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**A Secondary Re-analysis of Relational Key Account Management (KAM)
Effectiveness: Observing KAM Through Implementation Visible Indicators**

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Abstract

Key Account Management (KAM) is widely used to manage business-to-business strategic customer accounts, yet empirical evidence is incomplete as to how it is visibly implemented and translated into relational process and performance outcomes. Using a post-positivist epistemology, this study conducts a deliberately constrained, secondary re-analysis of an established dataset featuring $n=300$ account cases. The aim is to observe whether implementation visible variables, relational indicators and performance outcomes are consistent with a broader relational KAM pathway described in the literature. Applying a manager legible design and statistical analysis, the research uses group difference, association, and regression tests to analyse variables. The findings are mixed and indicate implementation visible variables of formal KAM structure are weak direct indicators of downstream effectiveness and show no significant association with information sharing, customer satisfaction, or response times. In contrast, capacity constraints are evident and a wider span-of-control significantly correlates with slower response times, and profit margins differ significantly by account tier, with the Strategic account category demonstrating the strongest margins. Relationship variables failed to show strong direct associations with financial return on investment (ROI), and the proposed relationship quality composite (RQ_Index) demonstrated poor reliability. The study concludes that KAM effectiveness is more visible through relational process quality, account portfolio configuration and managerial capacity than through designated KAM structure alone. The author acknowledges the study's limitations and constraints.

Keywords: key account management (KAM), relational KAM pathway, KAM implementation, relationship capability, relationship quality, financial performance, span of control, secondary data analysis.

1.0 Introduction

Key Account Management (KAM) is an established, widely used systematic approach for managing strategically important business-to-business (B2B) customers by shifting attention away from short-term tactical and transactional exchanges towards long-term, collaborative and strategic relationships (Millman & Wilson, 1995). Storbacka (2012, p. 261) defines a “strategic account management program (SAMP) as a relational capability, involving task-dedicated actors, who allocate

resources of the firm and its strategically most important customers, through management practices that aim at inter- and intra-organizational alignment, in order to improve account performance (and ultimately shareholder value creation)". Storbacka & Nenonen, (2009) describe account performance as both capturing and creating value.

Despite its practical importance, KAM literature remains conceptually dispersed. Sandesh et al. (2023, p.12) note that empirical knowledge is "scattered and isolated across various themes", and a consequence of that fragmentation is that structures, capabilities, relationship outcomes and performance effects are often examined separately rather than as parts of a connected pathway.

A key unresolved issue is implementation. Davies and Ryals (2009) argue that KAM is not a simple adoption decision but a staged organisational transition, and matters because organisations may assume that designating key accounts (KAs) appointing key account managers (KAMgers) or creating a formal KAM structure should automatically generate better outcomes. Marcos-Cuevas et al., (2014) acknowledge this and suggest implementation is embedded in support systems, governance processes, role arrangements and the management of tensions between long-term relational aims and short-term demands. Visible indicators such as formal KAM structure or dedicated account assignment may indicate implementation intent, but do not in themselves capture implementation depth or organisational fit.

The study described in this article explores the above problem by examining the relational KAM effectiveness model developed by Gounaris & Tzempelikos (2014) in which effectiveness is explained through organisational and relational mechanisms, rather than through designation alone. It makes a bounded or limited secondary re-analysis of the primary data generated by Gounaris & Tzempelikos, (2014) and examines $n=300$ supplier-side KA cases to examine characteristics of a reduced empirical pathway through several hypotheses.

1.1 Study Purpose and Contribution

The purpose of this secondary study is to examine whether implementation related arrangements, relational process indicators and account level outcomes display an evidence profile consistent with a broader relational KAM pathway. More specifically, it asks whether selected variables drawn from the secondary data preserve any meaningful trace of the wider logic presented in relational KAM theory. The article does not claim full causal confirmation of that pathway, but instead asks which parts remain visible within a secondary, cross-sectional, proxy indicator based study design.

This secondary study is deliberately bounded. It does not retest the full original relational KAM model, nor does it claim full construct completeness for the variables available in the secondary dataset. Instead it explores the theoretical pathway using the secondary data, and a deliberately narrower and limited approach to the study's design and statistical analysis. This distinction matters because it prevents the analysis from attributing theoretical completeness to variables that are only selected operational approximations of more complex constructs. It translates the broader pathway into variables, statistical tests and results accessible by practitioners. The research questions and hypothesis logic are set out in Sections 4.0 and 5.0.

The article contributes in two ways: it preserves KAM pathway logic rather than treating structural, relational and performance variables as disconnected topics; it offers an implementation facing empirical baseline that can be later extended through a more mature design, improved data, and more advanced analytical models. The aim is not to supersede relational KAM theory, but to translate its components into measurable operational enablers and relationships that can serve as a practical and reusable baseline for practitioners and future studies.

1.2 Research Context and Baseline Position

The theoretical anchor or baseline for this secondary study is the relational KAM effectiveness model developed by Gounaris & Tzempelikos (2014). They view KAM effectiveness as relationally mediated and claim that focusing on KAs requires more than transactional exchange and monetary value, as it requires organisations to willingly adapt, and the development of relational capabilities as explanatory mechanisms for relationship quality (RQ) and performance outcomes (PO) (Gounaris & Tzempelikos, 2014).

They define Key Account Management Orientation (KAMO) as a supplier's transition from transaction-focused national account management toward relationship-based KAM, and position it as an antecedent that triggers structural reformation or change, and relationship management skills (Gounaris & Tzempelikos, (2014). The baseline model is used because it treats effectiveness as arising through applied organisational conditions and relational skills, rather than from KAM designation alone, acknowledging effectiveness as a "chain of effects" grounded in enacted organisational conditions and relational capabilities (Gounaris & Tzempelikos, 2014, p. 1).

This baseline framing matters for implementation research because it separates KAMO from organisational implementation choices or changes (structural reformations). In doing so, it legitimises the present reanalysis, as it is not KAM intent alone, but enacted structural choices and capability development that enable relationship mechanisms and RQ to operate (Gounaris & Tzempelikos, 2014), (Ivens & Pardo (2007).

The baseline also provides a defensible treatment of RQ as an assessment of relationship strength grounded in satisfaction, trust and commitment related relational bonds (Gounaris & Tzempelikos, 2014). RQ is positioned as preceding, POs. This supports the logic for linking account-level relational indicators to financial outcomes, for example, sales value, profitability, market share and ROI, rather than treating relationship health, as separate from the diagnosis of performance (Gounaris & Tzempelikos, 2014).

In summary, this article reanalyses the Gounaris and Tzempelikos (2014) dataset using constrained, carefully selected, manager accessible statistical analysis and tools to test whether implementation visible enablement factors and relational capabilities are associated with RQ and KA financial outcomes. This baseline is appropriate because it places information sharing, conflict resolution, RQ and the number of accounts managed (span of control) by a KAMger within an integrated explanation of performance. In this article, the model is used as a theoretical guide and available variables are treated as reduced operational indicators, rather than the complete original constructs.

2.0 Literature Review

This literature review sets out a practitioner legible pathway for KAM effectiveness. It is anchored in Gounaris & Tzempelikos (2014), who show that KAMO, expressed as relational intent towards strategically important customers, improves performance through structural change (reformations) and relationship management capability, with RQ as the mediating mechanism, and span of control as a moderator. This supports an implementable sequence in which KAMO and organisational enablements shape relational capabilities; these capabilities strengthen RQ, and RQ contributes to financial performance.

Recent literature reviews support the need for this type of pathway model. Sandesh et al., (2023) argue that KAM research remains fragmented across antecedents, actors, practices and capabilities, which limits cumulative theory and practical guidance. Their review supports models that connect implementation visible enablers to relational mechanisms and then to outcomes. Kumar et al., (2019) similarly show that the field has moved from relationship planning towards relationship implementation and performance, indicating that organisational mechanisms have become a focus in contemporary KAM research and practice.

Gounaris and Tzempelikos (2014) make an important contribution by showing that KAM is not simply the assignment of strategic customers to individual managers. It also requires the adoption of a relationship marketing mindset for strategically important customers, supported by organisational choices which allow that intent to be enacted consistently. Ivens and Pardo (2007) similarly emphasise that KAM effectiveness depends on how organisations are designed to support the relationship, not only on the intentions of individual KAMgers.

A major strength of Gounaris and Tzempelikos (2014) is their argument that organisational structure determines whether relational intent can be translated into positive customer outcomes. They identify formalisation such as rules and routines and centralisation, including decision authority, as important structural conditions affecting agility, alignment and reliable delivery to the KA. Their model shows that relational aspiration alone is insufficient, as effective KAM requires routines, decision authority and co-ordination mechanisms that enable consistent execution. This remains a core insight for practitioners because it links organisational design to relationship outcomes.

Gounaris and Tzempelikos (2014) also show that organisational antecedents help develop relational capabilities, particularly information sharing and conflict resolution. Anderson and Narus (1990) identify conflict resolution as essential to constructive handling of disagreement in inter-organisational relationships. Heide and John (1992) show that information sharing supports planning, forecasting and joint problem solving. In operational terms, these behaviours matter because they improve co-ordination and reduce tensions that can damage RQ. Gounaris & Tzempelikos (2014) treat these as core drivers of effective KAM. Their further contribution is to demonstrate that RQ, reflected in satisfaction, trust and commitment, positively affects supplier financial performance. This gives practitioners a defensible basis for linking account level relationship measures to commercial outcomes rather than treating relationship health as separate from

performance. Gounaris and Tzempelikos (2014) also identify span of control as an important practical constraint to capacity. As the number of accounts per manager increases, available time for co-ordination and issue resolution falls.

Subsequent literature extends these ideas by examining implementation in greater organisational detail. Marcos-Cuevas et al., (2014) show that KAM initiatives are embedded when organisations create structural and individual support mechanisms and align short-term deliverables with strategic aims. They also identify recurring intra-organisational problems and choices, such as, consistency globally or flexibility locally, role definitions whether loose or tight, and tensions in co-ordinating cross-functionally. Davies and Ryals (2009) add that KAM implementation is a staged organisational transition in which performance effects may lag behind structural and behavioural change. Wengler et al. (2006) recognise that firms often give special treatment to large customers without establishing the structures needed to support KAM properly, while also underestimating implementation costs.

Other studies reinforce the pathway's emphasis on systems, governance and organisational support. Nätti and Palo (2012) describe KAM as a system built on information and knowledge resources, formal structure, Customer Relationship Management (CRM) use, training and internal collaboration. Feste et al. (2022) update the discussion of formalisation by showing that it is multi-dimensional and can have both positive and negative effects, including reduced ambiguity but also role conflict and loss of flexibility. This develops the caution raised by Ivens (2005), who also notes that formalisation can constrain adaptation or agility if applied too rigidly.

More recent work continues this shift beyond the original 2014 model while remaining consistent with its core logic. Sandesh et al. (2023) identify integration and knowledge management as recurring enabling themes in modern KAM research and show that CRM systems, communication networks and cross-functional integration support faster issue resolution and improved co-ordination. Kumar et al. (2019) confirm that implementation and performance now sit at the centre of the field. Taken together, the literature since Gounaris and Tzempelikos (2014) strengthens rather than replaces their contribution, as KAM effectiveness still depends on relational capability and relationship quality, but the field now places greater emphasis on the organisational conditions that make those mechanisms work in practice.

2.1 Implementation Tensions

Based on the discussion in the Gounaris & Tzempelikos, (2014) paper and supported by the discussion in Feste et al., (2022), it can be concluded that formalisation is two-sided, as it can deliver greater agility and clarity, but may also constrain flexibility. Feste et al., (2022) do not view it as a direct indicator of effectiveness.

KAM is better understood as an interdependent organisational architecture. Marcos-Cuevas et al. (2014) show that structures, support systems, governance routines and role design in practice, interact under tension, the management of which is a balancing act. This article treats observable implementation factors as operational indicators, or partial indicators of deeper organisational arrangements. The intention is that later findings are interpreted on this basis rather than as direct tests of complete constructs.

3.0 Logical Pathway and Construct Alignment

3.1 Pathway

The combined literature review supports an empirical practitioner accessible pathway structured as follows:

KAM orientation (KAMO) captures an organisation's willingness to adapt its perspective and relational practices for strategically important accounts (Gounaris & Tzempelikos, 2014); leading to,

Implementation enablers comprise structural changes and support systems including formalisation or centralisation, assignment of dedicated KAM, portfolio tiering, CRM and communications networks, training investment and internal collaboration routines (Gounaris & Tzempelikos, 2014); Marcos-Cuevas et al., 2014); Sandesh et al., 2023); leading to,

Relational capabilities include information sharing, conflict resolution, engagement and interaction handling, all enabled by organisational antecedents (Gounaris & Tzempelikos, 2014); (Storbacka, 2012) (Marcos-Cuevas et al., 2014); leading to,

Relationship quality (RQ) is a close relational outcome reflected in satisfaction, trust and commitment or bonding (Gounaris & Tzempelikos, 2014); (Marcos-Cuevas et al., 2014) (Kumar et al., (2019); Sandesh et al., (2023); leading to,

Key account performance outcomes (PO) include financial performance outcomes, for example, Return on Investment (ROI), profits, sales growth, market share and are direct results of RQ (Gounaris & Tzempelikos, 2014); Kumar et al., (2019); Sandesh et al., (2023).

Relevant constraints are: span of control operating as a capacity constraint on responsiveness and delivery co-ordination (Gounaris & Tzempelikos, 2014); implementation stage or maturity constrains how quickly performance evidence becomes visible (Davies & Ryals, 2009) and formalisation which is conditional, as it may enable or constrain depending on whether it improves clarity or creates rigidity (Feste et, al., (2022).

3.2 Construct Alignment

Implementation enablement choices, including formal structure, dedicated KA role, CRM usage, training investment and tier configuration, are expected to shape the relational capability layer, represented by information sharing, conflict resolution and internal collaboration. These, in turn, are expected to influence the relationship quality layer, represented by satisfaction, trust, engagement and the relationship quality index. The pathway then leads to performance outcomes, captured through service responsiveness and financial outcomes including ROI, profit margin and market share.

4.0 Research Questions

The analysis is organised around two linked research questions aligned to the empirical pathway.

1. Enablement leading to mechanisms: To what extent are implementation visible KAM enablement factors associated with relational capabilities and relationship quality?
2. Mechanisms leading to outcomes: To what extent are relational capabilities and relationship quality associated with key account performance outcomes (operational responsiveness and financial measures)?

4.1 How the Research Questions are Supported

The baseline relational KAM model argues that KAM effectiveness is realised through a chain linking KAMO, to Implementation enablers, to relational capabilities to RQ and then to PO (Gounaris & Tzempelikos, 2014). Implementation research reinforces this, as KAM becomes embedded when structural and individual support systems are created and reconcile long-term relational aims with short-term operational pressures (Marcos-Cuevas et al., 2014). Post 2014 research indicates the field has moved on from relationship planning to relationship implementation and performance (Kumar et al., 2019), (Sandesh et al., 2023). The research questions therefore represent the empirical pathway derived from the relational KAM model (Gounaris and Tzempelikos, 2014) and wider literature.

5.0 Hypotheses Alignment

The hypotheses are constrained by the limitations of the existing secondary dataset variables and the study's design which is deliberately straightforward and uses statistical procedures, such as group difference and association, that are seen to be accessible by managers. The selected hypotheses are set out in Table 1.

Table 1. Hypotheses Table and Selected Statistical Test

Hypotheses	H0	H1	Dependent	Independent	Data type	Statistical Test
H1	No difference in Information_Sharing_Score by Formal_KAM_Structure (0 = No, 1 = Yes)	Information_Sharing_Score is higher when Formal_KAM_Structure = 1 (Yes)	Information_Sharing_Score	Formal_KAM_Structure	Parametric	t-test (Welch)
H2	No difference in Satisfaction_Level by Formal_KAM_Structure	Satisfaction_Level differs by Formal_KAM_Structure	Satisfaction_Level	Formal_KAM_Structure	Non-parametric	Mann–Whitney U
H3	No differences in Customer_Lifetime_Value across Account_Tier	Customer_Lifetime_Value differs across Account_Tier	Customer_Lifetime_Value	Account_Tier	Parametric	One-way ANOVA
H4	No differences in Profit_Margin across Account_Tier	Profit_Margin differs across Account_Tier	Profit_Margin	Account_Tier	Non-parametric	Kruskal–Wallis
H5	No association between Information_Sharing_Score and Conflict_Resolution_Score	Positive association between Information_Sharing_Score and Conflict_Resolution_Score	Conflict_Resolution_Score	Information_Sharing_Score	Parametric	Pearson correlation
H6	No median difference between Trust_Level and Satisfaction_Level (paired)	Trust_Level differs from Satisfaction_Level (paired)	Difference	Trust vs Satisfaction	Non-parametric	Wilcoxon signed-rank
H7	No association between Trust_Level and ROI_Percentage	Positive association between Trust_Level and ROI_Percentage	ROI_Percentage	Trust_Level	Non-parametric	Spearman rank-order correlation
H8	The set of predictors (Trust_Level, Satisfaction_Level, Engagement_Level) does not explain variance in ROI_Percentage	The set of predictors (Trust_Level, Satisfaction_Level, Engagement_Level) explains variance in ROI_Percentage	ROI_Percentage	Trust_Level, Satisfaction_Level, Engagement_Level	DV: Continuous; IVs: Continuous	Multiple Linear Regression
H9	No difference in Response_Time_Hours by Has_Dedicated_KA_Manager (0 = No, 1 = Yes)	Response_Time_Hours is lower when Has_Dedicated_KA_Manager (KA_Manager_Num (0 = No, 1 = Yes)	Response_Time_Hours	KA_Manager_Num (0 = No, 1 = Yes)	Parametric	t-test (Welch)
H10	No association between Response_Time_Hours and Key_Accounts_Managed	Response_Time_Hours increases as Key_Accounts_Managed increases	Response_Time_Hours	Key_Accounts_Managed	Non-nominal	Spearman rank-order correlation

6.0 Methodology

6.1 Research Design

This article undertakes a bounded, limited secondary quantitative re-analysis of the dataset developed by Gounaris and Tzempelikos (2014). It does not retest the full mediated relational KAM model. Instead, it examines whether the available implementation-visible, relational and performance variables show a pattern consistent with the pathway established in Sections 3.1 & 3.2. As the inherited data are cross-sectional, statistically significant findings are interpreted as associations rather than causal effects. The chosen analytical approach is intentionally restricted to widely understood tests which potentially support replication and are practitioner accessible.

It uses selected variables to examine which parts of the pathway remain visible. The selected statistical tests are considered to be straightforward and accessible to KAMgers and their managers. The analysis follows the pathway sequence and uses Welch’s t-tests, ANOVA, and Kruskal–Wallis tests for group differences; Pearson or Spearman correlations for association and multiple-linear regression to examine the combined contribution of trust, satisfaction, and engagement to ROI. This is deliberately straightforward while preserving methodological fit with the broader pathway logic.

6.2 Research Philosophy

This study adopts a post-positivist epistemology treating constructs as measurable, and a critical realist ontology, as relational phenomena are assumed to be real and meaningful. From an

axiological perspective, the motivation is the value of generating implementation relevant evidence practitioners and managers can interpret and act upon. This aligns with the position taken by Gounaris & Tzempelikos, (2014). It is also supported by Sandesh et al., (2023) who observe that KAM research has predominantly relied on cross-sectional survey based data collection within quantitative paradigms and Feste et al., (2022) recognise the value of the visibility of relational and implementation findings for KAM programme design. This secondary reanalysis aligns with the predominant epistemic approach and also supports this study's aim of producing limited but practically interpretable quantitative evidence.

6.3 Dataset and Measures

This study reuses the analytics ready dataset generated by Gounaris and Tzempelikos (2014). Data was collected by email, using a structured questionnaire over a 12-month period from a sampling frame of cross-sector B2B organisations, resulting in a dataset of $n=300$ usable KA cases, each with 27 variables. The dataset contains ordinal, continuous, and discrete data. The questionnaire used established, pre-tested measures, with perceptual items on 7-point Likert scales, covering implementation enablers, relational capabilities, relationship quality and financial performance, creating a replicable analytical baseline (Gounaris & Tzempelikos, 2014). The unit of analysis is the focal KA, nominated by a knowledgeable senior responsible manager, consistent with accepted KAM research practice using manager perceptions and self reported unaudited performance indicators (Gounaris & Tzempelikos, 2014).

The dataset is suitable for reanalysis because it contains implementation visible variables, relational-process indicators, relationship indicators and account level performance measures, however, the design remains bounded by its cross-sectional, supplier-side and single-informant character, resulting in variation across cases.

The pathway and data variables used in this secondary study are:

Implementation-visible structural variables: Formal_KAM_Structure; Has_Dedicated_KA_Manager; Account_Tier;

Relational capability indicators: Information_Sharing_Score; Conflict_Resolution_Score; Engagement_Level;

Relationship quality (RQ) indicators: Satisfaction_Level; Trust_Level; Engagement_Level;

Performance outcomes (PO): Profit_Margin; Customer_Lifetime_Value; Response_Time_hours.

This study adopts a deliberate but bounded proxy-based operational approach, using practitioner-visible organisational variables to test whether the pathway remains empirically observable in a practically accessible form.

Table 2. Mapping of the Hypotheses to the Pathway.

Hypothesis	Variables Tested	Pathway Stage Links	What Hypothesis Examines
H1	Formal_KAM_Structure, Information_Sharing_Score	Implementation enablers leading to Relational capabilities	Whether formal KAM structure is associated with stronger information sharing.
H2	Formal_KAM_Structure, Satisfaction_Level	Implementation enablers leading to RQ	Whether formal KAM structure is associated with customer satisfaction.
H3	Account_Tier, Customer_Lifetime_Value	Implementation enablers leading to KA performance	Whether Customer Lifetime Value differs across account tiers.
H4	Account_Tier, Profit_Margin	Implementation enablers leading to KA performance	Whether profit margin differs across account tiers.
H5	Information_Sharing_Score, Conflict_Resolution_Score	Relational capabilities leading to Relational capabilities	Whether the two relational capability measures are positively associated.
H6	Trust_Level, Satisfaction_Level (paired)	Relationship quality leading to RQ	Whether trust and satisfaction differ within the relationship quality domain.
H7	Trust_Level, ROI_Percentage	Relationship quality leading to KA performance	Whether trust is positively associated with ROI.
H8	Trust_Level, Satisfaction_Level, Engagement_Level, ROI_Percentage	Relationship quality leading to KA performance	Whether RQ variables jointly explain variance in ROI.
H9	Has_Dedicated_KA_Manager, Response_Time_Hours	Implementation enablers leading to Relational capabilities	Whether having a dedicated KAMger is associated with faster response time.
H10	Response_Time_Hours, Key_Accounts_Managed	Constraint and Implementation enablers leading to Relational capabilities	Whether span of control impacts responsiveness

6.4 Reliability and Validity

This secondary study does not fully re-test the measures used in the original Gounaris and Tzempelikos (2014) study. It relies on the original study's scale testing, which is acceptable for secondary analysis, but means it cannot make strong new claims about measurement quality.

Prior to hypothesis testing, the internal consistency of the multi-item constructs used in the study was assessed using Cronbach's alpha (Cronbach, 1951). Reliability analysis evaluates the extent to which multiple indicators intended to measure the same underlying construct produce consistent results. High internal consistency indicates that the items capture a common concept and can therefore be combined into a composite index (Nunnally & Bernstein, 1994, cited in Ahmad et al., 2024). In this study, reliability testing was conducted for the proposed relationship quality construct (RQ_Index), consisting of the mean of Trust_Level, Satisfaction_Level, and Engagement_Level. These variables were selected, as they represent closely related relational outcomes within KA relationships. Cronbach's alpha was calculated to determine whether these items could be combined into a single scale or construct representing overall RQ by combining the mean of each of the three variables.

Content Validity is the extent to which a measurement tool captures the entire concept of the construct it is intended to measure and reflects the full range of the subject matter (Haynes et al., (1995). As the measurement scales were previously used and tested by Gounaris & Tzempelikios (2014), it can be considered that their expert review and those of previous users of many of the scales suggests reliable domain representativeness (Haynes et al., (1995).

In this secondary study, Construct Validity depends on how well the available variables match the pathway being tested, so any index is treated as an analytical proxy or indicator, rather than a newly validated scale (Cronbach & Meehl, 1955).

In this secondary study, reliability and validity depend on strong theoretical fit, how the available variables were used and interpreted. As data are cross-sectional via one respondent, this means the same person reported organisational conditions, relationships and performance, increasing the risk

that findings may be influenced by how data were collected and by the respondent's own opinion and potential bias.

6.5 Normality Assessment, Choice of Tests and Analytical Testing Procedure

Normality was assessed using Shapiro–Wilk, a review of descriptive statistics and an inspection of the shape, skewness and kurtosis of distributions. In this secondary study, parametric tests were used where assumptions were sufficiently met and non-parametric alternatives were used where variables were ordinal or materially non-normal. The test choices are therefore aligned to variable characteristics rather than imposed uniformly across the analysis.

This secondary analysis aims to follow the pathway sequence. Hypotheses were tested using the selected test stated in Table 1. Group differences are examined using Welch's *t*-tests, Mann–Whitney *U*, one-way ANOVA or Kruskal–Wallis tests as appropriate, while associations are examined using Pearson or Spearman correlations. Multiple regression was used to test a specific construct. The aim being to utilise tests which relate to elements of the pathway and to achieve a straightforward, transparent approach.

6.6 Ethical Considerations

This article uses an anonymised secondary dataset. No new participant contact was undertaken and no personally identifiable information used. The author reports no external funding and no conflict of interest.

7.0 Results of Analytics

7.1 Data Preparation

The dataset was reviewed and prepared for analysis prior to statistical testing.

7.2 Data Analysis Tools

Normality was tested using tools available online at AI-Therapy (2026). SPSS was used for reliability tests and all descriptive and inferential statistical analysis. Results are provided later in this section.

7.3 Dataset Characteristics

The dataset comprised $n=300$ usable cases with 27 variables. Table 3 shows a selection of the variables within the dataset.

Table 3. Selected Variables $n=330$ (SPSS)

		Statistics							
		Industry	Region	Account_Tier	Has_Dedicat ed_KA_Manager	Relationship_ Stage	CRM_System_ Used	Formal_KAM_ Structure	Key_Accounts_ Managed
N	Valid	300	300	300	300	300	300	300	300
	Missing	0	0	0	0	0	0	0	0

A limited extract of the dataset is provided in Table 4.

Table 4. Extract of Dataset

Extract of Dataset (summary of output from SPSS)			
Data Category	Field	Number	%
Industry	Banking	53	17.70%
	FMCG	74	24.70%
	Pharma	56	22.00%
	Technology	49	16.30%
	Telecom	58	19.30%
Geographic Regions	North	78	26.00%
	East	74	24.70%
	South	68	22.70%
	West	80	26.70%
Account Tier	Growth	112	37.30%
	Strategic	97	32.30%
	Transactional	91	30.30%
Relationship Stage	Developing	76	25.30%
	Exploratory	113	37.70%
	Mature	111	37.00%
CRM System Used	0 (No)	154	51.30%
	1 (Yes)	146	48.70%
Formal KAM Structure	0 (No)	156	52.00%
	1 (yes)	144	48.00%
Note: Binary element indicators are coded 0 = No, 1 = Yes in the source data set and narrative report No / Yes for readability			

Table 5. Variable Name, Role, Sub-type and Function within the KAM Pathway

Summarises variable names, roles, sub-type and function within the KAM pathway as it applies to this dataset.

Variable Names and Functions			
Variable Name	Variable Role	Subtype	Function
Account_Tier	Control	Context	Hold constant to reduce confounding.
Industry	Control	Context	Hold constant to reduce confounding.
Key_Accounts_Managed	Control	Context	Hold constant to reduce confounding.
Region	Control	Context	Hold constant to reduce confounding.
Relationship_Stage	Control	Context	Hold constant to reduce confounding.
Annual_Revenue	Dependent Variable	Performance	Primary performance outcomes.
Customer_Lifetime_Value	Dependent Variable	Performance	Primary performance outcomes.
Market_Share	Dependent Variable	Performance	Primary performance outcomes.
Profit_Margin	Dependent Variable	Performance	Primary performance outcomes.
ROI_Percentage	Dependent Variable	Performance	Primary performance outcomes.
Sales_Growth_Percentage	Dependent Variable	Performance	Primary performance outcomes.
Client_Interaction_Frequency	Independent Variable	Capabilities	Relational/process capabilities used with accounts.
Conflict_Resolution_Score	Independent Variable	Capabilities	Relational/process capabilities used with accounts.
Information_Sharing_Score	Independent Variable	Capabilities	Relational/process capabilities used with accounts.
Internal_Collaboration_Score	Independent Variable	Capabilities	Relational/process capabilities used with accounts.
Response_Time_Hours	Independent Variable	Capabilities	Relational/process capabilities used with accounts.
CRM_System_Used	Independent Variable	Design	KAM design/structure/process enablers.
Formal_KAM_Structure	Independent Variable	Design	KAM design/structure/process enablers.
Has_Dedicated_KA_Manager	Independent Variable	Design	KAM design/structure/process enablers.
Support_Team_Size	Independent Variable	Design	KAM design/structure/process enablers.
Training_Hours	Independent Variable	Design	KAM design/structure/process enablers.
Engagement_Level	Mediator	Relationship Quality	Components used to form RQ_Index.
RQ_Index	Mediator	Relationship Quality	Mean of: Satisfaction_Level, Trust_Level, Engagement_Level
Satisfaction_Level	Mediator	Relationship Quality	Components used to form RQ_Index.
Trust_Level	Mediator	Relationship Quality	Components used to form RQ_Index.

Table 6. Variable Dictionary

Variable dictionary showing variable, type of data and scale and the relevant pathway construct.

Variable Dictionary (Prepared Dataset)		
Variable	Type / Scale	Pathway Construct
Formal_KAM_Structure	Binary (0 = no/1 = yes)	Implementation enabler (formalisation)
CRM_System_Used	Binary (0 = no/1 = yes)	Implementation enabler (systems)
Has_Dedicated_KA_Manager	Binary (Yes/No)	Implementation enabler (role design)
Training_Hours	Continuous	Investment proxy
Key_Accounts_Managed	Count	Constraint (span of control)
Account_Tier	Categorical (3 levels)	Portfolio configuration
Information_Sharing_Score	Index (0–100)	Relational capability
Conflict_Resolution_Score	Index (0–100)	Relational capability
Internal_Collaboration_Score	Index (0–100)	Coordination capability
RQ_Index	Composite (approx. 1–7)	Relationship quality
Response_Time_Hours	Continuous	Operational responsiveness
Profit_Margin	Continuous (%)	Financial performance
ROI_Percentage	Continuous (%)	Financial performance
Customer_Lifetime_Value	Continuous	Financial performance

7.4 Descriptive Statistics

Descriptive statistics of variables are summarised in Table 7. Analysis indicates mid-range mean values for the main relationship indicators, greater variation across operational variables, and substantial dispersion in financial outcomes, especially Customer Lifetime Value (CLV). This pattern supports the use of both normal-parametric and non-parametric procedures across the analysis.

Table 7. Summary of Descriptive Statistics (SPSS)

Descriptive Statistics											
	N Statistic	Range	Minimum Statistic	Maximum Statistic	Mean Statistic	Std. Deviation Statistic	Variance Statistic	Skewness		Kurtosis	
								Statistic	Std. Error	Statistic	Std. Error
Satisfaction_Level	300	6	1	7	4.01	1.965	3.859	.025	.141	-1.235	.281
Trust_Level	300	6	1	7	3.94	2.125	4.515	-.024	.141	-1.415	.281
Engagement_Level	300	6	1	7	3.93	2.084	4.342	.098	.141	-1.295	.281
RQ_Index	300	6.00	1.00	7.00	3.9589	1.20516	1.452	.081	.141	-.367	.281
Information_Sharing_Score	300	59.52	19.02	78.54	50.0260	9.99155	99.831	.040	.141	.095	.281
Conflict_Resolution_Score	300	57.84	23.19	81.03	50.3215	10.25834	105.234	.041	.141	.134	.281
Internal_Collaboration_Score	300	68.25	12.43	80.68	49.4013	10.78576	116.333	-.045	.141	.013	.281
Response_Time_Hours	300	34.10	3.27	37.38	24.0300	5.78134	33.424	-.141	.141	.267	.281
Training_Hours	300	49.00	.00	49.00	24.3000	14.53482	211.261	-.016	.141	-1.304	.281
Key_Accounts_Managed	300	14.00	.00	14.00	6.2233	2.60822	6.803	.317	.141	-.053	.281
Profit_Margin	300	26.37	.22	26.59	11.9458	4.91484	24.156	.134	.141	-.125	.281
ROI_Percentage	300	28.571	.848	29.419	14.26392	5.579882	31.135	.105	.141	-.274	.281
Customer_Lifetime_Value	300	177095	2594	179689	99432.23	31090.424	966614481.3	-.212	.141	-.006	.281
CRM_System_Used	300	1	0	1	.49	.501	.251	.054	.141	-2.011	.281
Formal_KAM_Structure	300	1	0	1	.48	.500	.250	.080	.141	-2.007	.281
Client_Interaction_Frequency	300	15.02	2.76	17.78	9.7294	3.02856	9.172	.126	.141	-.249	.281
Support_Team_Size	300	11.00	3.00	14.00	8.2367	3.47384	12.068	.129	.141	-1.166	.281
Valid N (listwise)	300										

7.5 Normality Assessment and Choice of Parametric and Non-Parametric Tests

Normality was assessed for all key continuous variables using Shapiro-Wilk test and 95% Confidence Interval alongside skewness and kurtosis analysis using an online normality testing tool (AI-Therapy, 2026). These checks indicated some variables were suitable for parametric testing, whereas ordinal or materially non-normal variables were analysed using non-parametric alternatives.

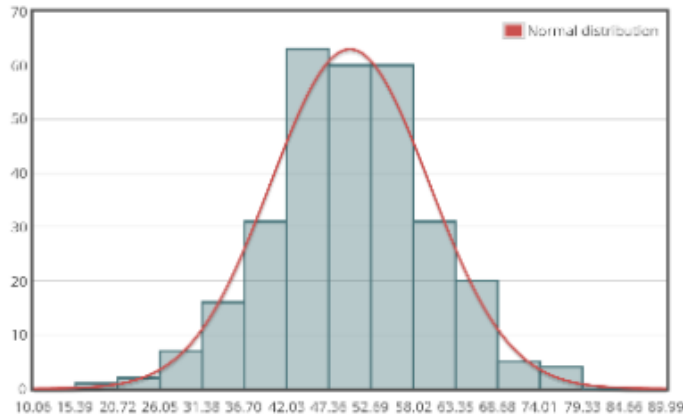
Table 8. Normality Assessment and Choice of Parametric and Non-Parametric Tests

Normality Assessment and Choice of Parametric and Non-Parametric Tests N = 300 for all variables						Shapiro-Wilk		Result
Construct	Variable	Mean	SD	Skewness	Kurtosis	W	p-value	
Relationship Quality	RQ_Index	3.959	1.205	0.082	-0.368	0.987	0.008	Normal-Parametric
Trust	Trust_Level	3.943	2.125	0.024	-1.415	0.895	<0.001	Non-Parametric
Satisfaction	Satisfaction_Level	4.007	1.965	0.025	-1.235	0.921	<0.001	Non-Parametric
Engagement	Engagement_Level	3.927	2.084	0.098	-1.295	0.905	<0.001	Non-Parametric
Training	Training_Hours	24.300	14.535	-0.016	-1.304	0.942	<0.001	Non-Parametric
Products Sold	Number_of_Products_Sold	5.270	2.366	0.660	0.446	0.958	<0.001	Non-Parametric
Key Accounts Managed	Key_Accounts_Managed	6.223	2.608	0.317	-0.053	0.979	<0.001	Non-Parametric
Response Time	Response_Time_Hours	24.030	5.781	-0.141	0.267	0.994	0.303	Normal-Parametric
Customer Lifetime Value	Customer_Lifetime_Value	99432.235	31090.424	-0.212	-0.006	0.994	0.353	Normal-Parametric
Profit Margin	Profit_Margin	11.946	4.915	0.134	-0.125	0.995	0.374	Normal-Parametric
ROI	ROI_Percentage	14.264	5.580	0.105	-0.274	0.995	0.471	Normal-Parametric
Sales Growth	Sales_Growth_Percentage	8.285	3.300	-0.057	0.099	0.995	0.492	Normal-Parametric
Market Share	Market_Share	10.015	3.934	-0.004	-0.086	0.996	0.656	Normal-Parametric
Conflict Resolution	Conflict_Resolution_Score	50.322	10.258	0.041	-0.134	0.997	0.767	Normal-Parametric
Internal Collaboration	Internal_Collaboration_Score	49.401	10.786	-0.045	0.013	0.997	0.856	Normal-Parametric
Information Sharing	Information_Sharing_Score	50.026	9.992	0.040	0.095	0.998	0.981	Normal-Parametric

For example, Information_Sharing_Score is Normal (Parametric), with a mean of 50.026 and standard deviation = 9.992. The Shapiro–Wilk test statistic results in $W = 0.998$ with $p = 0.981$ and using a 95% confidence interval, as p is greater than 0.05, there is insufficient evidence to reject the hypothesis that data is normal (See Chart 1). An assessment of Skewness results in Population Skewness (unbiased) = 0.040, with a standard error of 0.141, $z = 0.286$ and $p = .775$, indicating the distribution has similar skew as a normal distribution. The population excess kurtosis (unbiased) = 0.095, with a

standard error of 0.281, $z = 0.461$ and $p = 0.645$, concluding this distribution has a similar kurtosis as a normal distribution.

Chart 1. Information_Sharing_Score is Normal (Parametric)



7.6 Reliability Test Results

Prior to hypotheses testing, the internal consistency of the RQ_Index multi-item construct used in the study was assessed using Cronbach's alpha (Cronbach, 1951). Reliability testing of the proposed RQ_Index showed very poor internal consistency (Cronbach's alpha = 0.041). This value is substantially below the commonly accepted threshold of $\alpha \geq 0.70$, indicating extremely low internal consistency and weak relationships between the three components, suggesting that Trust_Level, Satisfaction_Level and Engagement_Level did not form a reliable single scale in this sample. Subsequent analysis therefore, used the individual relationship indicators rather than the composite RQ_Index as a confirmatory measure.

SPSS Reliability results are provided in Appendix 1.

7.7 Hypotheses Test Results

The following Hypotheses were tested using SPSS and a 95% Confidence Interval. SPSS results outputs for all Hypotheses are provided in Appendix 2 and $n=300$ applies to all hypotheses. The author had planned to test the RQ_Index, but due to the weak reliability results, this was not done.

Hypothesis 1

A Welch independent-samples t-test was conducted to examine whether Information_Sharing differed between organisations with and without a formal KAM structure. Organisations without, reported a mean information sharing score of 49.388 ($SD=8.985$), compared with 50.664 ($SD=10.899$) for organisations with a formal KAM structure. Although the mean score was slightly higher for organisations with a formal structure, the difference was not statistically significant, degrees of freedom $df (287.538) = t -1.106$, $p = .270$, and the effect size was small (Cohen's $d = -0.128$).

These results indicate that the alternative hypothesis (H1) was not supported and therefore, in this

sample, the presence of a formal KAM structure was not associated with a meaningful increase in information sharing. While organisations with a formal structure showed marginally higher scores, the size of the difference was too small to conclude that formal structure alone improves information sharing.

Hypothesis 2

A Mann–Whitney U test was conducted to assess whether Customer_Satisfaction differed between organisations with and without a formal KAM structure. The results showed no statistically significant difference between the two groups, $U = 10,999.50$, $Z = -0.313$, $p = .754$. The mean rank was slightly higher for organisations without a formal KAM structure (151.99) than for those with a formal structure (148.89), but the effect size in terms of strength of relationship was negligible ($r = 0.02$).

These findings indicate that the alternative hypothesis (H1) was not supported. In this sample, customer satisfaction did not differ meaningfully according to whether or not the organisation had a formal KAM structure. This suggests that the existence of a formal structure alone is not enough to produce higher levels of customer satisfaction.

Hypothesis 3

A one-way ANOVA was conducted to examine whether Customer_Lifetime_Value differed across account tiers. The results showed no statistically significant difference or variation between the three groups, with degrees of freedom: $F(2, 297) = 0.999$, $p = .369$. Descriptive statistics indicated that Strategic accounts had the highest mean CLV ($M = 102,791$), followed by transactional accounts ($M = 99,209$) and growth accounts ($M = 96,705$). These differences were small, and the effect size was negligible ($\eta^2 = 0.007$).

These findings indicate that the alternative hypothesis (H1) was not supported. In this sample, CLV did not differ meaningfully across account tiers. Although Strategic Accounts showed a slightly higher average CLV, the variation between Strategic, Growth, and Transactional accounts was too small to conclude that tier classification is associated with higher CLV.

Hypothesis 4

A Kruskal–Wallis test was conducted to examine whether Profit_Margin differed across account tiers. The analysis showed a statistically significant difference in profit margin between the account tiers, Kruskal-Wallis $H(2) = 8.030$, $p = .018$. Mean ranks indicated that strategic accounts had the highest profit margins (166.80), followed by growth accounts (152.16), while transactional accounts had the lowest (131.08).

These findings indicate that the null hypothesis is rejected and alternative hypothesis (H1) was supported. Profit margin varied across account tiers, with the pattern suggesting that higher-tier accounts, particularly strategic accounts, were associated with stronger profitability. This indicates that account tiering in this sample is linked more clearly to profit contribution than to some other performance measures.

Hypothesis 5

A Pearson Product-Moment Correlation Co-efficient was conducted to examine the association between Information_Sharing_Score and Conflict_Resolution_Score. The analysis showed no statistically significant relationship between the two variables, Pearson Correlation Co-efficient $r(298) = 0.004$, $p = .940$, based on a sample of 300 cases. The correlation coefficient was close to zero, indicating virtually no association between information sharing and conflict resolution.

These findings indicate that the alternative hypothesis (H1) was not supported and as the p-value was well above the significance threshold of 0.05, the null hypothesis cannot be rejected. In this sample, higher levels of information sharing were not associated with stronger conflict resolution capability. The result suggests that variation in information sharing did not meaningfully correspond with variation in conflict resolution.

Hypothesis 6

A Wilcoxon Signed-Ranks test was conducted to examine whether Trust_Level and Satisfaction_Level differed for the same respondents. The test showed no statistically significant difference between the two variables, $Z = -0.258$, $p = .797$. The pattern of positive and negative ranks was broadly balanced, indicating that trust and satisfaction were reported at similar levels across the sample.

These findings indicate that the alternative hypothesis (H1) was not supported. In this sample, trust and satisfaction did not differ meaningfully at the respondent level, so the null hypothesis could not be rejected. This suggests that the two measures reflect broadly similar relational evaluations, although the result does not by itself show they are identical constructs.

Hypothesis 7

A Spearman Rank Correlation Co-efficient was conducted to examine the association between Trust_Level and ROI_Percentage. The analysis showed a very weak negative relationship that was not statistically significant, $r(298) = -0.06$, $p = .284$. This indicates trust levels were not meaningfully associated with return on investment in this sample.

These findings indicate that the alternative hypothesis (H1) was not supported. Higher levels of trust were not associated with higher ROI, and the null hypothesis could not be rejected. The relationship was both very small and statistically non-significant, suggesting that trust did not have a direct measurable link with financial performance in this dataset.

Hypothesis 8

A multiple linear regression was conducted to assess whether Trust_Level, Satisfaction_Level, and Engagement_Level predicted ROI_Percentage. Overall this was not statistically significant, Regression $F(3, 296) = 0.642$, $p = .589$, indicating that these relational variables did not significantly explain variation in ROI, indeed only a very small proportion of the variance in ROI was accounted for and

none of the individual predictors made a significant contribution.

These findings indicate that the alternative hypothesis (H1) was not supported. In this sample, trust, satisfaction, and engagement did not meaningfully predict financial performance as measured by ROI. The results suggest that RQ variables on their own, were not sufficient to explain differences in ROI across accounts.

Hypothesis 9

A Welch Independent-samples *t*-test was conducted to examine whether Response_Time_Hours differed between organisations with and without a dedicated KAMger. Those without a dedicated KAMger reported a mean response time of 24.080 hours (*SD*= 5.600), compared with 23.979 hours (*SD*= 5.975) for organisations with a dedicated KAMger. An independent samples *t*-test showed the difference was not statistically significant, *df*(298) *t* = 0.150, *p* = .881, and the effect size was negligible (Cohen's *d* = 0.017).

These findings indicate that the alternative hypothesis (H1) was not supported. In this sample, the presence of a dedicated KAMger was not associated with a meaningful reduction in response time. The observed difference between the two groups was extremely small, amounting to around 0.10 hours or approximately six minutes, which suggests no practical difference in responsiveness.

Hypothesis 10

A Spearman rank-order correlation was conducted to examine the association between Key_Accounts_Managed and Response_Time_Hours. The analysis showed a small positive association between the variables, which was statistically significant, *r_s* = .157, *r* = .007 (two-tailed). This indicates that response time increased as the number of KAs managed increased, or conversely, that response times were lower when fewer KAs were managed.

The result supports the alternative hypothesis (H1) and indicates a modest but meaningful span-of-control effect. In line with the Gounaris and Tzempelikos (2014) pathway, the finding suggests that KAM effectiveness is influenced by the available organisational capacity, not simply by designating a formal KAM structure. A wider managerial account load appears to constrain responsiveness, which is consistent with the treatment of span of control as a practical downstream constraint within the broader relational KAM chain.

8.0 Findings Summary Aligned to the Pathway

The evidence profile is mixed, but statistically logical. The binary implementation indicators within the pathway do not show strong direct associations with relational or operational outcomes. Formal KAM structure is not significantly associated with information sharing, or satisfaction level, while the presence of a dedicated KAMger is not associated with faster response time. Formal KAM structure is therefore a weak indicator of downstream KAM effectiveness.

In contrast, capacity constraints are visible, as the number of KAs managed increases, response time also increases, and profit margin varies significantly by account tier, with the Strategic account tier showing the strongest profitability.

The section of the pathway from relational capabilities to performance outcome is weak, as information sharing is not significantly associated with conflict resolution; trust is not associated with ROI, and trust, satisfaction and engagement do not jointly explain ROI. In addition, the conceptual RQ_Index performed very poorly in reliability terms. The strongest evidence is therefore that KAM effectiveness is more visible through category of account and KAMger capacity, than through structural or direct relationship to ROI effects.

9.0 Discussion

This study sets out to examine whether a relational KAM effectiveness pathway remains visible when translated into secondary data indicators and analysed through manager accessible statistical tests. The findings do not amount to a rejection of the Gounaris and Tzempelikos (2014) model but instead suggest the pathway is only partially visible under the secondary design. What is visible is a pattern consisting of structural, resource related constraints and account types managed, but not an implementation enablement to performance pathway. This remains broadly consistent with the baseline argument that KAM effectiveness depends on organisational antecedents, relationship-management capabilities, RQ and performance, moderated by span of control (Gounaris and Tzempelikos, 2014).

The null findings for formal KAM structure are especially important. Formal structure is not associated with either information sharing or satisfaction, and the dedicated KAMger does not reduce response time. Interpreted narrowly, this could appear to contradict the implementation theory but read more carefully, it suggests indicators capture KAM programme visibility, but not implementation depth. Marcos-Cuevas et al. (2014), argue that KAM becomes embedded through structural and individual support systems and through the reconciliation of long-term aims with short-term delivery pressures. Feste et al., (2022) also show that formalisation is multi-dimensional either enabling or constraining effectiveness, depending on its configuration rather than its presence alone. The null result suggests formalisation is not unimportant, but weak indicators of it are not sufficient.

The supported span of control effect provides more insight. The positive association between the size of a KAMger's account portfolio and slower response time, indicate that limits in terms of a KAMger's bandwidth and level of available organisational resources matter. This is directly aligned with Gounaris and Tzempelikos's (2014) treatment of span of control as a practical constraint on responsiveness, co-ordination and issue resolution. In this study, workload appears to be a more sensitive downstream indicator than the formal designation of KAM, and matters because it shifts attention from whether KAM exists, to whether it is appropriately resourced.

The account tiering results point in a similar direction, as profit margin differs by account tier, but CLV

does not. That pattern suggests portfolio configuration may influence short to medium-term value capture more readily than longer-term value building. It is therefore plausible that account tiering affects pricing discipline, resource allocation and cost to serve, before it affects CLV. This interpretation fits the literature, which argues that performance visibility often lags behind structural and behavioural change (Davies and Ryals, 2009). It also aligns with the wider shift in KAM research from relationship planning towards implementation and performance (Kumar et al., 2019).

The weak pathway results from implementation enabler to financial outcome require similar caution, as information sharing is not associated with conflict resolution; trust is not associated with ROI; and the regression model using trust, satisfaction and engagement explains almost none of the variance in ROI. Despite these findings, it is not justifiable to conclude that relational variables are unimportant, despite the fact that the composite RQ_Index performs very poorly in terms of reliability and should not be treated as a solid confirmatory measure. In addition, more recent literature reviews continue to characterise KAM evidence as fragmented and in need of more integrative designs linking antecedents, practices and outcomes (Sandesh et al., 2023). A conservative interpretation is that the indicator based data did not capture financial impacts that are delayed or indirect. The lack of clear results may be due to the limited scope of the secondary study design rather than a lack of an actual relationship between the variables, and may indicate that direct financial effects of relational variables are difficult to detect in a cross-sectional, conditional proxy indicator based re-analysis.

Overall, the findings point to the conditional conclusion that the relational KAM pathway is only partially evident in this dataset. Specifically, KAM effectiveness is more clearly demonstrated by factors like KAMger capacity and how the managed account portfolio is designed, rather than by organisational structure labels, or direct links between RQ and ROI.

10.0 Managerial Implications

From a practical perspective, organisations should not treat visible KAM adoption as evidence of KAM effectiveness. Formal structure and dedicated role assignment may signal intent but the findings suggest that these alone are weak predictors of information sharing, satisfaction or responsiveness. This is consistent with implementation research showing that KAM becomes effective through support systems, governance routines, crossfunctional alignment and operational follow through, rather than by formal designation alone (Marcos-Cuevas et al., 2014).

Practically, organisations should explicitly manage a KAMger's span of control in terms of number and types of KAs managed, as the supported H10 result indicates that an over imbalance in the number of KAs managed can become a constraint on responsiveness. Managers of KAMgers should therefore design KAM workload thresholds by KA type and complexity, rather than assume that all KAs can be absorbed into the same portfolio without impacting service quality.

Organisations are advised to treat KA tiering as a commercial design choice and not just a symbolic classification exercise. Since profit margin, but not CLV, differs by tier, segmentation appears to be more relevant to current value capture than for assumed long-term value. Consequently, tier

definitions should be reviewed against profitability, strategic intent and cost to serve, to ensure resource allocation is financially defensible.

Due to the poor performance of the RQ_Index, it is recommended that organisations strengthen measurement discipline by separately monitoring individual metrics over time, including trust, satisfaction, engagement, responsiveness and profitability. This is because KAM implementation is a staged transition where performance evidence may emerge unevenly over a longer term (Davies and Ryals, 2009).

11.0 Limitations

This study has recognised limitations which are important to consider when interpreting findings.

First, the design is secondary, cross-sectional and largely reliant on simple statistical tests. This means the theoretical pathway derived from Gounaris & Tzempelikos (2014) is conditional and it is likely that indirect or lagged impacts have been missed in this analysis.

Secondly, basic binary (yes/no) indicators were used to represent several implementation variables. This may have hidden real relationships if the quality of implementation, rather than the mere presence of a KAM programme, is what is driving the results. This concern is reinforced by research which shows that KAM design is complex and depends on how different factors interact (Feste et al., 2022).

Thirdly, the proposed RQ_Index is poor in reliability terms, with Cronbach's alpha of only .041. This lack of reliability suggests it cannot be claimed that RQ has been effectively captured as a single, strong combined measure. Instead, this finding supports reliance on individual relational indicators.

Fourthly, the study reflects the original supplier side, focal KA, single informant perspective. Although practical, it increases the risk of single source bias and limits or even prevents understanding of dynamics between the multiple actors involved.

12.0 Future Research

Future research has opportunities to extend the baseline in several ways.

The pathway should be examined over time, so delayed relational and financial effects can be tested more credibly.

Implementation variables and constructs could be defined more comprehensively with the aim of developing and operationalising constructs in a richer way. These could include quality of governance routines, decision responsibility, internal collaboration, and use of systems including CRM and Artificial Intelligence.

Adoption of multi-informant and dyadic designs, where data is collected from both supplier and client so that both sides of the KAM relationship are considered, providing a fuller picture of the dynamics than a single informant study.

Research into culture to explore the impact of internal training and cultural investment, as decentralising decision making requires significant investment. Specifically, research could quantify ROI and relative effectiveness in supporting the pathway.

A research opportunity exists to understand more about the transformation approach suited to highly regulated versus creative, service or technology led sectors.

There is also a future research opportunity to explore specific organisational, relational, cultural and KAM pathway mechanisms that move a client-supplier partnership from high quality interaction to active value co-creation.

13.0 Conclusion

This article makes a deliberately cautious contribution. Rather than retesting the full mediated relational KAM model, it examines whether a reduced, implementation visible version of that pathway remains empirically observable in a secondary dataset using transparent and manager legible analysis. The answer is qualified rather than definitive.

The findings show that simple structural markers are weak direct indicators of downstream effectiveness. Formal KAM structure is not associated with stronger information sharing or satisfaction, and dedicated KAM assignment does not improve response time. By contrast, two effects are clearly visible: wider span of control is associated with slower response time, and account tier affects profit margin. Relationship variables do not show strong direct links to ROI, and the proposed composite RQ_Index is not reliable.

The most defensible conclusion for this secondary study is that KAM effectiveness is more readily observed through organisational capacity and portfolio discipline than through a designated KAM structure alone. Relational KAM theory remains a credible explanatory lens, but richer measurement, improved data and longer time horizons are needed to test the pathway more convincingly using more advanced study design, data collection, analytical and statistical techniques.

Acknowledgement

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Appendix 1.

Reliability Results Tables

This Appendix contains the SPSS results output for the Reliability test for the RQ_Index composite construct.

Section 7.6 Reliability Statistics Results (SPSS)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.041	.045	3

Inter-Item Correlation Matrix

	Trust_Level	Satisfaction_Level	Engagement_Level
Trust_Level	1.000	.075	-.056
Satisfaction_Level	.075	1.000	.028
Engagement_Level	-.056	.028	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Trust_Level	7.93	8.430	.010	.009	.054
Satisfaction_Level	7.87	8.361	.075	.007	-.119 ^a
Engagement_Level	7.95	8.997	-.021	.004	.138

a. The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

Appendix 2.

Hypotheses Test Results

This Appendix contains the SPSS test results for Hypotheses 1 to 10.

Section 7.7 Hypotheses Test Results (SPSS)

Hypothesis 1

Hypothesis	H0	H1	Dependent	Independent	Data type	Statistical Test
H1	No difference in Information_Sharing_Score by Formal_KAM_Structure (0 = No, 1 = Yes)	Information_Sharing_Score is higher when Formal_KAM_Structure (0 = No, 1 = Yes)	Information_Sharing_Score	Formal_KAM_Structure	Parametric	t-test (Welch)

SPSS Results:

Group Statistics

	KA_Manager_Num	N	Mean	Std. Deviation	Std. Error Mean
Information_Sharing_Score	.00	150	49.3882	8.98487	.73361
	1.00	150	50.6638	10.89885	.88989

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means							
		F	Sig.	t	df	Significance One-Sided p	Two-Sided p	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
Information_Sharing_Score	Equal variances assumed	3.855	.051	-1.106	298	.135	.270	-1.27567	1.15329	-3.54530	.99396
	Equal variances not assumed			-1.106	287.538	.135	.270	-1.27567	1.15329	-3.54564	.99430

Independent Samples Effect Sizes

		Standardizer ^a	Point Estimate	95% Confidence Interval	
				Lower	Upper
Information_Sharing_Score	Cohen's d	9.98781	-.128	-.354	.099
	Hedges' correction	10.01304	-.127	-.353	.099
	Glass's delta	10.89885	-.117	-.344	.110

a. The denominator used in estimating the effect sizes.

Cohen's d uses the pooled standard deviation.

Hedges' correction uses the pooled standard deviation, plus a correction factor.

Glass's delta uses the sample standard deviation of the control (i.e., the second) group.

Hypothesis 2

Hypothesis	H0	H1	Dependent	Independent	Data type	Statistical Test
H2	No difference in Satisfaction_Level by Formal_KAM_Structure	Satisfaction_Level differs by Formal_KAM_Structure	Satisfaction_Level	Formal_KAM_Structure	Non-parametric	Mann-Whitney U

SPSS Results:

Ranks

	Formal_KAM_Structure	N	Mean Rank	Sum of Ranks
Satisfaction_Level	0	156	151.99	23710.50
	1	144	148.89	21439.50
	Total	300		

Test Statistics^a

	Satisfaction_Level
Mann-Whitney U	10999.500
Wilcoxon W	21439.500
Z	-.313
Asymp. Sig. (2-tailed)	.754

a. Grouping Variable:
Formal_KAM_Structure

Hypotheses 3

Hypothesis	H0	H1	Dependent	Independent	Data type	Statistical Test
H3	No differences in Customer_Lifetime_Value across Account_Tier	Customer_Lifetime_Value differs across Account_Tier	Customer_Lifetime_Value	Account_Tier	Parametric	One-way ANOVA

SPSS Results:

Descriptives

Customer_Lifetime_Value

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
1.00	97	102791.15	32142.739	3263.601	96312.96	109269.35	2735	179689
2.00	112	96704.78	29865.258	2822.002	91112.79	102296.76	2594	171039
3.00	91	99208.72	31428.587	3294.611	92663.40	105754.04	26994	175483
Total	300	99432.23	31090.424	1795.006	95899.79	102964.68	2594	179689

Tests of Homogeneity of Variances

		Levene Statistic	df1	df2	Sig.
Customer_Lifetime_Value	Based on Mean	.401	2	297	.670
	Based on Median	.332	2	297	.718
	Based on Median and with adjusted df	.332	2	295.871	.718
	Based on trimmed mean	.387	2	297	.680

ANOVA

Customer_Lifetime_Value

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1932102236.9	2	966051118.47	.999	.369
Within Groups	2.871E+11	297	966618275.01		
Total	2.890E+11	299			

ANOVA Effect Sizes^{a,b}

		Point Estimate	95% Confidence Interval	
			Lower	Upper
Customer_Lifetime_Value	Eta-squared	.007	.000	.032
	Epsilon-squared	.000	-.007	.025
	Omega-squared Fixed-effect	.000	-.007	.025
	Omega-squared Random-effect	.000	-.003	.013

a. Eta-squared and Epsilon-squared are estimated based on the fixed-effect model.

b. Negative but less biased estimates are retained, not rounded to zero.

Hypothesis 4

Hypothesis	H0	H1	Dependent	Independent	Data type	Statistical Test
H4	No differences in Profit_Margin across Account_Tier	Profit_Margin differs across Account_Tier	Profit_Margin	Account_Tier	Non-parametric	Kruskal-Wallis

SPSS Results:

Ranks

	Account_Tier_Num	N	Mean Rank
Profit_Margin	1.00	97	166.80
	2.00	112	152.16
	3.00	91	131.08
	Total	300	

Test Statistics^{a,b}

Profit_Margin	
Kruskal-Wallis H	8.030
df	2
Asymp. Sig.	.018

a. Kruskal Wallis Test

b. Grouping Variable:
Account_Tier_Num

Hypothesis 5

Hypothesis	H0	H1	Dependent	Independent	Data type	Statistical Test
H5	No association between Information_Sharing_Score and Conflict_Resolution_Score	Positive association between Information_Sharing_Score and Conflict_Resolution_Score	Conflict_Resolution_Score	Information_Sharing_Score	Parametric	Pearson correlation

SPSS Results:

Correlations

		Information_Sharing_Score	Conflict_Resolution_Score
Information_Sharing_Score	Pearson Correlation	1	.004
	Sig. (2-tailed)		.940
	N	300	300
Conflict_Resolution_Score	Pearson Correlation	.004	1
	Sig. (2-tailed)	.940	
	N	300	300

Hypothesis 6

Hypothesis	H0	H1	Dependent	Independent	Data type	Statistical Test
H6	No median difference between Trust_Level and Satisfaction_Level (paired)	Trust_Level differs from Satisfaction_Level (paired)	Difference	Trust vs Satisfaction	Non-parametric	Wilcoxon signed-rank

SPSS Results:

Ranks

		N	Mean Rank	Sum of Ranks
Satisfaction_Level - Trust_Level	Negative Ranks	129 ^a	126.13	16271.00
	Positive Ranks	128 ^b	131.89	16882.00
	Ties	43 ^c		
	Total	300		

a. Satisfaction_Level < Trust_Level

b. Satisfaction_Level > Trust_Level

c. Satisfaction_Level = Trust_Level

SPSS Results

Test Statistics^a

	Satisfaction_Level - Trust_Level
Z	-.258 ^b
Asymp. Sig. (2-tailed)	.797

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

Hypotheses 7

Hypothesis	H0	H1	Dependent	Independent	Data type	Statistical Test
H7	No association between Trust_Level and ROI_Percentage	Positive association between Trust_Level and ROI_Percentage	ROI_Percentage	Trust_Level	Non-parametric	Spearman rank-order correlation

SPSS Results:

Correlations

			Trust_Level	ROI_Percentage
Spearman's rho	Trust_Level	Correlation Coefficient	1.000	-.062
		Sig. (2-tailed)	.	.284
		N	300	300
	ROI_Percentage	Correlation Coefficient	-.062	1.000
		Sig. (2-tailed)	.284	.
		N	300	300

Hypothesis 8

Hypothesis	H0	H1	Dependent	Independent	Data type	Statistical Test
H8	The set of predictors (Trust_Level, Satisfaction_Level, Engagement_Level) does not explain variance in ROI_Percentage	The set of predictors (Trust_Level, Satisfaction_Level, Engagement_Level) explains variance in ROI_Percentage	ROI_Percentage	Trust_Level, Satisfaction_Level, Engagement_Level	DV: Continuous; IVs: Continuous	Multiple Linear Regression

SPSS Results:

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Engagement_Level, Satisfaction_Level, Trust_Level ^b	.	Enter

a. Dependent Variable: ROI_Percentage

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.080 ^a	.006	-.004	5.589929

a. Predictors: (Constant), Engagement_Level, Satisfaction_Level, Trust_Level

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	60.186	3	20.062	.642	.589 ^b
	Residual	9249.203	296	31.247		
	Total	9309.389	299			

a. Dependent Variable: ROI_Percentage

b. Predictors: (Constant), Engagement_Level, Satisfaction_Level, Trust_Level

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	15.636	1.111		14.078	<.001		
	Trust_Level	-.171	.153	-.065	-1.121	.263	.991	1.009
	Satisfaction_Level	-.098	.165	-.035	-.595	.553	.993	1.007
	Engagement_Level	-.077	.155	-.029	-.496	.620	.996	1.004

a. Dependent Variable: ROI_Percentage

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	Trust_Level	Satisfaction_Level	Engagement_Level
1	1	3.519	1.000	.01	.02	.01	.01
	2	.235	3.873	.00	.43	.00	.50
	3	.184	4.371	.00	.27	.68	.15
	4	.062	7.540	.99	.28	.31	.33

a. Dependent Variable: ROI_Percentage

Hypothesis 9

Hypothesis	H0	H1	Dependent	Independent	Data type	Statistical Test
H9	No difference in Response_Time_Hours by Has_Dedicated_KA_Manager (0 = No, 1 = Yes)	Response_Time_Hours is lower when Has_Dedicated_KA_Manager (0 = No, 1 = Yes)	Response_Time_Hours	KA_Manager_Num (0 = No, 1 = Yes)	Parametric	t-test (Welch)

SPSS Results:

Group Statistics

	KA_Manager_Num	N	Mean	Std. Deviation	Std. Error Mean
Response_Time_Hours	.00	150	24.0802	5.60018	.45725
	1.00	150	23.9797	5.97537	.48789

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						95% Confidence Interval of the Difference	
		F	Sig.	t	df	Significance One-Sided p	Two-Sided p	Mean Difference	Std. Error Difference	Lower	Upper
Response_Time_Hours	Equal variances assumed	.962	.327	.150	298	.440	.881	.10047	.66867	-1.21544	1.41637
	Equal variances not assumed			.150	296.756	.440	.881	.10047	.66867	-1.21546	1.41640

Independent Samples Effect Sizes

		Standardizer ^a	Point Estimate	95% Confidence Interval	
Response_Time_Hours	Cohen's d	5.79082	.017	-.209	.244
	Hedges' correction	5.80544	.017	-.208	.243
	Glass's delta	5.97537	.017	-.210	.243

a. The denominator used in estimating the effect sizes.

Cohen's d uses the pooled standard deviation.

Hedges' correction uses the pooled standard deviation, plus a correction factor.

Glass's delta uses the sample standard deviation of the control (i.e., the second) group.

Hypothesis 10

Hypothesis	H0	H1	Dependent	Independent	Data type	Statistical Test
H10	No association between Response_Time_Hours and Key_Accounts_Managed	Response_Time_Hours increases as Key_Accounts_Managed increases	Response_Time_Hours	Key_Accounts_Managed	Non-nominal	Spearman rank-order correlation

SPSS Results:

Correlations

			Response_Time_Hours	Key_Accounts_Managed
Spearman's rho	Response_Time_Hours	Correlation Coefficient	1.000	.157**
		Sig. (2-tailed)	.	.007
		N	300	300
	Key_Accounts_Managed	Correlation Coefficient	.157**	1.000
		Sig. (2-tailed)	.007	.
		N	300	300

** Correlation is significant at the 0.01 level (2-tailed).

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