

Sellers' and Buyers' Perspectives on Business-to-Business Selling: A Finnish case study

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<p>Opinnäytteessä keskitytään erityisesti uusiin asiakassuhteisiin ja siihen kuinka arvoa voidaan luoda ja välittää asiakkaalle myyntiprosessin aikana. Tavoitteena oli kasvattaa ymmärrystä yritysmyynnistä, myyntiprosessien dynamiikasta, sekä saada kattavampaa tietoa yritysten suhtautumisesta myyntiin ja tavoista muodostaa ja kommunikoida arvopuolus potentiaalisille asiakkaille.</p> <p>Opinnäytetyö koostuu teoriaosasta sekä empiirisestä osasta. Teoriaosassa tarkastellaan arvon luomista yhdessä asiakkaan kanssa sekä asiakaslähtöisyyttä. Empiirisessä osassa tarkastellaan myyjien ja asiakkaiden näkökulmia arvomyynnistä. Tämä opinnäytetyö on toteutettu laadullisin haastatteluin sekä case-tutkimuksen kautta.</p> <p>Tutkimuksen kohteena oli suomalaisia, kansainvälisessä ympäristössä toimivia yrityksiä niin myyjä kuin ostaja puoleltakin. Tutkimuksessa pyrittiin selvittämään myyjien ja ostajien mielipiteitä arvonluonnista ja sen muodostumisesta, sekä kuinka näiden kahden osapuolen näkemykset kohtaavat.</p> <p>Haastattelut paljastivat, että myyjien ja asiakkaiden näkemyksissä arvomyynnistä ja muodostumisesta on samankaltaisuuksia, mutta myös eroja. Asiakkaiden näkemykset arvomyynnistä ja muodostumisesta menivät syvemmälle henkilöiden väliseen dynamiikkaan ja alussa muodostuneille intuitiivisille tuntemuksille annettiin enemmän painoarvoa.</p> <p>Opinnäyte tarjoaa yrityksille materiaalia, jonka pohjalta yritysten on mahdollista tarkastella omia käsityksiään arvomyynnistä uudessa valossa ja verrata omaa toimintaansa asiakkaiden käsityksiin.</p>	
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<p>Bachelor's thesis examines new business relationships and how value can be created and conveyed to the customer during sales encounters. The object was to increase understanding of value sales and the dynamics of sales processes as well as gain more knowledge on companies' sales approaches as well as the ways companies create and convey customer value proposition to prospective customers.</p> <p>The study includes a theory section and an empirical section. The theory sections discusses value co-creation and customer orientation as well as explains the differences between product and service sales. The empirical section focuses on sellers' and buyers' perspective on value sales. This study was conducted with semi-structured interviews and case studies. Large Finnish companies that operate in international environment were interviewed from both sellers' and buyers' perspective.</p> <p>The interviews revealed that there are similarities as well as differences in sellers' and buyers' perspectives on value sales and value creation. These different characteristics were then further analyzed. Buyers' views on value sales and creation went deeper into interpersonal dynamics and first impressions were given more weight.</p> <p>Thesis provides material that companies may use to re-evaluate their own viewpoints on value sales in a new light and compare their actions to customers' opinions.</p>	
<p>Key words Business-to-Business sales, Value creation, Customer orientation, solution sales</p>	

Table of Contents

1	Introduction	2
1.1	Background.....	2
1.2	The Client	3
1.3	Overview and objective of the research	4
1.4	Research Questions	4
1.5	Key words	5
1.6	Structure of this thesis.....	5
2	Creating Value	7
2.1	What is value?	7
2.2	Value co-creation	8
2.3	Customer orientation.....	2
2.4	Customer Value Proposition.....	4
3	The New Angle of Sales.....	7
3.1	Product sales versus Service sales.....	7
3.2	Selling Value successfully.....	8
3.3	Advantages of selling value.....	10
4	Methodology	12
4.1	Research methods.....	12
4.2	Questions.....	13
4.3	Data collection	14
4.4	Data Analysis.....	15
5	Results.....	18
5.1	How do sales people think create they value for their customers during the sales process?	18
5.2	What do customers want and value?	21
5.3	How well do sellers' perceptions match customers' expectations?.....	26
5.4	How could companies create more value for their customers?.....	29
6	Discussion.....	31
6.1	Conclusions	31
6.2	Further research suggestions.....	34
6.3	Project thesis	35
6.4	Learning process	35
	Sources	37

1 Introduction

During the past few decades business-to-business sales environment has changed dramatically. Sales companies face new challenges when selling to their customers. Service sales have increased also in business as well as in the private sector and so sales companies need to adapt and find ways to sell non-material products and to create value for their customers in order to succeed in this new era.

1.1 Background

In the most developed countries 75 % of the gross domestic product is from services and also most of the new positions are on the service sector. These numbers are based on statistics, which use the traditional division of the economy into three parts, primary, secondary and tertiary productions. Finland is one of the developed countries and even though the service sector at the moment is a little below the OECD – countries average, the percentage is growing all the time. Another significant shift affecting the Finnish economy is the shift in the export industry. Service is one of the new main exports of Finland. (Pajarinen, Rouvinen & Ylä-Anttila 2012, 6.)

Partly this trend towards services is due to the global distribution of work. This means that companies distribute the different actions of the supply chain according to their own interests. Production tends to move more often to emerging countries, such as China and India, whereas the developed countries tend to focus on services. (Pajarinen et al. 2012, 7-8.)

Also, when looking the development of products' unit prices, this distribution of work becomes even more understandable. Producing commodities has become easier and the competition has tightened in almost all industries. Markets' maturity and grown efficiency in production has driven down the unit prices and companies are increasingly forced to look elsewhere to maintain current growth in revenue and profit. In these deflationary markets companies are in need of new, redefined strategies to differentiate them from competition. (Kaario, Pennanen, Storbacka & Mäkinen 2003, 15.)

Education, research, development and creating a brand are also services. They are also investments in the future. Services are company's intangible assets, which create value for the customer and also differentiate the company from its competitors. Intangible assets are challenging because it cannot be seen on balance sheets and yet the value of Apple's brand is estimated at 73bn euros. (Pajarinen et al. 2012, 13; Helsingin

Sanomat 2013.)

Drawing a line between products and services is becoming increasingly challenging, it is not often even necessary and may be damaging. More often products and services are intertwined in one way or the other. A service may be an add-on to a product or services may form around a product, such as repair and maintenance. (Pajarinen et al. 2012, 22-23.)

As stated in the VTT Technical Research Centre of Finland's report "Palvelut muokkaavat kaikkia toimialoja" (2009, 9) services are the supporting pillar for the new economy. The general trends across the economy substantiate the growth and development of services. The trends are as follows:

- Global economy and the China phenomena
- The change in population structure and the weakening of demographic dependency ratio in the developed countries
- Increased consumption of energy and economical availability
- The ecological factors and climate change as well as
- Digitalization and new possibilities created by technology.

The hype around services has not arisen out of the blue. Services offer new possibilities to companies, they can also be a way to stand out from the competition and way to acquire loyal customers. These opportunities arise from the unique nature of services – the competition cannot copy the service ratio. (Tuulaniemi 2011, 18.)

Because services have become increasingly important aspect of sales, companies have become more interested in how to create value for their customers. There are companies that have excelled in their field of business year after year. These exceptions with their success have gained a lot of attention and interest from their competitors. These companies have most often been companies that have mastered services and value creation for its customers. This again, has increased interest towards value creation. Another reason why creating value through services has gained a lot of attention and interest is the intensified competition in prices.

1.2 The Client

The shift to more service oriented economy and the need for companies to differentiate themselves as well as the need to find ways to add value for customers are some of the reasons behind the MANIA sales research. This research started in the early 2014, runs

for two years and will be conducted by the HAAGA-HELIA University of Applied Sciences, Aalto University and the University of Helsinki.

MANIA focuses specifically on interaction and value creation related to sales at individual and organizational level in business-to-business sales. MANIA aims to determine the role of emotions, hidden needs and incentives related to sales. The goal is that after the two-year research MANIA will have produced new scientific knowledge as well as enhanced methods and tools for companies to work with. (MANIA 2014.)

1.3 Overview and objective of the research

Acquiring new customers and establishing new business relationships has not received the same amount of attention as value creation process in general. Thus, this thesis deals with value creation in business-to-business selling context. All the studied companies are multinational companies that offer professional service solutions to other businesses.

Especially the focus will be on new relationships and how value can be created and conveyed to the customer during sales encounters. The objective of this study is to increase understanding of business-to-business selling and buying dynamics through analysed data from both seller and buyer organizations as well as gain a better knowledge of companies' sales approaches and their ways of crafting and communicating value propositions to prospective customers.

Typically, this topic is studied with focus on only the seller's perspective. Therefore, this study also aims to increase understanding on the buyer's side by also interviewing customers. This should offer new and relevant information from the buyer's perspective. Due to the nature of the research questions, the study is conducted as a qualitative case study through narrative and themed interviews.

1.4 Research Questions

In the conducted qualitative research and case study there were three questions this thesis aims to answer and find explanations for. They are as follows:

1. How do sales people think they create value for their customers during the sales process?
2. What do customers want and value?
3. How well do sellers' perceptions match customer's expectations?
4. How could companies create more value for their customers?

1.5 Key words

Business-to-Business – Commerce involving two companies

Value – A relative worth of something

Customer Value Proposition – A statement to the customer why a customer should purchase from a certain company.

Sales – A transaction that transfers ownership of something from one to another. Seller receiving a monetary compensation

Solution – Answer to a problem or a dilemma

Value creation – Adding value to something. This may be seen as a rising monetary value but added value may also be sentimental.

Trust – A strong feeling or expression of certainty

Customers' expectations – What customer believes to achieve by acting with the seller

Tailored solutions – Personified products or services according to exact need of the customer.

1.6 Structure of this thesis

This thesis has seven chapters and each chapter has a clear theme. The first chapter is introduction to the chapter. The second is the beginning of the theory section of this thesis. Called "Creating value" it introduces the concept of value creation, explains what value is and gives an idea why value creation is so vital in b-to-b business.

The third chapter is the second theory chapter of this thesis and it is called "The new angle of sales", this chapter explains in more depth how sales as a concept have changed from product sales to services and what shift actually means. This chapter also explains what is concretely needed to success in value sales. The final part of the third chapter explains the advantages of selling value a company may gain compared to its competitors. The fourth chapter goes on to explain the methodology used in this study. In this chapter the research methods are explained in more detail. The whole data collection process as well as data analysis methods are also explained in more depth.

In the fifth chapter all the research questions are answered with answers provided by the collected data. The sixth chapter gathers together the findings from the data as well as from the theory. After this the two aspects of this research are compared in order to see if there are some new findings or perhaps if there are aspects that could be researched more. The final chapter is called "Evaluation" and as the name tells, the chapter is mainly reserved for reflection about the thesis project.

2 Creating Value

Very few B-to-B-companies can succeed and thrive without sales, which most often is the department that creates revenues. Sales situations are where the customer meets the prospective supplier. This interface is also the time, place and event where the customer's expectations of delivered value are created. These situations are the opportunity for sales personnel to convince a prospective buyer of the solutions and value their company can deliver, in other words, to deliver the customer value proposition to the customer. On the other hand, these situations are also the time and place for the customer to decide whether a certain company can meet the customer's needs and if the supplier has really grasped what is the essential need the customer has.

2.1 What is value?

There is no unambiguous definition for the term of value. What is common among these different statements is the realization that value is proportional and subjective. It is related to what individuals or enterprises hold valuable and so there is no absolute value (Tuulaniemi 2011, 31).

According to Merriam-Webster Online Dictionary (2014) the definition of value is:

"1: A fair return in goods, services or money for something exchanged. 2: The monetary worth of something. 3: Relative worth utility, of importance".

By one definition the term is used when referred to the ratio between the benefit or gain achieved and the made sacrifice. Sacrifice refers either to the paid price, used time or the actions taken to acquire or achieve the wanted object. According to this definition value is the experienced usefulness by the stakeholders. (Tuulaniemi 2011, 31.)

These definitions are similar but the more nuanced meaning is different in each. Another shortfall of these definitions is that they are inexact, ambiguous and cannot be measured. Value is a commonly used term in the business environment and several companies praise themselves for delivering value to their customers. (Soman & N-Marandi 2010, 29-30.)

As can be seen from above, value is not completely self-explanatory. Therefore, it is essential to understand the nuanced meanings of the term. Without this thorough understanding it is difficult to understand the various drivers of value. Value is created through all the positive experiences a customer has in the buying process. Anything a customer

can relate to the buying experience, service, product, venue or the transaction is pieces of the experienced customer value. On the other hand, all the negative experiences a customer has in the process count being the sacrifices that diminish the sense of acquired value for the customer. Customer value can also be referred as an emotional bond between the customer and the supplier. This bond is created when a customer feels that a use of products and services of a certain company creates added value. (Kuusela & Rintamäki 2012, 17-19.)

Customer value to a company comprises of potential revenue, cost to serve and of the lifetime of the customer. Value consists of the revenue a single customer creates versus the cost of acquiring and retaining the customer over lifetime. Value is created in interaction so in order to capture value from customers', businesses need to be able to offer value in return. (Soman & N-Marandi 2010, 9.)

Quality is also one of the factors that link to the definition of value. When customers experience quality service they usually regard it as valuable. Quality is also closely linked to success because quality delivers value to customers and therefore customers keep coming back to the same service provider. In goods quality is often more obvious, an object may be durable and usable but in services it has proven to be a more complex process.

2.2 Value co-creation

Customers are defined as the buyers or the consumers of a solution or a service. Customer is regarded commonly as the subject to something should be sold to. Companies, especially companies in the service sector, often state that customers are, in the end, the ones who pay the salaries. Understanding and respecting the vital role of a customer to a company also explains why so many companies think about customer orientation.

When marketing services, it is fairly natural that the aspect of relationships arises. All companies, no matter what field they are in, are in contact with their customers. The length of the contact varies and it may either be very brief or last for years. This customer-provider relationship transfers into monetary inflow for the supplier and will stop if the relationship fails to meet the customer's expectations. This is important when kept in mind Vargo and Lusch's statement of customer always being a co-creator of value. This also conveys that the process of co-creating value with the customer and the resources allocated to it, effect on a company's success. (Grönroos 2009, 49; Smith & Ng 2014, 174.)

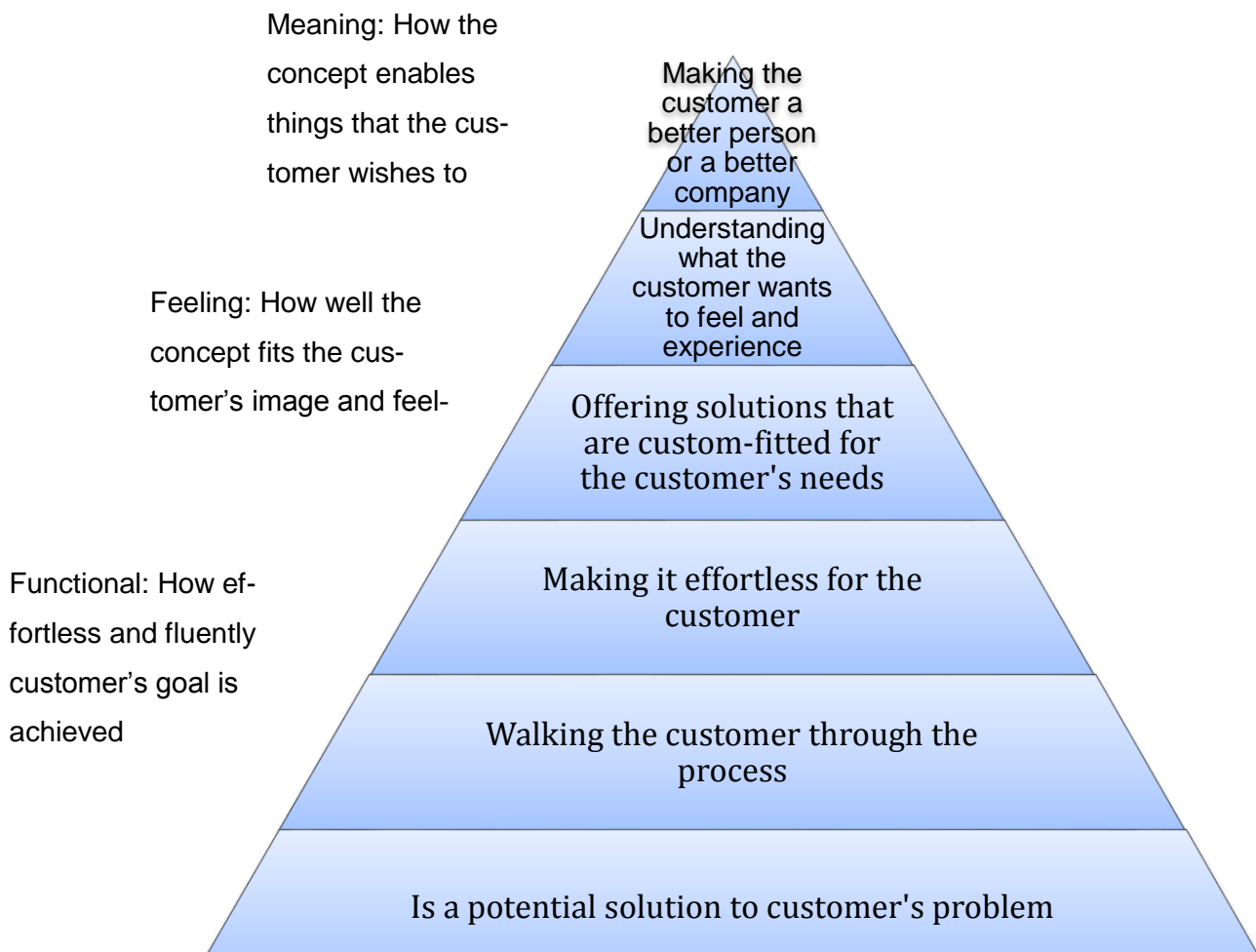
In their publication "Evolving to a New Dominant Logic for Marketing" Stephen

Vargo and Robert Lusch (2004, 6) suggest that value has to be co-created with the customer, who also ultimately decide the value of a certain service and therefore supplier can only make value propositions. These statements are also the 6th and 7th of the 8 foundational premises that form the framework for their theory on service-dominant logic. This co-creation is also applicable to products and other solutions. Grönroos, similarly to Vargo and Lusch, suggests that customers do not buy products or services but that customers ultimately buy benefits a solution or a service can deliver. (Grönroos 2009, 25.)

Consistent with this approach Grönroos (2009, 25) suggests that value is not only created in factories or offices nor can a supplier state the value a certain product or a service can deliver to a customer. He also suggests that value is created through customer's value creation process, which means the moment a customer uses the purchased service or solution. This is similar to what was described earlier about Kuusela and Rintamäki, as well as Soman and N-Marandi saying value being a matter of subjectivity.

What all this means is that the customer's experience is essential in value co-creation. This experience forms through everything a company does including all the contacts a customer has with the company before a sale and everything that comes after the sales encounter. Customer experience can be divided into three parts, functional, feeling and meaning. (Tuulaniemi 2011, 74.)

Functional simply means how the service or solutions answers to customer's need at that time. Functional requirements could be described as the basic requirements, without which the service cannot succeed in the markets. Feeling level simply means the feelings a customer experiences during the process. The third level, meaning, means the image and meaning aspects of the service. This is possibly the most personal level of the customer experience and is therefore potentially the level that will create the most value for the customer. Picture 1 is a pyramid that describes these three levels of customer experience. (Tuulaniemi 2011, 74-75)



Picture 1. Customer experience pyramid (Tuulaniemi 2011, 75)

All this means that the company can no longer solely control the whole value creation process (Smith & Ng 2014, 174). Therefore, value co-creation requires trust between the involved parties. Without open discussion on customer's needs and possible difficulties it is challenging for the supplier to develop enough insight to offer valuable solutions. Tolvanen (2012, 67) refers to this insight as a certain kind of epiphany, which is based on a deeper understanding. In order for value co-creation to be successful, willingness towards relationship is required from both ends. Another requirement is that the seller is not only looking for a quick sale. Trust, insight and integration are the corner stones for value creation. A seller needs to adapt a different kind of a role and seek to gain position of a trusted partner.

To successfully create value the seller needs to have insight to the customer's processes and needs. This insight on customer's needs is reached through research but moreover via discussions with the customer. Through an open dialog it may be possible for the seller to determine underlying problems of the customer. Dialogue with the customer has also proven to be more effective than marketing research. A company may spend a lot of

money on vast marketing researches and while those might be helpful they will not tell the whole story. Moreover market research is not precise it deals with masses and where numbers help detecting trends they lack insight on what a certain, specific company might need. A qualitative research will give some answers but as the famous tale tells Henry Ford said that if he would have asked from people at the time what they want they would have not known to say "a car".

To grow in service sales the seller has to try to stay ahead of his time. This means introducing new services to the market. New services today are often services that customers have not needed before. So when introducing new services to market a seller is creating new needs the customer did not have before. Successful introduction of new solutions to customers can benefit from the thorough knowledge it has developed through value co-creation. In other words, value co-creation may also benefit the seller in other areas and in the future.

2.3 Customer orientation

Several companies praise themselves of being customer oriented. Customer orientation does not limit only to solutions or services offered and sold to the customer. Fundamentally customer orientation means that each and every one of the functions a company does is executed with customer in mind. When company is at the core of customer orientation it sees customers not only as subjects to be sold to or as sources for current or future revenue but also, and more importantly, as assets to be valued, developed and retained. (Zeithaml, Bitner & Gremler 2013, 27; Boulton, Libert & Samek 2000, 31.)

Theoretically, companies are aware that to win the sales pitch they need to tailor their offerings to suit each customer's need and maintain attractive pricing. However, this tailoring is often only applied to the range of products the company sells. Instead of also tailoring the offered services according to the customer's needs, the companies tend to add various services to their offerings. This generalisation leads to the seller offering its customers more services than they want or need at an inaccurate price. This shows that if a company wants to be customer oriented, it is not enough to provide standardized solution packages to an average customer in each segment. (Anderson & Narus 1995, 75.)

Quality is one of the main drivers of value and a way to increase customer loyalty. When companies are customer oriented and make value propositions as well as co-create value with the customer they are likely to also provide quality services (Grönroos 2009, 112). Similar to value, quality is also a matter of subjectivity. Quality and value move hand in

hand, when one increases so does the other and vice versa. Therefore, it could be stated that drivers of value are also drivers of quality.

In services it is just as important to deliver quality as it is with goods. Delivering quality constantly at a high level is a more complex process in services. Most companies focus on technical quality. This works as a competitive advantage only when the technical quality is at such a level that it outweighs the competition. However, this is harder and harder to achieve. Another way to turn quality into a competitive advantage would be to modify the customer service processes, in other words, to personalise according to each customer's individual needs. Grönroos (2009, 104) similarly to Tuulaniemi (2011, 18) states that excellent service cannot be copied and therefore it offers a more long-term benefit to the company.

Moreover, customer orientation is to know what customers want to buy or use. Customer orientation also relates strongly to the values that the customers value. Customers want to be able to feel good about their purchase (Lockwood 2010, 21). This is why corporate social responsibility is given a lot of thought in numerous companies. Also, when companies are disciplined about understanding their customers, they are able to make more insightful decisions on where to allocate the resources when developing new offerings (Anderson, Narus & Rossum 2006, 3).

If the company sees its customers as more than just subjects to sell to, as assets, it becomes easier to integrate customer orientation into the company's processes. Customer orientation as a thought is well fitted in Daniel O. Leemon's statement on BusinessWeek "Where we're going is the direction in which our customers are leading us." (Boulton et al. 2000, 112.)

As discussed above, value is something a customer seeks when looking to purchase. When value is delivered efficiently, customers are more likely to return to the company. The customer loyalty is strongly connected to better profit margins. (Lockwood 2010, 19.) Moreover, loyal customers are more cost-efficient than acquiring new ones (Soman & N-Marandi 2010, 101).

Also, as mentioned, there is an established connection between efficiently delivered positive value and happy customers. So for a company to know what a customer wants it would seem logical that the customer should be at the centre of a company's actions. However, when all companies regard themselves as customer oriented, it often comes

down to the one who knows their customers the best. Therefore, it is not enough to assume one knows what the customer wants.

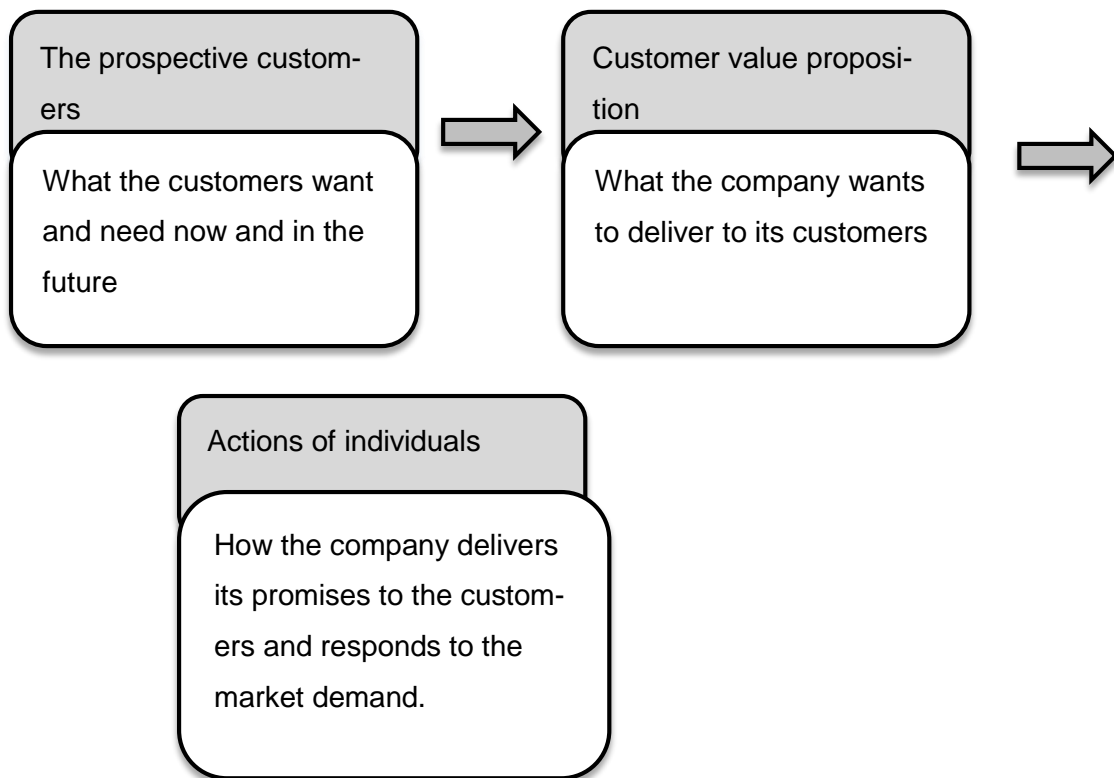
2.4 Customer Value Proposition

While the customer value proposition has become one of the most used terms in business markets, there does not seem to be a consensus of what this term actually means nor what makes a customer value proposition on to be a successful one. Moreover, the majority of customer value propositions seem to consist of promises on savings and benefits, without really backing them up. An offer may provide superior value but if a company fails to communicate this excessive value in a convincing way, customer is likely to dismiss it as empty promises. (Anderson et al. 2006, 2.)

Tolvanen offers a more specific description of a value proposition in a B-to-B context. According to him in this context a value proposition informs the prospective customer how a certain service will benefit the customer. Value promise also acts as a way to promote the company internally. Therefore the value proposition needs to be exciting and clear enough so the all the company's employees can feel related to it. (Tolvanen 2012, 68-69, 77.)

Some managers fail to see the value proposition as a real contribution to superior business performance. When companies properly focus on creating a successful customer value propositions they are forced to think what their offerings are worth to the customer and which of the components in the value proposition are the factors that really create value to the customer. In comparison to how many companies seem to be creating customer value propositions and how much this topic has been discussed, it surprising that there are very few examples of customer propositions that in the end resonate with the customers. (Anderson et al. 2006, 3.) Rintamäki, Kuusela and Mitronen (2007, 621) also suggest that customer value proposition should be a company's strategic priority, involving segmentation, service development and marketing communications.

Supporting the views mentioned above Tolvanen (2012, 77) describes that a resonating value proposition becomes the aims of individual people in the company this process described in picture 2. This is similar to Vargo's and Lusch's (2004, 8) statement that some employees today are too far from the end customer and therefore do not feel being part of delivering value to the customer. This suggests that a value proposition also needs to be integrated in the actions of the company in order to be delivered successfully.



Picture 2. How customer orientation evolves to actions (Tolvanen 2012, 77)

Tuulaniemi (2011, 33) as well as Vargo and Lusch (2004, 11) state value proposition to be a promise of the value a company can deliver to its customers. According to them customer value proposition is one of the key factor of the business, it states how to distinguish oneself from the competition. The key to successful value proposition is to create it so that a customer also understands what it is he or she is offered. Osterwalder and Pigneur also mention that the values in the proposition may be quantitative, i.e. price or they may be qualitative, i.e. customer experience (2009, 23).

In their writing in the Harvard Business Review Anderson, Narus and Rossum (2006, 3) state three different kinds of value propositions. These examples have been created on the basis of what suppliers mean by “value proposition”. The three propositions are named as “All benefits”, “Favourable points of parity” and “Resonating focus”

When constructing a customer value propositions most managers use the “All benefits” tactic and list all the benefits they think their offering might bring to the customer. This approach to customer value proposition requires the least knowledge, the least time and hence the least resources. However, this approach has a flaw and that is benefits assertion. Managers may try to claim advantages to features that bring no value to the target customer. Moreover, several of the claimed advantages may be the same as that of the

competition. When the similarity of different offers is the most memorable trait there is less room to try to increase the revenue or profit margin. (Andersson et al. 2006, 3.)

The next two tactics have less difference between them. The “favourable points of difference” means that the company tries to highlight the differences it has compared to the competing firms. This requires a somewhat more knowledge of one’s customers. However, this tactic does not require that the seller would get to know its customer. Without proper knowledge of the customer and the customer’s needs the company may again end up highlighting points of difference that bring little, or no value to the customer. The third tactic introduced is “resonating focus”. This tactic is the most customer-oriented. When using the resonating focus- tactic the supplier knows that a customer wants to deal with someone who fully grasps the company’s needs. What is needed to a successful customer value proposition is that the supplier knows the key things that most deliver value to the customer. (Anderson et al. 2006, 4.)

Creating a successful customer value proposition is not easy and it should get the attention and care it deserves. A good value proposition is not about “more is better”- tactics. A good value proposition should contain points of difference a company has compared to the competition these should also address the main concerns of the customer and possibly points of parity with the competition, especially when these points are essential for the customer to even consider the offer. (Anderson et al. 2006, 4-5.)

3 The New Angle of Sales

Many of the marketing and sales strategies still used today are straightforwardly adapted from the selling of products. When comparing the nature of goods and services we can note that some of the characteristics valued in goods are neither valid nor desirable in services. A service-centred logic recognizes that the customer is always co-producer, and it aims to maximize the customer's involvement to create a service custom-fitted to the customer's needs. (Vargo & Lusch 2004, 12.)

Customers have more options to choose from. Competition has increased and companies need to find new ways to distinguish from the competition. Value sales is a strategy that attempts to find the real business issues of customer and address those. In the book *Selling Value* the authors argue that the sales people should attain a vast knowledge of the customer's business processes, drivers and operations in order to be able to actively innovate new ways to improve customer's business from the ground up. (Kaario et al. 2003, 16-17.)

3.1 Product sales versus Service sales

Since the industrialization products have been in the centre of most industries. With products the value chain starts from the raw material and finally ends up with a ready product. The key in this kind of value chain has always been efficiency and effectiveness. The central questions have been following: How to create a production line that is quick and cost-effective and how to deliver the ready products efficiently to the customer. As starting a company has become easier and is not a prerogative for only few, the competition has hardened. Companies aim to compete by offering better prices to create value for money. In hardened competition the companies have to lower the sales margins and therefore, more sales do not necessarily mean more profit. (Kaario et al. 2003, 23 - 26.)

The traditional way of selling can be called product sales or transactional selling. This means that the sales person functions as a product expert and the sales arguments are based on the products features. Also, as Viio (2011, 6) states in his doctorate thesis, this way of selling may be used when selling standardized good in established markets. In order to succeed in product sales one has to be able to produce a product that is somehow superior to that of the competition, or it has to have some competitive advantage. This advantage may for example be achieved through cost leadership or product excellence. (Kaario et al. 2003, 28 – 29.)

Moreover, owning goods is not a rare commodity any more. People have lived for few generations now in a world where they are surrounded by different kinds of products. So owning material matter has lost some of its glory. People are living in a more hectic environment than before and they want solutions to ease their chaotic lives. These solutions are often services of some sort. (Tuulaniemi 2011, 18-19.)

Consultative sales, in other words selling of services and solutions, emerged in the fifties and early sixties. This was due to the increase of service and solution sales. Selling of immaterial subjects such as services is more complex than selling goods. Therefore, the sales force is also required to adapt a new kind of a role. A sales person may need to educate the prospect buyer of the advantages and benefits of the sold solution. This way of consultative selling is very common when selling innovative solutions or services.

In his book Tuulaniemi (2012, 22-23) also states that services have some clear advantages compared to product sales, for example services often do not demand the same amount of resources as producing or disposing of products. Products can always be added into a package with service and vice versa. This leads to goods and services moving closer to each other. Similarly Pajarinen, Rouvinen and Ylä-Anttila (2011, 19) as well as Tuulaniemi (2012, 22-23) discuss the dimming line between goods and services. Therefore, it is increasingly necessary for every company to think about services, understand the possibilities they offer and utilize possible solutions offered by services.

3.2 Selling Value successfully

A customer oriented company participates the customer in the planning, designing and the production phases of a service or solution. However, companies spend considerably less time thinking customer or relationship when planning how to sell the services or solutions to the customer in the first place. When adaptation of sales actions occurs, the focus is on the sales person's actions not on adapting the whole sales process to match better with the customer's buying process. (Viio 2011, 2.) And yet, it is fundamentally important to understand that the decision making power has moved from the sales force to the customer and therefore these ideas of including the customer into the process are the key to sell value successfully. (Sarasvuo & Jarla 1998, 12.)

Moreover, to successfully sell value a relationship is required between the customer and the seller. There is more than one definition for an established business relationship. In his doctorate thesis Viio places the establishment of a business relationship on a spec-

trum. At the one end of the spectrum are those, who consider a business relationship initiation phase start when one party (often the customer) decides to seek a solution to a problem. On the other end are those, who argue that a business contract needs to be signed before a relationship is established. A middle interpretation of this spectrum is to say that a relationship begins when the seller and the customer start the process of achieving a business transaction. (Viio 2011, 25.)

Along with the latter interpretation, Grönroos states that a relationship is not established only because one party states so. This means that just because a company says it uses relationship marketing, does not mean it would have a relationship with its customers. A conclusion can be made that Grönroos would require more from an established business relationship than just the intent of seeking a fitting supplier. Whereas Viio's interpretation of a business relationship is closer to the middle, Grönroos seems to regard business relationship as something deeper. Grönroos' interpretation is closer to a connection between the seller and the buyer and as a sense of commitment to one and other. (Grönroos 2009, 60-62; Viio 2011, 25.)

When selling value the seller ought to aim to achieve more than just one business transaction. This willingness can also be called a relationship orientation. This orientation towards relationship links close to customer orientation discussed earlier in the text. A relationship orientation in a company means willingness to match its processes according to the other. This orientation may be detected in both, the customer as well as the seller. Though, it is often the seller who adapts more. The reason in adaptation is the aim to reach mutually profitable business transactions through a longer period of time. Moreover, as a relationship orientation seeks to find solutions that benefit both parties, it may also promote company's ethical values and decision-making processes. (Viio 2011, 28; Grönroos 2009, 62-63.)

A seller may actively adapt its processes to better match the customer's needs. However, this active adaptation is not possible without customer orientation. A company has to learn about its customer's needs before it is able to actively adapt its processes or offered services to better match the customer. (Viio 2011, 29.) This willingness to adapt requires that a company sees new customer relationships as assets and seeks to establish long-term relationship with the right sort of customers (Grönroos 2009, 63; Sarasvuo & Jarla 1998, 34-35). Moreover, it should be kept in mind that not everyone is after a long-term relationship. Therefore, finding the suitable prospective customers is important to minimize wasted effort. This selection of customers is also related to the success rate of sales. (Sarasvuo & Jarla 1998, 34-35.)

Grönroos and Viio also enforce the thought of customers as assets, as he states that after a relationship has been established customers are company's customers always, even when they are not buying anything. Adaptation requires resources and if a company only saw the next transaction, and not the possible long-term profits, it would not be as willing to invest in the customer. (Viio 2011, 34; Grönroos 2009, 63.)

However, before the seller decides whether to invest in a long-term relationship it is recommendable that they research the prospective customers. At best, this qualification process is beneficial for both parties as it seeks to determine if there were any factors that would prevent a finalisation of a sale. These factors would be for example a very similar product or service the customer has only just bought, or that the solutions offered are too expensive for the customer. (Sarasvuo & Jaarla 1998, 36.) A good sales representative might also find if a customer has any other needs the company could cater for.

Another benefit for the supplier in relationship marketing is its effectiveness. When a relationship has been successfully established a customer is less likely to seek similar services elsewhere and explore his options. Grönroos (2009, 65) presents results of a research in which the benefits of a relationship to a customer were studied. Among these benefits was the increased trust towards the supplier. Social benefits included the eased business transactions when both parties are acquainted. The third benefit of a relationship to a customer is a possible special treatment. The supplier may grant access to extra services, special prices or events and a higher status among customers. All these benefits are factors that make favouring relationships more appealing as they often are not present in a one-off trade.

In terms of sales situations an established relationship means that a salesperson can gather information about the customer and adapt the sales pitch to suit each customer. This is more costly but can also be more effective way to conduct sales as it enforces more positive experiences for the customer and increases the trust between the customer and the seller. (Viio 2011, 34-36.)

3.3 Advantages of selling value

So why has value sales become one of the main topics under discussion among corporate leaders as well as scholars? Selling value has its advantages for both parties. The value for the seller is more than just a bigger price and for customer there are more benefits than just receiving grate service.

A seller benefits from value sales with happier and more loyal customers who are likely to buy more. When seller decides to move its processes towards being more customer oriented and not only sell standardised packages it can focus on the essential - selling the customer what he really wants and needs. As value sales are mainly about fairly long-term relationships between the seller and the buyer the seller will learn to know its customers better. Even though it takes more effort in the beginning to get to know the customer thoroughly, it enables and encourages more efficient interaction in the future. Value sales enable the seller to build its customer relationships on a more sustainable basis. Through thorough insight to its customers' processes the seller can also more efficiently develop new solutions to solve customer current and future challenges.

Moreover, a customer also benefits from long-term trading partners. With a trusted partner a customer may receive more value for money. In an ideal situation customer is also involved in the production process of the solution from beginning until the end. This involvement enables a customer to receive better value for money and for solution especially crafted for his needs. Even further, value sales optimize the benefit a customer receives and therefore, the customer does not need to pay for useless parts it does not need. This often is not the case when a customer is offered standardized solutions with little or no flexibility.

4 Methodology

This research was carried out utilising qualitative research methods. The qualitative method applied in this research was a case study and the data was collected with narrative interviews. In the following chapter qualitative and quantitative research methods' similarities and differences are compared on a general level also the choice of research methods is explained in more detail. In addition the interview questions, data collection as well as the analysis processes are explained.

4.1 Research methods

The most common research orientations are qualitative and quantitative research. The difference between the two methods is in the data collection process as well as the in the collected data. Quantitative research emphasises testing and verification and the approach is more logic oriented and often more critical. On the other hand qualitative research emphasises gaining understanding and the data analysis approach is more interpretational and rational. (Ghauri & Grønhaug 1995, 85-86.)

Instead of carrying out narrative interviews another option could have been to collect empirical data through surveys or other quantitative methods. However, this research does not aim to test any theories or hypotheses. In this research the goal is to create a better level of understanding of a relatively new phenomena - value sales. The discussion around value sales has been fairly intensive during the past few years. This research now aims to deepen knowledge on how these theories are seen and carried out in international service providers.

This research's objective is especially new relationships and how value can be created and conveyed to the customer during sales encounters. The objective of this study is to increase understanding of business-to-business selling and buying dynamics as well as gain a better knowledge of companies' sales approaches and their ways of crafting and communicating value propositions to prospective customers by analysing collected data from both seller and buyer organizations.

It is difficult to research value sales outside of its own setting as the variables in this phenomena are more sociological and therefore, are difficult to quantify. For a subject with the following characteristics a case study is an appropriate choice. (Ghauri & Grønhaug 1995, 171.) As Ghauri and Grønhaug (1995, 173) also state, case study method is most useful when the research asks answer to "how" and "why" questions, as this research does.

The narrative interview technique calls the informant to recall his own experiences from before, put events into sequence and possibly find explanations. Narratives are also vivid because the narrator is referring to his personal experiences and they often tend to have a strong focus on details, events and actions. When talking, the informant reconstructs actions adequately by giving the events and actions time and motives. (Bauer & Gaskell 2000, 57- 58.)

Narrative interview has certain phases and each phase has its own set of guidelines. Narrative interview starts with an initiation so the beginning of the interview, when for example the context of the research is explained on a general level and the permission to record the interview is asked. (Bauer & Gaskell 2000, 63.)

The second phase is the Main narration phase in which the informant has the free of speech. The interviewer should only offer non-verbal encouragement and should not interrupt the speech. Third phase is the question phase during which the interviewer can use questions to perfect the narrative. During these two phases the interviewer also makes remarks on the informant's behaviour. (Bauer & Gaskell 2000, 64-66.) Concluding talk is the end of the interview, the recording is stopped and "why" questions may be asked. This also the time and place for "off-topic"- discussion, which can often offer more information that was not recorded on tape. (Bauer & Gaskell 2000, 66.)

4.2 Questions

The structure of the interview was fairly simple and allowed space to be flexible depending on what the informant had the most to talk about. The questions were formed in a way that they could not be answered with only couple of words but required and encouraged the interviewee to talk more. The drafted questions were of two categories: semi – structured and narrative. The questions were organised into sub-categories according to which part of the interview they might be asked. These categories were:

1. Beginning / Background
2. Main narration
3. Feeling and feelings related to sales work
4. Theme questions
5. Ending

These categories gave the interviews a clear structure, which was followed in all of the interviews for the sales people as well as for the buyers. In the first part of the interview the informant was asked to tell about his background and how he had acquired the position he was in. In the second part of the interview the informant was asked to tell experiences

and examples of real life sales or purchase cases he had worked on. The third part included questions related to the feelings the informant had towards sales work in general. Fourth part included the theme questions and then the fifth was the final phase of the interview.

4.3 Data collection

In order to gather more knowledge of how sellers' opinion on customers' needs and expectations of the delivered value are created, a series of interviews were conducted. The interviewed people were selected from the participant companies.

These companies in the research are international service providers who work in business-to-business environment and participate in the Mania – research project. In tables 1 and 2 is listed the fields of the interviewed companies, the positions the interviewed people held in the company and their title. Table 1 is shows the people interviewed from the seller's side and table 2 shows the same information from the buyer side. All the selected people work closely with sales processes some on the sales side and others on the buyer's side.

Table 1 Interviewed sales people

Company X field of business	Interviewee's position in the company	Title
Digital business solutions	Manager	Key account manager
Digital business solutions	Manager	Key account manager
Human resources and outsourcing services	Manager	Service manager
Manufacturing	Manager	Sales manager
Digital business solution	Manager	Regional sales manager
Digital business solution	Employee	Sales team support
Manufacturing	Employee	Key account manager

Table 2 Interviewed buyers

Company X field of business	Interviewee's position in the company	Title
Logistics	Manager	Acquisition Manager
Logistics	Manager	CEO
Education	Manager	Acquisition Manager
Education	Manager	Acquisition Manager
Logistics	Manager	Property Manager
Retail	Manager	Team Leader

The interviews were executed by the Mania – project researchers. To begin with, companies were contacted and initial interest for companies to take part in the research was mapped. After which, the potential people whose job description fit the research theme were contacted. The times and locations were agreed on beforehand and most of the time the interviews were held at the informant's office. Time allocated for the interview at each time was approximately an hour. All the interviews were recorded and transcribed afterwards. The interviewers also wrote their own field notes after each interview to also record informal conversations and their observations. These field notes however, were not included into this thesis. The structure of the interview was narrative and all the interviews were themed according to the person's position and job description.

The aim was that through open-ended questions the informant would talk as much as possible. The informant was asked to share example stories of some cases they had worked on or were working on at the moment. These stories could then be treated as real-life examples of successful and unsuccessful sales transactions. After which, analysis of the answers would deepen understanding of the matter, possibly detect patterns of behaviour, feelings and so forth.

4.4 Data Analysis

Qualitative data analysis includes mapping and identifying important categories, patterns and relationships within the collected data. A good qualitative data analysis includes findings that are done in the context of the setting and the case that is currently under inspection. To achieve understanding of the whole situation is seen to benefit the research more than details of separate factors. (Schutt 2011, 321.)

The theoretical framework of qualitative data analysis can also be described well by pointing out the differences between qualitative and quantitative data analysis. When analysing quantitative data the focus is on quantifiable phenomena, whereas in qualitative data the focus is on meanings. What do the findings mean, why did they occur and where does that lead are some questions a qualitative data analysis needs to ask. This is related to another essential trait of a qualitative research - the cases studied are often sensitive to the setting and context, changing these might drastically change the achieved results. When analysing qualitative data it is also essential to keep in mind that the researcher's as well as other people's values may easily effect on the achieved results and this factor needs extra attention. (Schutt 2011 323- 325.)

Different techniques may be used to analyse qualitative data. Below are the principles of the technique applied in this study. The data analysis may be divided into five overlapping phases, as Schutt shows (2011, 325):

1. The data documentation and collection
2. Categorisation of the data into concepts
3. Connection of the data to demonstrate how one concept might affect another.
4. Legitimation of the findings by evaluating alternative explanations and trying to find disconfirming evidence
5. Reporting the findings

The data documentation and collection starts in the beginning of the research. All the interviews are audio recorded to make sure that it is possible to return to certain parts if needed. Once the data collection is complete starts the categorisation of the data. This means that all the data is read carefully and more notes are made. When reading the interviews the aim is to find similarities between different interviews. Different informants may have mentioned similar challenges or positive aspects and these are linked together. In addition, reasons behind these reactions or attitudes are mapped. (Schutt 2011, 330.)

The second and the third phase overlap, so while the second one is still in process the third one is started as well. The third phase, connection of data, means that possible cause – affect-chains are determined. The examination of relationships is essential in the research and the analytic process because it allows the research to move from people and setting to a more board concept of why certain things happened as they did with those people in that certain place and time. (Schutt 2011, 330.)

The fourth phase aims to authenticate the findings of the study. This phase includes evaluating the informant's credibility. This means assessing the informant's situations, did the informant have a reason to lie or could the informant in some other way be untrustworthy.

Another thing to assess is the way the informant made his statements. This means that the researcher should evaluate whether the statements made were reactions to the researchers questions or whether they were spontaneous. Spontaneous comments are more likely the ones the informant would have made if the researcher had not been present. (Schutt 2011, 330 – 331.)

As the interviews were done by narrative interviews some special characteristics also apply in the data analysis process. Narrative analysis concentrates on the story itself. This means that the analysis seeks to preserve the integrity of series of events that cannot be properly understood on their own. Narrative aims to display the goals and intentions behind human actions in the setting they are in. So, when analysing the collected data it needs to be remembered that the informants have mainly told examples of situations of their lives and these are told through subjective glasses.

5 Results

In this chapter the interview results are introduced. Each of the main four questions is answered separately and according to this thesis's scope the focus is on other matters than on economic advantage and its demonstration to the customer. The answers are summarized to give a compact and coherent picture of the answers.

5.1 How do sales people think create they value for their customers during the sales process?

Despite of various backgrounds, positions and titles, all the sales people shared fairly homogeneous opinions of what creates value for the customer. All the interviewed sales people mentioned that a mutual trust is a key factor in the customer's experienced value. Achieving a certain level of trust may help sales people to gain access to customers' hidden needs. This again is essential to sales success. To the sales people this meant that they needed to convey trust to the customer. Throughout the interviews the concept of trust came up in several different ways. Other key concepts that arose in during the interviews were customers' expectations and a fluency of doing business.

Trust

Trust was seen as probably the most important factor of successful sales cases. According to the informants trust was built from the first meeting onwards and five informants did say that they most often can say based on the first meeting if they will close a deal or not.

One aspect of trust was a long relationship with customers. For example one informant mentioned that he used to work for the same company, in the same area but in a different position. Therefore, now as a salesman he knows the customers in a broader sense than other salesmen might. He also mentioned that: "... and basically they know me almost the best. I am in so much more contact with them then our maintenance manager is. Most often they call me if they have anything they need and then I direct to them to the right person or department".

On the other hand, another informant described sales as a profession and trust in the following way: "I believe that sales is influencing. It is interaction and communication between two people. I believe, that quite frankly the trust is created during the first meeting".

To also explain why trust is so essential the same informant continued: “When trust is created then the conversation gets a different level of openness and through that the hidden needs may be uncovered”.

According to the informants trust may be very personal but it may also be related to the brand and the company. Three informants mentioned one thing that in their opinion affects the customer’s trust is the company’s well-known brand. However, according to all of the informants’ experiences customers’ trust often personifies in the sales person and all the other people from the company the customer is in direct contact with.

According to all informants trust is also a sum of several factors. Therefore, when all the rest of the essential concepts introduced below work properly and are in order they also create trust over time.

Customers’ expectations

Second concept to arise was customers’ expectations and how to manage them. Customers’ expectations, according to the sales people, start from the company’s name, brand and image. As mentioned above some informants mentioned that a strong brand helped their sales cases. A strong brand also creates expectations in customers’ minds. A brand might be known for good quality or good service. Therefore, customers will also expect that these aspects will be filled when doing business with a certain company.

Also, as mentioned earlier, sales people recognised how customers evaluated company’s success a lot based on the people that represent the company. Therefore, the informants said that it is important that they know the company’s processes. So that when they make a promise, for example that a certain product is delivered at a certain time, he needs to know how much resources and time it may take from other departments before the end product reaches the customer.

Five sales people did mention that managing customers’ expectations is important – not to promise more than your company can deliver. Four informants also mentioned that it is always good to over-deliver a little. In reality this would mean doing a little extra or a small personal favour. This personal favour could be advice on some other matter than what the person is selling and this advice or other favour should be done for free. Four sales people stated that even though they have sales targets and some other measurements they pave the road for future sales by trying to deliver that little extra to the customer. It might take little of the sales person’s time but all these informants believed that it also conveys

trust and makes it more probable that the next time the customer needs something from their field, the customer will have their company on top of their mind.

Fluency

The third concept intertwines trust and customers' expectations closely and it includes as simple things as keeping in schedule. This aspect of creating value for customers during the sales process is a certain pleasantness and fluency in doing business with the seller. All the informants had the opinion that if things go smoothly from the start they were more likely to close the deal.

All the sales people said that it is important to respect the customer enough to be well prepared for possible meetings. To find out what they could about the customer and its business. Also, to find out what the customer's contact person's style is to do business. Meaning, that that sales person should know whether the customer's contact person wants to go straight into business or whether they like to keep the meeting's atmosphere more relaxed or simply if they hate e-mails. This knowledge also extends to the customer's field of business, especially if it has certain extra regulations or other legislative differences and limitations.

The informants also described fluency as the ability to promptly solve customer's possible problems. This again, means that the sales company sees different customers' problems all equally valuable. Understanding that a very small thing for the sales company might be a big deal for the customer and therefore, should receive the same priority as a bigger sales deal ensures the customer to choose a certain sales company.

According to the informants fluency also includes the idea of the sales company being whole in front of the customer. This was explained in two different ways. One, everyone from the company should have the same quality standards and a clear idea of what the company wants to deliver to the customer. The other came up especially if the company dealt in different fields within the same company. In these situations the informants said that it is essential to look coherent, communicate with your own people from other departments so that no mixed messages would be given.

The informants also gathered that fluency of doing business included tailored solutions for the customer and for example, that the customer could get everything from one place. Two informant's said that they can also include other companies' parts or solutions into their own package in order to meet the customer's needs but they also emphasised that

the sales personnel need to understand that the final solution offered still has to function properly.

5.2 What do customers want and value?

Essential themes that arose from the customer interviews were trustworthiness, expertise, professional behaviour, understanding the customer's business, tailored solutions and the feeling of rapport and connection. All the categories are linked to each other so no absolute demarcation could be done that which trait belong into which category. This is to say that for example if the prospective seller has expertise and professional behaviour these likely to affect positively on customer's image on seller's trustworthiness.

Trustworthiness

The informants interviewed from buyer's side also lifted trustworthiness as one of the key issues. Trust was seen to play an important part in different stages of the sales process starting from the initial contact and going all the way throughout the business relationship.

In the beginning seller may convey trust by being honest. This means that the sales person should not promise more than they can deliver, even if it meant admitting that the company cannot cater to customer's needs at that time. The customer also wants to be able to trust the sales person so that they do not oversell and under deliver.

Two informants put these feelings fittingly into words: "And there is this argument that everything is possible to do, or include or personalise or something along the lines but then, in the end, it turns out it is not possible. Of course it is fairly irritating". Said one, and the other said: "If that vision can actually properly function in the real world or not, that is what the sales organisation should figure out and tell the customer. - One has become almost paranoid during the years, sometimes you see that when the sales person senses the customer does not know exactly what they want, the sales person notices an opportunity to oversell"

During longer sales negotiations trustworthiness has another meaning. As one of the informants described it: "When you work with three to four different companies over a longer period of time it is a sum of many things. How they have prepared for each meeting, what has been agreed on and what they have done after the meeting". The informant also went on to describe how different groups moved onwards and others didn't. Some prospective

sellers were willing to adapt to go onwards and others were not. All the informants were unanimous that this sort of flexibility and willingness to adapt to customer's needs during negotiations, even before the sale has been sealed conveys trust.

Another reason why customer's trust into supplier is important according to the informants was that everything cannot be included into contract. Especially in acquisitions that consisted mainly of services and that are especially critical to the company's functions or were done for a longer period of time, trustworthiness seemed to play a major role. Even though contracts are made with care there are always things that are new, sudden, force major or for other reasons are not included in the contract. One informant put this into word in the following way: "When you have a person who you know incredibly well some-time you can fix huge things in matter of minutes just by calling this person: "Hi, I need you to do this. This needs to be done quickly" and the other one goes: "Fine, I'll fix this" and then it is done." For these incidents trust acts as a certain kind of an insurance the also the most demanding situations can be handled as smoothly as possible and with a minimum damages as possible.

The feeling of rapport and connection

The quotation above also links to the theme of feeling rapport and connection. What became evident from customer interviews was that customers pay even more attention to the chemistry and connection than the sales people do. The feeling in the first sales meetings is also important.

Buyers want to do business with sellers who genuinely want to do business with the customer and whose motive is not only to sell. Several informants mentioned that they want sales people who genuinely want to create new in cooperation with the customer.

What also arose from the interviews was that the byers seemed to look for partners that were similar with the buying company. The informants looked for similar traits in the sales person as they themselves had but also the buyers looked for partner companies that were similar to the buying company. Meaning that for example informants representing large international companies tended to look for partners in large international companies. Informants explained that is easier to do business with companies that for example were similar sized because they understood better the limitations and the scale the buyer operates.

Sociologically the buyers also looked for partners that had similar personalities as they did. This could be explained by more psychological factors. Assuming that in the end people want to get things done as easily as possible. So when your partner is similar to you, you tend to subconsciously believe that you then know how the other person functions. When two people are on the same wavelength neither has to move outside their comfort-zone. And so this makes interaction effortless. In this perspective it could be argued that looking for a business partner in a company as well as on a personal level is a little like looking for a partner in private life.

Expertise

The informants described expertise as sales people's knowledge on their products. To them "knowing the product" did not end with the technical facts or other features that are often also displayed in brochures. All the informants had case to tell about a sales person who did not know his products properly. However, this was not to say that the seller should have answers to all the possible questions at once to hand out to the customer, but rather that if questions arose that the seller could not answer at once he would find the answer promptly.

One informant explained this scenario well: "One thing infuriates me the most in sales people and the one thing you do not want to see are empty faces. The ones you see when you ask something and the other one does not know the answer. And it does not even matter if you do not know the answer. Then you say: "Look, I cannot answer this right now but I will find you the answer immediately", and then he does and in a matter of hours you get a reply e-mail with the answer".

To buyers, "knowing the solution", meant that they expect the sales person to know how the products function, its usability. How it works, is it simple to operate or does it require training. Where the possible problems might arise during the implementation. They wanted answers on how certain things could be done with the product. Customers mentioned that it would always be nice to try the product before the purchase, even if the final product would be altered.

Professional behaviour

Professional behaviour got a significant amount of attention in the customer interviews.

Simply, this means what it sounds like; that the sales person acts and looks like a professional. This aspect covered the sales person's outlook, actions, attitude as well as level of preparation for the sales meeting.

Obviously the informants wanted that the seller looked like a professional, to customer this conveyed trust and meant that the seller is serious about his business. Looking like a professional did however, go further than just having clean clothes. Informants also said that looking like a professional meant also showing the right kind of attitude.

All the informants remembered cases where the seller had come to a meeting unprepared, uninterested and therefore unenthusiastic. According to the informants the sales person should however, not look ignorant but rather that he should be well presented and easy to approach. Right attitude to the informants also meant that the sales person wants to be on the job and that he genuinely wants to solve the customer's problem and find the right kind of a solution.

Right kind of attitude seemed to create connotation to real interaction and create pro-active communication. The customer's wanted to feel that the seller wanted to do business with the customer and ask questions and was not doing that only because "he was on the job and that what he was supposed to do". The informants seemed to appreciate attitude that clearly told the customer that the seller wanted to create new things together, in cooperation with the customer.

The informants also thought that it was important that the seller talked in a similar way than the customer. One informant explained this well: "does he understand what we are trying to say, because I have noticed that we might be using the exactly same terminology but the meaning of the term is different to us both. It is so very important to find the certainty that we both are talking about the same thing in the same way, that we mean the same. Because sometimes it is frustrating to realise that we really use fancy terminology and use the same words but that they simply mean a little different things to us." Another informant stated that experience from the customer's field of business also helps the customer and seller to speak in the same terms. For example if the customer is on the public sector and the sales person has experience from there he will know what peculiarities that field might have and therefore, knows how things are connected.

Understanding the customer's business

The importance of knowing customer's business was one of the main concepts that arose in the interviews and the results on this are described here in more detail. Understanding the customer's business starts from as a simple thing as knowing what field the customer operates in. What the company does for its revenues and what kind of an environment it operates in.

However, knowing the customer does not necessarily mean that the seller understands the customer's business. This means that the sales company should also know if there are for example certain laws or other regulations that bind the company. If the field in general has certain challenges what the sales company could help the customer solve and that way create value for the customer. Understanding the customer's field of business to the informants also meant that the sales people knew the field of business and where it was developing. So that the seller could help the customer stay in the forefront of the general development of their field of business and through this they could gain competitive advantage compared to their competitors.

Some informants also said that understanding the customer's business is also related to the companies' culture: Whether the company is small or large or whether it is small and local or global. International companies might have international standards or contracts that bind them, even if they wanted to do business with the sales company. This also relates to the fact that a small sales company might not be able to cater the needs of company that has thousands of employees and operates worldwide. So the same factors that play major role in creating the feeling of connection and rapport.

Moreover, the informants voiced a wish that not only should the sales company know the customer's field of business but also know the company itself. How the new product or service might affect the company itself, how it might effect on people's job descriptions or the buyers workload. In order to create value for customer during the sales process the seller should therefore know the customer and it process well enough to guide the customer through the changes.

Tailored solutions

In order to offer tailored solutions, the sales person should know the customer fairly well. Even if price affect the purchase decision a lot, the informants stated that they would be willing to pay more if the solutions would fit their needs exactly. Moreover, the customer may not know exactly what they want but they know the final situation where they want to be after the purchase. One informant described this in the following way: "It comes down

to how well sales people can identify with the prospective buyer and come to their level as well as how well do they understand what the customer really wants. I, myself, have seen it many times that customer does not necessarily exactly know what they want. They might have an idea of what they want”.

The informants also told that they feel that sales people often come into sales meeting and start introducing the company’s selection without even knowing what it exactly is that the company needs. In the interviews the informants encouraged sales people to ask more questions and to genuinely be interested in the customer’s situation. These conversations may give the prospective seller valuable information on how to solve the customer’s situation in the right way. One informant gave an example of a sales case where the sales team had not just described their products and assumed that one of those would be adequate. Instead, this sales team gave the ball to the customer and asked: “What would you like to have” and delivered products that were exactly what the customer had wanted.

Informants said that they do not want the seller just to assume that the ready products or services would be adequate. However, as customer may not always have an exact idea of they want, the informants felt that finding the best solutions to the customer in cooperation with the seller resulted the best buying experiences as well as gave the strongest sense of acquired value to the customer.

Even though, a tailored solution might cost some more, but on the other hand the customer receives a feeling that they are not wasting money on semi-adequate solutions. This means that if the service or a product is tailored to exactly answer the customer’s needs there are no extra parts in the package that the customer has no use to.

5.3 How well do sellers’ perceptions match customers’ expectations?

According to the gathered information from the interviews the sellers’ perception on customers’ demands and vice versa seemed to be fairly well matched. However, I would argue that where challenges arise it is not that the seller has no idea what the customer wants but has more to do with small differences in different areas and different ways of seeing things.

Meaning of trust

In both sections above trust is mentioned as a critical factor in successful sales cases. Trust can mean very different things to different parties. From customer interviews it was evident that to customers trust means trusting that the seller does not give promises they cannot keep, that they do not try to oversell or sell extra things the buyer does not really need. Sales people also emphasised the importance of trust. However, sales people seemed to highlight the importance of reliability. That the order is delivered on schedule, and that also the sales person is reliable, that they are available to answer the customers' possible questions.

The difference between these aspects is not big but it might be crucial when thinking in the sense of value. If the seller understands the meaning of trust from the customer's perspective it may open access to customers' hidden needs that the seller could then aim to solve and create more value for the customer and themselves.

From the interviews it also became evident that customers want to trust that the sales company has the customer's interest in mind. This again means that the customer might be sceptic that the seller might try to oversell if the opportunity arises. Customers want sales people to work as mediate between the customer's needs and advantages as well as the sales company's sales targets.

To customer, supplier reliability is something that should be self-evident and therefore, it is not really an extra plus. Most likely why this difference in views on trust might cause challenges to sales company during the sales process is that they do not necessarily think far enough what trust means to a customer. It might lead to a situation where the seller thinks that trust has already been established whereas customer might only start thinking that the seller might potentially be trustworthy. In the seller's point of view it might be better to work extra hard to establish trust to be on the safe side, as trust is a key point to successfully sales cases and should not be taken lightly.

Orientation in the beginning of the sales process

Another aspect what the customers mentioned in the interviews was that seller's time horizon is often too short. This means that instead of trying to sell all the company's repertoire at once the sales people should rather recognise the customer's potential in the future and just focus on selling a smaller compound first. If the customer is happy with the first sales case it more likely to choose the seller also in the future.

Trying to sell everything at once might feel as overselling or little overwhelming to the customer. Especially if the business relationship is a new one, customer might not be ready to commit into unnecessary acquisitions all at once because this can be seen as a risk from the customer's side. What if the relationship then would not work? Then the customer might have potentially had spent a lot of money in vain.

Orientation in the beginning of the sales process also covers the difference in views of matter between the two parties. According to the interviews the sales people too often emphasise the products superiority, the advantages they think the product would produce to the customer, the price as well as quality.

On the other hand, customers focus on the feeling they get from the sales person. More often they ask themselves: "Is this person someone I want to work with and who is easy to work with?" Customers' focus is also on the whole process that has to be completed before the advantages are achieved. This means possible changes that would have to be done, how much resources it will take and are they likely to face opposition in the company when the changes are implemented. Moreover, the products functionality is an important factor in the customers mind. Even if the product is good, does it suit the customer's company and that especial environment? Does it have all the needed functions and does it really answer all the customer's need.

Meaning of customer understanding

All the interviewed informants, from sales as well as from the buyer's side, pointed out that it is important to know the company one is selling to. To know the field the company operates in and what special needs they might have. However, all the interviewed informants from the buyer's side said that they have had experiences with sales people who obviously do not know their customer and are just trying to meet their targets.

The interviews revealed that customers think the sales people do not know their products and services well enough. Several informants mentioned that often the sales people have not been able to tell the customer enough beyond the brochure. This means that when the customer would like to know more about how the product works, how something can be done with the product the sales people cannot give them answers.

Even if a sales company or a seller regards themselves as customer-oriented it does not mean that its customer see the situation in the same way. To customers, customer orientation means that instead of appraising the company's product a sales person would ask: "What do you want or need us to do for you", and from there the sales process would develop on customer's terms. A customer-oriented seller would also know the aspects of the product that would most likely be the most crucial for the customer. Therefore, a really customer oriented seller would focus on these points during the sales negotiations instead of trying to list all the benefits a product might give the customer.

Another important aspect of knowing the customer means that the sales people talk the customer's language. This means that despite using the same terminology the different parties might have a different understanding on the matter. Customers value sales people who talk with the same terminology and also mean the same thing. This same logic may be related beyond terminology to other special features an industry might hold. For example education as a field of business has very different ways to work than business companies. In these situations it may help the seller if they have knowledge from the same area.

5.4 How could companies create more value for their customers?

In this section the aim is to introduce possible solutions on how sales companies could create more value for their customers.

The first solution targets the customer's want to get better and more relevant information of the sold product. There are few different ways this could be solved depending on what would be the most applicable way for a certain company's need. One way would be to train all the sales people in the field and through the manufacturing process of the product. This way the sales people would know how the products actually work and what are the real pros and cons of the product. This could be a very useful solution for companies that sell for example IT-programs. Including training periods in all the manufacturing departments allows a sales person to comprehend the resources needed to deliver the product to a customer. This would allow sales people to better understand what they can promise to customer in order of delivery timers et cetera.

Another way companies could offer the prospective customers better knowledge on the use of a product would be to take a wider team to sales meetings. This means that the sales group in the negotiation table should include knowledge on the use of the product. Obviously, the larger the sales case, the wider the sales team's experience on the product from different aspects should be.

Several companies go to a meeting with a customer and then start telling about their products. An alternative to this sales method could be to go to the customer and maybe give some information on the company and then ask the customer what it is that they need. This might open a conversation about the solution the customer is after. Sales people should ask even more questions on customers' needs and not spend so much time on telling about the company's products. In this way the company could at once offer the prospective customer a more tailored and accurate solution than they could without this extra information.

Also, instead of focusing only on the products the sales people should try to see the sales case from customer's point of view. Seller should try to predict what kind of questions customer might have on the product or its implementation to the company. If the project seems too overpowering to customer, they are more likely to decide against the offered product or solution. Sales people could try to solve these hesitations by walking the customer step-by-step through the process to be benefits that the company could achieve.

A way that could get companies more focused on creating value for their customers would be to change their attitude towards being more relationship focused. Recognising the potential value of the customer over its lifetime in the company. When interviewed, the customers said that they would prefer if the sales people did not try to sell whole of the company's repertoire at once. A sales company could be just as successful by getting one sale at a time.

6 Discussion

This thesis' objective was to increase understanding of business-to-business selling and buying dynamics and how value is created during the sales process. Below findings from academic literature and from the interviews are compared in order to put the findings of this thesis into perspective and to convey their relevance.

6.1 Conclusions

During the sales process a sales company creates value to its customers via dialogue. When sales companies understands customers' needs and convey trust they may deepen their understanding of the customers' processes and needs. Though this may open doors to further sales opportunities the sales company should also be careful not to seem like they would try to oversell, as this does not support customers' idea of a trustworthy partner.

In "Evolving to a New Dominant Logic for Marketing" Vargo and Lusch state that value has to be created in cooperation with the customer who also ultimately decides the real value of a certain product or service. In the interviews this became evident when interviewing the buyers who felt that they want to be involved in developing and shaping the final solutions they then purchase.

Similarly to Vargo and Lusch Grönroos also states that ultimately customers do not buy only product or service but rather the benefits these may deliver. This view was also supported by the interviews. Customers stated that they might have a goal they want to achieve but that there they might need sellers' help to guide them to those solutions and services that will enable customer reach the final goal. In this sense the purchased products or services are means to end that then improves customer's business.

In the interviews another challenge became that affects value creation during sales process. Especially when new business relationships are concerned, customers often felt that sales people try to sell too much at once. In these cases this either meant that the sales people try to sell standard solutions and convince customer that would solve their problems even of the solutions did not quite fit the customers company. Here, customers felt that they would then be paying too much for too few benefits. Another way this became evident was that customers were not convinced how the seller tried to sell everything they

had all at once instead of just focusing on solving one of customers at first and then trusting that once the foot in the door a chance for another sell will arise.

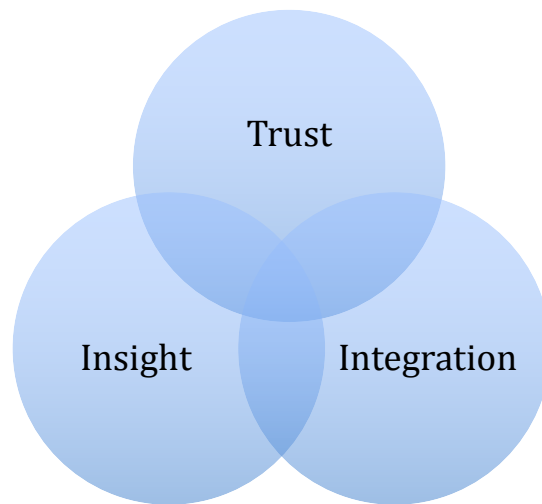
This concept of relationship orientation also arose in the academic publications and it also covers other aspects that are essential in the value creation process such as trust, insight and integration. All these three were also mentioned in the interviews. Both, the sales people and customers valued trust but the take on the meaning of the term varied. Similar differences were in the comprehension of terms insight and integration.

Sales people seem to fall short compared to the customers' opinion on the level of understanding a sales company should have on its customers. However, to reach deep enough level of insight and integration the company genuinely needs to be interested in its customers and recognise the valuable future sales potential these customers have.

Some customers felt that a reason why sales people do not look as far in the future during the sales cases but rather try sell everything at once is that the sales companies enforce certain kind of awarding systems based on how much a sales person has sold during a certain period of time. These rewarding systems does not recognise achievements when a sales person has gained a customer who has not yet bought much but holds a potential for greater acquisitions in the future. This again does not encourage sales people to focus on long-term relationships and to all effort into truly knowing their customers.

This relationship focus links strongly to customer orientation. When companies are genuinely customer oriented they see customers as assets to be valued, developed and retained. This also means that when a sales company is customer oriented they do not try to sell customer something they do not need and therefore they often succeed in sales competitions. Customer oriented companies know its customers well enough and see enough trouble to tailor suggested solutions to fill customer's needs. This again relates to what was previously said about the aspects that convey trust to customer and how important trust is to successful customer-provider relationships.

The process of value creation may be described as a whole, where one thing affects the other. From the get go customers evaluate prospective seller companies and each time the sales company delivers according to the customer's expectations the relationship deepens a notch. On the other hand every time the sales company under delivers the customer re-asses the relationship status. The longer the relationship has lasted the stronger it is and vice versa. Especially when talking about new relationship a top-notch quality is vital.



Picture 3. Key components of creating customer value

As picture 3 shows trust, insight and integration form a whole and in the centre where all the three aspect are equally present the highest customer value is created. In cases where two out of the three aspects fulfil the customer value creation process is not complete but it is on the right track. In these cases the customer is most likely to feel fairly content but will also find something to improve in the business relationship.

In order to get all the three out of the three main aspect right a sales company needs to really be customer oriented. This means that then, unlike most companies the company understands the differences in what customer value in business relationships versus what sales people think matters during the sales process. The best way for a company to get this knowledge is to listen its customers. And not only listen but to really hear what the customers wish from its partners.

This thesis did manage to cast light on customer's views and feelings during the sales process. Though academics have successfully written on the subject from the sales people's perspective, hearing customer's opinions on the same subjects gives more information on the things and phases of the process sales people could do even better. What also became evident in the course of this research is that the sales field going through a transformation that does not happen overnight. Though sales people know that services and other intangible assets are different to sell the products they are yet to change their selling methods enough to properly get through to customer.

For example it is impossible to have everything written in a contract when agreeing on services. Therefore, it is increasingly important that customers' feel they can rely on their business partner to be able to handle possible force major situations. This is something

that sales people have not yet understood. When selling services it is not necessarily about convincing the customer that the service is superior but to convince the customer that the company is the best possible partner to work with.

6.2 Further research suggestions

During the research it became evident that customers wish sales people would have more similar time horizon as the customers'. This means that customers wish that sales people would also see what larger sale investments demand from the customer. However, sales people often get rewarded at least partly on provision basis. This rewarding method does not recognise if a sales person wins a customer with a large sales potential but rather only recognises the sales a sales person has actually closed.

This could be an aspect to research more. Using only monthly salary may not be as encouraging as using provision as a rewarding system. However, a monthly salary system might encourage sales people to broaden their time horizon. Therefore, more research could be done to determine the most suitable rewarding system for sales people that would also recognise the potential sales a new customer might create over time.

Value sales could also use more research material from customer's perspective. As several studies aim to gain more insight into sales companies' processes during value sales, customer perspective is more unknown area. This line of research would benefit both parties because through more extensive study from customer perspective also sales people gain more knowledge on how customer sees and fees the customer value creation process.

Moreover, more extensive study could be made in similar cross-academic research groups as MANIA. Because value is an intangible asset and it is closely linked to how people react to each other or how they react in a group or other sales situation. Therefore, including social scientists such as psychologists or behavioural analysts in the research group provide new information.

Less conventional research methods could also be used to learn to know more about the subject. For example gathering more recordings of authentic sales cases. Also, recording situations where one party talks about the other without them being present. In order see how each party talks about the other to other members of their own work community.

Because customer value and value sales have received a decent amount of attention lately new research and other published material is being created. However, value could also be research in more specific context. For example in depth case studies could be executed in order to gain more knowledge on how value is created in different sectors of the economy or if there are any differences. For example, is customer value created in a different way in a law firm than in IT-branch? Are there some factors that produce more value to customers of one field or the other, and if so how big of a role do these factors play in the whole process of value creation?

6.3 Project thesis

The whole thesis process started in early 2014 when I found my subject. After this it took me about two months of part-time job to read the thesis material and form an idea of how I would construct my thesis and what I would write about.

In the beginning of March I had a rough sketch of the main chapters as well as the sub-chapters and what each chapter would roughly include. Once this was done I focused on writing the three theory chapters. To me sectioning the process into smaller parts and focusing on each at a time helped me to manage the whole process. At the end of May I had roughly written all the theory chapters and felt like I had said everything I wanted to say.

After this it was time for me to acquaint myself with the interviews the MANIA project had conducted during spring. Over the summer I read these materials and unravelled the findings discussed in chapter 5. Writing chapters 5 and 6 as well as analysing more of the interview material took most of the time in August and early September. Late September as well October was time to perfect all the chapters and make sure the thesis was ready to return.

All in all I am content with the way I managed to carry the project through. I did feel little behind the initial schedule during June- August but I did also manage to make up most of that lost time and handed my thesis in only couple of weeks after the initial deadline I had set for myself, which the end of October.

6.4 Learning process

This process started early in 2014. Trying to find a subject for my thesis proved to be a little difficult. I did not have a clear vision of what I would like to do my thesis on, nor did I

get a subject from my work placement. However, I did find out that Haaga-HELIA's research and development centre's new project MANIA – might offer a chance to do a thesis. After first meeting with the MANIA project coordinator I had a rough idea of a subject I could write about.

Once I had an idea of the subject I could do my thesis on things seemed to get a lot easier for me. The subject was new and the aspect of sales is not a really taught subject in my programme. All this made it so much more interesting for me to start researching and acquainting myself to the theme of value sale and the context of B-to-B sales.

The subject proved to be interesting which made the whole process so much easier to carry through. Also, when talking to friends and family about the subject people showed a lot of interest towards it and that made me even more confident on the relevance of my thesis. Gradually during this year my interest on value sales has increased and I have even sometimes thought that maybe that could be something I would like to include in my professional career.

The greatest challenges I have had during the project have been time management. I have not had the chance to work on this thesis without disruptions so the work I have done have mainly been during evenings and weekends. Also, staying focused throughout the long process has been challenging but it has also been rewarding and I have been content that I have mainly stayed in schedule.

All in all I am pleased with the work I have done. I have also learned a lot about a subject that I was not very familiar to begin with. Moreover, I believe that the knowledge I have gained through this thesis project will benefit me in the future.

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