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Mattsson, Jan; Poulfelt, Flemming

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**How the Corpus of Business Relationships Impacts Value Delivery?
People, Processes and Procedures as Knowledge Carriers in B2B Business**

Jan Mattsson, Roskilde University, Denmark (mattsson@ruc.dk)
Flemming Poulfelt, Copenhagen Business School, Denmark (poulfelt@cbs.dk)
Address to correspondent author (FP):
Copenhagen Business School
Porcelaenshaven 18A
Frederiksberg
Denmark
Phone: +45 40 45 95 40 Fax:+45 38 15 36 35

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Abstract

Value and knowledge have become of central importance in relationship management. Using B2B relationships of a knowledge intensive firm (manpower for hire IT consultants) as empirical setting this article makes a contribution by developing a new value based approach (axiology) to extract type of knowledge and type of value from what is termed the corpus of a business relationship namely three kinds of business processes; innovation, customer creation and operations. Using the critical incident technique (CIT) we collected data from two consultants and a manager from the manpower for hire firm in two different B2B business relationships. Based on notes taken on deviating incidents during the first days of work by the respondents, a self-confrontation interview was carried out with the aim to elicit and build so called events (abbreviated textual descriptions) from which type of value and knowledge could be extracted by coding. It is suggested that by taking these snapshots managers can get crucial insights of what kind of values and knowledge really matter in developing their business relations.

How the Corpus of Business Relationships Impacts Value Delivery? People, Processes and Procedures as Knowledge Carriers in B2B Business

The emergence of knowledge-intensive firms

The knowledge-intensive firms have clearly become on the agenda. Recent research (Erhvervsministeriet, 2000, Løwendahl, 2005, Lee et.al, 2007) finds that these kinds of firms are instrumental in shaping the new knowledge economy by having a faster than average growth rate. There are several reasons for this (Poulfelt, 2002). First the requirements of adaption and change in the corporate world have increased in recent years. Hence, the opportunities for advisory services have expanded as it is natural to have an external partner help out. Secondly, many company functions are today outsourced which leads to an increasing demand for these services. Among these service providers are management consultants and IT-firms. Thirdly, the emphasis on knowledge for development and change makes it imperative to use external resources to ascertain an optimal portfolio of knowledge to sustain competitiveness. The growing importance of knowledge-intensive firms is illustrated by their accumulated turnover in 2006 which in the Danish Market amounted to more than 125 billion DKK (compared to shipping with 140 billion DKK and building contractors with 80 billion DKK) making the industry to comprise approximately 6% of the GNP.

Several concepts have been used to label knowledge-intensive firms. "Professional Service Firms" - PSF have been coined by Maister (1994) and Knowledge-Intensive Firms" - KIF by Starbuck (1992). A third alternative is what is termed Knowledge-Based Organizations" - KBO (Winch & Schneider, 1993). In statistical publications the concept used is "business services" (Erhvervsministeriet 2000). Examples of these are categories such as: accountants, consultants, lawyers,, advertising firms, industrial engineers and IT-firms. Even if there is heterogeneity among these categories a number of similar traits is obvious. A few of these features are the intangibility of services (Bloom & Kotler, 1982), that most of the employees have high educational backgrounds (Sveiby & Lloyd, 1987), that knowhow is the main competitive resource, that service delivery takes part in cooperation between the provider and

client, that financial resources are limited, that partnership is a common form of ownership, and that there is limited traditions of professional leadership. Nevertheless, a key element in their operations is the focus on relationships, either in dealing with customers, or among internal staff.

Knowledge and value in business relationships

Business-to-business interaction span global markets and comprises much more than just B2B marketing. Interaction between buyers and sellers include many separate corporate functions (Grönroos,1990). Interaction is made up of value delivering processes. Three key value- delivering processes have been suggested to exist in any firm: *innovation*, *customer creation* and *operations* (Doyle, 1995). These processes are necessary to build strong customer relationships. Relationship management literatures (e.g. Wilson, 1995) have suggested a number of models for handling relationships such as adjusting workflows and to foster the active involvement of the customer as a strategy (Mattsson et al, 2006). However, the suitability of these models are contingent on the characteristics of the relationship such as commitment and trust among partners (Morgan & Hunt, 1994), type of coordination and production technology, and degree of integration with other business relationships (Eriksson & Mattsson, 2002). Also, in more heterogeneous markets it becomes more difficult to develop relationships. An obvious prerequisite for building strong customer relationships is, of course, a strong customer orientation of the vendor. In recent years Customer Relationship Management (CRM) has become the tangible part of relationship marketing. First taken up by consumer marketers, it is time to focus more on CRM practices of B2B relationships (Bull, 2003) and how long term value can be delivered to customers (Payne, 2005; Moorman & Rust, 1999).

Knowledge, or rather its emergent discipline knowledge management (KM), is crucial in building strong business relationships. Capital and manual labour have become less relevant in business, to be replaced by knowledge as the key factor competitive advantage (Starbuck, 1992, Drucker, 1993). Knowledge has been understood in different ways, for example: as an individual state

of mind, as something that can be stored, a process related to usage or a capacity to use information (Hicks et al, 2007). Knowledge is mostly being outlined as the result of the transformation of data into information, and information into knowledge. The amount and the combination of knowledge, however, are not the primary driver of competitive advantage. It is rather the integration and diffusion of knowledge among employees that account for success. This type of knowledge environment can only be developed by bridging the different meanings and interpretations among staff (Tenkasi & Boland, 1996). This implies a willingness to reflect on one-self and how one uses certain concepts of knowledge and a readiness to plug the gap of misunderstanding between oneself and others. Furthermore, knowledge must be upgraded through innovation from which employees can reap new knowledge (Nonaka, 1994). Motivational leadership methods to sustain innovation are therefore important (Amar, 2004). This shows that knowledge is as a prime factor behind strong business relationships.

Value has become a central issue in management research. It has been defined in a number of ways. Most common is to consider value a relative entity; the comparison of what you get to what you sacrifice. In essence this is a perceived trade-off between cost and benefit. Positive value arises when benefits exceed costs and reverse. Here, we will instead use a formal value definition based on the science of values, or axiology (Hartman,1967). This notion of value has been applied successfully in business research (Mattsson, 1990; Lemmink & Mattsson, 1997; Mattsson & Rendtorft, 2006). Simply put, value is construed as a combination of three value dimensions of different richness and importance: the emotional (E), the practical (P) and the logical (L) (Mattsson, 2006). By combining each dimension with itself, or with another dimension, we can construct nine value types (E-E, E-P, E-L, P-E, P-P, P-L, L-E, L-P, L-L) on nine levels of importance (see the formal proof in Haglund, 1990). The first position in the two-letter combination refers to the value perspective taken and the second position signals the object of valuation. In conjunction this two-letter combination defines a type of value. Let us explain the nature of these three dimensions. The emotional (E) can be seen as a gestalt dimension and corresponds to what we would call a person(ality). It is beyond time and place. The practical

dimension (P) is all about daily life, what we see and can touch, physically. The logical (L), finally, has its counterpart in the abstract world of symbols, such as letters, numbers and other formal schemes. For example a E-E combination is an emotional perspective on something gestalt-like (person). The P-P on the other hand refers to the practicality of something, or in other word something works well. Hence we have created a formal value hierarchy that can be used for coding purposes.

Since, this scheme is generic it can also be applied to categorise knowledge. As an example, what is called tacit knowledge (Nonaka, 1994) can be seen as the combination of person (E) and work dimensions (P) since it is normally understood as an intuitive way (by an individual person) of knowing what to do (work), hence E-P. Codified knowledge, on the other hand, can be viewed as the symbol-to-symbol combination (L-L), a set of symbols (software). In this way, the knowledge applied in relationships can be categorised as to type in the same way as value.

Managerial practise is changing fast with the emergence of the Internet, the inorganic growth through mergers and acquisitions, the increasing power of a few emergent economies, the transition of public enterprises and the break-up of vertical integration (Sheth, 2007). The discipline of management is contextual (Vargo & Lusch, 2004). Hence, new theory needs to be developed in tandem with changing business practices. Relationship management literatures have concentrated on tapping the opinions of key informants of buyers and sellers in dyadic industrial relationships to either build quantitative models, or to elicit case analyses. *The rise of the network company* (with several key functions outsourced) challenges the traditional approach taken to study business relationships. For instance, many online vendors get most orders directly from online customers. This “inverted” marketing is driven by global exposure and a strong brand (Sheth, 2007).

Other changing business practices, which research needs to consider, is *the role of the individual*. It has become more pronounced in understanding knowledge creation and the transfer of knowledge in, and between, firms (Lindsay et al, 2003). The individual has become a key component of the mechanism of knowledge transfer in business relationships. Several other components of this

mechanism have been suggested as fundamental for knowledge transfer such as: richness of existing transmission channels, absorptive capacity of recipient, motivational disposition to share/receive knowledge of business partners. The value of the knowledge stock is dependent on how generic it is and how easy it is to apply elsewhere. The higher the level of capacity/richness of these components, the more effective is the mechanism of knowledge transfer. Informal channels between individuals seem to be more open and effective. Hence, the importance of study is to explore micro behaviours between individuals in relationships.

A third important consideration is *that business customers have different roles and contributions* that they bring to the relationship. It has been suggested that customers can be a resource, co-producer, buyer, user and product (Lengnick-Hall, 1996). Hence, different processes in the relationship may have different customer contributions. Together a portfolio of processes may depict a certain pattern of involvement of business partners. It is this pattern that forms the context of the study. The idea suggested here is that the pattern of involvement really constitutes the corpus of the relationship. Focussing on the individual's role we therefore aim at studying: *How individuals in knowledge-intensive firms create value in business relationships and how this value transfer is affected by the corpus of the relationship.*

Hence, we focus on; *people, processes and practices* in different kinds of B2B relationships. We postulate that some of them may be more conducive to the creation and delivery of value because of the inherent characteristics of the processes involved. This we have termed the *corpus of the relationship*. It is our contention that the more value that can be ascertained in a business relationship, the more profitable and strong it becomes. We deem strong customer relationships to be the key driver to competitive advantage in the knowledge economy and here with a specific focus on knowledge-intensive firms.

Methodological considerations

The overall purpose is to undertake a mapping of people, processes and practices in business relationships. The primary aim of the research is to generate a deeper understanding of how value is created and delivered by individuals in knowledge intensive service firms to customers in business-to-business (B2B) relationships. To understand how knowledge transfers generate value between firms it seems important to map joint activities between selected professionals in the three key value delivering processes; *customer creation*, *operations* and *innovation* (Doyle, 1995).

A secondary aim with this research will be to develop data collection procedures that bridge the gap between the standard case study approach (Yin,1990), using a set of structured questions during interview, and the much less structured and respondent-driven critical incident technique (CIT). The former aims at a global case description and understanding of the behaviour of firms over time, whereas the latter is used to map micro-level incidents as they are perceived and experienced by individual respondents. We will describe our procedure in some detail below.

In this research we will distinguish between three kinds of value processes in B2B relationships between knowledge-intensive firms and their business customers. The first type process is the *customer creating* one. This process is defined as what takes place from planning the initial contact between a representative of the knowledge intensive firm and a prospective client until the first contract is signed. In marketing terms, this process comprises both planning and making the sale for the first time. Here we focus on gathering data on how some of these professionals (e.g. key salesmen and purchasing managers) experienced certain crucial encounters in retrospect.

A second type of value process is *operations*. For knowledge-intensive firms this translates into actually delivering the consultancy, or service, stipulated in the contract or the agreed on project. Its duration is from start of the work stipulated in the contract until the entire service has been delivered. This may also include different kinds of follow-up work. In studying this process we select respondents such as: members of the project groups, users/employees of the customer of the service

rendered, and members of steering groups for the projects. Finally, the third value process is that of *innovation*. By this we mean the internal (or for that matter, external) development work to refine or upgrade knowledge or services. Suitable respondents for data collection are for example, members of R&D departments, technical specialists and customer contact employees. This type of value process is sometimes difficult to specify. Normally, it involves initiation, development and market launch. It can last for several years.

Selection of knowledge-intensive firms: Suggested guidelines

Data from important B2B relationships is collected from knowledge-intensive firms in Scandinavia. As mentioned above, exemplars of such firms are; management consultancies, law firms, IT-consultancies and manpower for hire firms. From each one of the sampled firms (cases) a portfolio of important, and prototypical, relationships with different kinds of customers is chosen. Each relationship is analysed as to its corpus; that is three types of value processes. Hence our basic unit of study is the corpus of B2B relationships. We derive our data from individuals taking part in these relationships and how they perceive reality as captured in events and incidents. Ideally we should tap data from a dyadic perspective, that is both service supplier and customer representatives should be sampled. Our basic presumptions can be summarised by the following postulates. Much of social interaction can be seen as improvised, and that value creation and delivery, therefore, may be serendipitous. Individual relations, however, may be a key to understanding how organisations deliver value through knowledge transfer.

Selecting respondents and organising verbal accounts

Key professionals who have had documented first hand knowledge of the initial three types of value delivering processes are selected as respondents in each case. A number of considerations will guide the selection of incidents. The respondent must have experienced the incident

personally and also consider it to be critical for value delivery. The respondent must also be able to place the incident in time and place, and give a rather detailed account of it. Recent experiences are preferred. Respondents should be encouraged to talk undisturbed, openly and freely. Normally, not more than a few incidents should be extracted from the tape recordings of any one respondent. Confidential handling of the transcriptions must be guaranteed. Selected text materials should be read and validated by each respondent as part of the analysis.

Focussing data collection: The critical incident technique (CIT)

Flanagan (1954) has developed a method (CIT) to study actual behaviour with the purpose to find behaviours that were critical for the success or failure in a given profession. In general terms, for an incident to be defined as critical, we must be able to describe it in detail and it must deviate significantly from what is expected either positively or negatively. Thus, only the deviant incidents are studied. CIT has been used in a number of studies related to service quality (Bitner et al, 1990; Edvardsson, 1991; Mattsson, 1993).

It has been used as an inductive method based on interviews with respondents to generate incidents that form patterns, from which the researcher can generate concepts and theories (Nyquist et al, 1985). Both quantitative and qualitative elements may be included in the analysis. In practice, the interview is mostly preferred as a data collection procedure (Andersson & Nilsson, 1964) as it is superior to other methods when it comes to establishing how an individual experienced a given episode. Respondents normally recapitulate fairly detailed descriptions of an incident and the processes surrounding it.

As mentioned above, in this research one aim is to develop a procedure to integrate respondent-driven incident data into longer accounts of an *event* that could serve as a bridge between traditional case descriptions (Yin 1990) and micro-level *incidents* generated by CIT approaches. In line with Sundbo et al (2001) we have defined an event to be “a retrospective organisation of a set of inter-

related incidents into a comprehensive narrative”. This organisation of text can be made visible directly by the author or subsequently by the researcher. To be “critical” in the context of this research meant that: “the incident or event is perceived to have had a positive or negative outcome for a person or the organisation”.

Analysing events in relationships

Transcriptions will be put into an event format as a *first level* of analysis by grouping text of incidents, or fragments thereof, into longer accounts of events (see definition above). Each individual respondent will then be given the opportunity to review the written account of the events concerned. In this way, some validation of the constructed events will be attempted.

A *second level* of analysis will then be carried out. All texts describing events or incidents from the three kinds of value processes will be classified according to the *types of knowledge* used, and *types of values* delivered. Comparing type of knowledge and type of value delivered in the three kinds of value processes will signal how the corpus of the relationship can impact value delivery. Comparing across cases may reveal how different kinds of relationships can hinder or enhance value delivery.

Recapitulating the main ideas behind our approach we attempt to theorise by inductive interpretation of text based on fairly detailed respondents-driven accounts of important and memorable critical events in value delivering relationship processes taking place between knowledge-intensive firms and their customers.

Results from a pilot study of an IT consultancy

First IT consultant: Service operations

A few short illustrations will now be given as to how constructed incidents (first level) can be used to analyse the type of values(s) and knowledge (second level) that are transferred in B2B relationships

pertaining to service operations and customer creation. We have selected three informants from one Scandinavian IT consultancy (termed the IT consultancy) that delivers IT consultants-for-hire for longer or shorter periods. The clients involved are a public institution that administers a health region of hospitals (in Sweden) and a large private energy company operating in northern Europe. Hence we use two different B2B relationships from the same IT consultancy, each with one informant as data source. Further, we tap information from the administrative coordinator (in the IT consultancy) in charge of the two relationships.

The data collection procedure was organised as follows. The administrative coordinator selected a for-hire informant when a new B2B contract was signed. The informant (a IT consultant) was instructed to note "critical incidents" during the first week at work with the client by noting the time/date and by answering two Twitter-type questions: (1) What happened? (2) How did I (others) react? An example is shown in appendix 1. After a few days of note-taking a self-confrontation interview was carried out by recording a full version of the critical event. To be as unobtrusive as possible, nobody at the client office was informed about this data collection. The entire recording was transcribed and translated into English from the original language Swedish.

Let us first illustrate the context of the B2B relationship of the for-hire consultant. "The work is to make an inventory of the entire IT environment in the region...and then to take a computer and configure it in each local environment so that all kinds of equipment (at care units) is linked to the system according to their needs...such as dialysis is hooked-up to computers... it is my job to see to it that the local system can support the equipment according to what has been decided beforehand by the systems designers". Analysing this *first level* incident of the aim of the business we can easily see that it concerns practical work (P) of an information system (L). Hence the knowledge needed is a practical re-organising of an abstract system (P-L). However, this is also the core value that will be transferred from the IT consultancy. Let us follow the first four of the incidents mentioned in appendix to gauge the corpus of the relationship.

We will now illustrate four critical incidents derived from the notes of a mystery consultant (see the first four notations in the appendix 1 from the mystery consultant) that are put into an event format (first level) based on the follow-up self-confrontation interview

“The project director, who is in charge of the entire IT project for the health region came up and sat down with our work group, it turned into a spontaneously meeting, I had the chance to present myself and I felt welcome...he looked straight into my eyes and explained things to me... and as he is the top guy of the entire IT project I felt happy that he took the time to talk directly to a newcomer.... and he explained different abbreviations used by them. As soon as he noticed that I did not understand something he took pains to explain. This felt good.” Obviously the first impressions are important shapers of things to come. Meeting the top guy was a good thing. In the beginning many things need to be explained to get the consultant going. This is a strategic issue for the consultancy. How do we ascertain quick and effective start-up of a consultant?

The *second level* analysis of this incident can be carried out as follows. Meeting the top guy made an emotional impression (E) on the IT consultant. He felt welcome (E-E) and got explanations about technical details (L-L) needed to operate for the client. Here knowledge is transferred from the client to the IT consultant. However, soon after another incident changes the picture.

“At eight o'clock we started work and we all went to our work room which contained four work spaces, but we were five in total in this room... I felt lost and I did not know what to do... on the first day you want to do something... you want your log in details and other information...” The trivial issue of where to sit and be is important to make a consultant part of the group. This is evidenced from the negative reactions (I felt lost) of the consultant. What is missing is “a place for me” or P-E, that is a practical space (P) for me as a person (E). As a negative value this is termed $-(P-E)$.

“At 8.10 the same day the team leader (another supervisor on next level) came up to me and I asked what I was expected to do, and what log-in details I should use... he tries to make a funny

point by saying... you are not supposed to sit down... you are supposed to work... I felt surprised because you need a place to work from ... you have to learn how the system works...all the others know the system but a newcomer does not. “ In essence, catching up on what others know and what you need to know should be a priority. This signals several negative values. First the joke makes the IT consultant feel unappreciated – (E-E). Second, he wants to get started by getting to know details (L-L) and to practically start the work (P-L) he has been assigned to do.

The project director is personally highly involved in the pilot project. A positive incident right after the negative incident above is explained by the for-hire consultant as follows: “At nine o’clock we had an informal meeting during the coffee break. He told us about the progress and the suggestions he had received via email. He made a quick run-down of the entire project during the break... it created a nice atmosphere... he is nice person really... fun to be with... he instils confidence... he gives straight answers... no evasive tactics.. if he does not know he tells you so...he then says: let me find out from this guy... he is very nice to deal with...”

Here a number of positive values and knowledge are generated. A run-down of the project translates into “what has been done (P-L) and what needs to be done (P-L)”. By doing this, the director creates a nice atmosphere (E-E) and he shows himself as a nice person (P-E) and instils confidence (L-E) by giving straight answers (L-L). Again, getting a quick overview in a personal way is very valuable at the start. The social skills of the project general are evident. In order to deliver the core value of practically re-organising a system (P-L) the consultant needs to be informed about it (L-L) and to get into the social circuit of the work group by having a place to work from (P-E). In essence, we see how values and knowledge is interrelated in the business relationship.

Second IT consultant: service operations

The second consultant was taking the role of a recruitment consultant. This meant that the IT consultancy employs the candidate for a period of six months at a higher rate than normal. After this period the client has the option to employ the candidate permanently and thus taking over all

responsibilities. A positive incident illustrates how important it is to calibrate the initial expectations of the job. The second IT recruitment consultant remembers: "I and my superior was out eating lunch and discussed my work... the employee who teaches my system has had a rather administrative role... a role which is not meant for me... when we discussed this issue my superior mentioned that he thought that I should take a more developmental role... it felt good that he had the same expectations about my job as I had... I was expected to be the driving force in developing the system from the perspective of the users..."

The second level analysis goes as follows. The teaching of the system (L-L) is a necessary start. Again, it is knowledge (value) transfer from the client to the informant. What is the crux here, however, is the future role (task) of the candidate. A developmental role means (P-L) and also a personal chance practical development (P-E). The core task (or core value to be transferred) is to make the system user-friendly that is (P-P) or rather (P-L). Because of the obvious match between the candidate and his superior about expectations the candidate felt good about the future work (E-P). This makes it obvious to the consultant and client that there is a future for him in the long term. A conclusion from this incident could be that all recruitment jobs should be of this developmental nature.

Third informant: Managing consultants for customer creation

Finally value transfer is illustrated from the point of view of the consultant's manager or administrative co-ordinator of the IT consultancy. He is discussing the recruitment of the second informant, the recruitment consultant. "He is special because I have had contacts with him for a long time (two years). I met him for an interview...I liked his personality ... he is very social, friendly and also competent...he is very open... and positive... you get to like him and he is easy to place as a consultant... In this case we got a request from a client for a person who is to work with their business system...I felt immediately that he was the right person... they needed a socially flexible person who was

to work with their technicians and top management and also with the task of developing the system... a person who can communicate... the first person I thought about was Fredrik... “

A number of positive values come up in the second level analysis. Liking a person or personality translates into the most precious value (E-E). To be competent means that the candidate can perform the tasks required of the job (P-E and P-P). Being able to communicate carries the value of L-L. Hence several positive values are seen in the candidate.

Because of his prior knowledge of all this the co-ordinator moved quickly. “I presented him verbally directly to the client...already on my first visit... and I contacted him (recruitment consultant) directly after returning from the visit... I had a work specification from the company with me and I asked him to have a look at it... already at this time... he got hooked... the position is similar to the one he has but has more power and responsibility to go with it...” This signals how the profiling takes place. From the specification (or profile L-L) the co-ordinator looks for a match. By seeing both similarity (to his existing position) and added value in the potential job the candidate gets really interested. Power and responsibility translates into L-E or P-E that is the person has higher status, or he can do more in or with the job.

At the end, the candidate accepted the position through the efforts of the co-ordinator. “I met him personally again... just to make things clear... and then I presented him together with a few other candidates... early on people at the client thought that he was right... he was called to an interview with them with his present superior and his superior... even they liked his profile and personality”. So, in essence the co-ordinator is a go-between to ascertain as good a match as possible. The profiling is done more or less intuitively through interviews rather than by technical means such as testing. It seems that similar positive values were seen by the client representatives, that is, being the right person (L-E) and liking his personality (E-E).

As discussed above in the three cases it is realistic to tap and construct event descriptions of daily interactions between respondents delivering IT service. This is done by letting the

respondent take instant notes on deviating incidents (called critical here). Albeit, fragmentary in nature, these event give rise to deeper-level daily personal experiences on different organisational levels. Consultants talk about daily work, and the coordinator about handling customer relationships. Here we have only illustrated value and knowledge transfers from two (operations and customer creation) of the three generic value processes. In a more comprehensive study more processes from all three types would be investigated with the aim to generate a broader pattern of the kind of knowledge and type of values that are linked to one another during interaction in B2B relationships. This linkage is the centrepiece of the analysis.

Conclusions

As we have illustrated one can analyse the incidents by using a two-level approach as suggested here. First, the incidents are organised textually as a coherent story (level one). Second, key sections from these descriptions of incidents are interpreted by extracting the key terms in the value expressions (level 2). These linguistic components are empirical counterparts to the *type of value* and *type of knowledge* that are seen or transferred in business relationships. It is not easy to distinguish between type of value and type of knowledge. For example, knowing that the person is right for a job carries both a value and a knowledge aspect. It corresponds to L-E, that is, knowing that something is right (L) about a person (E). This can also be seen as a value inherent in the person. Hence it may not be clear-cut decision to term the text constellation either type of value or type of knowledge. This may, however, not be so important in practical terms. What matters is most likely that we can compare B2B business relationships across a portfolio of relationships for a certain knowledge-intensive firm.

What we have termed the corpus of the business relationship is a complex reality comprising a number of different business processes covering a multitude of functional, professional and personal dimensions. The approach suggested and illustrated here has been aimed at unravelling these complexities by taking a value-based view of important incidents that carry information about daily

business activities. By taking these snapshots we can get a glimpse of what kind of values and knowledge really matter in developing business relations.

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Appendix: Notes taken by “the mystery consultant”

Tuesday 27 November 2007

- 1 Informal meeting with roll-out executive
2 I was happy because he talked and explained things to me
- 1 No workplace
2 I felt lost as I did not know how to do my work
- 8.10 1 I ask for a pc. Peter team leader: answers: I am supposed to work, not to sit.
2 I am intrigued, how am I going to do a good job?????
- 9.00 1 Informal meeting during coffee break with the roll-out executive.
2 I feel happy. Everyone explained and told me about the project
- 11.00 1 Meeting before decision about roll-out with team members and roll-out executive.
2 I feel content. Ideas are brought up that I had been talking about earlier

Wednesday 28 November 2007

Whole day

- 1 Work updating lists. A bit of slave work!
2 I feel good because my work was appreciated. No big deal, just “good” but a respectful “good”

Monday 3 December 2007

- 8.30 1 I ask about a workplace. Answer: Try to find a pc you can work with!
2 Surprised and a bit sad. How am I supposed to get to grips with things if I have to change pc all the time?
- 10.00 1 I ask about a pc to work with. Answer: We do not need another pc for people to leisure surf with. We already have four of those and we do not need one more.
2. Another team leader (not mine) gets irritated and grumpy. I am surprised and sad about this kind of reaction. I feel proud to be part of such a project. It makes me feel a bit humiliated too because I rarely surf for leisure, hardly Aftonbladet (the Swedish tabloid). I have the feel I do not have time for this.

Bio Sketches

Professor Jan Mattsson

Professor Mattsson (a Swedish national born in 1947) holds the foundation chair in management/marketing at Roskilde University, Denmark since 1996. He is presently chair of the PhD program *Business and Management* at the university. Professor Mattsson is a leading authority in service research on brand and value measurement and has published more than 70 scholarly articles in top international journals such as *International Journal of Research in Marketing* and *Journal of Economic Psychology*. He is on the editorial boards of eight leading journals in marketing and services and has held professorial positions in several other countries such as Sweden, Norway, Finland, New Zealand and Australia. Currently, he is researching how to build brand value in virtual worlds and other internet marketing channels, such as Second Life, for global brands.

Professor Flemming Poufelt

Flemming Poufelt (a Dane by nationality) is Professor of Management and Strategy at the Department of Management, Politics & Philosophy, Vice Dean of Research Communication and director of the Leadership Lab at Copenhagen Business School, Denmark. His current research focuses on managing professional service firms, strategy, knowledge management, change management and management consulting. Flemming Poufelt has published more than 50 scholarly articles and more than 20 books. His publications appear in several languages. He is on the editorial boards of leading journals within management. He has held visiting positions at various universities in the US and Australia. Flemming Poufelt is on the board of several companies, he acts as a consultant and he is a frequent speaker at conferences and seminars.