundary-spanning role (Atanasova & Senn, 2011; Davies & Ryals, 2013; Hunt, 2000; Ivens et al., 2018; Ivens & Pardo, 2007; Piercy, 2009). They operate between their own company and the KA and thus incorporate the management of the internal company network, including various actors (e.g., research and development, product management, logistics), as well as the external environment with various counterparts on the KA side (Belz et al., 2015; Davies & Ryals, 2013; Georges & Eggert, 2003; Ivens, Pardo, Niersbach, & Leischnig, 2016; Stock, 2006). Coordinating relationships and processes of both networks should create value for both parties. Ideally, this results in a win-win situation for both suppliers and customers, in which resources are bundled and strategies combine the respective key competences (Pardo et al., 2014). Because of this strategic importance, the KA manager represents a critical resource for the organization (Abratt & Kelly, 2002; Guesalaga et al., 2018; Shapiro & Moriarty, 1984).

According to previous research, the way of navigating this interface and managing the different relationships has an impact on KA performance (Alejandro, Souza, Boles, Ribeiro, & Monteiro, 2011; Cardador & Pratt, 2018; Pardo et al., 2014; Sandesh et al., 2023). Peters, Ivens, and Pardo (2022) particularly address the concept of identification with one's own company and the KA, which is inherently associated with KA effectiveness. A substantial part of KAM research focuses directly on KA managers to identify their tasks in general as well as to explore the specifics of their interface position. Two central tasks in this regard are handling information and managing knowledge (Guesalaga et al., 2018; Homburg et al., 2002; Salojärvi et al., 2010). KA managers distribute information collected from the KA to their internal network, and vice versa. For internal company information and knowledge management, KA managers must have exceptional communication skills and develop a

¹ Equivalent terms include "national account management," "regional account management," "strategic account management," and "major account management" (Millman & Wilson, 1995).

broad network, given the (frequent) lack of formal authority over other departments (Davies & Ryals, 2013; Homburg et al., 2002; Ivens et al., 2016). In their external role, KA managers must not only respond to KA needs but also proactively anticipate needs and develop solutions (Pardo et al., 2014; Peters et al., 2022). KA managers can compare their own company's resources and strategies with those of the KA and develop an appropriate strategy that ensures long-term sustainability and value for both parties (Henneberg, Swart, Naudé, Jiang, & Mouzas, 2009; Pardo, Henneberg, Mouzas, & Naudé, 2006). Accordingly, their retention is of crucial importance for a sustainable (long-term) contact with KAs (Guesalaga et al., 2018; Hunt, 2000; Peters et al., 2022).

Research identifies various challenges for KA managers, such as the complex portfolio of tasks for which they are responsible and their extraordinary position in (the hierarchy of) companies (Davies & Ryals, 2013; Guenzi et al., 2007; Pardo et al., 2020). In addition, previous research highlights the necessity of trusting relationships between KA managers (supplier side) and KA representatives (buyer side) (Davies & Ryals, 2013; Pardo et al., 2014; Shapiro & Moriarty, 1984). The quality of these relationships and the knowledge exchanged eventually enhances the long-term bond between the KAs and the company (Alejandro et al., 2011). Thus, KA managers' personal capacities and competences represent one of the most challenging but highly relevant elements of KAM that have a direct impact on performance (Homburg et al., 2002; Kumar et al., 2019). Consequently, academic attention needs to be directed more to the KA managers and their interests, motives, and behavior and how it affects overall performance (Kumar et al., 2019; Sandesh et al., 2023).

2.2. Knowledge sharing

The knowledge-based view, being embedded in the resource-based view of organizations, conceptualizes knowledge as a core resource for achieving the overarching objectives of any organization (e.g., achieving a competitive advantage, ensuring sustainable success, creating value) (Barney, 1991; Grant, 1996, 1997; Kogut & Zander, 1992; Nonaka & Takeuchi, 1995; Sveiby, 1997). Thus, it is essential for companies to position knowledge at the center of their strategic orientation and to establish a systematic management of it (Grant, 1996, 1997; Spender, 1996).

Organizational knowledge management refers to the process of developing, storing, retrieving, and disseminating information and expertise in an organization to improve decision-making, strategies, and problem solving (Gupta, Iyer, & Aronson, 2000). KAM research adopts the perspective of viewing knowledge as a process, including acquisition (i.e., expansion and development of the knowledge base), sharing (i.e., disclosure of individual, isolated knowledge to make it usable within the entire organization), and utilization (exploitation of the organization's knowledge to create value) of knowledge (e.g., Hakanen, 2014; Salojärvi & Sainio, 2010). (Customer) knowledge is a valuable resource for companies, as it promotes innovation and significantly contributes to business success (Guesalaga et al., 2018; Hakanen, 2014). Knowledge as a research object is a complex concept with multiple definitions and interpretations (Alavi & Leidner, 2001). A crucial difference between data and information is that data are only records of facts and figures (Alavi & Leidner, 2001; Faucher, Everett, & Lawson, 2008), which, when structured and contextualized, develop into information (Alavi & Leidner, 2001; Bhatt, 2002; Davenport & Prusak, 1998). Knowledge derives from information and arises only through individuals' intellectual efforts. It is also a mixture of individuals' experiences and behaviors and contextual information that provides an organizational framework to process and incorporate new information. It is intuitive and does not necessarily follow logical structures; therefore, making knowledge tangible is complex (Alavi & Leidner, 2001; Bhatt, 2002; Davenport & Prusak, 1998; Faucher et al., 2008).

Knowledge sharing behavior is an exchange process intended to provide knowledge to relevant entities/actors (Rivera et al., 2021).

Organizational knowledge sharing processes involve the distribution of knowledge within and between organizational units (Abdelwhab Ali et al., 2019; Gupta & Govindarajan, 2000). Prior research demonstrates that knowledge sharing processes have an overall positive impact on the development of new ideas and products, on the achievement of competitive advantages, and on overall performance (e.g., Abdelwhab Ali et al., 2019; Gupta & Govindarajan, 2000; Nguyen, 2021; Salojärvi & Sainio, 2010). However, establishing knowledge sharing behaviors and processes in organizations is not trivial. Researchers identify a wide range of factors that have direct or indirect effects on knowledge sharing. In this context, factors relevant for knowledge sharing behavior include behavioral and organizational/contextual factors (Abdelwhab Ali et al., 2019; Grant & Phene, 2022; Muhammed & Zaim, 2020; Rivera et al., 2021).

Previous research indicates that individuals' behavior and orientation affect knowledge sharing behavior (e.g., Grant & Phene, 2022; Tsai, Chang, Cheng, & Lien, 2013; Zulfiqar & Khan, 2021). The underlying attitude of individuals, their values, and motivation are among the essential drivers. Rooted in social identity theory, the concept of identification is explored in this context. According to social identity theory, when identification is strong, values, norms, and attitudes become part of the individual's self-concept (Davis, Bendickson, Muldoon, & McDowell, 2021; Mael & Ashforth, 1992; Tajfel & Turner, 1979). Individuals who identify strongly with their company therefore follow its values, behave in its best interests, and are more inclined to follow specified organizational processes, such as knowledge sharing (Kundi, Baruch, & Ullah, 2023; Zulfiqar & Khan, 2021). In addition, organizational factors can create an environment that promotes knowledge sharing behavior and its impact on performance. In this regard, the sharing of relevant knowledge must be facilitated by organizational processes, structures, and policies to create value (e.g., Abdelwhab Ali et al., 2019; Abili, Thani, Mokhtarian, & Rashidi, 2011; Chatterjee, Chaudhuri, & Vrontis, 2022; Joseph, Klingebiel, & Wilson, 2016).

2.3. State of research: the role of knowledge in the context of key account management

Customer-specific knowledge refers to customer information (Campbell, 2003) such as specific customer needs, special characteristics, customer history, and the customer's future potential in a long-term relationship (Nätti et al., 2006). Companies gain such knowledge primarily from accumulated experiences in previous interactions with the customer, and they continuously expand and adapt it to establish and maintain the most accurate picture possible of customers and their associated needs (Ballantyne, 2003; Nätti et al., 2006). Collected data and information about KAs are not sufficient to build up customer-specific knowledge (Campbell, 2003). Instead, KA managers must process the information and integrate it into the company. To manage KAs efficiently, the use and sharing of organizational and KA-related knowledge are central factors in achieving competitive advantages (e.g., Guesalaga et al., 2018; Hakanen, 2014; Henneberg et al., 2009). Consequently, KA managers are a critical source of knowledge in the organization (Ivens & Pardo, 2014; Salojärvi & Sainio, 2010, 2015). However, only a few studies specifically address the topic of knowledge management by KA managers, and thus further research in this area is necessary (e.g., Chari, Tarkiainen, & Salojärvi, 2016; Lai & Yang, 2017; Salojärvi et al., 2010; Salojärvi & Sainio, 2010, 2015).

Prior research has explored the impact of organizational factors on the utilization of customer-specific knowledge. Salojärvi and her colleagues (2010, 2010, 2013, 2015) consider organizational factors and their respective impact on the sharing of customer knowledge and on KA performance separately, while Chari et al. (2016) examine the factors in a fuzzy-set qualitative comparative analysis. Here, the aspect of customer orientation is linked to the outcome of customer knowledge utilization in a contrary way depending on additional variables in the respective configuration. Solajärvi et al.'s (2010) regression-based models, however, show no statistical effect on customer knowledge

utilization. Salojärvi et al. (2010, 2013) also investigate the impact of investments in customer relationship management (CRM) technologies on the acquisition, sharing, and utilization of customer-related knowledge. Salojärvi and Sainio (2015) deepen this causality by showing a positive relationship to KA performance. However, they do not take into account the actual usage behavior of CRM systems and which alternative formal structures exist in companies, leaving a research gap. Accordingly, the two empirical studies herein aim to explore the organizational and individual factors that affect knowledge sharing and the impact on KA performance in KAM practice.

While the aforementioned research provides specific starting points for further research, limitations exist in the origin of the data used, resulting in a research gap. First, there is a strong geographic concentration on the Finnish region. Many active researchers in this research stream are located there (e.g., Hanna Salojärvi, Taru Hakanen, Satu Nätti, Jukka Ojasalo, Liisa-Maija Sainio). Second, five articles by teams of authors around researcher Hanna Salojärvi use the same data set collected in Finland in 2007, highlighting a notable limitation in the diversity of data sources (Chari et al., 2016; Salojärvi et al., 2013, 2010; Salojärvi & Sainio, 2010, 2015). Although the aforementioned research provides valuable insights for the development of the research field, there are also potential starting points for future research. In particular, there is an opportunity to increase geographic and data diversity within this research area. The identified research gap raises a distinct need for exploratory and empirical research that re-evaluates KAM practices and the corresponding behavior of KA managers in light of various transformations (e.g., increased digitized processes) and generates new insights.

3. Study 1: qualitative content analysis

3.1. Study design, sample, and methodological approach

To address the research gaps and to pursue the research objective (i. e., to shed light on the organizational reality in terms of organizational and individual factors influencing the mechanisms of knowledge sharing), Study 1 follows an exploratory research approach with qualitative interviews. A qualitative study design serves primarily to capture actions, behaviors, emotions, and opinions of relevant experts and stakeholders (Booth & Mann, 2005; Coupland, Brown, Daniels, & Humphreys, 2008). The lack of empirical studies suggests the need for a qualitative research approach to capture the diversity of KA managers' behaviors and motives regarding their knowledge management. Semi-structured in-depth interviews enable a deeper understanding of KA managers' behaviors and underlying agendas as knowledge interfaces between their own company and their KAs needs. Interviews help validate theoretical considerations and theories in practice. Semi-structured interviews are suitable against this background and are a relevant tool for research on B2B relationships (La Rocca, Hoholm, & Mørk, 2017; Pedersen, Ellegaard, & Kragh, 2020).

KA managers were selected for the interviews primarily through direct inquiries via professional networks such as LinkedIn and Xing. After a brief informal welcome and introduction to the interview, the interviewees first outlined their understanding of their roles and also addressed key tasks and responsibilities in this context. They then discussed individual processes in greater depth, including the management and sharing of knowledge. In addition, they highlighted their relationships with various actors in their networks, including the relationship with KAs and their own company.

Eighty-eight interviews were conducted in German, audio recorded, and subsequently transcribed verbatim. The length of the interviews varied between 50 and 120 minutes and lasted 70 minutes on average. For selection of the interviewees, the focus was on people working in KAM and fulfilling the tasks of a KA manager. As a result, the most common job titles of the interviewees are (senior) key account manager, corporate account manager, and regional account manager. A general assumption is that only medium-sized and large companies

predominantly apply systematic management of KAs and distinguish between *regular* accounts and strategically important KAs (i.e., Guesalaga et al., 2018). Accordingly, this assumption was considered in the selection of interviewees. Of the KA managers interviewed, 73 work in large companies with more than 500 employees. No constraint was applied for the industry in which the KA managers' companies are located, so that a wide range of industries would be represented (e.g., automotive industry, industrial goods and services, technology sector).

Of the 88 interviewees, 70 were men and 18 women. The 20.5% female employees roughly reflects the current proportion in the labor market (Zippia, 2022). The managers have been working in the professional field of KAM for an average of 12.3 years, though the average length of employment in the company (17.2 years) is significantly longer. Many of the interviewees initially began their careers in *regular* sales management or in other areas of the company and then transferred to KAM as their experience increased. A detailed overview of the interviewees and the broad spectrum they represent is included in the appendix (see Appendix A).

This study follows the approach of an inductive qualitative content methodology (Gioia, Corley, & Hamilton, 2013; Pratt, 2008). The objective is to discuss in-depth observations from firsthand KAM practices, contextualize them within a theoretical framework, and identify specific research opportunities and gaps. The methodological approach is characterized by an explorative procedure. The three-step process is based on the approach of Gioia et al. (2013). In the first step, themes are collected across all interviews, and categories are formed on that basis. This first-order analysis of the interviews pursues an initial clustering of the data and then continuously refines categories by identifying commonalities and differences. The second-order analysis clusters the data into themes at an abstract level. The third step further summarizes the categories into aggregate dimensions that serve to elaborate the research objective. A data structure as proposed by Gioia et al. (2013) is included in the appendix (see Appendix B).

3.2. Data analysis and findings

3.2.1. Organizational context for knowledge sharing

Organizational settings differ considerably in terms of the existence or non-existence of system solutions for the sharing of knowledge, as well as the respective equipment and application possibilities. Just over half the respondents stated that they use a CRM system in their company's KAM to manage knowledge systematically. Nevertheless, analysis of the data reveals that the use of CRM systems is rather heterogeneous.

Approximately one-third of the respondents described their knowledge management as extensive and in-depth at the same time. For each KA, they systematically record all relevant data and facts. This recording includes not only simple figures, such as company size or sales, but also information about the KA relationship, potential opportunities for the future, and competitive information. However, to ensure full insights into the respective KA, they also record all written correspondence, conversation reports, and on-site appointments. For example:

There's a CRM system where every customer is basically integrated, where all the information from the customer is then stored (...). Every telephone call, every correspondence, every visit is completely stored there.

I-69, Senior Key Account Manager

A [CRM system], where not only numbers are filed or projects and potentials, but also subjects, which do represent the change of the customer.

I-68, Corporate Account Manager

And so this portal is very powerful, on the one hand there is an account business plan, so how do I plan the business development with my account over the next few years. Then, of course, I can see all the business figures that are generated by the customer, globally (...). I can see all the

opportunities there, for example, business opportunities that are currently being processed at customer A, and also with the global claim. I have clearly mapped the customer organization there, for example, all the contact persons at the customer's site and the relationship they ultimately have with company X [company I-14], which is stored there. All the competitive information, market shares of company X and so on. So we maintain all of that exactly in one system, in this CRM system.

I-14, Corporate Account Manager

However, the mere existence of a CRM system clearly does not lead to a structured, formalized procedure of storing and using knowledge necessarily. A large number of KA managers noted that they had a CRM system in theory but hardly used it in practice.

Interviewer: How do you use [this system] in your daily work?

I-23: Do you want to hear the theory or do you want to know how we do it?

I-23, General Manager

When I hear the word tool, ...! You don't have time to work anymore because you're just supposed to fill tools and to be honest, the purpose isn't clear to everyone. I'm not a fan of this system because I always think, with this old data, backward-looking data, what are you going to do, who reads reports from customers...? Nobody.

I-82, Manager [KA]

We have a [CRM] tool, which we've been working on somewhat poorly.

I-81, [KA] Manager

Respondents indicated that many CRM systems are difficult and inconvenient to use. Tools are supposed to change frequently, which, on the one hand, creates uncertainty and, on the other hand, leads to a refusal to use the system. Owing to the complexity and for time reasons, the respondents would use other communication channels, especially because they could not readily discern the purpose of preparing information and sharing knowledge.

Experience shows that the more complicated the system is (...) the less it is used. (...) I don't think it's so important to have a reporting system where I can search, because who has the time to search for reports and then evaluate them...? But honestly, I think it's better to send targeted information to those who really need it like such bloated reporting systems, where you always have to write some kind of reports quite elaborately.

I-82, Manager [KA]

Instead of using the existing CRM system and making customer knowledge available to all stakeholders, many KA managers prefer to communicate directly with individual people. Furthermore, they reported that this applies to other stakeholders in the company, so that the purpose of the CRM system is taken ad absurdum. This situation vividly shows that the mere existence of CRM systems does not necessarily contribute to the exploitation of potential customers and overall KA performance given the lack of structure and internal processes.

We have installed a CRM system that also handles our go and no-go decisions. This is where such input is supposed to be consolidated. The problem is that many of our employees simply don't use such tools. They would rather write 15 e-mails than store them consolidated in a database. We certainly have room for improvement here.

I-23, General Manager

Slightly less than half the interviewees reported conducting knowledge management without a central data tool. Instead, they share information through face-to-face conversations such as short meetings and jour fixes, or pass it on via e-mail or telephone. Information considered crucial and relevant by the KA manager is additionally stored in programs such as PowerPoint and Excel or on the company's intranet.

Yes, we have – in order to inform the sales teams in the different countries – we have created a kind of fact-book [in PowerPoint] about the customer (...): what does the customer want; which products do we sell to him; what are the general conditions of the contract; who are the contact persons.

I-61, International Key Account Manager

So far we don't have something like that [CRM system] and everyone is kind of collecting their information in their drawer, which is totally inefficient ... on some drive, in some folder, in some list. But there is no common platform and every department has their own thing and it's just really totally inefficient. So you do everything twice.

I-18, Director Key Account

Some interviewees emphasized the need for a central system. In addition, some feared that successors/replacements would be overwhelmed (e.g., during periods of illness), due to the lack of transparency of knowledge.

However, from my point of view [a central system] would make sense, because it also takes a bit of the burden off the colleagues, if you are sick or especially sick and absent for a longer period of time, that you don't have to panic right away somehow, "Oh God, I'm the only person now and maybe the responsible developer and a designer who looks after the customer, who somehow know what's going on." Sure, so, in my opinion, a certain customer profile would probably not be wrong.

I-45, Senior Project Manager

Here, with something like that, with a certain tool or something, we don't work, so that it would hit the company if, for example, I were to leave the company, because simply this network that was established would just be completely gone.

I-44, Key Account Manager

In many interviews, KA managers indicated that some knowledge is shared in regular meetings with the KAM team or with relevant responsible people from other units.

Other than that [gathering hard facts], we meet twice a week for the most part, if we can, and sit together in the small group and exchange ideas.

I-29, Team Lead Key Account Management

In addition to this predominantly formal approach of regular meetings, many KA managers reported that they share their knowledge informally over coffee.

There [in the CRM] everything is written and then, of course, also a lot through hallway radio (...). Through this, of course, the interpersonal information is exchanged and given out.

I-30, Regional Account Manager

We talk about particular things that I think are relevant for my colleagues over coffee. That's quite informal.

I-46, Senior Sales [KA] Manager

Overall, the scope of the interviews shows how different the corporate reality is in terms of organizational structures for the exchange and use of knowledge. Despite a variety of efforts to digitize and automate processes, the use of systematic CRM systems is not yet the standard in the interviewees' companies. Instead, the KA managers interviewed pursue alternative ways of sharing knowledge in the company. Overall, KA managers agree that these formalized processes help them fulfill their core role as knowledge managers and to exploit the inherent potential. However, the statements of various interviewees clearly indicate that, beyond this, the degree of willingness to share knowledge depends on the individual involved.

3.2.2. Individuals' role in knowledge sharing

The KA managers noted a kind of obligation in terms of passing on information and described themselves as translators, facilitators, and information hubs. Their goal is to make their acquired knowledge transparent, to pass it on to all parties and actors involved immediately, as well as leverage its potential.

As a rule, as a key account manager (...) you aim to bundle information, which I then pass on internally in my organization.

I-75, Key Account Manager

More than two-thirds of respondents emphasized the importance of information and customer knowledge for their daily work. In their position as boundary spanners, all information flows to them. The KA managers therefore view their main task of collecting and processing information in a holistic manner. At the same time, they describe their function as contact people – as knowledge distributors – in their companies. Knowledge acquired should therefore be processed transparently and shared efficiently with the departments and employees involved.

We are the interface between the company and the customer, and we act in one direction, as I said, as a flow of information, and in the other direction as a flow of action, perhaps you can put it that way.

I-30, Regional Account Manager

Much of the information that a KA manager gathers results from direct customer contact on-site and consequently is very specific and tied to this individual. More than half the interviewees noted that knowledge generated particularly from their experiences in dealing with the KA comes directly from trusting relationships. Over time, they develop their own sense of the processes and potential on the customer side and thus can recognize more quickly where action is needed in the business relationship. Interviewees explained that as KA managers, they directly experience the internal corporate culture and immerse themselves deeply in it. As a result, they know which people are more accessible, where informal decision-making paths lie, and how internal processes work.

So we know a lot about this customer. And we may be able to give a statement and say something about a lot of things that may not be apparent at first glance.

I-68, Corporate Account Manager

Accordingly, the interpersonal relationship with the KA represents a source of information, which is relevant for KA managers. This information often arises not during official meetings at the customer's company but during unofficial meetings outside working hours, such as a joint dinner. These off-duty meetings are important for maintaining the relationship at the social and interpersonal level. However, the following quote also illustrates that after the interpersonal relationship is in place, KA managers may generate knowledge in more private settings with their KAs that can be of operational benefit for future projects:

We are also constantly in contact with the customer and have certain information, which then ... was dropped over a glass of red wine in the hotel lobby, which can then again be advantageous in the operational handling of an order.

I-23, General Manager

Here, the central role of the individual person as a KA manager becomes clear. A large proportion of the KA managers interviewed mentioned that they consider themselves knowledge carriers who store knowledge within themselves and accordingly also decide individually how (and whether) this is shared.

But, in the sense of really controlling information, that happens, I would argue, for the most part still in people's heads.

I-38, Global Account Manager

KA managers cite time and stress factors caused by detailed recordings as the reason for careless recordings and the passing on of their knowledge. As KA managers, they do not have time to enter the acquired information and interpreted knowledge into systems.

People are just operational on the road, have many things on their plate and then they have to write a report and this and that, and you try to make that clear again and again, but unfortunately it is not so easy.

I-67, Technical Lead Key Account

But ... I'm not a fan of documenting every customer visit in a CRM system, because then I'd have to hire two people who only read reports from sales people who went to customer X somewhere in the world and did something.

I-38, Global Account Manager

The interviewees also explained that many managers are simply too "lazy" to make the effort for extensive recording and that the quality of the knowledge flow is strongly dependent on the people involved. Each person, they said, decides for him- or herself what information is considered as relevant for other stakeholders.

There is also information that is only important for you as a key account manager. You decide for yourself if that is relevant to others or not.

I-76, Senior Key Account Manager

Finally, some interviewees also revealed a certain pride in being in a key position responsible for knowledge management. In addition, they suggested that KA managers control this knowledge in a relatively self-determined way and pursue their own interests in the process. This may therefore reflect another underlying motivation when KA managers consciously resist sharing knowledge in their company.

I-33: There are central key account managers. They have the [central information about KA] with them anyway, because that's what they need (...) that's often simply in their head.

Interviewer: Does that mean that you actually have a monopoly of knowledge in your company that others cannot access?

I-33: Yes, one could say so.

I-33, Director (KAM)

[Regarding handling interpersonal relationships,] every key account manager has egoism, of course.

I-77, Vice President Global Key Account Management

Other interviewees noted that as central managers of knowledge, KA managers are of crucial importance. KA managers who do not share their knowledge systematically represent a major risk for companies.

Of course if a KA manager fails or leaves the company, knowledge goes with. And that of course always leads to the agency's suffering in the end.

I-45, Senior Project Manager

[Explaining some organizational structures to manage customer knowledge], but if I'm gone overnight, nobody has any idea what I've been doing for the last year.

I-25, Key Account Manager

The vast majority of interviewees named an intensive, open, and, above all, cooperative relationship between individual KA managers and those responsible on the KA side as well as a continuous exchange of information as the most important foundations for successful KAM.

So if anyone wanted to know something: What's going on at [customer name] right now, or what's not going on? Then they asked me. Because you ... are ultimately the one who is deeply immersed in the customer's culture. With your many relationships with the customer, with people, but also with your daily occupation of the relevant literature.

I-77, Vice President Global Key Account Management

In summary, the qualitative content analysis indicates that KA managers see themselves as crucial links and describe their role as translator and facilitator. Their primary goal is the transparent sharing of knowledge, with emphasis on the central role of each individual KA manager. Despite the recognition of their role as knowledge carriers, many face time constraints that result in casual recording and limited sharing of knowledge. Accordingly, the quality of knowledge sharing depends on personal capacity of the respective KA manager. In addition, KA managers determine the sharing of knowledge based on their own assessment of the respective relevance, resulting in a certain selection process within knowledge sharing. While some managers may take pride in their key positions, which could indicate that they value the control of knowledge and the pursuit of personal interests over the sharing of knowledge within the organization, other respondents argued that sharing knowledge often leads to greater success for the entire organization. Given the strategic importance and the exposed position of KA managers within the organizational hierarchy, as well as their key role as facilitators of inter-organizational business relationships with KAs, it is becoming increasingly clear that the individual behavior of these managers is a critical determinant of knowledge sharing. In light of this, a more in-depth examination of the underlying motivations that drive knowledge sharing is required, along with an exploration of the attitudes and motivations that may have a negative impact on the sharing of knowledge.

4. Study 2: quantitative analysis

4.1. Research model and hypotheses

The findings of Study 1 indicate the necessity of investigating the antecedents of KA managers' knowledge sharing behavior. Therefore, Study 2 provides a quantitative analysis of the antecedents of knowledge sharing and its impact on KA performance in light of the organizational factor of formalization (see Fig. 1 for a graphical illustration of the proposed model). Previous research argues that investments intended to control employees and minimize knowledge asymmetries require a great deal of resources (i.e., time and monetary) (Dalton, Hitt, Certo, & Dalton, 2007; Jensen & Meckling, 1976). Alternatively, previous research argues that the same objective can be achieved by setting positive incentives and establishing the *right* organizational structures to ensure proactive knowledge sharing behavior (Davis et al., 2021; Mitchell & Meacham, 2011; Shapiro, 2005). In this context, the concept of identification is particularly important. According to social identity theory, when identification is strong, values, norms, and attitudes pass into the individual's self-concept (Davis et al., 2021; Mael & Ashforth,

1992; Tajfel & Turner, 1979). KA executives who identify strongly with their company therefore follow the company's values, behave in the company's interests and are more willing to share knowledge within the company. Thus:

Hypothesis 1. *A strong identification with the organization has a positive effect on KA managers' knowledge sharing behavior.*

Previous studies show that identification with different foci shapes KA managers' attitudes (Peters et al., 2020, 2022). Strong identification with KA can also give rise to risks, such as when KA managers prioritize the interests of the customer over those of their company. Accordingly, an opposite effect could occur between a KA and a KA manager's own company in the case of strong identification with the KA. The findings of Study 1 indicate that a strong orientation towards the KA could result in knowledge being actively withheld and not shared within one's own company. Thus, the following hypothesis is proposed:

Hypothesis 2. *Identification with the KA has a negative effect on KA managers' knowledge sharing behavior.*

Knowledge represents high potential and power in KA relationships. As outlined previously, KA managers can directly use knowledge gained to plan, individualize, and proactively propose solutions to KA offerings. Some empirical evidence shows a positive relationship between KA knowledge and KA performance (e.g., Salojärvi & Sainio, 2015; Smirnova, Henneberg, Ashnai, Naudé, & Mouzas, 2011). The KA managers interviewed also strongly agree that knowledge is an essential resource for managing KA relationships well. In line with this, the following hypothesis is posited:

Hypothesis 3. *Knowledge sharing behavior positively affects KA performance.*

A diverse picture emerges from the interviews with regard to the degree of formalized KAM programs and the existence and use of CRM systems. KA managers often noted the lack of standardized processes, which complicates the flow of knowledge in the company and provides limited benefit for the management of customers. Previous KAM research does not fully agree on the impact of formalization on KA performance in general and KAM effectiveness in particular (e.g., Herhausen, Ivens, Spencer, & Weibel, 2022; Workman et al., 2003). However, previous knowledge management research does agree that standardized processes and guidelines have a positive impact (e.g., Salojärvi et al., 2013, 2010). Thus:

Hypothesis 4. *The degree of KAM formalization positively moderates the direct effect of knowledge sharing behavior on KA performance.*

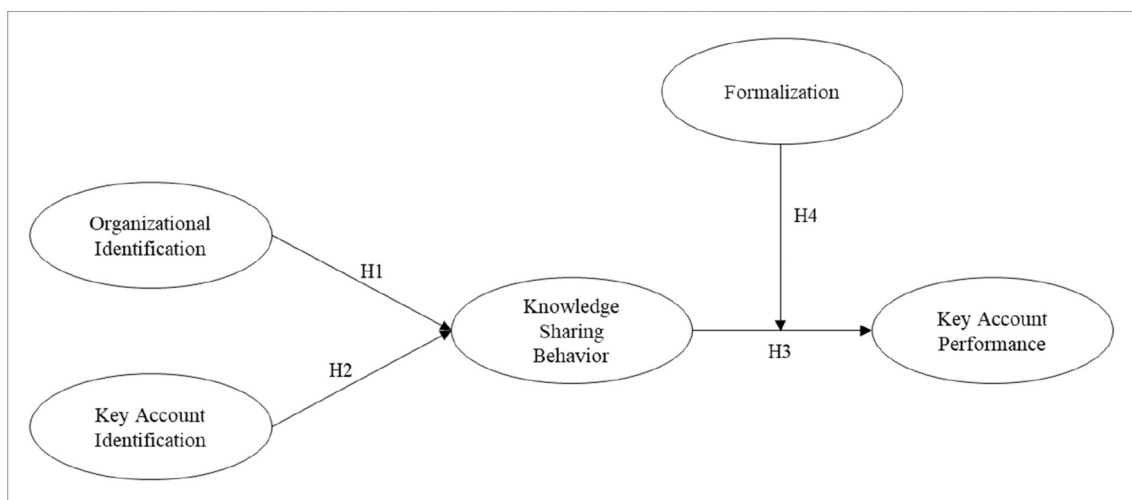


Fig. 1. Proposed Research Model.

4.2. Study design, sample, and methodological approach

An online questionnaire-based survey was conducted with German-speaking KA managers. Respondents were recruited via professional networks such as LinkedIn or Xing. The sampling frame consisted of employees who work in the professional field of KAM and thus are responsible for KAs. The study emphasized this requirement to ensure that only the relevant target respondents answered the survey. It also emphasized that data collection was anonymous and that there were no right or wrong answers to the questions (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003). In addition, respondents were briefly introduced to the survey before being asked about demographic aspects and other information on employment, occupational field, and the company in which they were employed. They were also asked about aspects of dealing with knowledge and assessments of their identification with the company and KAs. Finally, the respondents evaluated KA performance.

In total, 385 respondents took part in the survey. Of these, 78 data sets were excluded as part of a comprehensive data set cleaning because of missing values (26), job titles indicating a profession other than KAM (10), a lack of managed KAs (3), and control questions (e.g., question about multiple participation in the survey) (39). Thus, the sample includes 307 respondents. The median survey completion time is 14.1 minutes. Approximately 20.2% of the sample is female and 79.8% male, which roughly reflects the distribution in the labor market (Zippia, 2022). The majority of respondents named their job title as (senior) KA manager (71.7%), with other titles including regional account manager (3.6%), global account manager (4.2%), national account manager (7.8%), and others (12.7%). In addition, 76% of respondents work in large companies with more than 500 employees, confirming that large companies in particular have structured KAM programs (Guesalaga et al., 2018). The companies operate in a wide variety of industries, including industrial goods and services (20%), technology (22.5%), consumer products and services (29.3%), and automotive (7%). Respondents average organizational tenure is 7.62 years (SD = 7.6), and the average length of working in KAM is 8.2 years (SD = 7.2).

A standardized questionnaire with scales developed and validated in several previous studies, each measured by Likert scales, was used for data collection: knowledge sharing behavior (Auh & Menguc, 2013), formalization (Homburg et al., 2002), identification with the organization and with the KA (adapted from Mael & Ashforth, 1992), and KA performance (Salojärvi & Sainio, 2010). Table 1 presents all items and summarizes construct measures.

The measurement model was established by conducting a confirmatory factor analysis and assessing global fit indices as well as construct- and indicator-level criteria (Bagozzi & Yi, 1988; Bagozzi, Yi, & Phillips, 1991; Schreiber, Nora, Stage, Barlow, & King, 2006). The results of the global fit indices indicate that the measurement model has an acceptable overall model fit ($\chi^2 = 825.675$, $df = 314$, $\chi^2/df = 2.62$; CFI = 0.9, TLI = 0.85; RMSEA = 0.073). Validity and reliability of the construct measures were also assessed. All values for Cronbach's alpha exceed the commonly accepted threshold of 0.7 and range from 0.828 to 0.871 (Nunnally, 1978). In addition, the measurement scales indicate acceptable convergent validity. Composite reliability ranges between 0.7 and 0.79, thus exceeding the threshold of 0.6 (Bagozzi & Yi, 1988). Average variance extracted (AVE) values range between 0.5 and 0.63, thus exceeding the threshold of 0.5 (Bagozzi and Yi, 1988). Furthermore, discriminant validity was evaluated by comparing the AVE of each construct with the squared correlation between all constructs. All AVE values are higher than all squared correlations, indicating discriminant validity (Fornell & Larcker, 1981). Finally, critical ratios, another local quality measure, on the indicator value were evaluated. All items exceed the minimum threshold of 1.96 (Backhaus, Erichson, & Weiber, 2015).

This study also controlled for common method bias, which could result from respondents being the source of both the exogenous and endogenous variables at the same time (Podsakoff et al., 2003).

Harman's single-factor test shows that the first variable (=24.19%) does not explain more than 50% of the variance in the variables; thus, common method bias is not an issue in the study.

4.3. Data analysis and results

A conditional process analysis based on a regression approach tested the postulated research model. Specifically, it probed whether identification with one's organization and with KA leads to higher knowledge sharing behavior, which in turn should affect KA performance. Furthermore, it assessed whether a formalized KAM approach strengthens this effect. To test the conditional process model, a moderated mediation analysis (model 14) was conducted using the SPSS macro PROCESS v4.3 (Hayes, 2018), with organizational identification as the independent variable, KA identification as the covariate, knowledge sharing behavior as the mediator, formalization as the moderator, and KA performance as the dependent variable. A bootstrapping approach (Preacher & Hayes, 2008) based on 5000 bootstrap samples and 95% bias-corrected confidence intervals (CIs) was used for calculation. Fig. 2 presents the results of the research model.

Hypothesis 1 proposes that the stronger the identification with the organization, the higher is the knowledge sharing behavior. The results of the regression analysis show that organizational identification has a highly significant and positive effect on knowledge sharing behavior ($b = 0.19$, $p < 0.01$), thus confirming Hypothesis 1. Hypothesis 2 suggests that identification with KA has a negative effect on knowledge sharing behavior. This assumption cannot be confirmed with the present analysis ($b = 0.0267$, $p = 0.5898$); thus, Hypothesis 2 must be rejected. Instead, KA identification has a significant, positive direct effect on KA performance ($b = 0.147$, $p < 0.05$). Hypothesis 3 posits that KA managers' knowledge sharing behavior has a positive impact on KA performance. The results of the analysis show a significant, positive effect ($b = 0.114$, $p = 0.05$), in support of Hypothesis 3. Consequently, higher knowledge sharing behavior implies greater KA performance. Hypothesis 4 builds on this and argues that the effect of knowledge sharing behavior on KA performance depends on the degree of formalization. A significant interaction effect ($b = 0.11$, $p < 0.05$) confirms Hypothesis 4 and shows that the indirect effect of organizational identification on KA performance through knowledge sharing is contingent on the degree of formalization. Furthermore, the conditional indirect effect drawing on a bootstrapping approach reveals notable results. The indirect effect of organizational identification on KA performance mediated by knowledge sharing behavior is only significant for medium ($b = 0.022$, CI [0.0026, 0.0467]) and high ($b = 0.041$, CI [0.0102, 0.0813]) degrees of formalization, not for low degrees of formalization ($b = 0.0013$, CI [0.0354, 0.0336]). Fig. 3 depicts this conditional indirect effect. The graph illustrates the impact of the moderator on the relationship. Particularly for high knowledge sharing behavior, a high degree of formalization leads to greater KA performance. Consequently, a high degree of formalization further enhances the positive effect of knowledge sharing behavior on KA performance.

5. Discussion

5.1. Theoretical contributions

According to organizational theory, it is challenging that KA knowledge is often tied to the experience owner, here the KA manager (Ivens & Pardo, 2014). This research contributes to an understanding of the mechanisms that drive KA managers to share knowledge in their organizations. By focusing on both organizational/contextual and individual/behavioral factors relevant for knowledge sharing mechanisms, it extends the current research landscape (e.g., Chari et al., 2016; Lai & Yang, 2017; Salojärvi et al., 2010; Salojärvi & Sainio, 2010, 2015) and provides relevant contributions to theory and research. This study extends KAM research in general and, in this context, particularly extends the highly

Table 1
Construct Measures.

Key Account Performance ($\alpha = 0.85$; CR = 0.79; AVE = 0.6)

7-point Likert-type agreement scale ranging from 1 = “completely dissatisfied” to 7 = “completely satisfied”

- How satisfied are you with your annual sales to the key account during the last three years?
- How satisfied are you with your supplier share of key account’s total purchases during the last three years?
- How satisfied are you with the key account’s satisfaction during the last three years?
- How satisfied are you with the profitability of the key account relationship during the last three years?

Organizational Identification ($\alpha = 0.86$; CR = 0.72; AVE = 0.5)

7-point Likert-type agreement scale ranging from 1 = “completely disagree” to 7 = “completely agree”

- When someone criticizes [the focal organization], it feels like a personal insult.
- I am very interested in what people think about [the focal organization].
- When I talk about [the focal organization], I often say “we” rather than “they”.
- When someone makes positive remarks about [the focal organization], it feels like a personal compliment.
- If a story in the media criticized [the focal organization], I would feel embarrassed.
- This organization’s successes are my successes.
- Being a member of [the focal organization] is a major part of who I am.

Key Account Identification ($\alpha = 0.87$; CR = 0.7; AVE = 0.51)

7-point Likert-type agreement scale ranging from 1 = “completely disagree” to 7 = “completely agree”

- When someone criticizes [the key account], it feels like a personal insult.
- I am very interested in what people think about [the key account].
- When I talk about [the key account], I often say “we” rather than “they”.
- When someone makes positive remarks about [the key account], it feels like a personal compliment.
- If a story in the media criticized [the key account], I would feel embarrassed.
- This key account’s successes are my successes.
- Being a member of the key account relationship is a major part of who I am.

Approach Formalization ($\alpha = 0.83$; CR = 0.71; AVE = 0.5)

7-point Likert-type agreement scale ranging from 1 = “completely disagree” to 7 = “completely agree”

- We have established criteria for selecting key accounts.
- Within our organization, formal internal communication channels are followed when working on key accounts.
- To coordinate the parts of our organization working with key accounts, standard operating procedures have been established.
- We have put a lot of thought into developing guidelines for working with our key accounts.
- Our company has its own formal structures for key account management.

Knowledge Sharing Behavior ($\alpha = 0.84$; CR = 0.79; AVE = 0.63)

7-point Likert-type agreement scale ranging from 1 = “completely disagree” to 7 = “completely agree”

- When I have learned something new about the key account, I share it with other employees.
- When I find out something important about the key account, I explain it to other employees through written documents (e.g. reports, formal emails, etc.).
- I engage in a lot of informal “hall talk” with other employees about the key account.
- When something important happens to the key account, I let the entire organization know about it within a short period of time.

Notes: α = Cronbach’s Alpha; CR = composite reliability; AVE = average variance extracted.

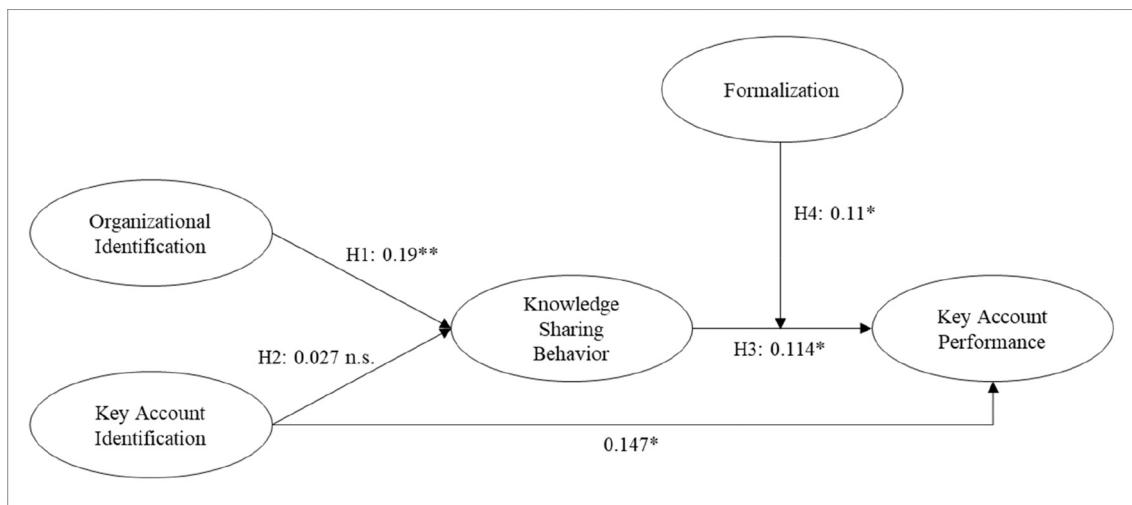


Fig. 2. Results Research Model.

relevant research areas of KA performance and knowledge management in KAM identified by Kumar et al. (2019) and Sandesh et al. (2023).

This study investigates the role of formalized structures within the domain of organizational drivers in more detail to address the ambiguity in prior research (Herhausen et al., 2022; Workman et al., 2003). The qualitative research highlights the multifaceted nature of formalization’s role and its various effects, as illustrated by highly contrasting statements from KA managers. There are different perceptions of the benefits of formalization, with some KA managers arguing that formalization has a positive impact and facilitates knowledge sharing between involved actors and departments in the company. Conversely, others

argue that formalization hinders the sharing of knowledge and its impact, attributing this to the implementation of additional administrative processes and unnecessary reporting and analyses.

Empirical evidence clarifying the role of formalization is provided by the subsequent quantitative study. The results of the quantitative study indicate a positive amplification effect, emphasizing the importance of formalized structures in enhancing the efficacy of knowledge sharing process and KA performance. Therefore, it is evident that formal structures significantly strengthen the impact of knowledge sharing on KA performance, reinforcing the importance of formalization in optimizing KAM processes.

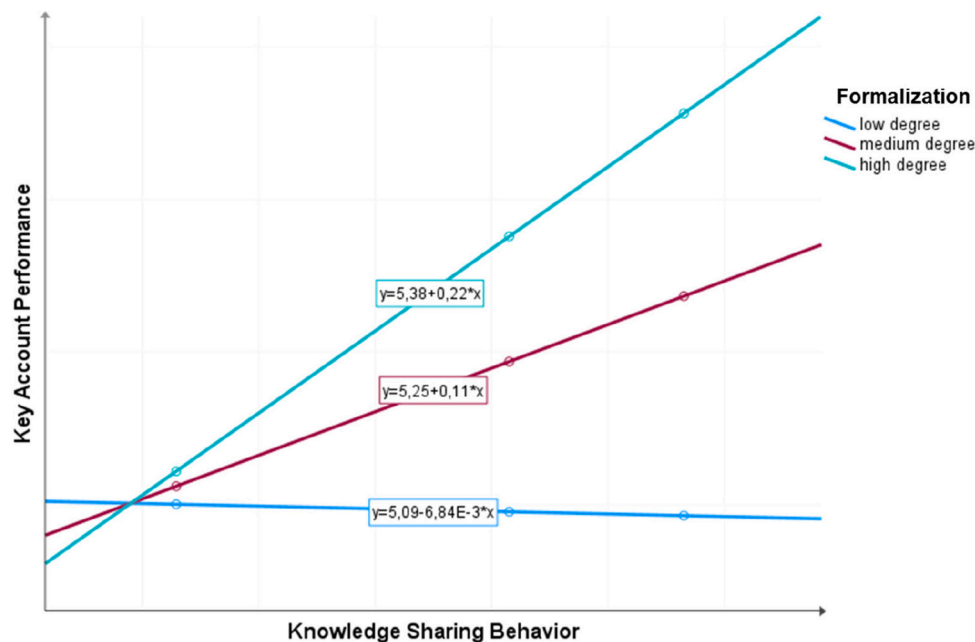


Fig. 3. Visualization Moderation Effect.

Furthermore, this research contributes to the exploration of individual factors driving knowledge sharing. This research highlights the strategic importance of understanding KA managers, building on previous studies that highlight the complexity of KA managers' roles and task portfolios, and emphasizing the diverse challenges they face in knowledge sharing (Davies & Ryals, 2013; Guenzi et al., 2007; Ivens et al., 2018; Pardo et al., 2020; Salojärvi & Sainio, 2010).

The findings from the qualitative investigation highlight that the willingness of KA managers to share knowledge within their company is contingent upon their assessment of the organizational context and their personal motives. In this context, challenges such as a lack of CRM systems, inadequate systems, and limited time resources are recognized as barriers to knowledge sharing. In addition, KA managers may choose not to share knowledge based on their individual rationale. This may be for strategic purposes, to maintain control over knowledge, or because certain information is perceived as irrelevant. These findings contribute to the refinement of theoretical frameworks aimed at comprehending the practical obstacles KA managers encounter in their knowledge sharing efforts, thus advancing the understanding of the multifaceted nature of knowledge sharing behavior among KA managers.

Consideration of the mindset and identity of KA managers in particular complements the research stream on the individual KA manager and social identity theory in an organizational context (Davies & Ryals, 2013; Guenzi et al., 2007; Ivens et al., 2018; Pardo et al., 2020; Peters et al., 2020, 2022). The study shows that a strong identification with one's organization has a strong positive effect on the willingness to share knowledge with others in it. Thus, KA managers who share the values of the company act more strongly on its behalf.

During the interviews, some KA managers emphasized their elevated professional pride, stemming from their distinctive position in the company hierarchy and the strategic importance they hold for the organization. This heightened pride, combined with the challenges they face in relation to knowledge sharing, gives rise to a certain reluctance towards the organizational emphasis on sharing knowledge and formalizing processes. A strong identification with the organization can partially overcome this discrepancy by aligning goals and behavior harmoniously and promoting a seamless integration of individual and organizational objectives.

Central to improving KA performance is the strategic management of people, which involves skillfully navigating employee dynamics and ensuring their active involvement throughout the entire journey.

Effective management of KA managers is crucial because their engagement plays a key role in achieving optimal KA performance outcomes. In addition, effectively managing the formalization process is also essential to achieving improved performance. This involves facilitating the implementation of formal structures and processes, aligning them with organizational goals, and ensuring that they contribute synergistically to the overall improvement of KA performance. Therefore, a holistic approach that integrates effective people management and smart formalization strategies is needed to maximize KA performance.

Accordingly, this research presents an integrative perspective that considers the interaction between organizational and individual factors and thereby closes the research gap formulated by Sandesh et al. (2023) and extends the research of Salojärvi et al. (2013, 2010). The findings of the qualitative study in particular show that organizational factors and individual drivers always mutually intertwine. That is, knowledge sharing may be ineffective without appropriate formal processes, and even the most sophisticated CRM system cannot be truly beneficial without the willingness of the individual.

5.2. Managerial implications

For the management of buyer–supplier relationships and especially for inter-organizational KA relationships, fully exploiting their potential is crucial. The findings provide relevant insights for management practice to mobilize knowledge in companies and to provide high-profile solutions for strategically important customers.

Despite the general efforts to digitize and automate processes in B2B relationships (De Jong, De Ruyter, Keeling, Polyakova, & Ringberg, 2021; Rad et al., 2022), corporate reality varies greatly in terms of organizational structures for sharing knowledge. However, KA managers in the quantitative study largely agreed that formalized processes allow them to fulfill their role as translators, facilitators, and information hubs and to pursue their goals of making their acquired knowledge transparent, sharing it with all parties and actors involved as well as leveraging its potential. Formalized processes increase the exploitation of shared knowledge, which leads to increased KA performance. Accordingly, companies should intensify the effort to establish clear processes and formalized structures. Digitized solutions and artificial intelligence can help in this way, even if this results in the need for additional training and carefully planned change processes to use such

tools profitably (Wengler, Hildmann, & Vossebein, 2021). Thus, companies should give priority to usability, meaningfulness, and acceptance; otherwise, according to the KA managers interviewed, even the best CRM system will be reduced to a state of uselessness.

The findings of both studies point to a tension between the interests of KA managers and those of the organization in the context of knowledge sharing. The strategic importance and exposed position of KA managers within the organizational hierarchy, combined with their instrumental role in facilitating inter-organizational business relationships with KAs, highlight the growing recognition of the individual behavior of these managers. Since KA managers play a critical role in knowledge sharing and inter-organizational collaboration, it is essential for organizations to address the complexity of their individual behaviors in order to optimize knowledge sharing practices and enhance the overall success of the organization. Specifically, this research underscores the importance of individual KA managers as a key resource for companies to achieve competitive advantages. Accordingly, they should pay attention to longevity and reliability when selecting and training KA managers. Stability in the KAM team helps engender trust as a basis for managing all relevant business relationships in internal and external networks and favors reliable knowledge sharing. Equally important here is the identification with one's own company. KA managers who internalize the company's values and adopt the organization's identity as their own are more willing to share acquired knowledge with relevant actors. Consequently, companies should try to strengthen KA managers' mindset and organizational identification to promote knowledge sharing.

5.3. Limitations and avenues for further research

Despite the substantial contributions made, there is a need for further research nevertheless, as this study has certain limitations that are both content-related and methodological in nature. The insights gleaned into the motives of KA managers suggest that identification with KA and personal attachment play a role in passing on knowledge in one's company. The managers even reported that they deliberately withhold knowledge in the interest of the KAs. Nevertheless, the data show no statistically significant effect of KA identification on knowledge sharing behavior. Moreover, this study ignores a potential reciprocal effect of organizational identification and KA identification. Assumptions of social identity theory and self-categorization theory refer to the time and context dependence of identification foci (e.g., Pratt, 1998). With respect to KAM, previous research states that an alignment of shared values and the presence of both organizational identification and KA identification lead to the most promising foundation from a business relationship theory perspective (Kleinaltenkamp et al., 2022; Wilson & Millman, 2003). Consequently, further empirical analysis is required to investigate the nature of the influence, identify possible additional influencing variables, and focus on reciprocal effects.

In addition to the qualitatively elaborated and quantitatively investigated individual behavioral (organizational and KA identification) and organizational (formalization) drivers that influence the management of knowledge in companies, Riege (2005) identifies barriers that prevent knowledge from being shared and used in companies. Future research could empirically test these barriers (at the individual, organizational,

and technological levels). At the individual level, it would be particularly useful to consider them against the theoretical background of principal-agent models, which deal with economic relationships between two parties (e.g., Daily, Dalton, & Cannella Jr., 2003; Dalton et al., 2007; Jensen & Meckling, 1976; Ross, 1973). An important part of the (contractual) relationship between a principal and an agent acting on behalf of the principal is the assumption that the two parties are unequally informed (Davis et al., 2021; Jensen & Meckling, 1976; Pratt & Zeckhauser, 1985), and this asymmetry typically favors the agent. The agent can use this advantage in favor of or against the principal and opportunistically exploit the room for maneuver (Davis et al., 2021; Jensen & Meckling, 1976; Pepper & Gore, 2015; Shapiro, 2005). All identified studies on knowledge management of KA managers agree that KA managers are a key source of information in the organization. Knowledge is often tied to the experience holder, and in case of knowledge withholding, information asymmetries occur (Ivens & Pardo, 2014). This might cause the potential risk of KA managers deliberately not sharing their knowledge, or sharing it only to a limited extent, to maintain information asymmetries and to exploit personal advantages (Nätti & Ojasalo, 2008). Future research could elaborate on this idea further.

Also necessary is further research on organizational context factors. Particularly in the case of strategically oriented inter-organizational KA relationships, the communication, transfer, and processing of knowledge essentially depend on the dynamics of the respective market environment, the respective competition, and the respective type of products or services (e.g., Homburg et al., 2002; Peters et al., 2022; Stock, 2006).

The interviews emphasized the strong contribution of knowledge in general as a driver of KA performance. With respect to research theory, however, knowledge can essentially be classified into explicit and tacit knowledge (Polanyi, 1983). Explicit knowledge can be transferred into formal, systematic language and therefore is easier to communicate using tools such as information technology systems (Gupta et al., 2000; Nätti et al., 2006). Tacit knowledge, by contrast, has a personal evaluation component, which increases the difficulty to formalize and communicate it (Dawson, 2012; Gupta et al., 2000; Nätti et al., 2006). This classification of knowledge was not specifically distinguished and addressed in the empirical analyses. However, as KA managers' tacit knowledge is particularly valuable for managing long-term and trusting business relationships and, at the same time, tends to be more challenging to disseminate through formal channels, a more nuanced view would be relevant and insightful. Consequently, research specifically focusing on both explicit and tacit knowledge would offer further valuable insights into KA managers' knowledge exchange.

CRediT authorship contribution statement

Leonore D.K. Peters: Writing – review & editing, Writing – original draft, Visualization, Investigation, Formal analysis, Data curation, Conceptualization, Methodology, Software, Validation.

Data availability

Data will be made available on request.

Appendix A. Sample Characteristics (Study 1)

Interviewee	Industry	Job Title	How long have you been working in this professional field? (in years)
I-1	Industrial Engineering	Global Account Manager	20
I-2	Industrial Engineering	Key Account Manager	18
I-3	Industrial Engineering	Corporate Account Manager	10
I-4	Fast-Moving Consumer Goods	Account Manager	3
I-5	Aerospace and Defense	Director Key Account Management	3
I-6	Industrial Support Services	Client Service Director	20

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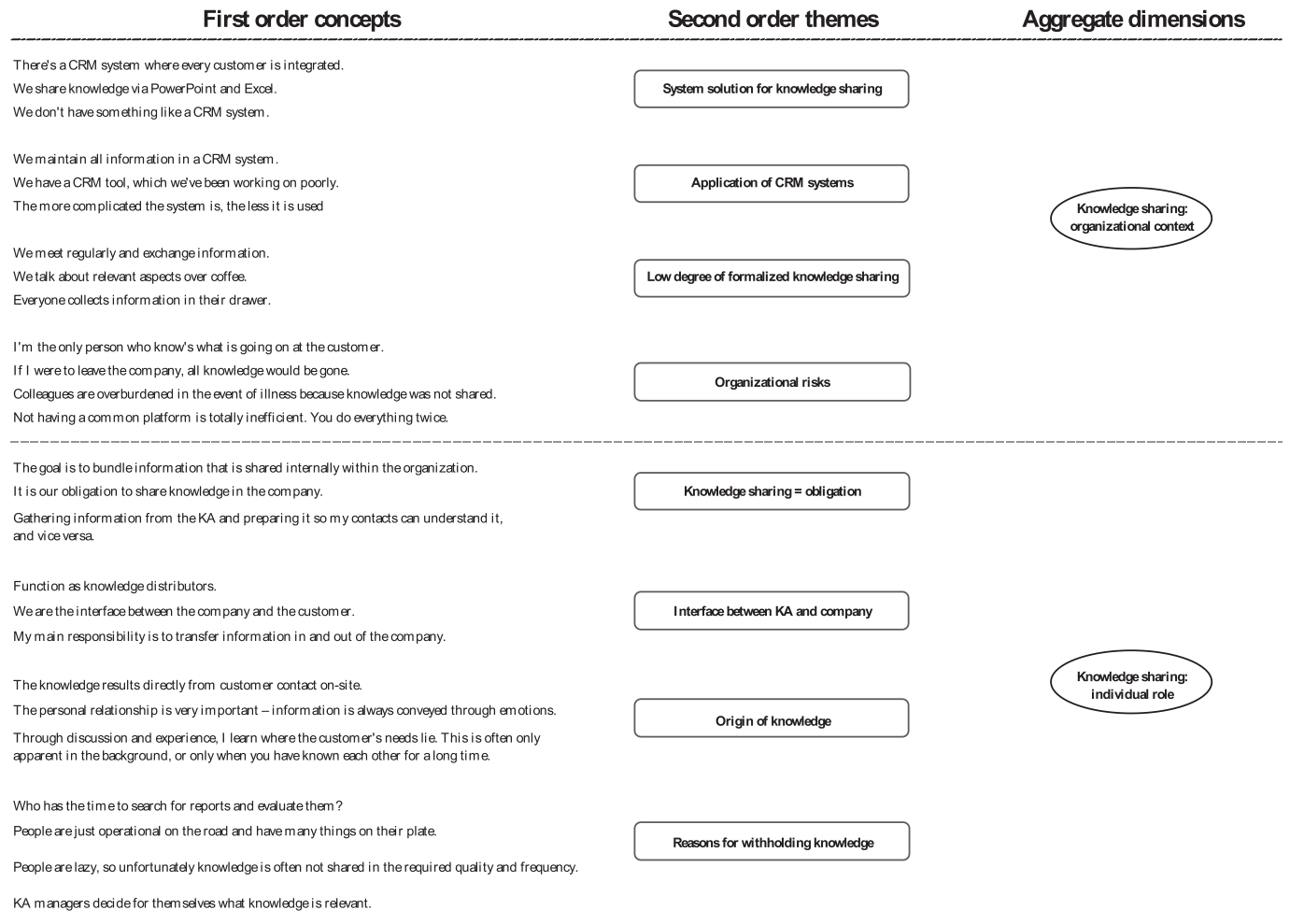
Interviewee	Industry	Job Title	How long have you been working in this professional field? (in years)
I-7	Automotive	Key Account Manager	3
I-8	Consumer Products and Services	Head of Key Account Management	n/a
I-9	Software and Computer Services	Senior Director	23
I-10	Software and Computer Services	Senior Key Account Manager	9
I-11	Industrial Engineering	Corporate Account Manager	10
I-12	Consumer Products and Services	Head of Sales	22
I-13	Industrial Support Services	Regional Key Account Manager	30
I-14	Industrial Goods and Services	Corporate Account Manager	25
I-15	Industrial Materials	Junior Regional Sales Manager	1
I-16	Consumer Products and Services	Director Sales	19
I-17	Industrial Goods and Services	Senior Key Account Manager	25
I-18	Consumer Products and Services	Director Key Account	1
I-19	Consumer Products and Services	Key Account Manager	12
I-20	Industrial Support Services	Senior Manager	n/a
I-21	Industrial Goods and Services	Key Account Manager	29
I-22	Aerospace and Defense	(Regional) Key Account Manager	6.5
I-23	Industrial Engineering	General Manager	n/a
I-24	Automotive	Key Account Manager	8
I-25	Consumer Products and Services	Key Account Manager	12
I-26	Industrial Support Services	Key Account Manager	4
I-27	Industrial Goods and Services	Corporate Account Manager	19
I-28	Automotive	Teamleader Key Account Automotive	12
I-29	Automotive	Team Lead Key Account Management	15
I-30	Industrial Goods and Services	Regional Account Manager	1.5
I-31	Consumer Products and Services	Key Account Manager	2
I-32	Consumer Products and Services	Key Account Manager	3
I-33	Industrial Support Services	Director (Key Account Management)	16
I-34	Industrial Goods and Services	Head of Key Account Management	2
I-35	Industrial Goods and Services	Corporate Key Account Manager	5
I-36	Industrial Goods and Services	Key Account Manager	2.5
I-37	Industrial Goods and Services	Key Account Manager	6
I-38	Industrial Engineering	Global Account Manager	11
I-39	Media	Key Account Manager	2.5
I-40	Consumer Products and Services	Junior Key Account Manager	n/a
I-41	Industrial Support Services	Chief Exexutive	20
I-42	Automotive	Key Account Manager	n/a
I-43	Automotive	Key Account Manager	17
I-44	Automotive	Key Account Manager	n/a
I-45	Media	Senior Project Manager	n/a
I-46	Software and Computer Services	Senior Sales (KA) Manager	10
I-47	Health Care	International Key Account Manager	20
I-48	Software and Computer Services	Key Account Manager	12
I-49	Consumer Products and Services	Senior Manager Key Account	4
I-50	Consumer Products and Services	Manager Key Accounts	3
I-51	Automotive	Global Key Account Management	16
I-52	Industrial Goods and Services	Global Account Manager	8
I-53	Software and Computer Services	Sales Leader & Key Account Manager	9
I-54	Industrial Goods and Services	Senior Key Account Manager	14
I-55	Finance and Credit Services	Senior Partner Manager	2
I-56	Finance and Credit Services	Partner Manager Retail	5
I-57	Industrial Goods and Services	Global Key Account Manager	9
I-58	Consumer Products and Services	Head of Sales	20
I-59	Consumer Products and Services	Key Account Manager	17
I-60	Fast-Moving Consumer Goods	Key Account Manager	12
I-61	Consumer Products and Services	International Key Account Manager	5
I-62	Software and Computer Services	Key Account Manager	11
I-63	Fast-Moving Consumer Goods	Key Account Manager	18
I-64	Industrial Goods and Services	Senior Corporate Account Manager	>30
I-65	Automotive	Key Account Director	2
I-66	Industrial Goods and Services	Global Key Account Manager	2
I-67	Industrial Goods and Services	Technical Lead Key Account	0.5
I-68	Industrial Goods and Services	Corporate Account Manager	8
I-69	Fast-Moving Consumer Goods	Senior Key Account Manager	14
I-70	Industrial Transportation	(Regional) Key Account Manager	20
I-71	Automotive	Senior Manager E-Mobility	9
I-72	Automotive	Key Account Manager / Business Development	3
I-73	Aerospace and Defense	Vice President Sales	2
I-74	Industrial Goods and Services	Global Account Manager	14
I-75	Industrial Engineering	Key Account Manager	3
I-76	Industrial Transportation	Senior Key Account Manager	20
I-77	Industrial Goods and Services	Vice President Global Key Account Management	20
I-78	Industrial Goods and Services	Regional Key Account Manager Europe	8–9
I-79	Industrial Goods and Services	Manager (Key Account)	20
I-80	Industrial Goods and Services	Manager (Key Account)	5
I-81	Industrial Goods and Services	(Key Account) Manager	2.5
I-82	Industrial Goods and Services	Manager (Key Account)	27

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(continued)

Interviewee	Industry	Job Title	How long have you been working in this professional field? (in years)
I-83	Industrial Goods and Services	Head of Global Key Account Management	3.5
I-84	Industrial Goods and Services	Head of Global Key Account Management	1.5
I-85	Industrial Goods and Services	Global Strategic Key Account Manager	9
I-86	Industrial Goods and Services	Global Key Account Manager	10
I-87	Software and Computer Services	Chief Engagement Officer	10
I-88	Fast-Moving Consumer Goods	Senior Vice President Global Wholesale	9

Appendix B. Data Structure (Study 1)



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