LAPPEENRANTA UNIVERSITY OF TECHNOLOGY
SCHOOL OF BUSINESS AND MANAGEMENT
INDUSTRIAL ENGINEERING AND MANAGEMENT

Reporting in sales service development

Master's Thesis

Examiners: Kalle Elfvengren and Ville Ojanen

December, 2017
Lappeenranta

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ABSTRACT

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Title: Reporting in sales service development

Year: 2017 **Place:** Lappeenranta

Master's Thesis. Lappeenranta University of Technology. School of Business and Management

68 pages, 8 figures, 12 tables and 2 appendices

Examiners: Adjunct proferssor Kalle Elfvengren and Adjunct proferssor Ville Ojanen

Keywords: reporting, sales, service, outsourcing, modularization, information, knowledge

As a broad topic concerning many areas of business and theoretical background, reporting is a topic that could be researched from many points of view. In this research, a comprehensive general view was formed on utilizing reporting in B2B sales service development of the case company.

The research topic and main focus were formed together with management of the case company. Comprehensive literature review was conducted to form understanding of the previous research and different viewpoints on the topic. After this, multiple interviews were arranged with the case company's personnel to form perspective on the user viewpoint, and with customers to research their thoughts on the topic. These views were utilized together with previous research in forming the conclusions on which developing the new reporting model and implementation were based on.

In outsourced B2B sales service, reporting has an essential role in direct and indirect value creation. Direct effects include the influence on daily activities, processes, services, and their management and outcomes. Indirect effects consist of service development aspects, knowledge creation and knowledge management. All the parties involved benefit from good reporting model that is a key component in continuous co-development and improvement. When developing reporting model, it is important to consider viewpoints of the customers, but also the salespersons as users who generate the sales results, relevant market information, and finally the project reports.

TIIVISTELMÄ

Tekijä: Santeri Kiljunen

Työn nimi: Raportointi osana myyntipalvelun kehittämistä

Vuosi: 2017 **Paikka:** Lappeenranta

Diplomityö. Lappeenrannan teknillinen yliopisto, School of Business and Management

68 sivua, 8 kuvaa, 12 taulukkoa ja 2 liitettä

Tarkastajat: Dosentti Kalle Elfvengren ja dosentti Ville Ojanen

Hakusanat: raportointi, myynti, palvelu, ulkoistaminen, modularisointi, informaatio, tieto

Raportointi on laaja aihe, joka koskettaa montaa liiketoiminnan osa-aluetta ja akateemista teoriaa, ja jota voisi tämän vuoksi tutkia monesta näkökulmasta. Tässä tutkimuksessa muodostetaan yleiskuva raportoinnista osana myyntipalvelun kehittämistä esimerkkiyrityksen tilanteessa.

Tutkimusaihe ja sen painopisteet muodostettiin yhdessä esimerkkiyrityksen johdon kanssa. Kattavalla kirjallisuuskatsauksella muodostettiin kokonaiskuva aiemmista tutkimuksista sekä aiheeseen liittyvistä eri näkökulmista. Tämän jälkeen tutkittiin haastatteluilla esimerkkiyrityksen henkilöstön näkemyksiä käyttäjänäkökulman muodostamiseksi sekä asiakkaita heidän näkökulmasta. Molempia näkökulmia hyödynnettiin yhdessä akateemisen teorian kanssa kokonaisnäkemyksen muodostamisessa, minkä pohjalta uuden raportointimallin kehitys ja käyttöönotto suoritettiin.

B2B-myynnin ulkoistuspalvelussa raportoinnilla on olennainen rooli suorassa ja epäsuorassa arvonluonnissa. Raportointimallilla on suora vaikutus päivittäisiin aktiviteetteihin, prosesseihin, palveluihin, sekä näiden hallintaan ja tuloksiin. Epäsuorat vaikutukset liittyvät palvelun kehittämiseen sekä tietämyksen muodostamiseen ja hallintaan. Kaikki osapuolet hyötyvät hyvästä raportointimallista, joka avaintekijä jatkuvassa yhdessä kehittämisessä sekä parannuksessa. Raportointimallia kehittäessä on tärkeää huomioida asiakkaiden näkökulmat, mutta erityisesti myös myyntihenkilöiden, jotka vastaavat myynnin tuloksista, tärkeän markkinainformaation tuottamisesta sekä projektikohtaisten raporttien muodostamisesta.

FOREWORD

I want to thank my family and close ones, friends, and colleagues for continuous support. Additional thanks to Kalle Elfvengren for providing valuable feedback and instruction during the thesis process.

Completion of my university studies took a bit longer than I predicted when starting at LUT. Now when looking backwards, I am very pleased and grateful for the past years that have been full of new experiences, challenges, learning, and most importantly, amazing people.

Keep on trailblazing!

Lappeenranta, December 2017

Santeri Kiljunen

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1 INTRODUCTION

Sales force has been recognized to be in prime position in gathering, filtering, and transferring information from the operating environment. The information gathered by sales personnel can be unavailable by other means. This information can also be used to support management decisions. Systematic gathering of intelligence requires proper application to facilitate the flow of information from sales. (Grove et al. 1992)

In their research concerning B2B sales performance, Zallocco et al. (2009) learned that sales executives think technology and information management relevant in success of salespeople. Contact and customer relationship management technologies were seen as possible solutions in capturing information about the target companies, market and competition. Additionally, some executives considered gathering customer information as a critical activity that should be measured, and possibly rewarded from too. (Zallocco et al. 2009) Salespeople need greater internal communication and shared knowledge between marketing, operations and finance, to succeed in servitised sales process (Storbacka et al. 2009).

Often only clear, billable services are considered as value adding services for customer. Billable services are the ones creating revenue and that can be billed from the customer. Still also the unbillable services like documenting, reporting, and active communications create competitive advantage for the provider and value for the customer. The common problem with unbillable services is that business executives do not consider them as proper services and that is why they are not planned and managed like other value adding activities. These kinds of services are considered as administrational routines, mainly examined by efficiency and costs. If this is the case, often the customers do not consider these services as value adding functions either. Developing the administrational routines into value adding services enables company to differentiate and gain competitive advantage. (Grönroos 2009, p. 23-25)

1.1 Background

This research concerns the development activities of a Finnish sales service provider company that operates in B2B market of information and communications technology and financial

management. The strength of diverse sales services provided by the company lie on high quality and extensive documentation gathered from the discussions with contacted end customers. At the moment, company uses Excel based reporting in their projects. Although the reporting tool is rather clear, it is also plain and simplified. There is a clear development need for increasing usability and features of the tool while additionally making it more visual. Better visualization of the results from different projects enables easier utilization of information for company's customers, thus creating increasing value for them.

The reporting tool is part of bigger picture involving the whole service process from starting the project to executing and finishing it, and ensuring high quality throughout the process. While developing reporting also the service offering should be considered on higher level, especially regarding the demands different kinds of services and projects set for reporting. Additionally, it is important to discuss and take into account customer preferences in developing and choosing the reporting model. With developed reporting model, the company can create additional value to its customers, and also ease their utilization of the existing value in form of high quality and valuable data.

As part of development activities regarding reporting, the company sees beneficial to also evaluate its service offering and its stronger productization to different entireties, all of which could be supported by suitable and specific reporting model. The whole service offering as well as the reporting model could involve strong modularity that would enable customer specific tailoring based on their needs.

1.2 Objectives and scope

This research aims to explore several aspects regarding the reporting of outsourced sales service. As the intermediate and final reports of sales projects are often the most visible part of the sales service, it is essential to consider how they could be utilized better by the customer,

but also by the sales service provider to provide more value for both. Thus, the main research question concerns how reporting can be utilized in value creation.

To form an overall picture of the situation and development needs, it is essential to understand the views of both the users who form the report and utilize it in their sales work, and also the customers who utilize the reports on higher level decision making, and management of sales and marketing. The first supplementary research question considers these aspects. Modularization can bring numerous advantages in professional service firms (Böttcher & Klinger 2011). Thus, it is relevant to research how sales service provider can benefit from modular solutions, as the second supplementary research question indicates. The research questions and their objectives are presented in Table 1.

Table 1. The research questions and their objectives

Research question	**Objective**
Main: How can sales service provider create value for its customers by developing its reporting model?	➢ Understanding how reporting can be utilized in value creation ➢ Creating new reporting model to increase value creation
Which factors affect the quality and effectiveness of reporting from the user and customer perspectives?	➢ Understanding user and customer perspectives on developing reporting ➢ Ensuring quality and effectiveness in the new reporting model
How can a sales service provider benefit from modularization of its activities?	➢ Understanding benefits of modularization for professional service firm ➢ Implementing modularity in reporting and activities

Due to the demands of the case company on forming comprehensive view on reporting and how it can be utilized in developing the overall service, the topic was approached on a broad scale instead of limiting only to product development aspects considering reporting. Thus, an overall review on the current situation, development needs, and the desired outcomes can be formed.

1.3 Execution of the study

The execution of the study consists of three main phases. Firstly, the topic and scope of research were formed together with managing personnel of the case company. Then comprehensive literature review was conducted to form understanding of the previous research and different viewpoints on the topic. After this, multiple interviews were arranged with the case company's personnel to form perspective on the user viewpoint, and with customers to research their thoughts on the topic. Finally, these views were utilized in forming the final results on which developing the new reporting model and implementing it to practice were based on.

First steps of this research included discussions with the case company regarding development needs of the organization. After the company's view on the research topic was clear, it was relevant to get to know the topic in general and familiarize in past research. Theory section was created by gathering and combining relevant research, and the interviews were planned based on these theories. After interviews it was important to carry out deep analysis of the gathered material and reflect it to theory. In the end, by utilizing the information gathered from different interviews and by multiple theories, answers to research questions were found, and conclusions and further research suggestions could be formed.

This research was conducted by using qualitative research method that suits research in which individual experiences are important (Koskinen 2005, p. 31). The material was gathered with half structured theme interviews which have for the most part specified themes and questions, thus being the same for all interviewees (Metsämuuronen 2006, p. 115). Interviews are especially good for examining attitudes, opinions and experiences of examinees. Compared to structured interviews, theme interviews enable getting more profound answers and descriptive examples. Furthermore, participants can clarify their answers and present additional questions. (Metsämuuronen 2006, p. 113-115).

The research proceeded mostly according to the research plan. For example, the theory was not totally completed before the first interviews as shaping the theory took time longer than expected due many aspects that had to be considered. Typical for qualitative research, also this

research became more precise as it advanced (Koskinen 2005, p. 31–32). Still the main themes and topics were clear before interviews.

1.4 Structure of the research

Structure of the research can be divided to 10 chapters that are presented below in Table 2 with inputs and outputs of each chapter.

Table 2. Structure of the research

Input	Chapter	Output
Background and overview of the research	**1. Introduction**	Objectives, execution, and structure of the research
Value theories in service business	**2. Value in service business**	Recognizing value levels, criteria, and gaps in services
Literature review to sales outsourcing	**3. Sales outsourcing**	Understanding the dynamics of sales outsourcing
Literature review regarding information, knowledge, and reporting	**4. Information and knowledge utilization in sales network**	Insight on the roles of information and knowledge in sales network
Theories regarding user experience, user centered design, and QFD	**5. User needs and solution development**	Understanding how to take user needs into account in development activities
Explain modularity in service based business	**6. Modularity in professional service firms**	Recognizing the possibilities of modularity, QFD based framework
Results from interviews with users and customers	**7. Developing the reporting model**	Implementing user and customer requirements to the reporting model
Combination of previous theories and interview results	**8. Reporting in sales service value creation**	Sales service design framework, knowledge and value creation
Evaluation of the results	**9. Conclusions and discussion**	Recommendations and further research topics
Summary of the research	**10. Summary**	Overview on the research topics and results

2 VALUE IN SERVICE BUSINESS

In professional business to business services, understanding the customer-perceived value can be complex as value is related to the result of the service, and also to the service process (Rahikka et al. 2011). There is great need for innovating in services as companies are competing of sustainable growth. However, a different approach is needed in innovating: from traditional way of making better services or products to innovating around the customer concept. Becoming indispensable to the customer in certain market space enables company to extract value from customer over time, rather than doing single non-continuous transactions. Focus in this approach is making the customer the barrier of entry instead of new technology or new service or product. (Tidd & Hull 2003, p. 55-56) As Nätti et al. (2017) state, "Customer value creation is not about carrying out some predetermined service process but more about defining the customer challenge and then seeing how deeply the service provider will participate in the problem-solving process."

2.1 Value in exchange and in use

Value can be conceptualized to two levels, the value in exchange and value in use. Value in exchange includes practices in professional services used to support customers during the service process. Thus, value in service process is seen in the fluency of interactions between the parties during service delivery. Value criteria at the value exchange level consist of technical and functional quality, relational variables, and image. Value in use includes the service outcomes that the customer perceives in terms of financial, social, operational and strategic aspects. These value levels and their characteristics are described in the following Table 3. (Lapierre 1997)

Table 3. Value levels and value criteria (adapted from Lapierre 1997)

First level **Value exchange**	**Second level** **Value in use**
Technical quality • Reliability (budget and schedule) • Information understandability • Information practicality • Technical expertise • Specialized expertise • Creativity	Financial • Cost reductions • Revenues (ROI, ROA) • Profitability • Rentability
Functional quality • Integrity • Responsiveness • Professionalism	Social • Reduce accident rates • Save lives • Improve standard of living
Relational variables • Partnership • Involvement • Confidence	Operational • Productivity • Product development and deployment • Facilitate operations
Image • Reputation • Credibility	Strategic • Better decisions • More enlightened decisions

Importance of each criteria will depend on the customer and their preferences. Still, the model can be applied to different kinds of professional services on general level. (Lapierre 1997)

2.2 Customer lock on and value gaps

Customer lock on means that the customer wants the company to be their main or only choice in doing certain business. Tidd & Hull distinguish two tracks of innovation. On the first track innovation concerns the constant improving of core service by successive product and service enhancements. On the second track innovating involves finding new ways of doing things for and with the customer. This track is called customer concept innovation. (Tidd & Hull 2003, p. 55- 58)

Longer and stronger interactions between companies and their customers enable companies to deliver more value to them, thus making customers wanting to do more business with the

companies. This creates a positive cycle in which the company and their customers become more and more important to each other, and the relationship is based more on collaborative than transactional behavior. Dialogue, information, and knowledge sharing increase. It is important for the company to be active in innovating and reacting to changes. This kind of proactive intervention reinforces the lock on loop and makes it difficult for competition to enter. Through stronger lock in also revenue rises and decreasing costs can be obtained. (Tidd & Hull 2003, p. 61-63)

To maintain and develop lock-on cycle, it is essential to define the opportunities to add value by identifying customer value gaps. Value gaps arise in different stages of customer activity. These stages are pre-stage in which the customer is deciding what to do, during-stage when the customer is using the service, and post-stage in which the customer is reviewing, renewing, updating, and measuring success. Customer value gaps can be found in the following scenarios:

- Things not being done for the customer, preventing the desired result.
- Things being done badly for the customer, hindering the seamless experience to the desired result.
- Things being done by customers themselves, causing overlapping use of resources and that could be done better by the provider or in integration with provider to minimize costs.
- Things being done by other providers, giving them entry to the core business of the innovating company. (Tidd & Hull 2003, p. 64-65)

3 SALES OUTSOURCING

Outsourcing specific business processes to better serve customer needs is one strategy to achieve advanced capability for a company. In recent years, it has become increasingly common to outsource typical practices like lead management, market research, and customer analytics. Considerable benefits can be achieved by outsourcing functions to qualified suppliers especially if a company lacks skills in these functions internally. Thus, a third party can achieve results more effectively. (Rapp 2009) Outsourcing decision can be based on considerations of cost too if an activity is cheaper to purchase than do internally. Also, flexibility can be considered to transfer fixed costs to variable costs. (Janicot et al. 2016)

Sales outsourcing means moving sales activities, parts of them or whole activities, to an independent third party (Ross et al. 2005). Principals often rely on sales service providers to be their partner in prospecting new accounts and in other selling activities (McQuiston 2001). Pass (2015) states that outsourcing the sales function enables principal to focus more on developing and managing core competencies that it can leverage better to create competitive advantage. Sales outsourcing can bring numerous benefits: reduced costs, flexibility to upsize and downsize sales force quickly, ability to respond to seasonal sales trends, and overcoming resource limitations (Ross et al. 2005).

Often, the most appropriate sales structure combines internal and outsourced sales units with the outsourcing being determined by territories, product classes, or particular tasks (Ross et al. 2005). Range of outsourcing can vary from simple subcontracting, for example hiring external party to carry out certain activities, to long term cooperation in wider range of areas (Janicot et al. 2016).

3.1 Relationship characteristics in sales outsourcing

Continuous improvement is important in improving relationship between representative and principal. If neither of the parties take initiative to improve the relationship, both parties will recognize the negative consequences. Thus, it is essential to always take the initiative to

improve and move relationship forward, and avoid the feeling of total satisfaction. (McQuiston 2001)

Trust can be summarized to be doing what one promises to do consistently over time. Building trust is a process of continuously demonstrating credibility, honesty, and integrity (McQuiston 2001). The manner of manufacturer communicating its desires and goals to the representative determines the atmosphere of the relationship, and impacts the representative's perception of relationship characteristics (Gassenheimer et al. 1996). In relationship between the company and third party, communication and customer orientation are key areas that need attention (Pass 2013). Sales representatives and principals have agreed that being proactive with honest and open communication is needed for success (McQuiston 2001). Rogers and Rodrigo (2015) state that qualitative aspects of performance are the most difficult to measure, and ability to manage resources being the essential factor in leveraging third parties.

In modern business environment, sales service is more about providing and analyzing information. Analyzing customer needs and presenting the right information to customers is essential. Sales service providers should work in close cooperation with principals, so they can provide proper information in concise and timely manner. (McQuiston 2001)

Gassenheimer et al. (1996) state that open line of communication is essential in understanding representative's problems and responding to opportunities in the marketplace. Improving the communication opportunities between actors enable forming better picture of the customers overall situation, including problems, solutions and the value generated by the relationship (Haas et al. 2012). Kanter (1994) notes that many businesses fail to reach full potential from their relationships because communication might be limited to a small number of people which might limit the detailed knowing of what the partner is doing. Communication difficulties are main cause of channel problems (Mohr & Nevin 1990). Channel coordination can be seen as the synchronization of activities and flows by channel members (Mohr & Nevin 1990).

3.2 Role of sales

Business-to-business companies are increasingly moving toward service-dominant logic of value co-creation and this reflects to the role of sales in sales process (Sheth & Sharma 2008). Instead of being passive prospects, customers are nowadays more likely to make initiatives to launch the sales process. Products and services are more of a variable in business relationships, and in addition to supplier offering, also customer specific demands and requirements have become more essential. Thus, a solution can be seen to consist of different resources and activities that support the core service or product: for example, defining the customer requirements, customization, integration, deployment and customer support. (Haas et al. 2012)

Haas et al. (2012) describe four roles of sales followingly. In production role, sales is a product or service provider, focused more on satisfying than stimulating demand for company's offering. The main focus of sales is making sales and achieving short-term results for the company. Activities towards customer involve informing customers about the availability of products or services, taking orders, and delivering the products and services. Sales contributes to the value creation by matching objects of exchange with the needs of the customers, with the value being mainly a function of the qualities and attributes of these objects.

In sales role, sales plays active role in stimulating the demand by influencing potential customers to buy company's products or services. Sales' main focus is making sales and contribute to short-term results of the company. In sales role, value is also a function of customer perceptions, with customer benefits being essential in interactions between customer and sales. (Haas et al. 2012)

Marketing role highlights sales as a problem solver aiming to match available offering of products and services to customer needs. Interactions can positively benefit perceptions of the customer. Thus, sales is concerned with both the needs of the customer and also the company's. Main concern for sales is making the sale, and offering's value originates largely from products and services produced and transacted. (Haas et al. 2012)

In partnering role, sales' main objective is to create value, and satisfy long-term customer and seller needs to build and maintain customer relationships. Thus, instead of aiming for short-term profits, ensuring long-term success of both parties is essential. In partner-oriented sales function, company's present offering is not limiting factor as product and service customization and solution development can be utilized to satisfy customer needs. (Haas et al. 2012)

In business relationships, co-leadership means ensuring that both the supplier and the customer can take their turn to direct and advance cooperative solution development. Sales can coordinate these common efforts, but it must be ready to be coordinated too. Thus, sales can be the deciding party and drive value creation, or act more as a coaching partner or executor of customer suggestions. (Haas et al. 2012)

3.3 Sales and marketing interface

A study by the Aberdeen Group (2002) shows the challenging nature of the marketing–sales interface by stating: "In many companies as much as 80% of marketing expenditures on lead generation and sales collateral are wasted — ignored as irrelevant and unhelpful by sales." More recently, sales is seen to have more strategic role which emphasizes the need for an effective marketing-sales interface (Biemans et al. 2010).

Sales and marketing activities should be coordinated, with salespeople collecting valuable customer information and transferring it to marketing, and similarly marketing should give insights to salespersons (Rouzies et al. 2005). As part of marketing activities, sales function has important role in maintaining relationships with customers and creating value in them (Haas et al. 2012). It is argued that value originates in the linking of resources, activities, and actors between customer and supplier organizations (Haas et al. 2012).

In hidden marketing configuration firms focus on day to day operations and lack mechanisms to collect and handle market information. This kind of firms collect market information mostly from individual customers. They also reactively support sales opportunities. In second configuration, sales-driven marketing, sales is the dominating party handling most of the daily operations in customer interface. Marketing consists of fewer individuals that aim to think long-

term, but are often bind to support sales' daily activities. There is not much collaboration between sales and marketing, and although some marketing elements could be integrated to daily operations of sales, there is not common understanding of marketing's added value. (Biemans et al. 2010)

In third configuration, living apart together, marketing analyzes market information and creates marketing plans while sales implement them. Sales provides feedback to marketing, so it understands how customers respond to the activities and strategy. Configuration 4, marketing-sales integration can be realized through optimal amount of formal and informal communication, with people in marketing and sales feeling motivated to share information. Usually marketing and sales have equal share of responsibility in creating and success of strategies and plans, and thus they both want to give their best. This increases interfunctional communication and people use every opportunity to pass information and communicate. In some companies, the collaborative atmosphere was strengthened by the fact that both sales and marketing reported to same individual. (Biemans et al. 2010)

Table 4. Marketing-sales interface configurations and outcomes (Biemans et al. 2010)

Configurations Outcomes	Stage 1: Hidden marketing	Stage 2: Sales-driven marketing	Stage 3: Living apart together	Stage 4: Marketing-sales integration
Value delivery	-Focus on physical product -Dependent on salesperson	-Focus physical products + few intangibles -Forced tactical marketing	-Intangible value from marketing, support for tangible value provided by sales -Decrease of value to customer if sales and marketing are not synced	-Both participate in all aspects of value creation -Ability to deliver superior value that involves tangible and intangible elements
Responsiveness	-Very responsive to short-term needs -Always reactive -No ability to identify macro-level changes	-Sales tries to boost customized solutions -Sales wants to keep autonomy: possibly incompatible actions with marketing	-Emerging responsiveness to long-term needs of the market and customers	-Joint activities and shared perspectives ensure high responsiveness to short and long-term needs -Proactive information sharing
Marketing consistency	-Inconsistent, value delivery depends on individuals	-Consistent short-term sales messages -Inconsistent or absent long-term branding and communications	-Emerging consistency to long-term marketing messages -Pressure might cause sales to deviate from the designed strategy	-Concerted efforts to maximize consistency -Strategic role for both in strategy creation and execution
Benefits (gains)	-Effective and efficient communication -Strong customer focus	-Systematic sales support by marketing -Emerging attention to long-term issues	-Increased long-term strategic perspective -Increased customer orientation -Balancing short- and long-term goals	-Increased value creation for customers -Substantial attention to latent and emerging needs in the marketplace -Ability to make course corrections if needed
Disadvantages (losses)	-No long-term strategic view -Strategies are reactions to changing market conditions -Marketing's potential not understood	-Marketing may be perceived as a threat -Possible breakdowns in communication -Marketing's added value not understood	-Potential differences between marketing and sales -Room for miscommunication -Potential animosity	-Lack of dissent might lead to counterproductivity -Vulnerability to groupthink

A summary of different marketing-sales interface configurations and their outcomes are presented in Table 4. According to Biemans et al. (2010), companies must develop marketing-sales configuration that is most suitable to their needs and operating environments.

Marketing intelligence is not an easy task for salespeople as they need to get relevant information from customers without disturbing the selling process. Communicating non-standardized, diverse information is time consuming and may be considered lower priority tasks compared to the basic selling and reporting goals. Intelligence activities require personal involvement and willingness of the salesperson. It is important for salespeople to know their efforts of collecting and transmitting information from the market are not meaningless. Thus, feedback is important, fox example in forms of signals that the information has reached its target, and is useful or has been used. Salespeople need to know what happens to the information. Coaching and control is required from sales management regarding intelligence activities. (Le Bon & Merunka 2006)

According to Rouzies et al. (2005), communications between sales and marketing can be formal and informal. For example, reports and regular meetings are formal type, while informal communications are not planned beforehand. Formal and informal communications have different properties. Thus, they play different roles in implementing marketing-sales integration. Strategic and frequently exchanged information should go through formal communication, while communication concerning unstructured problems for example should go through informal channels. Facilitators can be used to organize the communication between marketing and sales. (Rouzies et al. 2005) Maltz and Kohli (1996) conclude that equal mix of formal and informal communication is optimal with proper communication frequency. Additionally, effectiveness of formal and informal communication methods is influenced by the nature of information and problem, and environmental uncertainty.

Marketing intelligence activities must be done constantly even though relevant information might not always emerge. Still all information has the potential of being significant. It is up to managers to consider the speed and frequency of market information transmission, consider associations with already possessed information, and sustain the intelligence activities. (Le Bon & Merunka 2006)

Arnett and Wittman (2013) state that the sharing of tacit knowledge between marketing and sales impacts the overall success of marketing. Salespeople have deeper understanding of the market and customers, and by sharing this tacit knowledge to marketing personnel allows them

to make better decisions. Results suggest that sharing tacit knowledge improves innovativeness, efficiency and effectiveness of marketing programs. (Arnett & Wittman 2013)

4 INFORMATION AND KNOWLEDGE UTILIZATION IN SALES NETWORK

Data is a collection of facts that are presented in raw form, usually in numbers. When data is organized, summarized, and analyzed, it becomes information. Thus, data is a material which can be processed to gain information. Knowledge can be formed by assimilating and combining information with experience, context, and reflections. (Kahn & Adams 2001) When data is transformed to information and knowledge, its value can increase exponentially. While different kinds of software tools can help in transforming data to information, transformation to knowledge is still highly dependent on organizational and individual expertise and capability. (Salo 2013, p. 26-27)

Company's information processes affect its ability to create value and construct distinctive skills that create long-term competitive advantage. Value is created in the process when raw data is turned into knowledge that can be utilized in activities. Individuals make up and utilize knowledge, and the overall knowledge of organizations is dependent on individual employees. (Janicot et al. 2016) As part of selling standardization, the standardization of knowledge aims making knowledge less dependent on individuals, and this way easing the management of complex selling processes (Åge 2011).

In knowledge sharing between organizations, the whole process from knowledge extraction to utilization creates a link between companies, and value chains of the companies become connected. Thus, activities and interrelations can be sources of value creation, and points of contact are zones for value sharing. (Janicot et al. 2016)

Interaction between actors is critically important when uncertainty cannot be avoided. Processes of interaction can help in uncovering actors' essential tacit knowledge to value creation. Moreover, totally new solutions can be born from interactive communication processes in which often latent requirements can be identified. (Haas et al. 2012)

4.1 The SECI process – the four modes of knowledge conversion

Knowledge creation is a continuous and self-transcending process. According to Nonaka (1994) and Nonaka and Teece (2001), an organization creates knowledge by means of the interactions between explicit knowledge and tacit knowledge. The interaction between these two types is called knowledge conversion. In the knowledge conversion, both the tacit and explicit knowledge expand in both quality and quantity. The four modes of knowledge conversion are: Socialization, externalization, combination and internalization. (Nonaka & Teece 2001, p. 16) The relation of knowledge conversions are presented in Figure 1.

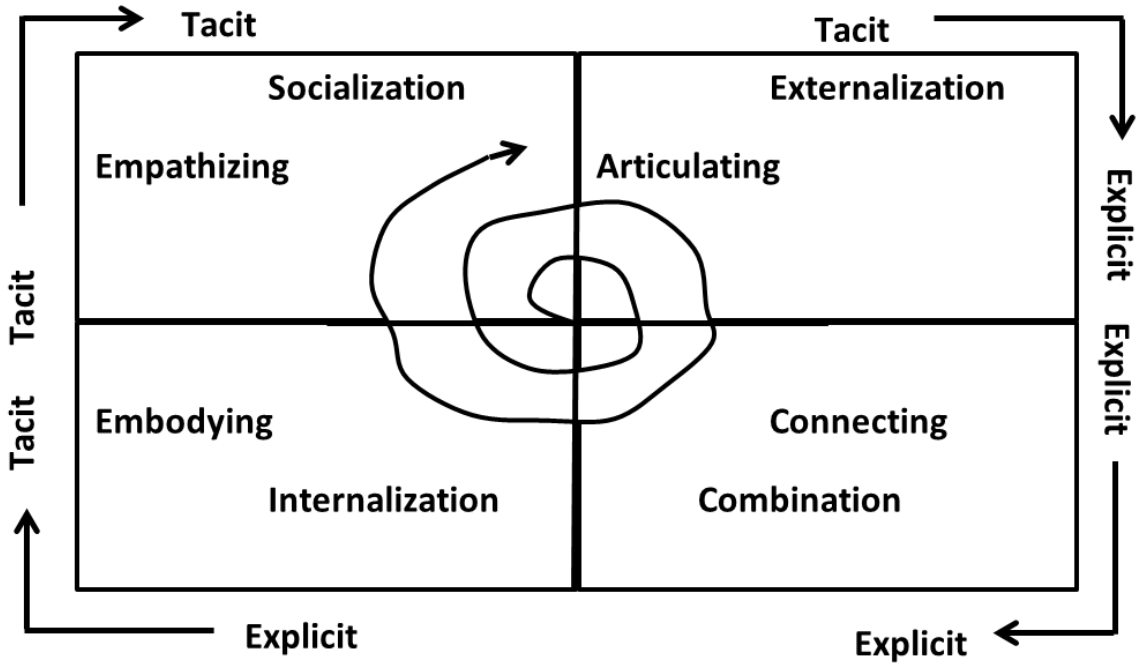

Figure 1 The SECI process (Nonaka & Teece 2001, p. 20)

Socialization (from tacit knowledge to tacit knowledge) means the process of converting new tacit knowledge through shared experiences. This phase requires that wide dialogue and mutual cooperation is enacted with a large audience, i.e. several different stakeholders. This allows the social group to acquire new tacit knowledge from this interaction. (Nonaka & Teece 2001)

Externalization (from tacit to explicit knowledge) is the process of articulating tacit knowledge as explicit knowledge externalization. Knowledge is being crystallized when tacit knowledge

is made explicit. After that it can be shared with others. This enables new knowledge. An example of this is concept creation in new product development. This requires a structure that enables the gathering and sharing on of crystallized ideas. (Nonaka & Teece 2001)

Combination (from explicit knowledge to explicit knowledge) is the phase when explicit knowledge is converted into more complicated and systematic sets of explicit knowledge. Here different sort of data and ideas are first assembled together, then they are synthesized and processed to achieve new innovative solutions and development steps in business view. Finally, dissemination takes place, as the refined explicit knowledge sets are put to implementation. (Nonaka & Teece 2001)

Internalization (from explicit knowledge to tacit knowledge) means the process of embodying explicit knowledge as tacit knowledge. Via internalization, explicit knowledge created is shared throughout an organization and converted into tacit knowledge by individuals. It is closely related to "earning-by-doing. Explicit knowledge, like concepts and manufacturing procedures, has to be actualized in action and practice. After the knowledge has become part of individuals' tacit knowledge base in the form of shared mental models or technical know-how, it has become a valuable asset. (Nonaka & Teece 2001)

In the SECI process the tacit knowledge accumulate and at the individual level can then set off a new spiral of knowledge creation when it is shared with others in socialization. (Nonaka & Teece 2001) Knowledge sharing can be advanced by creating possibilities and systems for knowledge codification, together with organizational structures that support flexible combining of knowledge. (Nätti et al. 2017)

4.2 Information sharing

Information exchange across multiple organizations is essential part in improving inter and intra organizational productivity and competitiveness (Tayi & Srinidhi 2006). Cannon and Perreault (1999) define information exchange as "expectations of open sharing of information that may be useful to both parties, and "more open sharing of information is indicated by the willingness

of both parties to share important, even proprietary, information." McQuiston (2001) found that communication is not only a question of supplying the information – how the information is supplied is relevant as well, as is establishing some type of regular communication pattern with relevant parties as well. According to Tayi & Srinidhi (2006), information exchange process includes identification and formalization of implicit knowledge.

Reliability and relevance affect the credibility of information. Reliability includes the verifiability of information and representational constancy. For example, cost calculations should be done in a way that reported cost deviates from true cost as little as possible. If this is not the case, the reported cost is less reliable as the representational faithfulness is lower. Relevance means timely information that has predictive value. Reliable information that is not relevant is not useful for decision making, as is not relevant information that is not reliable. These are important factors when considering improving credibility and value of the information to the users. (Tayi & Srinidhi 2006)

A dashboard enforces strengthens organizational consistency in measures and measurement procedures, helps to monitor performance, and it can be used to aid planning goals and strategies. Additionally, dashboard can be used to communicate stakeholders about performance, and it reflects what is valued as performance by the choice of metrics. Information can be displayed in many ways, for example by utilizing numbers, graphs, bars, colors and motion. The format and level of sophistication should be such that the information is absorbable. (Pauwels et al. 2009) A summary of adaptation and success of dashboards is presented Figure 2.

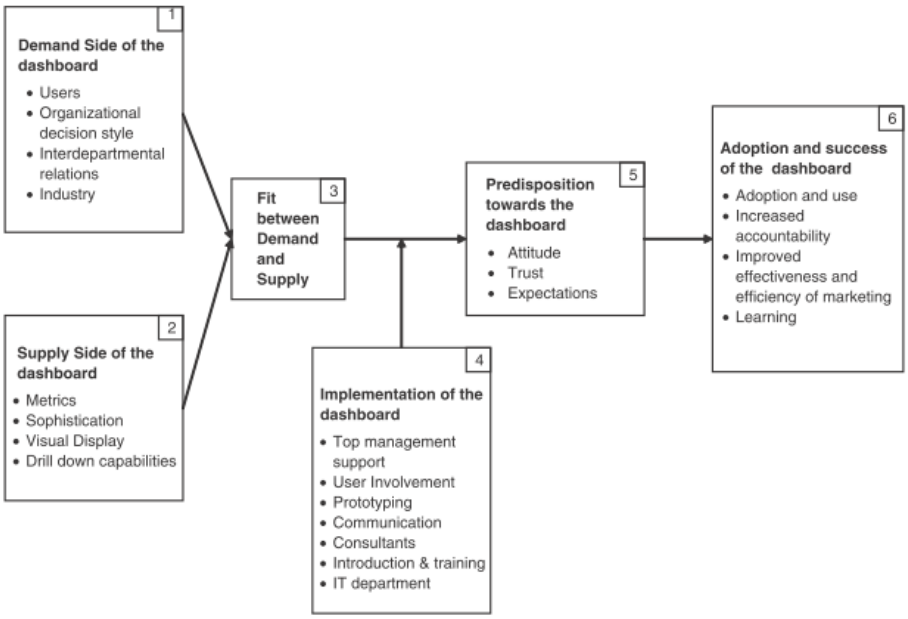

Figure 2 Framework for the adaptation and success of dashboards (Pauwels et al. 2009)

Information quality can be defined as the principal's perceptions of the information provided by and the process of sharing information used by the sales service provider. Several characteristics can be considered when the principal evaluates quality of the information provided by the sales service provider. These characteristics can be divided to ones related to information (relevance, unbiased, and completeness) and ones related to process taken when sharing information (proactiveness, timeliness, frequency, and responsiveness). (Pass 2015)

4.3 Customer knowledge utilization in B2B services

Professional service organization can gain competitive advantage from creating and maintaining knowledge-based capabilities. Nätti & Ojasalo (2008) recognized four barriers to customer knowledge utilization: dominant logic, culture, organizational structure, and systems. Dominant logic was found to act as an information filter causing focus to be put only on knowledge that seemed relevant while other types of knowledge were ignored. Prevailing assumptions, especially when combined with ignoring negative and critical messages, may prevent organization from utilizing relevant customer information for example in development

activities and decision making. As a result, customer knowledge transfer might get hampered between the PSF and the customer. (Nätti & Ojasalo 2008)

Cultural fragmentation in an organization may lead to, and be caused by, lacking shared identity and common cognitive base among different actors, thus making it more difficult to utilize knowledge. Different actors might not share a common understanding and as a result, there is not common basis for effective communication. Additionally, fragmentation might cause the scope of actions in a customer relationship to be narrow, when individual experts or expert groups focus only on their own customers and service offerings might be based only on limited areas of expertise. This kind of fragmentation can be seen in situations in which arising customer leads are not communicated internally within the PSF. To prevent fragmentation, experts should take a role of expertise module producer instead of total customer ownership. In this model customer-specific needs are in the center, and can be met with wider service concept consisting of diverse expertise. IT systems can help in codifying, sharing and utilizing knowledge in the organization. Motivating people to use common systems and using relevant metrics can be challenging when implementing new system. It is essential that everyone sees the strategic meaning of common customer knowledge and that shows in individual attitudes as well. (Nätti & Ojasalo 2008)

Nätti & Ojasalo (2008) conclude that the more long-term and challenging the relationships of the professional organization are, greater is the need for accessing wider variety of organizational knowledge resources to benefit the customers. Additionally, Nätti & Ojasalo state that implementing IT system does not alone take organization towards collaborative activities, but also organizational learning may be needed to enable collective ability and motivation to use the system. Organizations can change characteristics of the knowledge itself by developing systems to capture knowledge in its explicit form for example via intranet, and codification practices and support for example via incentives to motivate codification (Nätti & Ojasalo 2008).

A relationship coordination system can be developed so that it supports customer knowledge utilization too. The relationship coordination system can be used as binding element between customer relationship knowledge flows that ties fragmented systems together. Relationship

coordinator can be used to handle messages from the customers, and interpret them to the organization. Relationship coordinator aims to coordinate different experts to customer contacts and combine different expertise to create the most suitable offering for the customer that creates superior value. (Nätti & Ojasalo 2008)

Interaction and dialogue between actors is the key in creating better coherence in the organization (Nätti & Ojasalo 2008). Organization's ability to evaluate and utilize outside knowledge is largely dependent on the level of prior experience of handling this kind of knowledge: recognizing the value of new information, assimilating it to organizational use, and applying the gathered information to use and practice. (Nätti & Ojasalo 2008)

4.4 Sales reporting

Reporting is vital requirement for excellence in sales and customer management. Clear view of sales work done helps to steer the actions needed to reach the targeted results. Reporting can also serve as early warning system that shows if the desired results are not being achieved. (Dannenberg & Zupanic 2009)

Report can be defined shortly being a document that contains data for examination and analysis. Reports are the most common form of communicating business intelligence. With reports it is typical that the reader of the report has to do conclusions, evaluations and analyzes based on one's own insight and understanding. (Suominen & Suominen 2015, p. 13-15)

Successful implementation of intelligence gathering application requires addressing several concerns. Firstly, the intelligence activity has to be as easy as possible to use, in order for it not to distract sales from their primary function. This is also important regarding the commitment of sales to input the information in complete and accurate form. Additionally, the process how the information is utilized after the input, can affect the quality of information reported. (Grove at al. 1992)

The use of call reports can be a starting point in identifying information shortages and demonstrating current feedback quality and activity. These experiences can be used in

developing more meaningful instruments. According to Grove et al. (1992), seven steps in development of a sales force feedback instrument includes:

1. Assembling call reports from adequate period of time to form an accurate picture of the initial sales effort.
2. Examining the content of reports to identify general focuses of concern, and specifying topics regarding each focus.
3. Creating a matrix for analyzing the number of times each topic appears in call reports for each person and sales force overall.
4. Evaluating the call reports to identify patterns of under or over reporting, and identifying areas that require more attention or improvement by individual sales person.
5. Developing and adapting call report forms to support relevant observations.
6. Sharing results with each sales person to provide constructive feedback and motivation for participation.
7. Monitoring the flow of information to adapt the instrument to changes in company's internal or external environment.

Mellow (1989) emphasizes that the challenge for management is extracting the market information from the sales force into a form that can be further utilized in decision making. Lack of internal social networks, in which knowledge can be transferred, can be the missing component hindering the information exchange. Often managers cannot define in advance the what kind of information they want and don't want, but they know good information when they get it. Thus, it would be beneficial for salespeople to send as much good information as they can. (Mellow 1989)

In their research, Zallocco et al. (2009) found out that sales performance as a topic was considered differently depending on the sales executive. Some were keen on concrete and detailed sales data while others preferred behavior and activities. Regarding measurement, sales executives agreed that current measuring is insufficient. Performance measures should reflect real, meaningful actions better. Also, quality of salespersons' relationships towards customers was seen as an important measure. (Zallocco et al. 2009)

Festervand et al. (1988) state that there are many reasons to include sales force in design and operation of market intelligence systems. Salespeople can provide valuable insight about marketplace changes and competition with low cost. Also, closeness of sales towards customers helps them to get gain valuable data and information. Still many organizations fail to utilize and integrate the data collected by sales force. (Festervand et al. 1988)

Information is essential in management and measurement of sales force performance. This information can be classified followingly:

- targets (outcomes to be achieved)
- activities (actions that have to be completed to achieve a target)
- results (outcomes that are achieved) (Dannenberg & Zupanic 2009)

Sales activity can be divided into three categories:

- Direction (orientation of actions, prioritizing customer groups)
- Quantity (the frequency and amount of activity)
- Quality (the quality of actions) (Dannenberg & Zupanic 2009)

Information classifications and sales activities are combined below in Figure 3.

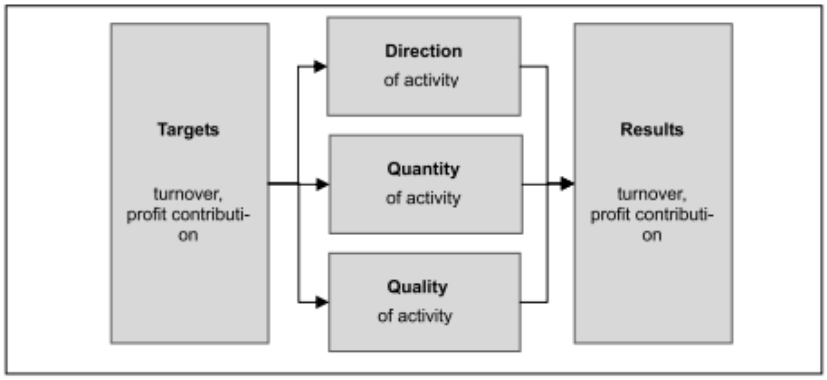

Figure 3 Structure of sales activity (Dannenberg & Zupanic 2009)

Reporting systems should not only present levels of target achievement or results. It is at least as important to learn how the results were achieved and by which activities. As sales management mainly consists of activity management, the salespeople as well as management

need reporting systems to ensure the needed transparency. Correctly developed sales information system shows specific and partial results, and activity volumes. The important information is documented and recorded which enables identification of activities that are performed and the effect of these activities. Thus, input-output relationships can be identified. This is illustrated below in Figure 4. (Dannenberg & Zupanic 2009)

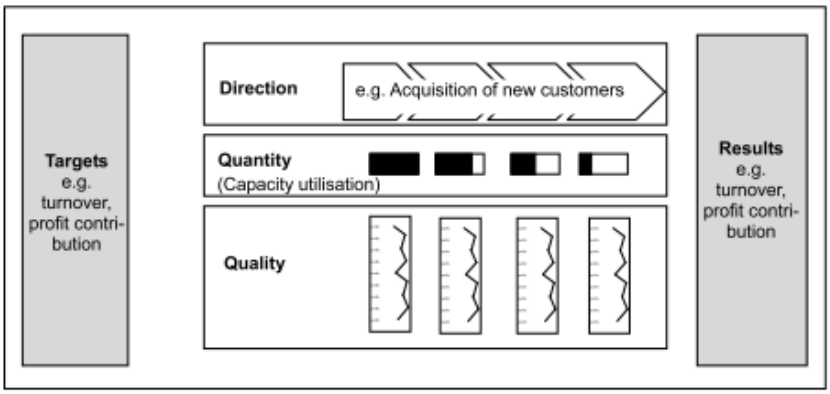

Figure 4 Targets, activity, and results (Dannenberg & Zupanic 2009)

Typical activity-based elements in reporting system are:

1. Direction of activities; evaluation by customer groups or segments, contact partners, products and services, and sales processes
2. Quantity of individual action; number of customer contacts, number of meetings, number of offers and orders, and hit rates. (Dannenberg & Zupanic 2009)

The quality of sales activity cannot be directly measured by reporting system. Still insight can be obtained from hit rates and personal attendance by management. The most successful companies record more data in shorter intervals in the context of sales activities and control. (Dannenberg & Zupanic 2009)

5 USER NEEDS AND SOLUTION DEVELOPMENT

The selling party often thrives for a collaborative relationship in which the final solution can be developed in incremental steps (Åge 2011). Studies have shown that effective user involvement in system design has numerous benefits. Quality of the system is improved due more accurate and relevant user requirements. Costly features, which users do not want or cannot use, can be avoided. Additionally, users accept new system more easily when they are involved in the design process which also increases overall participation in organizational decision making. (Sundberg 2015)

Users have also been seen to have the most knowledge of the operational requirements. It is important that the user involvement supports overall development goals of the system, and actual needs together with the use context are considered. Involvement of different parties is essential part of new product and system development. Customer and user perspectives should be included in the design to ensure they can properly work and have a good experience using the system. (Sundberg 2015)

5.1 User experience and user centered design

Sundberg (2015) states that suppliers should consider user experience to provide benefits and reduce sacrifices for the customer company. Additionally, focus should be on providing experiences on wide perspective that covers both user and customer experiences.

As supplier and customer interact with each other by selling and buying new products and thus conducting business, the customer gains experience in both using the product and dealing with the supplier. The supplier should utilize this customer information in developing their offering. (Sundberg 2015)

Results from Sundberg's (2015) research suggests that a company cannot utilize user centered approach if there is no research done considering the actual product usage scenarios. The value proposition could be formed in cooperation with customers, so it would match the expected value of customers and be targeted value for the supplier. Additionally, a company's focus

should be put on customer experience enhancement on all levels of interaction with the customer, for example by standardizing the activities that take place when communicating with customers. (Sundberg 2015) A good approach to user experience and user centered design is to consider usability attributes which is presented below in Table 5.

Table 5. Usability attributes (adapted from Nielsen 1994, p. 26)

Usability attributes	Definition
Learnability	The system should be easy to learn so the user can rapidly start working with it.
Efficiency	The system should be efficient to use – once the user has learned to use the system, a high level of productivity can be achieved.
Memorability	The system should be easy to remember – casual user should be able to return to the system without learning everything again, even after longer period of not using it.
Errors	The system should have a low error rate when users use it. If they do make error, users should be able to recover from them easily. Fatal errors must not happen.
Satisfaction	The system should be pleasant to use – users should feel satisfied when using it.

By applying user centered design, the supplier can improve the process and outcomes in new product development. Focusing on user experience design enables improving product quality and meeting the functional requirements specified by customers and users. More effort should be put into employing user-centered design and into testing prototypes. Sundberg concludes that it is common to implement top features and advanced design, but still not all customer requirements and expectations are covered. (Sundberg 2015)

Users can be involved in product development in different roles: active, information provider, commentator or object for observation. Regarding user centered design, user involvement may not reach the best results if the design has been done in terms of developers because developers could be biased by their own view. (Kujala 2008)

Motives of user involvement can be summarized followingly:

- Democratic motives supporting:
  - employee participation in decision making and ability to influence their work
  - employee competence and expertise development
- Organizational motives supporting
  - system acceptance by end-users
  - learning and using the system
- Practical, development motives supporting
  - understanding the users' point of view and their work
  - defining accurate user requirements
  - improving the quality of the system
  - improving efficiency of the development
  - increasing user and customer satisfactions (Kujala 2008)

For developers, it is essential to gather information and feedback straight from end-users, and understand their needs and values. Process of early user involvement in product development should be simple enough to be practical. (Kujala 2008)

5.2 Quality Function Deployment

Understanding the quality of service in terms of specific characteristics can be difficult. Still also service industry needs to do activities assuring quality in relation to customer needs. QFD helps to clarify the quality demanded by the customer and to create quality targets. QFD enables clarifying, planning and designing the services to be offered, and also the activities in quality control. (Akao 1990, p. 301)

Quality Function Deployment is a helpful tool and method to take into account customer needs when designing product and service features. QFD enables a systematic approach in transforming customer needs into features. With QFD it is possible to gather and present important information to support product or service development. QFD creates a common base

for communication between persons involved in product development when all improvement suggestions have to be presented clearly. This reduces time consuming debates and shortens the overall time of product development. (Kärkkäinen et al. 1995)

Satisfying certain customer need can be affected with multiple product features. At the same, certain product feature can affect to multiple customer needs. In addition to customer needs, also competition and objectives of the company influence the determination of product features. QFD makes it easier to take into account complex dependencies throughout the product development. (Kärkkäinen et al. 1995)

Quality Function Deployment contains seven main phases in progressing from customer needs all the way to prioritization of product features and initial specifications. The main phases of QFD are presented in the picture below.

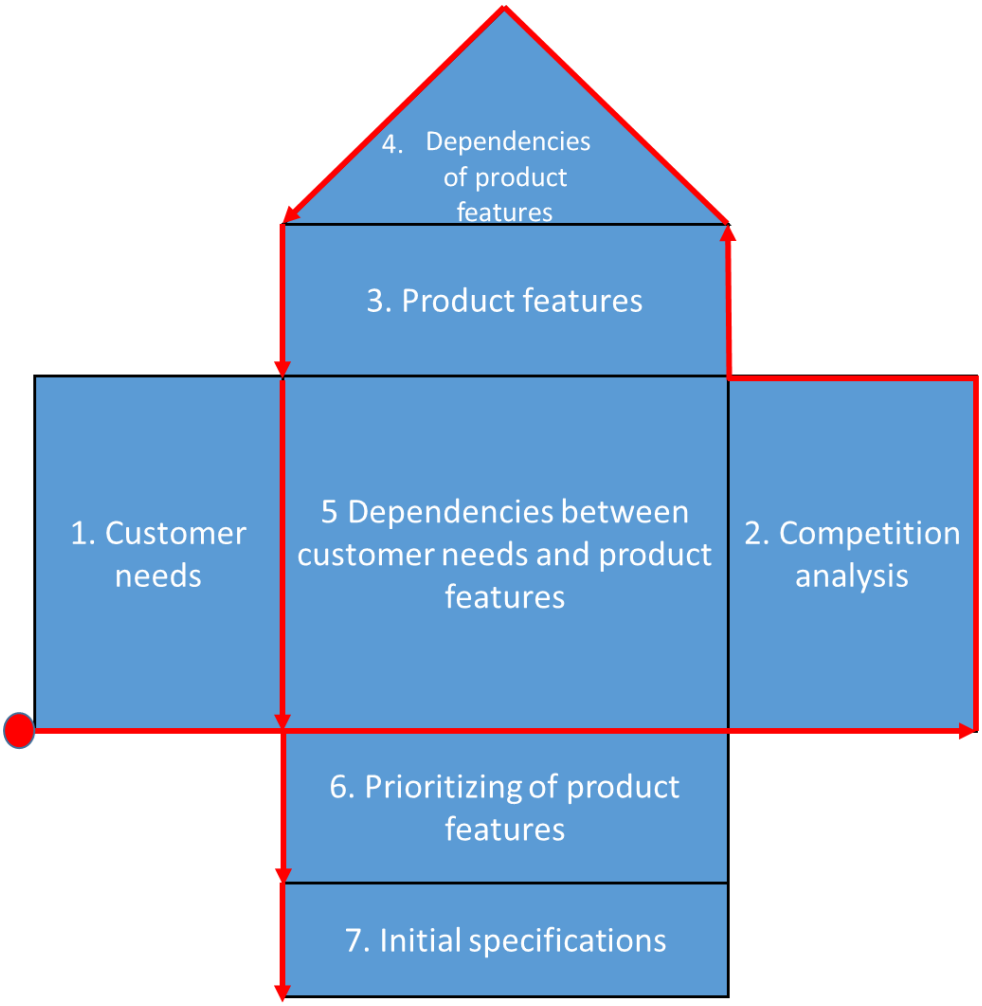

Figure 5 Main phases of QFD (adapted from Kärkkäinen et al. 1995)

First phase in QFD process is defining the customer needs and placing them in order of importance. This phase begins with defining the target segment of the product. Then a preliminary internal survey of the customer needs behind current product and its features should be conducted. Next it is essential to define voice of the customer in the target segment. Voice of the customer means different expectations and requirements that the customer has towards a product or service, and these can be varying from small wishes to technical solutions and product features. For QFD it is important to clarify the concrete needs behind the voice of the customer and thus make these the base for further development. Tools to be utilized in the first phase include for example interviews and rendition.

To create development objectives for its operations and considering also competition, it is important to define importance for each customer need, and know the competitive position of the company. This enables placing relevant development objectives for company which also supports its decision making and performing strategic comparison of the offering towards competition. Defining the importance of needs and competition comparison must be performed by asking the customer because the main idea is to receive customer opinion on these matters. (Kärkkäinen et al. 1995).

Overall, demanded quality in service industry can be researched by conducting surveys, placing employees in place of customers to form the quality demands, observing and analyzing customer behavior, and analyzing past demands and complaints filed by customers (Akao 1990, p. 301).

6 MODULARITY IN PROFESSIONAL SERVICE FIRMS

Standardization of the offering relates to how companies often standardize their service solutions to manage internal development and ease presentation of the offering to customers (Åge 2011). Services are becoming more complex and often executed by a network of service providers. At the same time, customers demand higher degree of individualization. Modularization can be a solution to face the growing complexity of B2B services. (Böttcher and Klinger 2011)

6.1 Service modularization

Böttcher and Klinger (2011) researched finding a method to form modular business to business services. Authors used experiences from industrial and software engineering as a base from which they developed a modified model to the field of service engineering, the final result being the method service modularization.

Böttcher and Klinger (2011) use the following adapted definition to a service module: "A 'service module' offers a well-defined functionality via precisely described interfaces. A service module can be used for composition and can, therefore, itself be part of a more coarse-grained service module. The composition allows a customer-specific configuration, as the customer can assemble a service offering from a given set of service modules."

Aims of service modularization can be divided into five key aspects:

1. Reduction of efforts: Use of modules eases the efforts in pricing, resource allocation and the management of services
2. Configuration: It is possible to configure a custom-tailored service from portfolio of standardized modules. Modularity is thus a trade-off between overall standardization and individual offerings.
3. Improved transparency, reduced complexity: Structured portfolio by the use of service modules leads to greater transparency easing the control of the entirety.

4. Enhancements and improvements: Developing less complex modules further is more feasible within the service system with clear inter-dependencies. Also, precise improvements can be done on a module level.
5. Reuse: Economies of scale can be achieved by reusing existing modules. Also, improvement becomes easier when a new design or optimization can be used in many different service offerings. (Böttcher & Klinger 2011)

6.2 Utilizing modularity in service based business

Nätti et al. (2017) aimed their research to clarify how professional service firms (PSFs) can use modularity in their businesses. They examine both the nature of knowledge and the nature of modularity as key dimensions in applying modularity in PSFs. Nowadays, PSFs often focus on more than one area of expertise by diversifying activities to fields of business that are close to them. (Nätti et al. 2017)

The nature of knowledge sharing in the organization and within the customer relationships is essential factor when considering implementing modularity. Modularity may offer a way to facilitate knowledge sharing through enhanced processes of making tacit knowledge explicit. As often in PSFs, knowledge can be embedded in the minds of experts, and making it to more understandable form for co-workers and customers is important. (Nätti et al. 2017)

If tacit knowledge cannot be utilized and accumulated from earlier projects, it is hard to modularize best practices, and every project might have to be tailored from scratch. Lacking modularization might lead to a situation in which the expertise of separate professionals is not understood, and there might not be willingness to sell that expertise either. (Nätti et al. 2017)

In PSF context, it might be more beneficial to modularize internal processes than knowledge itself. Process modularity can be the key in providing common method in operating within customer specific projects, but the actual solution that is developed based on expert knowledge, cannot be standardized. When applying process modularity, it is essential to focus on processes that are typically routinized. (Nätti et al. 2017)

In the context of service process, process modularity can be seen as the steps needed to be performed to produce a service module. Service product model (SPM) enables visibility and transparency of elements of which the service project consists of. SPM eases interaction process internally and with customers. SPM covers different processes, so it is clear what is included and who is responsible for specific areas and tasks. Modularity in SPM means that it is possible to decompose service modules that can be further divided into functions, processes and tasks. These smaller parts can then be integrated to create tailored service offering. (Nätti et al. 2017)

If services are based mainly on explicit and coherent pool of knowledge, it is easier to utilize it as the base for internal cooperation and value co-creation with customers. Additionally, this kind of knowledge is easier to handle and understand, which advances the building of common identity between professionals. (Nätti et al. 2017)

6.3 QFD based modular service design

Lin and Pekkarinen (2011) developed a framework combining QFD based service design with modularity in designing high quality services with large service variety. Their research was particularly focused on third-party logistics providers. Main purpose of their study was to apply Quality Function Deployment and House of Quality tool to understand and transform customer requirements better into service design, process and activity – all of which affect the overall quality of the service. Additionally Lin and Pekkarinen (2011) developed the concept of logistics service platform following the modular logic in order to provide and manage service variety to customers. Authors proposed that it is possible to extend the research results to business services too, including professional services.

There is a need for improvement in identifying and linking customer viewpoints and requirements to service design process, although considerable benefits of current tools and methods. Conceptual research framework of service design is presented in Figure 6.

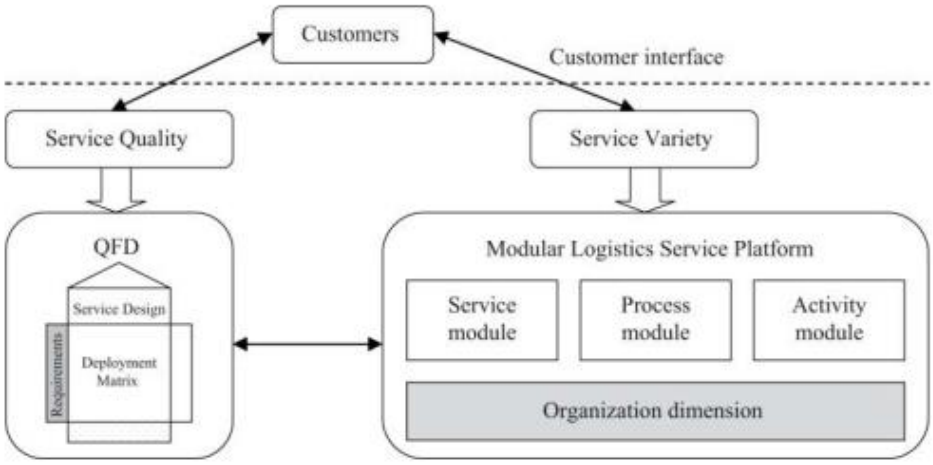

Figure 6 Conceptual framework of service design (Lin & Pekkarinen 2011)

In their research, Lin and Pekkarinen (2011) also formed House of Quality with three levels. This three level HOQ is presented in Figure 7.

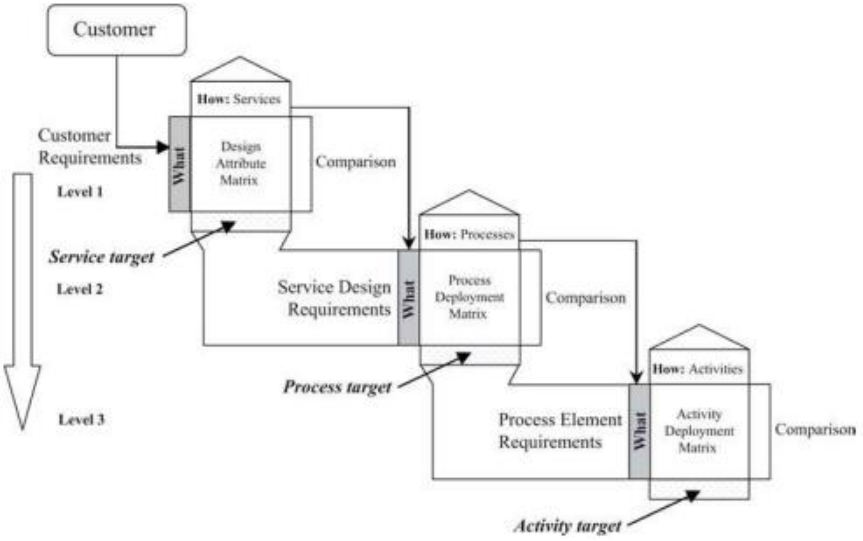

Figure 7 Three-level HOQ for logistics service design (Lin & Pekkarinen 2011)

First level concerns developing proper service designs to satisfy different customer requirements. As service designs are visible to external customers an internal process view is needed regarding how the services are completed. Thus, the use of QFD is expanded to operational level. In second level, the service designs are transformed to service design requirements in which the service design targets are turned to weights of each service design requirement. This way, processes are designed accordingly with weighted targets to meet the

service design requirements. In third level, processes are divided into detailed activities, performance of which can be monitored. This way the third level HOQ results in activities with performance targets that are required to complete the processes in the second level. By utilizing multi-level HOQ, service quality can be improved in service design and delivery. Practical improvements were noticed by the case company in understanding customer needs, and also customer satisfaction and customization levels were higher. (Lin & Pekkarinen 2011)

7 DEVELOPING THE REPORTING MODEL

A supply-driven approach, in which functionality determines the layout, may not give proper attention to the user perspective. Instead of one-shot implementation, test usage with prototypes and preliminary models should be used. (Pauwels et al. 2009) Additionally, gradual changes have greater chance of being adopted to standard operating procedure of the organization (McQuiston 2001).

Main goals for the new reporting model were set by management personnel of CompanyX. The cornerstones of the company's services, quality and effectiveness were considered the main factors that needed to be ensured and improved in the new reporting model. Additional development needs were identified in visual presentation of the reports, and in utilizing modularity, which were seen as important, supporting factors to create more value to customers and improve the service process.

Based on these goals, an internal development process was activated. The development was done gradually based on the feedback of the employees and management. After incremental internal development, selected key customers were included in the development process to make sure the new reporting model suits each customer's needs. Furthermore, new ideas regarding each development factor were recognized.

The development activities of each factor are described in the following subchapters. First the base situation of each is described after which the development and improved state are presented.

7.1 Quality

Information quality has been essential focus for the CompanyX from the beginning. Still the information quality could vary depending on the project and personnel. Also, there were not common measures or background logic to ensure quality. Thus, CompanyX's management wanted to take actions to ensure information quality better than before.

To increase unambiguousness of the presented information, several improvements were implemented. Earlier the CompanyX used simplified metrics in sales project reporting, usually following one main result category and one supplementary “Lead” category that could contain varying types of results beneath it. Because of this, at times it was hard to form good overall picture of the results and progress as the metrics were on a too general level. To improve reporting, new metrics system was implemented. The new metrics consist of project specific main metrics and supplementary, generalized metrics that are unambiguous, replacing the old “Lead” -category with more detailed categories that describe better the actual result, like “Qualified procurement need”, “Information request”, and “New contact”. This helped CompanyX to better follow and document its sales activities, and gave customer much clearer and detailed picture of the overall results in each project.

Additionally, few information fields were standardized to be included in every project. For example, the “Reasons of denials” was identified as an element that should be included in every project. The denial reasons are very essential in identifying improvement needs that can be utilized together by the CompanyX and its customers to ensure quality of the sales service and continuous co-development of the sales process.

Human errors are natural, but it is important to minimize them. The possibility of mistakes was minimized by implementing multiple choice option to suitable information fields. This ensures that in the selected fields information is in unified form which enables easier analysis, and incorrect entries can be avoided. Also, background formulas were created to inform the user from false types of information entries. These helped the users to input the information efficiently in coherent form that also the principals were satisfied with.

Additionally, also elements related to sharing process of information were considered to ensure quality. Every salesperson was more strongly encouraged to be proactive towards the principal. When executing a sales project, for example if they recognized business potential, but were unsure, they should contact the principal independently to quickly solve how to proceed. Timeliness and frequency were seen as important factors that should be ensured all the time, so

important cases are forwarded to the principal quickly, and reporting is handled as agreed. These factors link strongly to overall responsiveness in daily business.

Below in Table 6 is a summarizing comparison of the improvement actions taken compared to usability information quality characteristics from Pass (2015).

Table 6. Information quality characteristics and improvement actions taken to meet them.

Information quality characteristics	**Improvement actions**
Information	
Relevance	New reporting metrics.
Unbiased	Minimizing human errors, unified form.
Completeness	Standardization of information fields.
Sharing process	
Proactiviness	Encouragement of direct contact to the customer.
Timeliness	Important cases directly forwarded to the customer.
Frequency	Ensuring frequent reporting as agreed with the customer.
Responsiviness	Quick respond time to possible questions, and quick action to things that need attention.

7.2 Effectiveness

It is essential that reporting is effective from both the user point of view, effectiveness in use being the main factor. Put shortly, users need a fluent reporting system to work with. A thorough internal process with salespeople was conducted to get comprehensive user feedback on improvement needs and development priorities. The following aspects were pointed out the most:

1. Statistics view, that is easy to read, was agreed to be necessary to help keep track of sales progress. Top observations could be combined to weekly statistics to give a quick salesperson insight on the results and general observations.

2. When making information entries, simpler interface with only the needed information fields and compact, logical structure was seen to be effective, and it helped to browse earlier entries too.
3. A standardized summary field for seeing the overall situation of the contact was seen useful so user can see the situation on quick glance.
4. Use of colors to code different kinds of contacts for example was felt to enhance daily work effectiveness by easing the tracking of overall situation.
5. Optimally, the reporting system should have a good performance and minimal outages, but there is room for improvement.

To summarize, for users it is important that using the reporting system is easy enough, system supports their sales work and helps them track their sales progress, and making data and information entries is straightforward. All the user ideas were considered and implemented as well as possible. Statistics view was improved to be clearer and more compact by showing only the relevant information and timeline as default. The information entry fields were totally reconstructed to simpler form and common logic was implemented to use similar layout in all projects. Information filtering feature was added to ease organizing the relevant information needed to display. Also, with users the use of summary field and color coding was commonly agreed on. To prepare for possible outages of cloud services, automatic saving frequency was increased, and recovery from previous versions was also enabled.

Below in Table 7 is a summarizing comparison of the implementations based on user feedback and compared to usability attributes adapted from Nielsen (1994, p. 26).

Table 7. Improvement actions taken compared to usability attributes.

Usability attributes	**Improvement actions**
Learnability	Reconstruction of information fields, simpler form.
Efficiency	Clearer and improved statistics view. Information filtering.
Memorability	Common logic to use similar layout in all projects
Errors	Increase of automatic saving frequency, version recovery
Satisfaction	Summary field, color coding.

7.3 Visualization

For principals, it is important they get the information they need in an easy to read form. It is important to recognize all the parties that are involved in sales project and could benefit from the dashboard. Also, the project type affects how the dashboard should be constructed. For example, supporting salesperson or marketing director can require presenting and visualization of different kinds of information. It is important to take into account the relations inside the principal's organization and its industry specific characteristics.

Earlier the CompanyX used simple statistics view to summarize the results of a project or campaign. While this provided a good overview in simplified form, it left room for many questions and manual clarifications regarding different aspects of the results and information. To improve, together with earlier mentioned result metrics, a dashboard view was implemented to the reporting model. Major attention was given to the visualization of the results and the look and usability of the report. The dashboard model enabled presenting and visualizing of the gathered information by utilizing charts, diagrams, colors, percentages and so on. This enabled CompanyX to create coherent summaries from different kinds and sizes of projects, and principals to have similar view on the progress of different projects.

Results were visualized by using unified color coding to link the information entries to corresponding statistics. Major attention and development was conducted to optimize different sections of reporting to be optimal in size and appealing to the eyes. More advanced information filtering options were developed to support varying needs to drill down to specific information in more detail. Based on this also a separate analysis tool was developed. This tool utilizes the developed background logic of the reporting model in which all the information are linked to each other, thus enabling more comprehensive analysis and filtering of information and results.

Below is a summarizing comparison of the improvement actions taken compared to dashboard characteristics from Pauwels et al. (2009).

Table 8. Successful dashboard implementation characteristics and improvement actions taken to meet them.

Dashboard characteristics	Improvement actions
Demand side	
Users	Ensuring that dashboard contributes to all parties.
Organizational decision style	Recognizing the main function of the dashboard in each project.
Interdepartmental relations	Ensuring that dashboard contributes to all parties.
Industry	Principal specific modifications and utilizing feedback.
Supply side	
Metrics	Transforming the simple metrics to more detailed version.
Sophistication	Improving the usability of the report.
Visual display	Utilizing charts, diagrams, colors, and percentages in visualization. Presenting summaries of information.
Drill down capabilities	Filtering and analysis of results of information.

7.4 Modularity

Implementing modularity to reporting was crucial development need by the management of CompanyX. Earlier, creating suitable reporting model to every starting project basically from scratch was very time consuming. Additionally, maintaining and updating the reporting system consumed resources especially in longer projects. Also, there was unnecessary variability towards principals in the reporting mechanisms of different sales projects.

Modularity was implemented to the reporting by developing the base model as far as possible. Feedback was utilized in development with the objective to continuously improve the base model based on the feedback of users and principals. Different kinds of base models were developed to suit varying types of projects. This shortened the time needed to create project specific reporting model compared to creating from scratch. Modular approach on reporting enabled also the easier creation and utilization of different features based on the needs of the

customer. The base model was developed so that adding or enabling additional features was straightforward without the need to modify the base model.

In practice, significant benefits were gained. Efficiency was gained specially to starting of sales projects as the reporting could be set up significantly faster, and thus projects could be started much faster too. Moreover, principals could be presented with choices regarding the extent of reporting and different features that could create extra value. Monitoring different sales projects got easier as there was common logic and base on which the reporting was built on. Combined with the improvements discussed in previous chapters, modularity enabled more coherent and practical view on different sales projects. Also, it was easier to communicate and offer different solutions to principals when a clear view on reporting options was formed.

Below is a summarizing comparison of the aims of reporting modularization, and practical benefits gained by implementing it, adapted from the research by Böttcher and Klinger (2011).

Table 9. Aims of modularization in reporting and practical benefits gained

Modularization in reporting	**Practical benefits gained**
Reduction of efforts	Managing the sales projects is easier for the management as the reporting is based on similar logic which eases monitoring. Additionally, it is easier to present all the possibilities of reporting to principals when reporting is based on utilization of modules.
Configuration	Time to set up reporting model to a new project decreased significantly.
Improved transparency	Comparison of different sales projects is easier as they are based on the same modules.
Enhancements and improvements	Updates and improvements can quickly be applied to reporting in different projects, and possible project specific improvements can easily be implemented to different projects and the base modules.
Reuse	Starting a new sales project is much faster as existing reporting modules can be utilized, with minor modifications if needed.

8 REPORTING IN SALES SERVICE VALUE CREATION

Reporting has many direct and indirect effects in sales service value creation for the CompanyX. Direct effects include the influence on daily activities, processes, services, and their outcomes. Indirect effects consist of service development aspects, knowledge creation and knowledge management.

To form a comprehensive view on the big picture in which reporting is essential part, a sales service design framework was formed based on the framework "QFD-based modular logistics service design" developed by Lin and Pekkarinen (2011), and other theories addressed earlier in this research. Overall, the sales service design framework presents a desired model on how CompanyX should run its daily operations. The developed framework is presented in detail below in Figure 8.

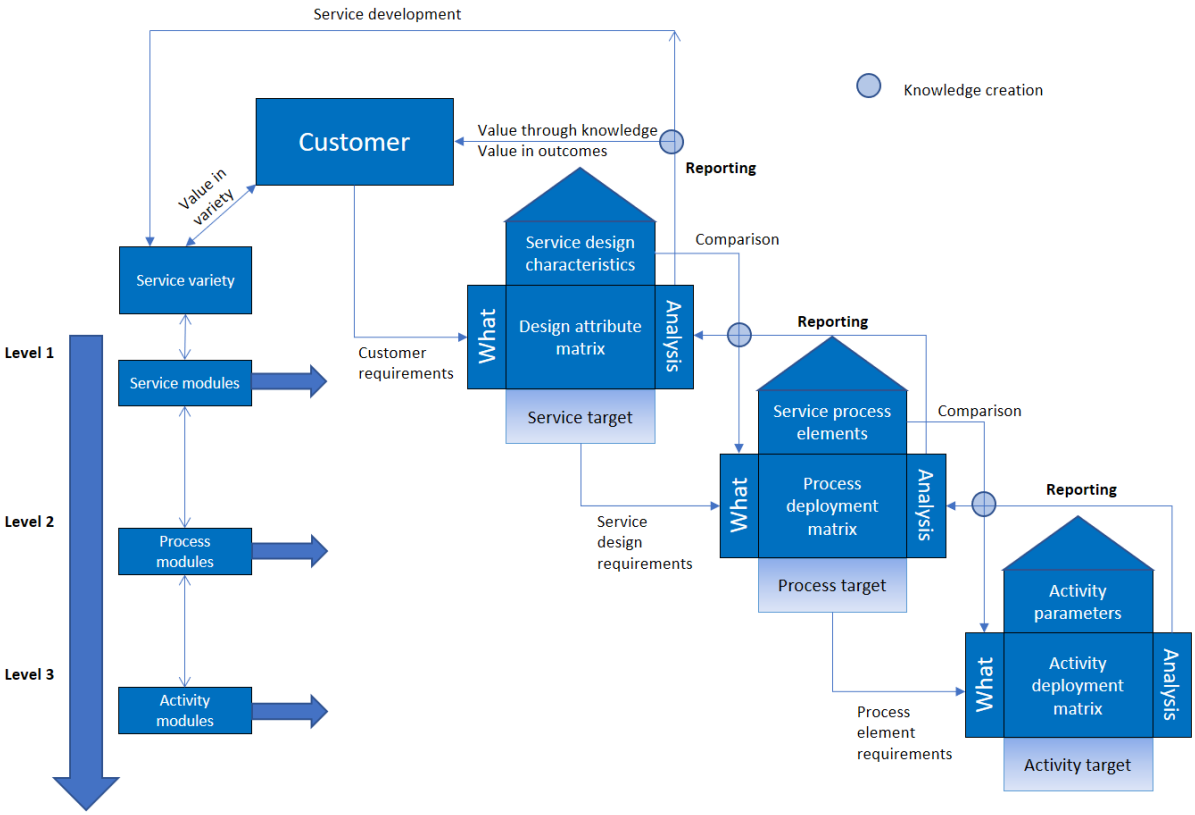

Figure 8 Sales service design framework.

Different parts of the framework are described more closely in the following sub-chapters. First, the modular service platform approach (left side of the framework) is described. Then, formation of collective knowledge in different points (marked in the framework) is addressed. The last sub-chapter focuses on how customer requirements can be transformed to customer value. Reporting is key element in ensuring functionality of the model.

8.1 Modular service platform

CompanyX has many kinds of customers and projects, and CompanyX wants to provide first class sales services to its customers. On the other hand, there is variability in customers' size, objectives, operating model, and personal differences for example. Additional factors to consider are sales-marketing interfaces and role of sales of the customers.

A customer with "Hidden marketing" interface might want CompanyX to boost their short-term sales by focusing on meeting bookings for example, which is quite straightforward when considering the overall service. On other hand, a high-profile customer with "Marketing-sales integration" might have strategic needs to boost both their marketing and sales activities at the same time, with the need for continuous high-quality market information provided to them. These factors cause requirements towards individualization to provide best possible service to each customer.

As Böttcher and Klinger (2011) concluded, also CompanyX saw modularization as a solution to ensure ability to provide first-class service to different customers in the time of growing complexity. Implementation of modularity was started by developing the reporting modular model, as described in Chapter 7.4. Additionally, modular approach was implemented to cover services, processes, and activities, based on the researches by Nätti et al. (2017) and Lin and Pekkarinen (2011).

This kind of service product model enables easier understanding of what CompanyX should do to provide optimal service to its customers. A three-level partition to service, process, and activity levels can be clarified followingly:

Services:

- Is this the best service corresponding to customer needs?
- Can we provide even better service or approach to fulfill the needs even better?

Process:

- Is this the best process to complete the service?
- Are there process elements that could be done better with higher quality or efficiency for example?

Activities:

- Are we doing the right activities to ensure working process towards desired results?
- Is there room for improvement in single activities?

For example, above presented questions can be utilized to ensure the best possible result and service for each customer. Moreover, modular approach can be used to ensure that each project has the most suitable resources assigned to them to ensure optimal results. Also, best practices from other projects can be utilized. Reporting is used to monitor and steer the quantity, quality, and direction of activities and processes. Through reporting project performance can be continuously improved in cooperation with the customers. At the same time, collective knowledge is created.

8.2 Collective knowledge

The success of activities like sales calls depends highly on skills and knowledge of the salesperson. Utilizing earlier accumulated organizational experience can help to get better results with performed activities. Thus, reporting of activities and creating knowledge from them is essential as part of the service processes that form the desired overall service. But as Nätti et al. (2017) note, there is a danger of ignoring relevant tacit knowledge aspects if the focus is more on the outcome than the process. In other words, it is essential to take into account the whole setup of each project, co-learn during the project, and make adjustments if the results are not on the desired level, instead of quick condemning of the project for example.

Naturally, huge amount of knowledge is formed in CompanyX during numerous the execution of numerous projects. By utilizing practices based on Nonaka's (1994) knowledge management

principles, the knowledge can be shared and utilized in many ways to create value to CompanyX and its customers. Below in Table 10, a summary regarding different kinds of knowledge creation modes are presented. CompanyX should utilize both internal, salesperson based knowledge creation, and co-creation of knowledge with its customers as well.

Table 10. Knowledge creation in CompanyX and between its customers

Modes	Salespersons	Customers	Level
Socialization	Sharing individual experiences	Sharing organizational experiences	Between process and activities
Externalization	Interactions with colleagues	Interactions with customers	Between process and activities
Combination	Team meetings	Customer meetings	Between process and service
Internalization	Learning best practices	Learning best practices	Upper level

Reporting model that has been developed to support both the salespersons and customers, is valuable in different modes of value creation. The developed reporting model enables getting insight on all levels, from the activities performed and experience gained all the way to upper level internalization of best practices. Reporting features that make it possible to drill down to single events, and at the same time see the overall results and situation, is essential tool in knowledge creation and formation of collective knowledge.

8.3 Customer requirements to customer value

As presented in the framework, customer requirements are the key drivers in sales service design. QFD based approach ensures that customer needs stay in center of operations throughout the service execution. Sales service consists of different processes that are needed to complete the desired service. Processes in turn consist of activities that must be taken to complete the processes. All these elements are monitored continuously, and varying extent of internal and external reporting is done depending on the project. Especially sales results, market observations, possible drawbacks, and the overall functionality of sales service are examined

closely in each project, and CompanyX communicates closely with its customers to improve and constantly develop the service.

Formed knowledge is utilized in developing the service offering on higher level, but also to develop and improve service, process, and activity modules which are utilized in projects. This kind of development enables Company X to fulfill different kinds of customer needs more efficiently and with higher quality. Reporting is crucial part for getting insight in each sales project about activities taken, process functionality, and quality of the overall sales service. At the same time, reporting has a major role in identifying general development needs and points for improvement. It is essential that the used reporting model serves well both the users and the customers, so all parties can benefit from the direct and indirect added value that suitable reporting creates. Effects of the new reporting model on value creation are presented below in Table 11.

Table 11. Effects of the new reporting model on value creation

First level Value exchange	**Value in variety**	Second level Value in use	**Value in outcomes** **Value through knowledge**
Technical quality • Reliability (budget and schedule) • Information understandability • Information practicality • Technical expertise • Specialized expertise • Creativity	→Easier monitoring →Visualization, dashboard →Information relevance →Accumulated knowledge →Knowledge modularity →Salesperson independency	*Financial* • Cost reductions • Revenues (ROI, ROA) • Profitability • Rentability	→Lower operation costs →Higher incomes →Effectiveness →Duplicability
Functional quality • Integrity • Responsiveness • Professionalism	→Standardization →Easier filtering →Visual and usability improvements	*Social* • Reduce accident rates • Save lives • Improve standard of living	→Added knowledge
Relational variables • Partnership • Involvement • Confidence	→Co-development →Co-creation →”Track record”	*Operational* • Productivity • Product development and deployment • Facilitate operations	→Reduction of efforts →Modular development →Easier management
Image • Reputation • Credibility	→Positive image →Increased professionalism	*Strategic* • Better decisions • More enlightened decisions	→Information quality and relevance

The developed reporting has numerous benefits on value creation. Overall positioning of different value creation possibilities can be seen in the sales service design framework.

9 CONCLUSIONS AND DISCUSSION

The main objective of the research was to study how reporting can be utilized in sales service value creation. To summarize, Table 12 shows the research questions, their objectives, and the chapters in which the questions were discussed and answered.

Table 12. Research questions, objectives, and linked chapters

Research question	Objective	Chapters
Main: How can sales service provider create value for its customers by developing its reporting model?	➢ Understanding how reporting can be utilized in value creation ➢ Creating new reporting model to increase value creation	➢ Chapter 8 -Direct benefits and value on daily business and its management -Indirect benefits and value through knowledge -Sales service design framework for coordination
Which factors affect the quality and effectiveness of reporting from the user and customer perspectives?	➢ Understanding user and customer perspectives on developing reporting ➢ Ensuring quality and effectiveness in the new reporting model	➢ Chapter 7 -Information quality and the process of sharing it -Effectiveness through usability attributes -Visualization by dashboard for both parties -Modular reporting model benefits both parties
How can a sales service provider benefit from modularization of its activities?	➢ Understanding benefits of modularization for professional service firm ➢ Implementing modularity in reporting and activities	➢ Chapters 7 and 8 -Modularization in reporting brings numerous benefits -Meeting varying customer requirements -Utilizing modular resource and knowledge management in projects

This research was conducted on general level to form comprehensive view on the topic that spans over many areas of business and academic research. As such, sales reporting and sales service development are not very common topics in academic research. Thus, this research serves as a relevant base for further research and, by combining several theories to practice, brings novel ideas that can be researched further.

CompanyX operates in B2B sales area of information and communications technology and financial management. It would be beneficial to research the topic on other industries as well. Also, more focused approach for example on modularity or knowledge management perspectives could bring deeper insight on these topics.

For CompanyX, this research was a good method to evaluate its development needs, and implement concrete improvements based on the theoretical insight, and viewpoints of customers and employees. During this research, the reporting model and system were completely overhauled and updated. Additionally, many elements were improved in daily activities and their management. Both the employees and customers were keen to participate on co-development which was essential for the success of this development project.

10 SUMMARY

In outsourced B2B sales service, reporting has an essential role in value creation. Direct effects include the influence on daily activities, processes, services, and their management and outcomes. Indirect effects consist of service development aspects, knowledge creation and knowledge management. In a business relationship, all the parties involved benefit from good reporting model that is a key component in continuous co-development and improvement.

Structuring the entirety, in which reporting is utilized, helps to form insight on how reporting effects different parts of the service and how it could be utilized better. In this research, QFD based approach was utilized on forming the sales service design framework. Modularization of reporting and services can be beneficial for service providers, especially if the customer base has varying characteristics and there are lots of different kinds of customer needs.

When developing reporting model, it is important to consider viewpoints of the customers and users of the report. The reporting model preferably suits the needs of both to ensure high quality information and effective operations. User and customer involvement in development of reporting can make both parties more willing to contribute to the reporting model. It is important that both feel themselves familiar with the reporting tool as this impacts the possibilities to create knowledge throughout sales projects. Sales service provider benefits from the accumulated knowledge in the form of better know-how that reflects from single project results to overall sales service offering.

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APPENDICES

Appendix 1. Interview structure for CompanyX's customers.

1. **Henkilö- ja yritystiedot**
    a. Henkilön tiedot
    b. Tiedot yrityksestä ja tehdystä yhteistyöstä
2. **Toimintaympäristön kuvaus**
    a. Millaisia kehityshankkeita teillä on myynnin suhteen?
    b. Mistä olette omassa toimintaympäristössänne huolissanne?
    c. Mikä on tuotteemme/palvelumme rooli toiminnassanne?
3. **Tyytyväisyys nykyiseen palveluun**
    a. Miten tyytyväisiä olette nykyiseen palveluprosessiin:
        1. Aloitus: aktiivisuus ja rooli sisällön suunnittelussa, esivalmistelut, sisällön laatiminen, käynnistämisen nopeus
        2. Kampanjan/projektin läpivienti: myyjien osaaminen, epäkohtiin puuttuminen, tehokkuus, laatu
        3. Kampanjan/projektin päättäminen: loppuraportti ja -analyysi
    b. Sopiiko jokin täysin toisenlainen tuote/palvelu tai toisen alan yritys esikuvaksi joidenkin kriteerien toteuttamisessa?
    c. Raportointi on merkittävä, teille näkyvä osa palveluamme.
        1. Kuinka tyytyväisiä olette raportointiin?
        2. Onko teillä tullut esiin parannusideoita raportointiin liittyen?
        3. Onko teillä hyviä kokemuksia muista raportointiratkaisuista, joita voisi hyödyntää palvelussamme?
4. **Palvelun vaatimukset ja vaikuttavat tekijät**
    a. Mikä olisi ideaaliratkaisu tarpeisiinne ilman mitään rajoittavia tekijöitä?
    b. Onko tapahtumassa tai odotettavissa muutoksia, jotka vaikuttavat olennaisesti palvelun kriteereihin?
    c. Mitä kehitysideoita teillä on, miten me voisimme auttaa teitä menestymään vielä paremmin?

Appendix 2. Interview/workshop structure for CompanyX's employees and management.

1. **Taustatiedot**
    a. Henkilön tiedot ja kokemus
    b. Raportoinnin rooli omassa työtehtävässä
2. **Tehokkuus**
    a. Miten raportoinnin tehokkuutta voitaisiin lisätä?
    b. Miten raportointijärjestelmä voisi helpottaa jokapäiväistä työtä?
3. **Laatu**
    a. Miten raportoinnin laatu voitaisiin varmistaa entistä paremmin?
    b. Tukeeko raportointimalli laadukasta työskentelyä?
4. **Raportointiin vaikuttavat muut tekijät ja näihin liittyvät kehitysideat:**
    a. Visuaalisuus
    b. Käyttötyytyväisyys
    c. Opittavuus ja muistettavuus
    d. Virheiden minimointi
    e. Muu