



Cross-cultural determinants of global account management: Findings from B2B services

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ABSTRACT

The present study investigates the role of cross-culture differences on the under-researched area of global account management (GAM). Based on a review of key account management, GAM, and related research areas, we identify cultural factors influencing GAM implementation at the organizational and individual levels. Then, we report on empirical data from 432 global account managers in business-to-business (B2B) services firms in different cultural contexts. The findings show that sales organizations experience cross-cultural challenges in their GAM programmes. The variances in the respective cultural dimensions between sales organizations and strategic (global) accounts require a 'learning organization' to ensure that cross-cultural challenges within the GAM process are timely identified and adequately managed. In addition, the institutionalization of GAM programmes can reduce the cross-culture variance that exists between sales organizations and global accounts due to intangibility, especially in B2B services; GAM institutionalization also ensures effective relationships with global accounts. The study contributes to B2B research by providing a configurational framework of cross-cultural GAM that considers psychic and cultural distance as crucial elements in a learning organization to serve their strategic customers across different cultural contexts.

1. Introduction

Business-to-business (B2B) firms are increasingly relying on effective international marketing practices to address the challenges and opportunities that emerge from the changing global environment. Although market globalization has provided firms with easier access to new markets and supply sources, it has also made things difficult due to the growing intensity and complexity of global competition (Leonidou & Hultman, 2019). As a result, B2B firms are shifting to globalized purchasing strategies (Jia, Lamming, Sartor, Orzes, & Nassimbeni, 2014), establishing new international supply networks (Elg, Deligonul, Ghauri, Danis, & Tarnovskaya, 2012), and seeking to establish successful and long-term relationships with international collaborating partners (Samiee, Chabowski, & Hult, 2015). Existing literature that focuses on how recent changes in the global environment have impacted global B2B marketing has acknowledged the importance of cultural distance, a dominating concept in international business literature that measures

the similarity (or difference) between two national cultures (c.f. Leonidou & Hultman, 2019). The literature has also highlighted the role of home country and host country contexts, such as investment restrictions, political risk, economic development, internal/external resources, access to capital, and cultural traits (rather than cultural distance), as an additional exploratory factor for the internationalization efforts of B2B firms (Aguilera & Grøgaard, 2019; Chan & Pattnaik, 2021; Lindsay, Rod, & Ashill, 2017).

In this context, the changing global environment has had a significant impact on key account management (KAM). KAM is an established approach to organizing business relationships with important customers (Ivens & Pardo, 2007; Workman Jr, Homburg, & Jensen, 2003). In response to the increased expectations of globalized key accounts, selling firms have begun to evaluate how they structure their operational processes to effectively manage their relationships with key customers. As a tool for managing global accounts, selling firms have developed global account management (GAM) programmes (Millman,

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1996; Yip & Madsen, 1996). GAM is more complicated than KAM because it requires cross-national collaboration at both the functional and country subsidiary levels (Kadam, Niersbach, & Ivens, 2023). This requirement is because selling companies need to effectively respond to the growing internationalization of their markets and high levels of foreign competition (Millman, 1996) and to the changing global sourcing strategies of multinational customers (MNCs), which may coordinate their purchasing centrally or regionally (Yip & Bink, 2007). In practice, GAM involves serving a single customer in multiple countries (i.e. a global account). In this context, the cultural distance in terms of language, religion, and behaviours may influence GAM efforts, where sales organizations pay increased attention to customers with high turnover, exceptional brand reputation, high technological competencies, and geographical proximity (Kadam et al., 2023; Pardo, Henneberg, Mouzas, & Naudé, 2006). Therefore, GAM institutionalization and implementation are affected by cross-cultural dimensions in terms of education, language, law/politics, religion, material culture, values, attitudes, and perceptions (Harden & Zhang, 2013). Cultural mismatches between suppliers and global accounts create environmental uncertainties, including the risks of losing cooperate trust and brand awareness, aggravated customer communications, and poorly understood customer experiences (Al Hussan, Al-Husan, & Alhesan, 2017; Jones & McCleary, 2004). The impact of cultural factors on GAM success specifically applies to the B2B service sector (Kadam et al., 2023). This is for several reasons. Selling firms need to balance the centralization of GAM decision-making and the localization of sales and services activities (Millman, 1996), which is particularly challenging for B2B service providers given the level and urgency of customer support they are expected to provide to their key accounts. In addition, global buyer–seller partnerships require early demonstration of tangible benefits if commitment is to be sustained, which is very difficult given the intangible nature of the offering.

Although GAM has received some research attention (e.g. Birkinshaw, Toulan, & Arnold, 2001; Millman, 1996; Peters, Ivens, & Pardo, 2020; Yip & Madsen, 1996), the existing literature has several shortcomings. First, though the increasing complexity of business relationships in the ever changing environment particularly applies to the B2B service sector due to its intangible nature (Gansser, Bossow-Thies, & Krol, 2021), research is lacking concerning B2B service firms and cultural-related variables in a GAM context (Ellis & Iwasaki, 2018). Second, empirical research on GAM is still limited and has essentially been descriptive (Jean, Sinkovics, Kim, & Lew, 2015). One reason is that GAM is mostly applied by executives in multi-national companies operating in industries where selling is a way of life and practice is ahead of theoretical advancements and empirical research (Millman, 1996); another reason is the difficulty of conducting broad-based empirical research on B2B firms from different regions/countries (Kadam et al., 2023). Accordingly, the drivers of effective GAM implementation are only partially understood (Deszczyński, 2019; Jean et al., 2015). Third, the majority of studies on GAM cultural influences have been conducted in North America and Europe, with only a few studies focusing on emerging markets (Al-Husan & Brennan, 2009; Badawi, Battor, & Badghish, 2022). As a result, the impact of culture, including psychic and cultural distance, on GAM is not fully understood. In essence, systematic investigations are lacking in terms of extensive cross-culture studies. To address this research gap, we focus on B2B service relationships in GAM, especially cross-cultural determinants across psychic distance (individual level) and cultural distance (organizational level) and the role they play in developing cross-cultural competencies. While there are several types of distance that influence international business decisions, e.g., geographical distance, economic distance, governance distance (c.f. Hutzschenreuter, Kleindienst, & Lange, 2014), our study focuses on psychic distance and cultural distance, the most well-known concepts for capturing cultural variation among the home and the host country (e.g. Avloniti & Filippaios, 2014; Sousa & Bradley, 2008), as these concepts can explain a wide range of international

business phenomena such as the choice of export markets, the design of knowledge transfer practices, and the power of negotiating tactics (Håkanson & Ambos, 2010). Also, psychic distance captures the individual manager perceptions while cultural distance focuses on a national level analysis (Sousa & Bradley, 2008). Hence, psychic distance and cultural distance fit with the scope of our study. Therefore, based on empirical data from the global account managers of B2B service firms from various cultural regions, we seek to examine the following research questions:

- How does a cross-cultural environment impact the function of GAM within a learning organization?
- How does psychic distance at an individual level contribute to the successful implementation of GAM?
- In what ways does cultural distance at an organizational level affect the effective implementation of GAM?

In this context, the aim of this study is to investigate how a cross-cultural environment influences GAM within a learning organization, determine the influence of psychic distance at the individual level and cultural distance at the organizational level on effective cross-cultural GAM implementation, and construct a configurational framework which incorporates these elements for better key customer relationships across various cultural settings. The configurational framework provides insights on the required cross-cultural competencies of a GAM organization, to manage the needs and challenges of global accounts. Also, the framework reveals the role of capabilities and vulnerabilities regarding the personal attitudes, skills, and knowledge required to work in a cross-cultural environment.

This study contributes to B2B research by providing a configurational framework of cross-cultural GAM that considers psychic and cultural distance as crucial elements in a learning organization to work across various cultures. Although studies have been conducted on GAM and its design (e.g. Birkinshaw et al., 2001; Ellis & Iwasaki, 2018; Lacoste, Zidani, & Cuevas, 2022; Peters, 2024; Yip & Madsen, 1996), they have only examined a limited range of effective GAM drivers. This suggests a limitation insofar as, in a changing global environment, business relationships are typified by increased risk and complexity (Lautenschlager & Tzempelikos, 2024; Leonidou & Hultman, 2019; Sharma, Raskovic, & Singh, 2021). While the increasing uncertainty and complexity of the business relationships is true to both service providers and manufactures, managers face additional risks in the B2B service sector because services are also characterized by the four so-called IHIP characteristics: intangibility, heterogeneity, inseparability, and perishability (Gansser et al., 2021). Also, buyers in the B2B context must often evaluate even more and complex aspects of services, unlike in consumer markets (B2C) (Doney, Barry, & Abratt, 2007). Thus, it is necessary to systematically analyse the factors that lead B2B service firms to successfully internationalize. In this study, we investigate the role of cross-culture differences across a wide range of GAM practices with a focus on B2B services. Moreover, the study offers valuable input for companies acting in GAM on how cross-cultural challenges within the GAM process can be identified and adequately managed.

2. Literature review

2.1. From key account management to global account management

KAM is a systematic process for managing B2B relationships with customers that are strategically important to the supplier (Homburg, Workman Jr, & Jensen, 2002; Peters et al., 2020). KAM involves performing additional activities for key (or strategic) accounts that are not necessarily carried out for other ‘average’ customers in terms of customized products and services (Tzempelikos & Gounaris, 2015; Workman Jr et al., 2003). KAM, as a discipline, was evolved during the 1980s, initially described with terms such as ‘National Account

Management' (e.g. Stevenson & Page, 1979) and 'Major Account Selling' (e.g. Barrett, 1986), and got more popularity during the 1990s. Ever since, KAM has been increasingly seen as an implementation of relationship marketing in business markets (c.f. Gounaris & Tzempelikos, 2014; Guenzi, Pardo, & Georges, 2007; Ivens & Pardo, 2007; Ivens, Pardo, Salle, & Cova, 2009; McDonald, Millman, & Rogers, 1997; Richards & Jones, 2009; Salojärvi, Sainio, & Tarkiainen, 2010; Zupanic, 2008) that shifts short-term transactional exchanges to long-term strategic and collaborative relationships so that mutual benefits for both parties are created (Ryals & Humphries, 2007).

Suppliers engage in KAM relationships due to the anticipated long-term benefits of collaboration (Ryals & Humphries, 2007; Sandesh & Paul, 2023). Usually, suppliers benefit from higher revenues and faster growth rates (Bolen Jr & Davis, 1997), whereas customers benefit from customized offerings, cooperation, and faster responses (Tzempelikos & Gounaris, 2015). KAM relationships are complex, and the complexity increases as the customer base becomes increasingly globalized (Shi, Zou, & Cavusgil, 2004). To effectively and systematically manage global accounts, suppliers have developed GAM programmes. For example, Unilever has developed GAM programmes to serve global accounts, such as Walmart, regardless of location (Jean et al., 2015). GAM involves serving global accounts via central coordination of activities by one salesperson or team within the selling company (Birkinshaw et al., 2001; Shi, Zou, White, McNally, & Cavusgil, 2005; Yip & Bink, 2012).

Prior literature has examined GAM as a form of relationship marketing in global business markets (Yip & Madsen, 1996). A competitive advantage can be developed/retained via GAM by establishing collaborative long-term relationships with B2B clients (Badawi et al., 2022; Ivens & Pardo, 2008; Tzempelikos & Gounaris, 2015). Following the relationship-marketing development paradigm, Millman and Wilson (1995) identified various stages as the relationship progresses from transactional to collaborative: pre-GAM, early GAM, mid-GAM, partnership GAM, and synergistic GAM. Thus, relationship marketing plays a significant role in GAM. Considering that organizational culture is a necessary condition for developing a successful relationship-marketing orientation (Piercy, 2009), it can be argued that organizational culture is a key influencing variable in the development of GAM relationships (Ellis & Iwasaki, 2018; Ivens, Niersbach, & Pardo, 2018).

Recent studies have examined global account managers as boundary spanners, performing their task at the interface between two relational networks, the internal firm network (i.e., global account managers span over different functions of management within their own organizations) and the network on the side of the global account (i.e., global account managers blur the border of supplier-customer organizations as they represent the customer within the supplying firm) (Lacoste et al., 2022; Peters et al., 2020; Schotter, Mudambi, Doz, & Gaur, 2017). In addition, the concept of lateral collaboration (i.e. a form of collaboration where a group of people without hierarchical connections commits to rely on each other to achieve something together), has emerged as an effective model of collaboration in GAM context. Global organizations are complex given their dual embeddedness in both the country in which they are established and the organization's home country (Schotter et al., 2017). Global account managers often have different priorities or ambiguity about the reporting structure. Lateral collaboration is found to combine the benefits of both vertical and horizontal integration (Soosay, Hyland, & Ferrer, 2008), which results in faster and more effective collaboration in GAM teams (Lacoste et al., 2022).

2.2. The role of culture in global account management

The term 'national culture' refers to the pattern of behaviour based on values, norms, beliefs, and opinions shared and developed by members of a nation or distinct societies (Gurung & Prater, 2006). Hofstede and Hofstede (2002) classified national cultures according to value differences between nations and regions and defined six well-known national culture dimensions: power distance, individualism vs

collectivism, uncertainty avoidance, masculinity vs femininity, long term vs short term, and indulgence vs restraint. The GLOBE study (House, Hanges, Javidan, Dorfman, & Gupta, 2014) extended Hofstede's cross-cultural research by adding three dimensions: assertiveness, human orientation, and performance orientation. Meyer (2014) also provided a theoretical foundation for cross-cultural study. In her *Culture Map*, Meyer (2014) suggested that cultures operate differently across eight key scales: communicating, evaluating, persuading, leading, deciding, trusting, disagreeing, and scheduling. Meyer (2014) framework focuses on dimensions that often lead to culturally conditioned problems in interpersonal relations, such as a buyer-seller.

Studies have also examined culture at the organizational level. Hofstede, Hofstede, and Minkov (2005, p. 28) defined organizational culture as 'the collective programming of the mind that distinguishes the members of one organization from another'. Prior research has acknowledged the role of customer-oriented organizational culture in KAM implementation success (Davies & Ryals, 2009; Feste, Ivens, & Pardo, 2022; Gounaris & Tzempelikos, 2013; Marcos-Cuevas, Nätti, Palo, & Ryals, 2014; Salojärvi et al., 2010). Yip and Bink (2007) defined the different organizational forms of GAM as variations on three basic approaches, namely coordination GAM, control GAM, and separate GAM, each of which represents a different balance between global integration and local (or national) autonomy. Yip and Bink (2007) stressed the importance of strategic, cultural, and geographic fit between the supplier and the customer before a customer is being offered global account status. This indicates that the culture of buyers and sellers in a GAM relationship are not necessarily different. The organizational fit (e.g. local staff from suppliers will deal directly with the regional purchasing unit of the global account) can erase, or mitigate, their cultural differences. In this context, Ojasalo (2002) has argued that the potential gaps between the corporate values and cultures of buyers and suppliers can hinder partnership formation. The challenge is to understand the role and function of culture in establishing and maintaining cross-national relationships and GAM. The knowledge of the cultural and interpersonal orientation of regional business partners can be considered a key success factor for long-term commitments and relationships in cross-national business management (Williams, Han, & Qualls, 1998). This corporate ability can be considered as cross-culture competence in understanding culture as the code or creation of meaning to function effectively in other cultures (Gertsen, 1990).

Although the role and importance of national and organizational culture in GAM relationships have been acknowledged, they have only received limited empirical examination (c.f. Ellis & Iwasaki, 2018; Fletcher & Fang, 2006; Kadam et al., 2023; Larsen, Rosenbloom, Anderson, & Mehta, 2000). We contextualize our study within the large body of literature on this area, focusing on cultural differences at a national, organizational, and individual level. The adaptation at the cultural differences, at organizational and individual level, and the development of cross-cultural competences, enables selling firms to address the challenges of cross-national cultural differences. In this context, our study proposes a configurational framework for cross-cultural GAM that considers psychic and cultural distance as crucial elements in a learning organization to work across various cultures.

2.3. Configurational framework for global account management

Given that we study the complex GAM concept through holistic patterns of multiple variables rather than isolated variables and their bivariate linkages, our research approach adopts the configurational perspective of organizational analysis. The basic premise of the configurational perspective is that 'Organizational structures and management systems are best understood in terms of overall patterns rather than in terms of analyses of narrowly drawn sets of organizational properties' (Meyer, Tsui, & Hinings, 1993, p. 1181). Configurations may be represented in typologies developed conceptually or captured in taxonomies derived empirically. Typologies generally define conceptually "ideal

types”, representing a unique combination of organizational attributes that allows firms to achieve performance outcomes (Doty & Glick, 1994). On the other hand, the logic of taxonomy lies in empirical classification based on multivariate analysis of multiple dimensions that may cover structures, processes, strategies, and contexts (Meyer et al., 1993). The advantages of taxonomies lie in the fact that they are supported by data and measurements. In line with previous contributions (Luz Martín-Peña & Díaz-Garrido, 2008; Meyer et al., 1993), we can state that both typologies and taxonomies are equally valuable, since both conceptual and empirical approaches are valuable for representing configurations.

A GAM configurational framework can be used to contextualize the following three important aspects for learning organizations exposed to cross-culture differences: (1) psychic distance, (2) cultural distance, and (3) GAM institutionalization (see Fig. 1). The proposed framework draws on previous GAM configurational frameworks that highlight the necessary organizational competencies and implementation activities required to achieve favourable outcomes (Herhausen, Ivens, Spencer, & Weibel, 2022; Homburg et al., 2002; Senn & Arnold, 1999; Storbacka, 2012; Wilson & Weilbaker, 2004; Zupancic, 2008). The differences between companies in terms of their resources, business orientation, cultures, reasons to adopt KAM etc., and the availability of options that allow differentiation of their sales approach (resources allocation, actors, structures, practices, formalization, etc.), indicate that there is not only one way to implement KAM. Rather, different firms emphasized different dimensions of KAM, leading to KAM configurations (Herhausen et al., 2022). Homburg et al. (2002) and Workman Jr et al. (2003) provided evidence that different KAM configurations emerge from a framework that is based on key dimensions of KAM design (i.e., actors, resources, activities, and formalization). Also, they found that organizational configurations lead to KAM effectiveness and performance in the market. Recently, Herhausen et al. (2022) extended the studies of Homburg et al. (2002) and Workman Jr et al. (2003), identifying KAM capabilities and KAM communication as additional

organizational drivers of KAM effectiveness. An important aspect of a KAM configuration is to create fit between design elements and management practices (Storbacka, 2012). This study uses insights from the body of literature that focuses on organizational competences and KAM capabilities, both at the firm-level (Guesalaga, Gabrielsson, Rogers, Ryals, & Cuevas, 2018) and key account manager-level (Tzempelikos & Gounaris, 2015), as the necessary bundle of skills and accumulated knowledge required to manage key accounts (Herhausen et al., 2022). KAM capabilities can shape the organizational configurations and drive KAM effectiveness (Kumar, Sharma, & Salo, 2019).

In the context of a cross-cultural environment for GAM, the configurational framework can be used to examine the cross-cultural competencies of an organization according to the adaptability and customizability of an established organizational framework, based on which the needs and challenges of cross-cultural key accounts can be aligned and coordinated. Furthermore, the configurational framework highlights KAM capabilities and vulnerabilities regarding the personal attitudes, skills, and knowledge required to work in a cross-cultural environment.

The configurational framework relies on three major attributes. First, the ‘input’ attribute describes the existence of a cross-cultural environment in all its facets. Second, the ‘learning organization’ attribute elucidates an organization’s adaption and change processes to scope cross-cultural challenges in KAM. Finally, the ‘output’ attribute focuses on the gained competencies to overcome cross-cultural burdens and obstacles (see Fig. 1).

The configurational framework demonstrates that, in a global environment, KAM institutionalization and implementation are affected by various cross-cultural determinants, such as education, language, law/politics, religion, material culture, values, attitudes, and perceptions (Kadam et al., 2023; Matthews & Thakkar, 2012; Pardo et al., 2006), as well as cultural behaviours and social patterns referring to socially desirable behaviours (Minkov & Hofstede, 2011). These cross-cultural factors define the framework for how people interact and conduct

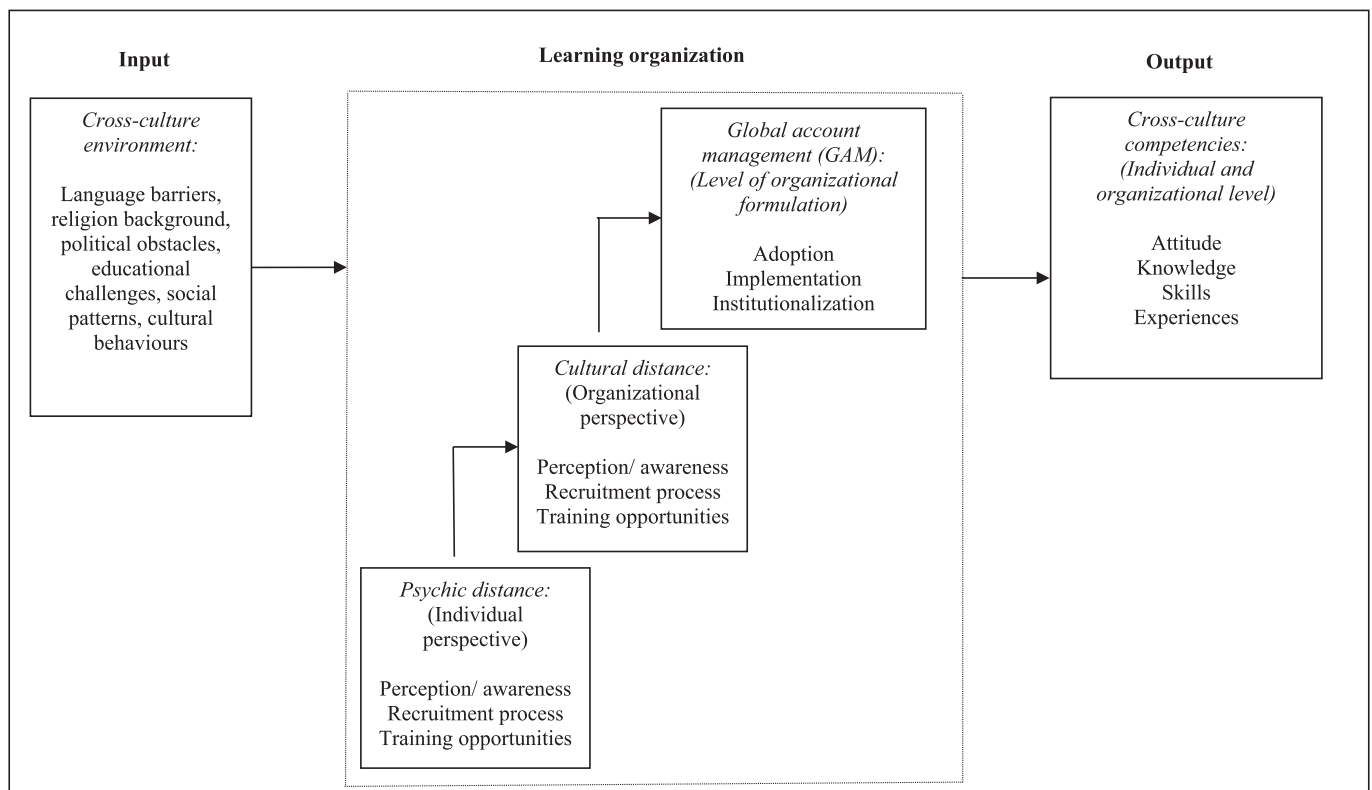


Fig. 1. configurational framework for Global Account Management (GAM).

business with people from different cultures (Harden & Zhang, 2013; Lindsay et al., 2017). Cultural mismatches between suppliers and global accounts create environmental uncertainties, including the risks of losing cooperate trust and brand awareness, aggravated customer communications, and poorly understood customer experiences (Al Hussan et al., 2017; Jones & McCleary, 2004).

The majority of research has been conducted in Western countries (Sandesh & Paul, 2023), such as the US (Boles, Johnston, & Gardner, 1999), the UK (Speakman & Ryals, 2012), Germany (Peters et al., 2020), Finland (Salojärvi & Saarenketo, 2013), and France (Pardo, 1999). In contrast, only a few studies have been performed in other cultural markets, such as India (Kadam et al., 2023), Japan (Ellis & Iwasaki, 2018), China (Liu, Li, & Dong, 2019; Murphy & Li, 2015), and Saudi Arabia (Al Hussan et al., 2017; Badawi et al., 2022). As a result, the impact of culture, including psychic and cultural distance, on GAM is not fully understood. Considering that the cross-cultural competence of organizations in terms of the conceptualization and execution of cross-cultural customer experience management is argued to be the most important circumstance in the era of KAM globalization (Sheth & Sharma, 1997), research in this area is important. This study uses a configurational framework to highlight the cultural determinants of cross-cultural GAM competencies.

3. Methodology

3.1. Sample and data collection

Data were collected using a structured questionnaire. The target audience consisted of global account managers in B2B services firms in different cultural contexts. The title of the respondents included global account manager, key account manager, national sales, inside sales, business development, director of sales, CEOs, and other. The titles of the managers responsible for managing their global accounts can vary due to the differences in the organizational structure, resources, sector, size, or formality of the GAM program (Homburg et al., 2002). The questionnaire was designed in English and further translated into Spanish, Chinese, and Japanese. The questionnaire was published globally in a web-based format on a dedicated public-accessible website for this research study. Around 34,000 global account managers were identified globally via LinkedIn and considered as the target population for this study. The sampling frame covered different geographic locations, i.e. Europe (25 %), Asia (35 %), Middle East & Africa (5 %), North America (30 %), and South America (5 %), to allow for an assessment of their cultural differences. All respondents were approached by emails and social media invitations via LinkedIn, providing them access to the online questionnaire and encouraged them to participate. Overall, 432 global account managers in the role of GAM participated. The data were collected online by means of the online survey, over a period of seventh months. Given that cross-sectional samples are likely to enhance the generalizability of the findings, we ensured that the sample consisted of service firms from a number of sectors, such as pharmaceuticals, biotechnology, diagnostics, and medical instrumentation, including consulting, telecommunications, health care/hospitals, waste disposal, financial services, legal services, franchising, banking, and insurance (e.g. Jaworski & Kohli, 1993). Early and late respondents were compared to assess non-response bias via a *t*-test of difference in means (Armstrong & Overton, 1977). The group of early respondents included the participants completing the survey before the first reminder and the group of late respondents included the participants completing the survey after the first reminder (Hulland, Baumgartner, & Smith, 2018). No differences were found between the two groups, suggesting that non-response bias was not a concern in our study. Table 1 describes the sample.

3.2. Measures description

All measures were based on an extensive literature review on KAM/

Table 1
Sample description.

		Total (n = 432)
Cultural/religious background	Arabic/Turkic/Islamic	30.6 %
	Jewish	5.6 %
	Latin America	13.9 %
	Slavic Orthodox	2.8 %
	South-East Asia	25.0 %
	Western Industrial	22.2 %
	Total	100.0 %
Years of experience in sales	1–3	27.3 %
	4–6	22.7 %
	7–10	18.2 %
	11–15	17.4 %
	16–20	12.8 %
	21+	1.6 %
	Total	100.0 %
Educational level (highest)	High school	8.3 %
	Bachelor's degree	45.8 %
	Master/ postgraduate degree	31.9 %
	Doctoral degree	13.9 %
	Total	100 %
Size (number of employees)	300+ employees	38.9 %
	201–300 employees	12.5 %
	101–200 employees	15.3 %
	21–100 employees	19.4 %
	11–20 employees	11.1 %
	1–10 employees	2.8 %
	Total	100.0 %

GAM and cross-cultural/international business and were adapted for context of the present study. The questionnaire was organized around five research sections in cross-cultural GAM (detailed measurement items are available by the authors upon request).

3.2.1. Section 1: Respondent demographics

The major focus of this section was to gather data about the respondents' cultural/religious background and their work experience in business management. It consisted of closed-ended multiple-choice questions and nominal scales. The point of this section was to obtain information so that the respondents could be divided into clusters to see whether their answers were different.

3.2.2. Section 2: Cultural and social profile

The point of this section was to understand the regional characteristics of the respective cultures and societies where the respondents work and fulfil their business obligations. It was based on a five-point Likert scale (1 = strongly agree, 5 = strongly disagree) to evaluate the respondents' opinions on their respective cultural profile. For the measurement items in this section, we relied on previous studies in the field of cross-cultural leadership and communication (Hofstede, 1984; House et al., 2014; Inglehart, 2020; Schwartz, 1994).

3.2.3. Section 3: Organizational profile and culture

This section investigated the respective companies' profiles regarding business size, sector, organizational culture, and industrial relationship management. The design was based on nominal and ordinal scales, consisting of closed-ended questions based on a five-point Likert scale. For item measurement, we relied on previous studies in the field of cross-cultural leadership and communication (Hofstede, 1984; House et al., 2014; Inglehart, 2020; Schwartz, 1994).

3.2.4. Section 4: Global account management and cross-cultural relationships

This section investigated the customer relationship profiles of respondents according to the respective regional culture and organizational implementation of GAM. A five-point Likert scale was used to evaluate respondents' opinions on their respective cross-cultural diversity between the organization and global accounts. The section

included certain aspects of GAM, and, to measure them, we relied on previous KAM/GAM studies concerning the selection of global accounts (Piercy & Lane, 2006), the establishment of long-term collaborative relationships with global accounts (Abratt & Kelly, 2002), and KAM implementation (Ivens, Pardo, Niersbach, & Leischnig, 2016; Marcos-Cuevas et al., 2014; McDonald et al., 1997; Wengler, 2007).

3.2.5. Section 5: Cross-cultural skills for global account managers

This section investigated the essential skill sets required for global account managers to work in a cross-cultural business environment. A five-point Likert scale was used to evaluate the respondents' opinions on preferred cross-cultural competencies and skills for global account managers. The section included certain aspects of cross-cultural skills, and, to measure them, we relied a number of previous studies related to the following areas: training and development programmes for global account managers (De Alwis & Rajaratne, 2011); insights and knowledge in cross culture (Black & Mendenhall, 1990; Brislin & Yoshida, 1993); individual feasibilities of intra-organizational communication and the location and activation of resources and personnel to support the relationship marketing approach to global accounts (Ivens, Niersbach, & Pardo, 2015; Jones, Dixon, Chonko, & Cannon, 2005; Ryals & Bruce, 2006; Sengupta, Krapfel, & Pusateri, 2000); long-term success and organizational learning for GAM (Cahill, 1998; McDonald et al., 1997; Millman & Wilson, 1996; Smith, 2009); and cross-functional team collaboration (Fleischer, 2010; Lacoste et al., 2022).

3.3. Pre-testing and translating

Questionnaire pre-testing was conducted in two phases. First, six experts (three academics and three practitioners from different countries) were asked to identify problems with the wording of the questionnaire and to check the face validity of the measures. Second, the questionnaire was tested with 10 practitioners from the population in question to increase the content validity and clarity of the measures. Based on the feedback, some measures were revised to improve their precision and clarity. The final version of the questionnaire was optimized according to the received feedback and pilot results and finally translated into Japanese, Chinese, and Spanish. The questionnaire was released as a web-based application using Google forms (<https://www.google.com/forms>), where participants could also find further information about the study aim, research design, and principal investigators. An invitation letter was sent to all interested participants, which provided a comprehensive overview of the global study's aim and framework.

The questionnaire and invitation letter were translated via 'forward and back translation', which is commonly recommended and used in cross-cultural research (Brislin, 1970). Given the global scale of the research study, the questionnaire and invitation letter were translated into Japanese, Chinese, and Spanish; the cultural and linguistic characteristics were appropriately adapted for these geographies, as they have a significantly lower understanding and proficiency of the English language. A cross-lingual questionnaire was mandatory to achieve scientifically sustainable and comparable field study results (Chidlow, Plakoyiannaki, & Welch, 2014). The 'forward translation' was performed by native speakers with regional expertise in the respective linguistic geographies (Bradley, 1994). Afterwards, the translated questionnaires and invitation letter were back-translated into English by an expert certified translator. Subsequently, the back-translated surveys and letters were analysed regarding authenticity and the originality of the translation; in doing so, they were modified to remove further discrepancies. The approved translations were tested as a pilot using a target population of 10 subjects from each linguistic geography (i.e. Japanese, Chinese, and Spanish) to identify minor issues or changes (Peters & Passchier, 2006).

3.4. Measures evaluation

Following standard procedures, the reliability and validity of the measures were assessed. First, Cronbach's alpha for all measures exceeded the threshold value of 0.7 (Nunnally, 1978), indicating that the measures are reliable. Regarding the study validity, three steps were undertaken to secure the robustness and credibility of the questionnaire in terms of content validity, construct validity, and concurrent validity (Litwin & Fink, 1995; Saris & Gallhofer, 2014). First, the objectives of the study were stated and defined very carefully. Second, the questionnaire was pre-tested and reviewed by practitioners and staff members, and a pilot study was undertaken. Third, many questions were used from previous studies that had been conducted across different cultures and environments and at different times, which contributed to ensuring validity. In addition, we ran a factor analysis on each construct. Results report high loadings on the intended factors (> 0.50), providing evidence for discriminant validity (Gerbing & Anderson, 1988). We also ran a series of tests recommended by Steenkamp and Baumgartner (1998) across the pairs of regions and found that our measures exhibit acceptable measurement invariance (i.e., full metric invariance for the measures and partial factor variance invariance).

Moreover, as our study followed a single-informant approach, several procedural remedies were employed against potential problems associated with common-method bias. First, respondents were guaranteed anonymity and confidentiality of the data to reduce evaluation apprehension. Second, clarity of the measurement items was achieved using measures based on relevant literature and by pre-testing the questionnaire. In addition, we used Harman's single-factor test (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003). This test requires performing an exploratory factor analysis, while constraining the number of extracted factors to only one. The first factor accounted for 39 % of the variance and no common factor underlying the data was found. To reconfirm Harman's test, we also employed Lindell and Whitney's (2001) marker variable technique. We introduced a weakly-related item as a marker variable. The findings did not provide any evidence of a significant correlation between the marker variable and other variables of interest (average correlation was 0.046 with $p > 0.1$), suggesting no bias in the data. Therefore, common-method bias appears not to be a problem in this study. The measures properties and the descriptive analysis (means, standard deviations and correlations) of the measures are shown in Table 2.

We used the Gaussian copula approach to detect potential endogeneity issues (i.e., omitted variables, simultaneity, and/or measurement effort) (Hult et al., 2018; Park & Gupta, 2012). The Gaussian copula of each construct was computed from the standardized factor loadings. Gaussian copulas were then included stepwise in the research model, following recommendations by Hult et al. (2018). The results show that none of the Gaussian copulas is significant (p values >0.05) indicating that the exploratory variables are not considerably endogenous. Hence, endogeneity bias is not a major concern in our study (Becker, Proksch, & Ringle, 2022; Eckert & Hohberger, 2023).

In addition, we included the control variables of firm size, level of experience, and education of the employee to account for additional determinants of cross-cultural GAM competencies, as previous research suggest that these variables may influence key dependent variables in business markets (e.g., Flaherty & Pappas, 2012; Keats & Hitt, 1988). The inclusion of control variables in the analysis also helps to reduce the potential for endogeneity (Germann, Ebbes, & Grewal, 2015). We controlled for the potential effects of these factors by entering in the regression analysis the log of the number of employees (indicating the firm size) as well as the level of experience in sales reported by the participants. Education of the employee was represented as dummy variable. However, the analysis showed that these variables did not have a significant effect on our results.

Table 2
Measures properties, means, standard deviations and correlations.

Construct ^a		Mean	SD	Cronbach Alpha ^b	Factor loading	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
Society and culture	Uncertainty Avoidance (1)	2.56	1.23			1																								
	Power Distance (2)	2.32	1.67			.44**	1																							
	In group collectivism (3)	2.33	1.11			.35**	.37**	1																						
	Human orientation (4)	3.24	1.14			.07	.32**	.22**	1																					
	Institutional collectivism (5)	3.19	1.08			-.13**	.34**	.06	.44**	1																				
	Assertiveness (6)	2.42	1.30			.37**	.16**	.39**	-.21**	-.03	1																			
	Future orientation (7)	2.57	1.05			.01	.48**	.23**	.15**	.42**	.21**	1																		
	Performance orientation (8)	2.67	1.07			.14**	-.21**	.37**	-.06	.07	.26**	.12*	1																	
Organizational culture	Planning (9)	2.24	0.99			.07	.09	.13**	-.15**	-.14**	.14**	.07	.18**	1																
	Encouragement (10)	1.97	0.97			.10*	-.27**	.07	-.07	-.22*	.05	-.02	.06	.42**	1															
	Authority (11)	2.63	1.21			.25**	-.12*	.15**	.01	-.05	.07	.13**	-.07	.48**	.52**	1														
	Instructions (12)	2.40	1.18			.10*	-.05	.29**	.22**	.01	-.01	.05	.06	.52**	.60**	.51**	1													
Teamwork (13)	2.13	1.20			.05	-.16**	.24**	.16**	-.03	-.13**	-.25**	.09	.27**	.64**	.42**	.63**	1													
Management of global accounts	Account differentiation (14)	1.64	0.86			.07	-.11*	.06	-.09	-.29**	.07	.05	-.15**	.30**	.55**	.27**	.44**	.33**	1											
	Formalization (15)	2.81	1.15			.12*	-.06	.07	-.15**	.05	.43**	-.08	.12*	.01	.04	-.02	.05	.01	.05	1										
	Institutionalization (16)	2.88	1.33			.05	.04	.17**	.12*	.02	.15**	-.13**	.08	-.03	.03	.06	.05	.19**	-.03	.22**	1									
Management of cross-cultural diversity	Corporate awareness (17)	2.37	1.12	0.76	.65–.79	.23**	-.08	.11*	.16**	.03	.15**	.12*	-.11*	.27**	.31**	.33**	.21**	.13**	.23**	.07	.24**	1								
	Corporate consideration (18)	2.42	1.16	0.79	.74–.83	.21**	-.10*	.28**	.09	-.16**	.19**	.11*	-.08	.38**	.32**	.49**	.32**	.22**	.18**	.05	.16**	.71**	1							
	Corporate conversion (19)	2.23	1.07	0.81	.72–.83	.23**	.02	.22**	.19**	.03	.13**	.16**	-.04	.37**	.28**	.20**	.27**	.23**	.14**	.01	.16**	.49**	.64**	1						
Cross-cultural skills for global account managers	Emotional skills (20)	1.64	0.88	0.84	.81–.89	.25**	-.11*	.13**	-.04	.05	.20**	-.01	.09	.29**	.35**	.03	.38**	.40**	.51**	.19**	-.04	.06	.19**	.19**	1					
	Intellectual skills (21)	1.72	0.87	0.85	.76–.87	.29**	.04	.21**	.16**	-.03	.16**	-.19**	.08	.31**	.57**	.24**	.34**	.42**	.48**	.20**	.11*	.19**	.20**	.17**	.59**	1				
	Experiential skills (22)	1.79	0.88	0.77	.71–.82	.33**	-.09	.19**	.04	.10*	.15**	-.17**	.10*	.29**	.45**	.16**	.40**	.48**	.53**	.12*	.17**	.18**	.05	.18**	.35**	.45**	1			
	Physical presence (23)	2.24	0.92			.20**	-.07	.20**	.19**	-.27**	.10*	-.19**	-.04	.28**	.51**	.11*	.39**	.45**	.63**	.14**	-.02	.11*	.07	.14**	.70**	.58**	.67**	1		

* Correlation significant at the 0.050 level.

** Correlation is significant at the 0.01 level.

^a Items with item-total correlations less than .30 and factor loadings less than .35 have been omitted

^b Reports coefficient alpha (if more than one item).

Notes: detailed measurement items are available by the authors upon request

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*Correlation significant at the 0.050 level.

**Correlation is significant at the 0.01 level.

^a Items with item-total correlations less than 0.30 and factor loadings less than 0.35 have been omitted.

^b Reports coefficient alpha (if more than one item).

4. Findings

In this section, we identify the organizational implications of GAM in terms of a learning organization as well as the organizational and individual competences of GAM in a cross-cultural context. We employed descriptive approach, reporting the results of frequency analysis. We show that sales organizations experience cross-cultural challenges in GAM programme implementation. Effective management of global accounts requires organizational institutionalization to ensure that cross-cultural challenges within the GAM process are timely identified and adequately managed.

4.1. The institutionalization of global account management

The findings show that around 75 % of global account managers/companies studied classify specific customers as high-value global accounts that require a long-term mutual partnership. In addition, 65 % of the investigated global accounts are managed by dedicated key account managers or an account-specific team. However, only 45 % of GAM programmes are implemented in tasks and processes, whereas 35 % are institutionalized throughout the organization. These findings demonstrate that GAM is a considerable part and function of sales organizations with respect to fostering relationships with preselected high-value premium customers. Nevertheless, in the same way, the management of global accounts can be implemented with tasks and procedures or fully institutionalized into the whole organizational culture and structure (Ivens et al., 2018).

In detail, global account managers and teams operate as the central points for cross-departmental collaborations and partnerships. Because 35 % of GAM programmes are institutionalized throughout the organization, as mentioned above, GAM itself can be described as a dual function of a dedicated global account sales teams managing the customer experience as well as driving corporate GAM institutionalization. This demonstrates that the awareness of, and readiness for, GAM differ across various departments. Corporate functions with close interactions and touchpoints to commercial operations, such as top management, customer service, and marketing, are more prepared and aware of global accounts' specific needs and requirements. In comparison, other departments that lack a direct point of contact with GAM, such as human resources, supply chain, logistics, and finance, are less aware of (and thus less prepared for) the value of specific needs and requirements of key accounts. Therefore, a GAM programme requires organizational institutionalization, where cross-functional teams and departments fully understand the dedicated sales teams' needs, demands, challenges, and global accounts.

4.2. Cultural distance: Organizational cross-cultural competence in global account management

Around 58.9 % of the investigated companies consider cultural differences in their global customers, clients, and business partners as being important for success. On a similar scale, 63.9 % confirm that their companies are putting efforts into the awareness and knowledge of cultural differences among their global customers, clients, and business partners. Additionally, 52.8 % confirm that they include cross-cultural characteristics in their account profiles, such as language preferences, religious holidays, and specific norms of behavioural codes. However, around 30.5 % of the investigated companies face problems in GAM relationships due to cross-cultural differences.

This finding demonstrates that enterprises are attempting to develop a corporate environment for cross-cultural business management, but many of them face serious problems in GAM relationships due to cross-cultural differences. However, 55.5 % of the investigated companies put effort into providing principles, guidelines, and values to work cross-culturally to ensure that actions are created throughout all corporate levels to stem any problems associated with the cross-cultural diversity

of global account sales. More in-depth culture-specific training, such as language learning, cultural insights, and working abroad, will be offered by around 30.6 % of the investigated companies. Indeed, corporate awareness and readiness for cross-cultural diversity of global accounts within the company are crucial. Moreover, departments or organizational functions close to commercial operations, such as top management, customer service, and marketing, are much better prepared for the cross-cultural needs and requirements of global accounts than other departments (Lacoste et al., 2022). Logistics, human resources, and finance are the corporate functions with the least perception and awareness of cross-cultural diversity between their company and respective global accounts.

4.3. Psychic distance: Individual cross-cultural competence in global account management

Psychic distance refers to the degree to which an individual in one national culture feels comfortable interacting with an individual from another culture (Sousa & Bradley, 2006). This study investigated four different skill sets, focusing on emotional skills, intellectual skills, experiential skills, and physical presence. The data demonstrate a ranking of cross-cultural skill sets according to cross-cultural GAM. Study participants evaluated emotional skills as one of the most important qualifications for key account managers, followed by intellectual and experiential skills. Finally, physical stamina or presence seems to be less important.

The findings demonstrate that global account managers should be skilled and qualified to work with people from different cultures; they must also be able to relate to, and interact with, people with different personalities and backgrounds. Therefore, global account managers should be open minded to different ideas and values. For the intellectual skill set, the research provides evidence that good listening, clarifying, questioning, and responding skills have the highest level of importance in the category of intellectual skills. Furthermore, developing an awareness of other cultures in terms of their diplomatic skills and sensitivity to different management styles is beneficial with respect to implementing appropriate management/leadership styles. Regarding experiential skills, the results highlight the importance of significant experiences and enjoyment of intensive cross-cultural environments in adapting to new environments and understanding the motivations of others. Lastly, a high degree of physical stamina and fitness is less important for a global account manager in a cross-cultural environment.

5. Reflecting on the configurational framework of global account management

This study indicates that regional culture – with its different phenotypes in behaviours, beliefs, patterns, etc. – plays an important role in the organizational and individual change process to receive, accept, understand, manage, and work in a cross-cultural environment. However, scholarly knowledge backing this assumption up is limited. Importantly, we require a configurational perspective on GAM across cultures. Thus, this section focuses on reflecting on the configurational framework of cross-cultural GAM (presented in Fig. 1) according to the findings and outcome of the present study. To do so, we adopted the triangulation approach that includes reviewing the literature, and the empirical evidence from the key account managers (c.f. Nielsen et al., 2020). This approach enabled us to develop an understanding of the theory and practice of GAM within a cross-cultural context.

5.1. Input: Confirming the existence of a cross-culture environment

The study provides evidence that national and regional cultures vary in cultural dimensions, such as uncertainty avoidance, power distance, in-group collectivism, human orientation, institutional collectivism, assertiveness, future orientation, and performance orientation. These

observations symbolize that socio-cultural/religious factors significantly impact individuals regarding their behaviours, values, norms, beliefs, and opinions. Furthermore, it is evident that a cross-culture environment challenges organizations to overcome organizational and individual ethnocentrism and to reach cross-cultural competencies.

Therefore, the ‘input’ attribute is an important starting point for a learning organization to decide on the approach required to reduce cultural distance. In this context, two different approaches are notable for a configurational framework. First, organizational mimicry can be described as an organization imitating another organization’s values, beliefs, and principles subject to appreciable cross-cultural distance (DiMaggio & Powell, 1983). Second, organizational isomorphism can be described as the corporate development process of an organization in changing its structures and processes according to the values, beliefs, and principles of another organization, which is also subject to appreciable cross-cultural distance (Kostova & Roth, 2002). In the theory of new institutionalism, organizational mimicry and isomorphism are described as efforts to achieve rationality under uncertainty and constraint, leading to homogeneity (Lee & Pennings, 2002). In GAM, institutional isomorphism and mimicry play a significant role in KAM, as sales organizations and global accounts rely on each other for greater centralization of resource supply and increased professionalism (Peters et al., 2020). Furthermore, the greater the reliance between organizations, the greater the similarity (DiMaggio & Powell, 1983). In conclusion, organizations within a cross-cultural environment are pressured to conform to a set of institutionalized beliefs and processes deemed legitimate (Dickson, Den Hartog, & Mitchelson, 2003).

5.2. Learning organization: Overcoming individual and organizational ethnocentrism

The ability of an organization to apply institutional mimicry or isomorphism depends on corporate competencies to solve the challenges and hurdles of a cross-cultural environment (DiMaggio & Powell, 1983). GAM relies fundamentally on the concept of a learning organization. In theory, an organization is structured to acquire, process, and disseminate information from its environment by creating knowledge, informing individuals that new insights have been generated, and engaging stakeholders in using them for corporate development (Marsick & Watkins, 2003). This information is often based on the experiences of customers, consumers, business partners, suppliers, and competitors (Slater & Narver, 1994). In particular, cross-cultural competencies rely on a collaborative learning-oriented organizational culture, which includes (a) learning of environment-related factors, (b) continuous learning process within the organization, (c) system-oriented learning structure, (d) self-learned knowledge-creation environment and (e) performance and goal-oriented learning systems (Song, Kim, & Chermack, 2008). In the end, learning organizations are integrated networks that influence the individual and structural levels to improve cross-culture organizational capacity.

In this context, a learning organization relies significantly on a cross-cultural training approach, where individuals instil confidence in themselves and their ability to act effectively in a cross-cultural setting. Training will be effective in developing important cross-cultural skills, facilitating cross-cultural adjustment, and enhancing job performance. The gained insights and knowledge across cultures must be transformed into practice to ensure greater depth and breadth of novelty in international contexts (Black & Mendenhall, 1990). Modules of cross-cultural training should include awareness of cultural differences, knowledge about different cultures, and practice of various skills (Brislin & Yoshida, 1993). Therefore, trustworthy business partnerships and collaborations require organizations to adapt to cultural differences to overcome language barriers as well as different faiths, assumptions, and behaviour norms (Grott, Cambra-Fierro, Perez, & Yani-de-Soriano, 2019). Another important part of the conceptual framework is intra-organizational factors in implementing and institutionalizing corporate policies and

procedures for cross-cultural KAM. The formularization process encourages the support of other organizational teams and functions regarding managing global accounts, especially in a cross-cultural environment (Lacoste et al., 2022; Moon & Gupta, 1997). In this context, the impact of intra-organizational determinants is significantly dependent on the learning organization’s approach to individual and organizational cross-cultural competencies.

The learning organization starts with the hiring process, where potential candidates should meet characteristics to adapt and extend cross-cultural competencies. These characteristics can be divided into objective attributes – such as international experiences, cultural background, and education – and subjective attributes – such as cultural tolerance and proneness to changing and adapting. Furthermore, these characteristics can be used to help understand the potential of individuals to work in a cross-cultural environment, beginning with awareness and perception of operational difficulties (Ashill, Semaan, Gibbs, & Gazley, 2020). They provide direction concerning how individuals receive information and stimuli regarding socio-cultural, religious, and political circumstances (Smith, Dowling, & Rose, 2011). Therefore, the framework of psychic and cultural distances within an organization determines the adoption, implementation, and institutionalization processes of GAM. Individual and corporate distances influence intra-organizational factors to scope the challenges and needs of KAM within a cross-cultural environment. Factors such as top management commitment, inter-functional coordination, and the behaviour-related values of customization ability were investigated in the present study, and the results show cross-culture vulnerability. Finally, psychic and cultural distances symbolize the ability and willingness to respond effectively to global accounts’ needs. Therefore, developing valuable capabilities and competencies allows organizations to allocate business-relevant resources to invest in cross-cultural customer relationships. In particular, GAM faces challenges in corporate coordination and harmonization of knowledge, in segmenting customer requirements, and in gaining access to different levels of commercial and technical problem-solving capabilities (Millman, 1996; Millman & Wilson, 2000). Therefore, inadequate cooperative coordination and communication due to psychic and cultural distance can cause GAM failure in terms of disconnected activities – either geographically or technically distinct or temporally dissociated (Ivens & Pardo, 2008; Pardo, 1999). In conclusion, GAM requires a cross-functional learning organization to address the impact of psychic and cultural distance on corporate adaption, implementation, and institutionalization.

5.3. Output: Confirming the existence of cross-cultural competencies

A learning organization’s output provides evidence that individual and organizational cross-cultural competencies have been created and further developed. Overall, these competencies sharpen the ability to learn about many foreign cultures, perspectives, tastes, trends, technologies, and approaches; the ability to conduct business and to be skilful in simultaneously working with people from many cultures; and the ability to adapt to living with other cultures and to know how to interact with foreign colleagues as equals (Johnson, Lenartowicz, & Apud, 2006). In general, the learning organization aims to generate culture-specific knowledge, including an in-depth focus on awareness and knowledge of cultural differences. It should cover every aspect of the complex environment in which international businesses operate, i.e. the different economic, political, legal, social, financial, and technological systems that coexist. The current study underpins that the ‘output’ attribute relies on developing individual and organizational cross-cultural competencies. The results demonstrate that emotional skills have the highest value for cross-cultural competencies with respect to being comfortable working with people from different cultures and with different personalities, needs, values, and backgrounds, followed by intellectual and experiential skills. Openness and mindfulness are also crucial personality characteristics related to the capability to

function effectively in diverse cultural settings (Ashill et al., 2020; Thomas, 2006).

The present study also underpins the importance of organizational competencies to manage cross-cultural diversities in awareness, consideration, and conversion for cross-cultural interactions between at least two different cultural–religious regions and geographies. Overall, these competencies are fundamental for the company journey, starting with identifying cross-cultural challenges, then the intention to make a corporate change, and, finally, deciding to implement and probably institutionalize this change throughout the company culture across all levels. These competencies provide a groundwork for corporate and business diplomacy management throughout multiple stakeholders to effectively manage a cross-cultural environment (Saner, Yiu, & Søndergaard, 2000). Regarding GAM, the ‘output’ attribute also defines the direction of an organization to manage cross-cultural high-value accounts or customers regarding cross-departmental efforts in orchestrating and coordinating all global account-specific tasks and activities (Holt & McDonald, 2000). Finally, considering that organizational dynamics and market dynamism in business environment frequently involve feedback loop, we suggest that the cross-culture GAM competencies (output) can also influence the cross-culture environment (input), resulting in a continuous cycle of improvement (Shi et al., 2004).

To this end, based on the triangulation approach, we present a revised configurational framework on GAM (see Fig. 2 below). It expands on the configurational framework in Fig. 1 by highlighting the key findings of our study. We endeavored to develop a framework linking key variables capturing the mechanism towards organizational learning and its impact on the cross-culture GAM competencies at the organizational and individual level. Our hope is that our framework advances the theoretical basis of GAM incorporating the cross-culture effects into the agenda of what drives GAM effectiveness. In conjunction with the identification of factors leading to organizational learning, selling organizations must assess the impact of these factors on cross-culture GAM competencies.

6. Discussion

6.1. Theoretical implications

This study expands on the extant literature by examining three key areas of GAM within a B2B service firm context – (a) the impact of cross-cultural environment on GAM function within a learning organization, (b) the impact of psychic distance on GAM implementation, and (c) the impact of cultural distance on GAM implementation. Fig. 2 summarizes the findings of our study. Specifically, the present study demonstrates that sales organizations experience cross-cultural challenges in their GAM programmes. The variances in the respective cultural dimensions between sales organizations and global accounts require a learning organization so that cross-cultural challenges within the GAM process are timely identified and adequately managed. Also, the findings confirm the role of psychic distance and cultural distance on GAM function at an individual level and an organizational level, respectively. This indicates that need for a ‘learning organization’ to timely identify and manage the cross-cultural challenges, resulting from the differences at the organizational, the individual and the national culture, and, eventually, lead to effective GAM implementation.

In addition, this study provides a configurational framework for cross-cultural GAM and lays the foundation for further investigations into international business. Unlike business-to-consumer transactions, the relationships between selling organizations and customers in B2B transactions are typified by multi-layered complexity. In addition, transactions in global B2B markets involve larger volumes and a higher dependency on global accounts. In contrast to manufacturers, marketing managers face additional complexity, risk and uncertainty in the service sector because services are also characterized by the characteristics of intangibility, heterogeneity, inseparability, and perishability (Cugini, Carù, & Zerbini, 2010; Gansser et al., 2021). Consequently, the institutionalization of GAM programmes can reduce the cross-culture variance that exists between sales organizations and global accounts due to intangibility, especially in B2B services, and has a positive influence on

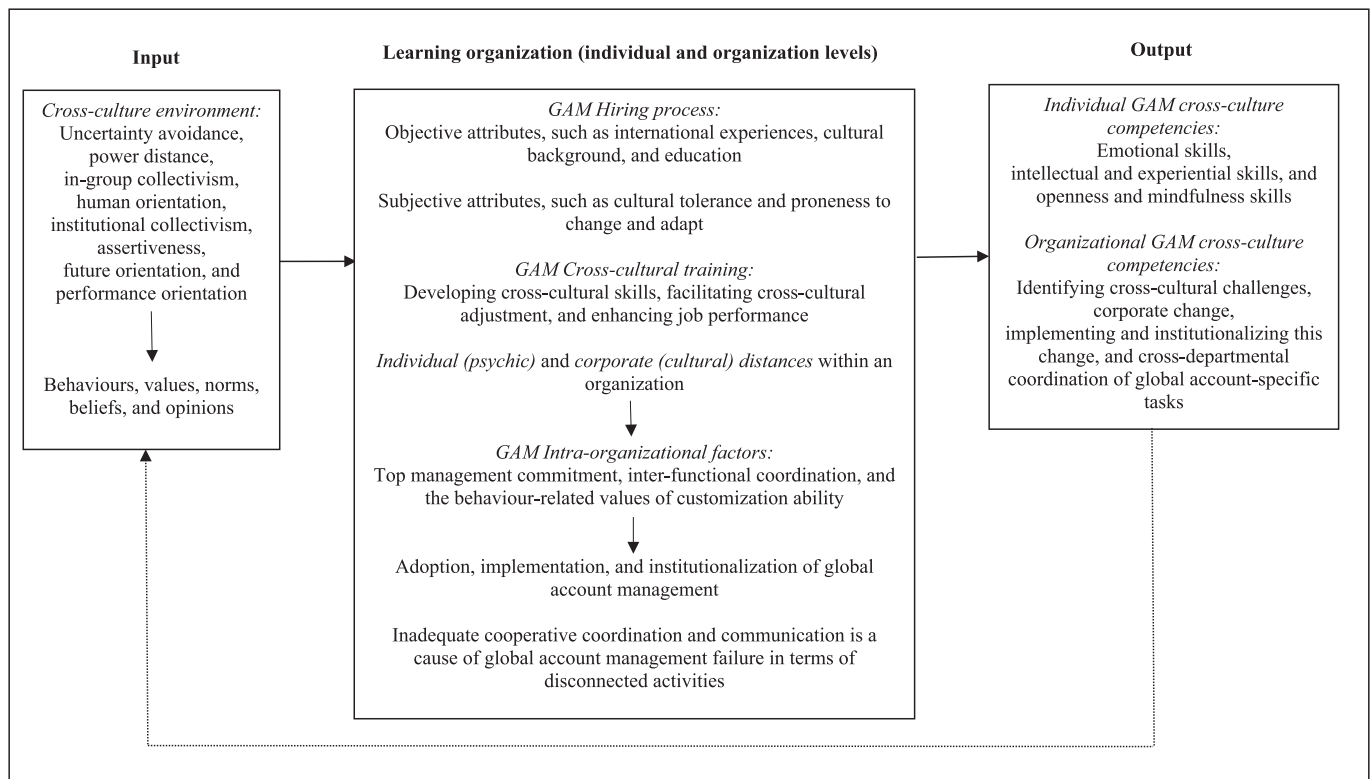


Fig. 2. Revised configurational framework for Global Account Management (GAM).

effective relationships with global accounts. We focused on B2B service firms and examined the cultural factors influencing the implementation of GAM at the organizational and individual levels. To the best of our knowledge, our study is the first to address this topic.

6.2. Managerial and policy implications

The study also demonstrates that global companies should be encouraged to support the processes of learning organizations so that cross-cultural challenges within the GAM process are timely identified and adequately managed. Companies must have a deep and comprehensive understanding of cultural differences and “culture” needs to be key element of their GAM strategies. In particular, organizations with a GAM approach are obligated to provide advanced training and educational opportunities for global account managers. These strategic interventions enable an organization to execute a cross-functional GAM approach that meets the cultural–religious requirements and needs of important strategic customers. The results of the present research study will help organizations increase cross-culture awareness in international businesses at the customer (i.e. global account) level. In addition, the study provides guidelines for managers to develop standardized organizational systems to coordinate resources and activities across country markets. This can help a supplier to better use its country-specific advantages and leverage its resources across the globe to achieve maximum efficiency.

Also, managers need to realize that there are different mechanisms to achieve GAM competitiveness. Developing specific organizational processes lies at the heart of successful GAM (Shi et al., 2004). The findings suggest that hiring process, cross-cultural training, and effective management of intra-organizational factors, such as top management commitment, inter-functional coordination, customization ability, and GAM institutionalization, can lead to improved GAM competences through a learning organization. For example, adapting the hiring process and the cross-cultural training are initiatives that can encourage changes of the intra-organizational GAM elements to assimilate the cultural challenges and better respond to market changes. The configuration of these activities provides the foundation of the competencies that enable the changes in the GAM programs. Hence, global account managers need to improve all processes together to achieve higher GAM efficiency. Finally, the results also contribute to policy by offering insights to policy makers in their efforts to stimulate firms’ marketing activities in international markets. Governmental administrators and trade associations may find it useful to highlight the importance of developing capabilities and alliances across the world in the international marketing and export promotion programs, including cross-cultural relationship building issues. Emphasis should be placed on the cross-cultural training and educational opportunities for global account managers, especially for firms with little GAM experience.

6.3. Limitations and future research

Our study has some limitations that offer opportunities for future research. First, the present study is based on the usage of cultural dimensions, which describe cultural–religious regions according to their cultural characteristics. Therefore, these cultural dimensions are artificial constructs used in management research to compare different regions and geographies according to their various cultural beliefs, patterns, and attitudes. The limitation is that the cultural dimensions are based on Hofstede (1984) and GLOBE (House et al., 2014) studies, which investigated cultural differences in business management and leadership. Future research can enrich the GAM framework by incorporating additional cultural aspects such as technology, infrastructure, decision-making, conflict avoidance, and other external elements such as market dynamics, legal and regulatory factors, social norms, and geographical economic conditions, exploring how these factors may influence how an organization manages its global accounts and deals with cross-cultural

challenges. In addition, our study focuses on the concepts of cultural distance and psychic distance. However, future research can expand the research agenda of GAM by examining other kinds of distance such as geographical distance, economic distance, and governance distance (c.f. Hutzschenreuter et al., 2014). Future studies can also consider the boundary-spanning role of the global account manager and how it relates to the influences of cross-cultural GAM (Peters et al., 2020). The challenges in this constellation are particularly complex in GAM. The operations of global account managers occur in complex contexts that are both operational (i.e., managing global supply chains) and relational (i.e., managing multiple customer relationships) (Lacoste et al., 2022). Hence, this direction would be worthwhile.

Second, quantitative research was performed using a standardized questionnaire to investigate the role of cross-cultural differences on GAM. The research design was based on existing knowledge in the research field and on assumptions of the observed phenomenon in GAM. Therefore, future research should explore the assumptions in qualitative research, such as via interviews, to further reveal deeper cultural differences that can better explain performance variance among selling organizations. Also, future research can examine the complexity of the relationships among the constructs examined employing advanced statistical methods, such as structural equation modelling.

Third, our study was explorative in nature. By focusing on B2B relationships within the service market, we analysed various relationships with communication, business, personnel, or IT consultancies. Thus, it was impossible to derive a representative sample, in this case, to test GAM practices. Hence, some caution is needed before the findings can be generalized. Future research should focus on these issues and incorporate additional industries, such as manufacturers. Likewise, future research should further explore the objectives set out in this study via more complex and sophisticated analysis (e.g. structural equation modelling) to better understand the linkages between constructs.).

Declarations of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

CRedit authorship contribution statement

Christian Lautenschlager: Writing – original draft, Resources, Methodology, Investigation, Formal analysis, Conceptualization. **Nektarios Tzempelikos:** Writing – review & editing, Writing – original draft, Visualization, Supervision, Project administration, Methodology, Investigation, Formal analysis, Conceptualization. **Kaouther Kooli:** Writing – review & editing, Project administration, Conceptualization. **Giampaolo Viglia:** Writing – review & editing, Writing – original draft, Supervision, Project administration, Conceptualization.

Data availability

The data that has been used is confidential.

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