A Case Study on Relevant Elements of B2B Customer Centricity

Corinne Duss[a*]
Sira Sriyothin[b]

[a*] *DBA Candidate, Faculty of Management Science, Silpakorn University, Bangkok, Thailand. Email: corinne.duss@stud.hslu.ch*
[b] *Assistant Professor, Faculty of Management Science, Silpakorn University, Bangkok, Thailand. Email: sira@ms.su.ac.th*

Abstract

B2B transactions make up a large part of the economic activities worldwide. Therefore, it is important to deal with business customers appropriately in order to best meet their expectations. The purpose of this article is to provide new insights on B2B Customer Centricity derived from practice. The study contributes to the generation of knowledge about Customer Centricity in the Business-to-Business (B2B) environment as it identifies seven relevant elements to considered. The findings can be used as an actionable guideline for B2B companies to implement or optimize Customer Centricity in practice. The underlying article contributes to the closure of the knowledge gap on B2B Customer Centricity as it is based on a dedicated B2B case study and therefore dissolves the dependency on extrapolations from the B2C sector. The study uncovers, how the existing model from the B2C area should be adapted for the B2B market and confirms the relevance of Customer Centricity in the B2B environment. Coding and triangulation of the data gained trough interviews resulted in a consolidated set of relevant criteria of B2B Customer Centricity which build a framework for a structured monitoring and assessment of Customer Centricity in the B2B environment. The criteria contain elements already identified as relevant in the B2C context as well as social and B2B specific elements.

Keywords: Customer Centricity, Marketing, Case Study, Customer Orientation

Introduction

As any sales transaction is based on an interaction between the company and its customers, customer orientation is key for companies in the Business-to-consumer (B2C) and the Business-to-Business (B2B) sector. While the emotional factor is very important to initiate a purchase transaction in the B2C sector that is selling directly to consumers, the logic of the product and its features is more in focus in the B2B sector that is selling to companies. Furthermore, B2B sales usually have higher order values, longer sales cycles and are often more complex than B2C sales (Lilien & Grewal, 2022; O'Gorman & Schuster, 2024; Rėklaitis & Pilelienė, 2019). The B2B environment is according to Seebacher (2021) rational, low-cost and most profitable decisions are taken. Instead of emotions, process optimization and profit sustainability are in focus. At the same time, pressure between competitors, lack of information available, costs or other reasons lead to a lower transparency in the B2B than in the B2C market

what also makes it less understood (Prior, 2023). Lilien and Grewal (2022) additionally highlight the presence of fewer but more powerful customers in the B2B market what makes different tools of the B2C domain inappropriate or request an adaptation. Also Gounaris and Almoraish (2024) as well as O'Gorman and Schuster (2024) mention, that so far all attempts to extrapolate or adopt customer-centric experience from the B2C market did not manage to successfully close the gap in literature . It is therefore crucial for a B2B company to understand how business customers perceive Customer Centricity. This is why the underlying study aims to identify specific elements of B2B Customer Centricity which are actually perceived and have so far barely been overlooked in literature.

Wahl (2023) considers customers as the driver of constant change as they keep on reflecting their own experiences and expectations and demand increasingly personalized offers to meet their many folded preferences. Customer Centricity has emerged out of this customer driven change as a strategy to keep up with the customer's expectations and needs. At the same time it also brings a sort of organisational transformation as it requires constant reflection of the actions developed, the strategic objectives and the cross-departmental involvement of all employees.

Lemon and Verhoef (2016), Goasduff (2019) and Aliekperov (2021) highlight, that a higher level of Customer Centricity is a driver of commercial success and results in greater profit growth, respectively lack of Customer Centricity will lead to drastic project failure. Therefore, building up a customer-centric company needs on one side a product or service that meets customer needs and on the other side a risk-free ambience of cooperation between the customer and a company in order to create long-term relationships (Aliekperov, 2021). Leavy (2022) also mentions the necessity to treat customers in a way that they come back and recommend to their friends.

Different experts actively call for more research in the area of Customer Centricity. McColl-Kennedy et al. (2019) for example, encourage research in B2B settings with multiple transactions during the customer journey or Wahl (2023) asked for studies in different contexts. Another area highlighted for further research are the different perspectives of employees and customers. As discovered by Temkin et al. (2010), many employees simply judge the customer's needs based on their own perception instead of really going an extra mile to completely understand the customer. As a result, they assume the customer's needs and references just like their own (Gaurav & Shainesh, 2017). An additional study by Seebacher (2021) confirmed, that this self-centric approach of the employees does not lead to completely satisfied customers as the companies' actions are not coordinated customer-centric. As so far no study has identified, what factors differ between the view on Customer Centricity from a customer's and an employee's perspective there is currently still a gap in research. This is exactly where the underlying study comes in as the case study gives a practice oriented perspective of two different parties. The objective of the underlying study is to enhance dedicated knowledge on B2B Customer Centricity through a catalogue of relevant elements that can serve B2B companies as a practical guideline for implementation or optimization of Customer Centricity.

Literature review

In a large part of the world B2B markets are responsible for around 70% of the economic activity. Even though the B2B business has therefore a larger effect on society, it is according to Gounaris and Almoraish (2024) and Prior (2023) fairly overlooked in the current literature. Especially the theories about B2B Customer Behaviour, Customer Journey and

Customer Centricity are so far completed with very limited empirical work (Prior, 2023; Purmonen et al., 2023). O'Gorman and Schuster (2024) point out, that most companies can not clearly be declared as customer-centric or non-customer-centric. Instead, they describe the transformation to a customer-centric organization as a continuous process with different stages of development. Wahl (2023) additionally underlines the importance of the holistic commitment of the whole organization as Customer Centricity requires a new mindset as well as new working styles and the transformation of all operational activities. Leavy (2022) mentions the principle of "loving your customer" as the core of successful customer-centric companies. This concept is following the assumption that making other people happy is the best way to create happy relationships. The researcher thereby point out, that the only way for a company to sustainably love its customers is to create inspired and committed teams.

Lovelock and Wirtz (2011) identified three success factors to support service excellence and productivity among service employees: hire the right people, enable them to do a great job and motivate and encourage them accordingly. Also Seebacher (2021) identified the employees as an important driver of customer satisfaction. He argues that employees must be motivated, competent at their jobs and innovative in their thinking in order to be able to create delightful customer experience. The willingness to understand the customer is thereby an indispensable prerequisite (Rademacher, 2022; Wahl, 2023). The decisive factor here is to understand why a customer decides for or against an offer. This helps to understand, how the offer can be optimized in order serve the customers even more successful (Rademacher, 2022). Especially in the B2B market this can be a challenging exercise as the purchasing process of an organization can easily involve multiple individuals which build the buying center. They all follow individual and collective goals, weight different experiences and have therefore a manifolded influence on the purchasing decision. Furthermore, the client list of a B2B company can include customers of very different sizes and the use of the offering can also vary heavely (Lilien & Grewal, 2022; O'Gorman & Schuster, 2024; Purmonen et al., 2023).

With his study Frank et al. (2020) created a set of 15 elements for a customer-centric Business-to-customer process design which is depicted in

Figure **1**. Based on a literature review and insights from companies awarded in the area of Customer Centricity, Frank et al. (2020) derived key variables for Customer Centricity and validated those in expert interviews.

Independent Variable	Interaction	Process Integration	Social and Emotional Connection
	Channel flexibility Locational flexibility Temporal flexibility Customer self-service Privacy presence	First-contact problem resolution Informed point of contact Consistent brand experience Customer process integration Customer-friendly control flow Customer support	Customer excitement Personalised interaction Customer feedback Customer community

Dependent Variable	Customer Centric Processes
	Customer satisfaction Customer loyalty Corporate Success

Figure 1: Key variables for B2C Customer Centricity (Frank et al., 2020)

This example from the B2C environment served the underlying study as a great orientation in order to develop the criteria for customer-centric business design in the B2B environment.

Even tough the literature highlights Customer Centricity as a key factor for future success (Hudetz, 2022; O'Gorman & Schuster, 2024; Seebacher, 2021) and acknowledges at the same time, that the B2B business is the driving force of the economy (Gounaris & Almoraish, 2024; Prior, 2023), there is still a gap in research on B2B Customer Centricity (Prior, 2023; Purmonen et al., 2023). Furthermore, a guidance for the implementation of Customer Centricity in the B2B area with a relevant practical background is missing. This is quite contradictory and underlines the importance of research on B2B Customer Centricity.

Research Methodology

In this study, a qualitative approach has been applied which offered the opportunity to gather in-depth insights. Proper documentation and description of the research procedure and data assured transparency. The research procedure defined has been consequently executed in order to guarantee methodic-ness. Furthermore, the study grounds on an explicit body of evidence. Thus, the most important criteria of qualitative research defined by Yin (2016) have been respected.

Single Case Study

This case study is addressing a research focusing on an institutional level including two different points of view. For this, an embedded single case design has been used. This design usually includes, according to Lee and Saunders (2017), the conduction of the analysis for two or more sub units that occur within a single case study. The underlying case study is focusing on a Swiss company which offers digital services such as websites and other online-solutions for business customers. This includes strategic and conceptional work, content production, web-design as well as user experience design, web solutions, digitalization processes, hosting and support together with education in the area of digitalization. Services or products provided by third parties have not been considered in the study.

While focusing on one specific case, this method offers the possibility to observe with a real-world perspective (Yin, 2014). Finding of a case study are thereby more convincing and accurate, if it is based on multiple sources of information. Furthermore, it is important to apply a triangulation. This means, that the case study's findings are based on multiple sources of evidence which have been analysed and constantly compared simultaneously. By developing convergent evidence, data triangulation helps to strengthen the construct validity of the case study as the different sources provide multiple measures of the same phenomenon (Yin, 2014). The underlying study applied data triangulation by including different perspectives (customers and employees) on the same phenomenon. Moreover, answers to the supported question have been challenged with those to the unsupported question and with key elements identified in the answers of a third question regarding missing elements.

Razi et al. (2022) already followed the suggestion of various researchers to make use of qualitative research in order to discover models of important factors in the B2B sector. They were using Grounded Theory as this method can present a meaningful perspective on complex problems which so far lack of a theoretical foundation. Razi et al. (2022) used in-depth interviews focusing on the study topic and around it. This proven method has similarly been applied in the underlying study. The application of Grounded Theory offers the possibility to turn professional experiences into theory. It enables to face and investigate practical problems from a professional perspective (Walsh et al., 2020). As the methodology is often used to create a theory where only limited knowledge is available, it perfectly suits the circumstances of B2B Customer Centricity. This method develops theory which is grounded in the behaviour, words and actions of the participants. The goal is to generate a theory that is relevant and problematic to those being studied. Therefore, this methodology requires the researcher to enter the field with only little knowledge of the problem under investigation (Goulding, 2002). Therefore, the in-depth literature analysis has been carried out after the field study and the coding process.

Krotz (2019) highlights nevertheless, that a certain amount of previous knowledge is unavoidable as this builds the base for a researcher to even start thinking about the area under investigation.

Interviews

According to Yin (2014), the interview technique is one of the most important source of case study evidence. For this study, the company built the entry point for the interviews. 47 qualitative interviews with company representatives and customers have been conducted to gain insights from both perspectives. This included questions about their understanding of Customer Centricity as well as organizational aspects, challenges and success factors in order to delimit their individual understanding. Open questions animated to give examples, anecdotes and further details. This allowed to gain insights in the environmental setting of a customer or an employee (Sukwadi, 2015). The semi-structured face-to-face interview with open ended questions is the most popular format of Grounded Theory. This format offers the possibility to collect rich and detailed information about the experience of the interviewees (Goulding, 2002). Qualitative interviews aim to understand the participants. This is in line with the fundamental objective of qualitative research, which aims to depict a complex social world from a participant's perspective (Yin, 2016).

The universe of units in which the data collection of the study takes place is called the population (Bell et al., 2022). A sample is thereby a segment of the entire population under study which has been selected for the investigation (Esteban-Bravo & Vidal-Sanz, 2021). Bell et al. (2022), Ghauri et al.(2020) and Yin (2016) consider purposive sampling, what supports the selection of units directly referred to the study, as the main concept for sampling in qualitative research. Bell et al. (2022) thereby mention the environment of the case study as the first level of sampling. Through the selection the single case study, this environment has already been defined. The second level is influenced by the units under investigation. In the underlying study, this includes customers as well as employees. The third level identified through purposive sampling defined sub-units of the customers in order to take the strategic relevance from a practical perspective into account.

Customers

Customers can be distinguished according to their customer type as A, B, C and D customers. Most often companies set up the segmentation based on actual sales, strategic potential (sales, margin development, know-how transfer, lead-user, disseminator potential, etc.), customer margin, customer growth or development potential. As resources are limited and have to be optimized in every area, this segmentation offers a great base to divide the resources available according to a customer's priority. An A-customer has a higher potential for development and infiltration what will automatically result in higher sales, revenue and margins than B-, C- or D-customers (Hofmaier, 2015). As the company under study realises the main part of its turnover with A- and B-customers, they have the biggest influence on the company's success. This is why purposive sampling has selected A and B customers to participate in the study. A total of 46 A- and B-customers, represented by the main contact person, have been invited to participate in the study. Out of these, 25 representatives agreed to participate. The interviewees mainly worked as project coordinators in the area of marketing or online marketing.

Employees

Representing the company with regular customer interaction, employees are a rich source of information when it gets to Customer Centricity. Lovelock and Wirtz (2011) describe the frontline-jobs with a direct face to the customers as one of the most demanding. These employees are expected to work fast and efficient and at the same time courteous and helpful when dealing with the customer. As the service employees represent the company's face to the customer, they often judge companies and their service quality based on their interaction with service employees. This is why a service employee's customer orientation is crucial for a company's success (Hennig-Thurau, 2004; Lusch & Vargo, 2006).

The company under study consists of 26 employees, 22 agreed to participate in the study. This covers from sales representatives to marketing, Human Resources, IT, trainees and the CEO all different kind of positions. All participants have direct or indirect customer contact on a daily basis and therefore actively shape the Customer Centricity perceived by the customer.

The focus of the questions was on Customer Centricity. The employee's questionnaire consisted of 27 questions, the customer's questionnaire consisted of 23 questions. The open question what Customer Centricity means to the interviewees offered the chance to get unsupported insights (Statista, 2023). Besides open questions, the interviewees received at the end of the interview an overview including 30 elements identified as relevant for future business activities by Frank et al. (2020), Hudetz (2022), Seebacher (2021), United Nations (2023) and wlw Inside Business (2022). The participants have been asked to mark all elements that they consider relevant and add a suitable prioritization. This supported question allowed to challenge existing theories about the importance of certain elements. The answers to the supported and the unsupported question built the base for coding and further analysis. Another question regarding elements that are missing in the current business relationship and could improve the Customer Centricity perceived has served as an additional source of relevant insights.

Data analysis

The case study aims to investigate Customer Centricity and its components in the practical environment. Therefore, Grounded Theory builds a suitable theoretical base to generate knowledge out of the information gained. Bell et al. (2022) defined Grounded Theory as the theory which has been derived from data, gathered with a specific system and analysed throughout the research process. A fundamental feature is the constant comparison to look for patterns and themes. It allows to explore differences and similarities across incidents appearing in the same category that build patterns.

To identify such patterns, important keywords are labelled though a coding process. In this study, substantive coding has been applied that works with primary data input in order to identify concepts out of the collected data. This type of coding consists of Open, Axial and Selective Coding (Walsh et al., 2020). By applying open coding, the data has been broken down into units of meaning. Open coding is the initial stage of constant comparison in which data has been analysed in detail. The written transcript of the interviews has therefore been analysed to identify and label key words and phrases that belong together with codes. After that, the relationships between the different key words identified have been specified and core categories which represent a central aspect have been built in axial coding (Goulding, 2002). Further theoretical sampling as well as the constant comparison has been focused only on the

relevant categories. Incidents which are not connected to the core category have not been followed up (Walsh et al., 2020). At the final stage of selective coding, the emerging theory has been shaped through the modelling of interconnections between the different core categories identified and the related concepts. Theoretical codes model, how substantive codes relate to one another as propositions to be integrated in a theory. This creates a big picture with a main pattern built on the relationship between the core categories. The result is a conceptual model of Grounded Theory (Walsh et al., 2020).

Research Findings

The results have been extracted through coding of the interviews. The codes have been clustered and when possible, assigned to each other in order to create a comprehensive overview. Three questions of the interview concerning Customer Centricity delivered valuable insights for this. The first was an open question about the general understanding of Customer Centricity (unsupported), followed by the question about missing elements in the current business relationship and completed by the presentation of a catalogue of pre-defined elements to choose from (supported). As the elements in the catalogue have already been validated in the B2C sector and therefore show certain evidence, they built the starting point of the analysis.

Supported answers

Overall, 30 elements have been presented as possible elements to choose from (base for the supported selection). There was no limitation given in the number of elements to select. The interviewees selected between 4 and 24 elements as relevant. This range indicates, how versatile the interpretation of Customer Centricity is. On average, the participants of the study selected 12 elements as relevant. Table 1 gives an overview of what employees and customers have generally selected as relevant in the first column (regardless of the number and prioritization of the selected elements). The second column shows, which elements have been most often rated under the Top 10. Last but not least, the third column gives an overview of the attributes which have been most often selected as one of the top three priorities. The number next to the elements (#) indicates, how many participants labelled the respective element as relevant in the respective category.

The element "Customer support" has overall clearly been identified as the key element of Customer Centricity. It is the only element, that has been chosen by more than half of the participants as one of the top three elements (column three in Table 1). In total nine elements have been selected as relevant by more than 50% of the participants but only one of those elements is also consistently important and ranked in the Top 3 by more than 50%. The results imply, that employees as well as customers have a similar understanding of Customer Centricity but the importance of the respective elements is different. Therefore, an employee could for example not pay attention to a specific element even if he or she is aware of the fact that an element is important as the primary focus of the employee is on other elements. Those elements treated with priority instead, are on the other side probably not as valued by the customer as the employees may think.

Table 1: Consolidated overview of relevant elements of Customer Centricity for employees and customers incl. ranking and number of selections (supported)

Relevant Elements for Employees & Customers (n=47)					
Selection over all	**#**	**Top 10**	**#**	**Top 3**	**#**
Customer support	37	Customer support	37	Customer support	24
Partnership to reach goals	35	Partnership to reach goals	35	Partnership to reach goals	21
Personal interaction	34	Personal interaction	34	Informed point of contact	15
Informed point of contact	31	Informed point of contact	31	Customer excitement	15
Quality education	29	Customer excitement	27	Personal interaction	14
Customer excitement	27	Innovation and infrastructure	22	High availability	9
Good health / work-life balance of employees	25	High availability	21	Innovation and infrastructure	7
High availability	24	Channel flexibility	20	First contact problem resolution	7
Data privacy	24	Data privacy	19	Data privacy	6
Innovation and infrastructure	23	Temporal flexibility	18	Customer-friendly control flow	5
				Integration in own processes	5

Unsupported answers

Before the participants had the chance to select the relevant elements from the list just mentioned (supported), the open question "What does Customer Centricity mean to you?" already delivered, after a cautious coding process, valuable insights into the unsupported selection of elements which can be compared and contrasted to the supported selection mentioned above. Figure 2 maps all attributes brought up by the participants when answering the open question. It also highlights overlapping elements in the middle, if they have been mentioned by both parties. The number in brackets indicates, how often it has been referred to the respective attribute in total. The number in the line indicates, how often the respective attribute has been mentioned by which party. Indeed, the three top scorer "Assessment of needs", "Challenge ideas" and "Respond to requests" can be covered as attributes under the top scoring category of the supported answers "Customer support". In total, eleven attributes have been mentioned by at least one employee and one customer. The four elements "Knowledge of customer", "Delimitation", "Profitability" and "Human centricity" have only

been mentioned by an employee but not by a customer. Customers on the other hand have mentioned eight attributes which seem currently not to be on the radar of any of the interviewed employees. Those elements need to be further examined by the company in order to cover the expectations of the B2B customers.
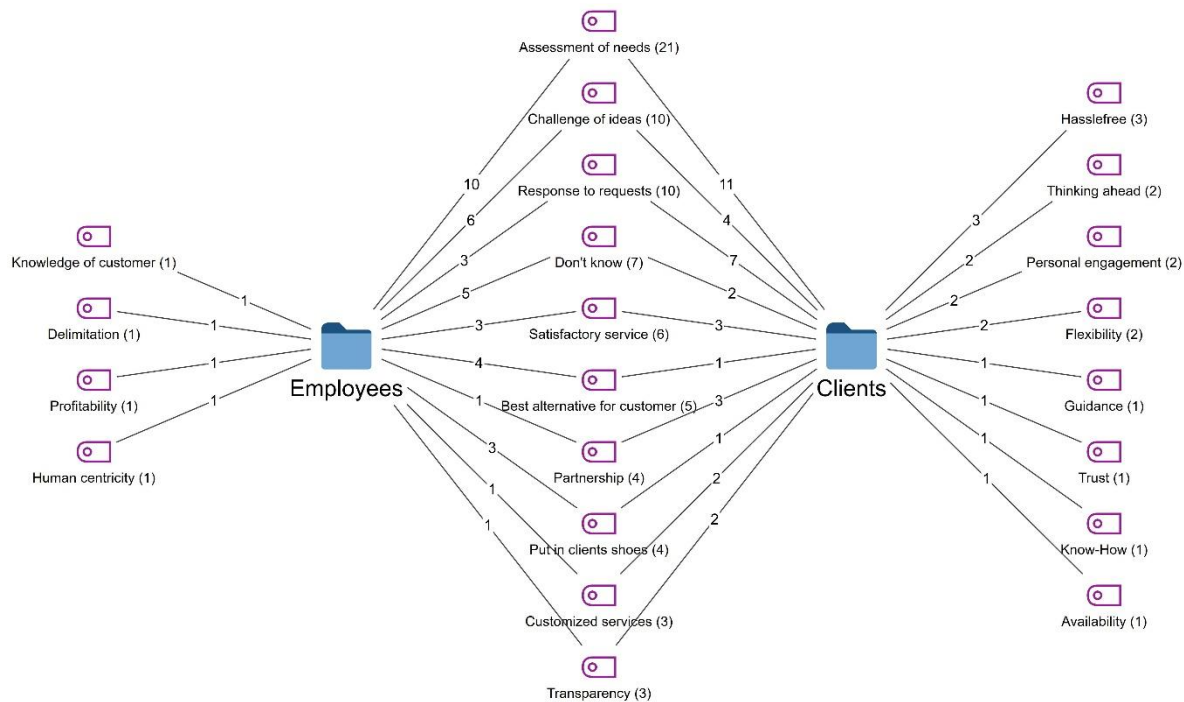

Figure 2: Map of relevant elements of Customer Centricity mentioned by employees and clients (unsupported)

Potential of optimization

Another question regarding the potential to optimize Customer Centricity in the company under study additionnally delivered insights about what clients and employees miss and therefore consider as relevant regarding Customer Centricity. Figure 3 gives an overview of attributes which have been mentioned as a potential of optimization. The attributes mentioned by both parties are thereby shown in the middle of the figure. Specific attributes only mentioned by employees are displayed on the left side and attributes only mentioned by customers on the right side.

Ten attributes have been mentioned by both parties but none of them has been mentioned by more than 50% of the participants. Noticeable is the fact, that ten interviewees confirmed room for improvement but were not able say, what exactly is missing or has to be improved in order to improve Customer Centricity. Furthermore, some of the optimizable attributes have already been mentioned in the list of attributes which belong to Customer Centricity but not all of them. None of the attributes regarding optimization which has been mentioned by both parties has also been mentioned by both parties in the general question about attributes of Customer Centricity. Nevertheless, if the attributes have been mentioned by employees and by customers, they seem to be relevant from both points of view in some way.
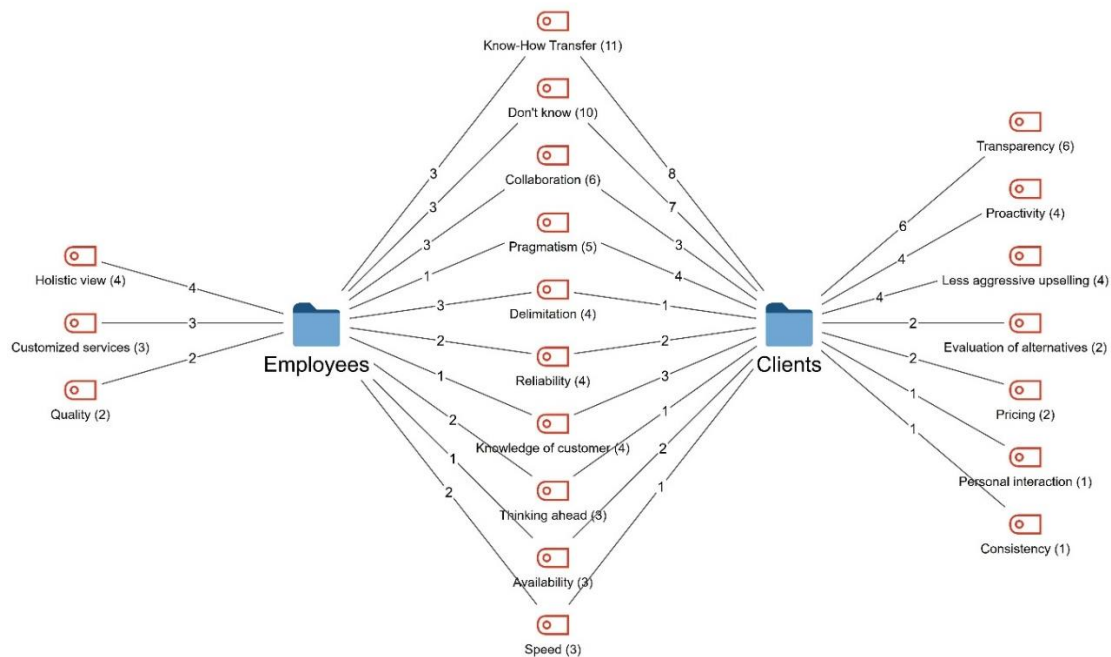
Figure 3: Potential of optimization of B2B Customer Centricity suggested by employees and clients

Catalogue of Relevant Elements in B2B Customer Centricity

In order to focus on relevant elements, those mentioned by at least 50% of the clients and the employees are taken into consideration for the overall composition of relevant elemets of B2B Customer Centricity. Taking the top supported elements of Customer Centricity and mapping the unsupported attributes as well as the potential for optimization mentioned by clients and customers, delivers a consolidated overview.

A closer look into the feedback of the unsupported question reveals, that most of the attributes identified in the coding process are covered by the elements offered to select in the supported question. What seems to be missing in the catalogue presented as support is an element covering the point of view of the other party. As Customer Centricity covers employees as well as clients, attributes mentioned in Figure 2 like "Putting oneself in the other's shoes", "Best alternative for customers" or "Challenging each other's ideas" could be covered by an additional element like "Sparring". This represents a peculiarity of a B2B relationship in which ideas can be tested, advice are shared and a joint development is possible (Laube, 2022). Additionally, "Delimitation" and "Customized services" has been mentioned multiple times as missing elements, respectively relevant. In order to cover those attributes, the additional element "Consequent positioning" should be added to the list of relevant elements in B2B Customer Centricity. The consolidation of the top supported elements and the unsupported attributes, completed by the two additional elements "Sparring" and "Consequent Positioning" leads to the catalogue visible in Table 2.

Table 2: Catalogue of relevant elements of B2B Customer Centricity

Catalogue of relevant elements of B2B Customer Centricity	

- **Customer support**
    - Assessment of needs
    - Satisfactory service
    - Pragmatism
    - Thinking ahead
    - Availability
    - Speed
	- **Personal interaction**
	
	 - **Informed point of conact**
	    - Response to requests
	    - Know-How Transfer
	
	 - **Quality education**

- **Partnership to reach goals**
    - Partnership
    - Transparency
    - Collaboration
    - Reliability
    - Knowledge of customer
	- **Sparring**
	    - Putting oneself in the other's shoes
	    - Best alternative for customers
	    - Challenging each other's ideas
	
	 - **Consequent positioning**
	    - Customized services
	    - Delimitation

Discussion / Conclusion

The study provides a new set of seven relevent elements of B2B Customer Centricity: Customer Support, Partnership to reach goals, Personal interaction, Informed point of contact, Quality education, Sparring and Consequent positioning. As highlighted by Lilien and Grewal (2022), models that work in B2C have to be challenged and adopted in B2B in order to unfold their full power. The results of the underlying study confirm some of the existing elements known from B2C and add also new B2B specific elements.

B2B specifics
The following Five elements have been labelled as relevant by at least half of all clients and employees: Customer support, Partnership to reach goals, Personal interaction, Informed point of contact and Quality education. This confirms the relevance of the three criteria of Frank et al. (2020) in the B2B context: "Customer support", "Personal interaction" and "Informed point of contact". Furthermore, it is also in line with a study of Sheth et al. (2023) that has proven that Customer Support can improve the overall customer experience if it is implemented along the entire customer journey. The attribute "Customized service" has already been critically analysed by Lusch and Vargo (2006). They mention the high complexity due to the individualization of the services that result in a bigger effort and longer periods to sell what can result in a low margin risk as companies have to customize the service for every customer at additional costs. Nevertheless, customized services can play, when applied correctly, an important role in a B2B partnership as it can create barriers to change to a competitor, increase loyalty and offer great possibilities for an upselling (Lusch & Vargo, 2006).

The two additional elements which have been identified as relevant "Partnership to reach goals" as well as "Quality education" confirm, that the trend of sustainability indicated by Hudetz (2022) and wlw Inside Business (2022) also affects the way customers and employees perceive Customer Centricity. Furthermore, Blum (2020) already mentioned the

collaborative element but in relation to digitalization in order to facilitate projects with multiple stakeholders. While the collaboration has also clearly been identified as a relevant factor, the underlying study has not confirmed the urgent need for digitalization. This result could be influenced by the industry the company under study is working in. As the company in focus of the underlying study is a provider of digital webservices, most of the projects take care of digitalization. Customers and employees already focus on digitalization in their joint projects and therefore might not especially highlighted this factor as a customer-centric element. On the other side, customers as well as employees work together on interlinked projects, that probably also involve various tools and platforms connecting two companies. A collaborative working environment is therefore key to allow both parties to jointly shape projects. Overall, 40% of the elements which have been selected as important by employees as well as by customers are part of the Sustainable Development Goals defined by the United Nations. This underlines the increasing importance of sustainability in the B2B business already raised by multiple researchers such as Höckel (2021), Hudetz (2021) and Prior (2023). The fact that the awareness of sustainability generally increased in the global environment could be one reason for this. As heavy weather phenomenon nowadays happens more often than before, the volatility of the global climate and with this also sustainability gets more in focus (Prior, 2023). This is in line with statement of Simakhajornboon (2022) highlighting that responsible, sustainable activities of a company have a growing influence on the acceptance of customers.

Comparison to B2C

Compared to Customer Centricity in the B2C area where the concept is more enhanced, certain elements like "Customer support", "Personal interaction" and "Informed point of contact" are congruent. Other elements like "First-contact problem resolution" or "Data privacy" which also play an important role in B2C seem not to be top of mind in the B2B sector. In return, additional elements like "Partnership to reach goals", "Quality education", "Sparring", "Consequent positioning" as well as "Pragmatism" should be added to the list of relevant elements of B2B Customer Centricity. This also brings in the component of sustainability, which is currently missing in the results of B2C studies.

As 15% of the interviewees were not able to describe how they perceive Customer Centricity in the unsupported question, it can be an indication, that not all people involved in the customer journey really know how they could contribute and what they could expect from a customer-centric company. Affected are customers and employees alike. The fact that 20% of the interviewees have indicated room for improvement in the area of Customer Centricity without being able to designate exactly, how it could be improved also underlines this. This is also in line with O'Gorman and Schuster (2024) who mention the missing definition and delimitation of Customer Centricity. Overall, one can conclude, that in the B2B area Customer Centricity has not been completely established yet. In order to successfully bring it to life, the creation of a common understanding of elements and attributes which belong to Customer Centricity is essential.

Practical Implications

The catalogue of relevant elements can be used as a practical guideline for the implementation or optimization of Customer Centricity within a B2B company. The result of the study highlights the importance of clear decisions on delimitation and customization. Furthermore, the company has to incorporate a forward-looking mindset and design their culture customer centric.

Most of the elements identified as relevant in the underlying study are likely to also be relevant for other B2B companies and transferrable to several industries. Nevertheless, the limitation of a single case might lead to elements specific for the service environment. Companies that produce physical products might have clearer guidelines and less options to change the field they are active in. "Consequent positioning" therefore might be given and less relevant. Also "Sparring" might be more relevant in a creative field as it requires a certain flexibility to discuss and challenge things that can be revised afterwards. Other industries or big, international companies steered by the headquarter might lack of such flexibility. They would therefore might not consider "Sparring" as a relevant element. Besides this, it is highly likely, that the element "Partnership to reach goals", "Informed point of contact" or "Customer support" are transferrable to other industries and also a relevant element for most B2B companies. The exact expectation of how far ahead the supplier should think and how fast the contact person has to be available thereby might change depending on the industry. The expectations in the area of education could thereby vary depending on the country and its educational system.

Suggestion

The study made it possible to compile a catalogue of 7 elements and 18 attributes in total which summarize the expectations and focus areas of customers and employees when it comes to B2B Customer Centricity. This result underlines, that a general, but not yet very concrete, understanding exists and the approach of Customer Centricity has arrived in the B2B market. Nevertheless, not all interviewees have been able to concretely formulate their expectations. But as Simakhajornboon (2022) highlighted, the request for services that meet the customer's growing expectations is increasing. Therefore, further research should generate knowledge in order to create a clear definition, guidelines, case studies and other tools that generate a common understanding and support the implementation and execution of B2B Customer Centricity. As the underlying study is based on a specific case, the results are not generalizable but build a stable basis to challenge the outcomes in the future. The relevant elements identified could be challenged in further studies. Furthermore, future research could for example focus on other companies, industries an countries in order to challenge the relevant elements of B2B Customer Centricity identified in the underlying study.

References

Aliekperov, A. (2021). *The Customer Experience Model*. New York: Routledge.

Bell, E., Bryman, A., & Harley, B. (2022*). Business Research Methods*. (6th ed.). Oxford: University Press.

Blum, K. (2020, 23. September). *Why B2B Sales Needs a Digital-First Approach. Smarter with Gartner*. Retrieved from https://www.gartner.com/smarterwithgartner/future-of-sales-2025-why-b2b-sales-needs-a-digital-first-approach

Esteban-Bravo, M., & Vidal-Sanz, J. M. (2021). *Marketing Research Methods*. Cambridge: University Press.

Frank, L., Poll, R., Röglinger, M., & Rupprecht, L. (2020). Design heuristics for customer-centric business processes. *Business Process Management Journal, 26*(6), 1283–1305. Retrieved from https://doi.org/10.1108/BPMJ-06-2019-0257

Gaurav, R., & Shainesh, G. (2017). *The Changing Face of Customer Centricity*. In The Palgrave Handbook of Managing Continuous Business Transformation, 1, 175–187.

Ghauri, P., Grønhaug, K., & Strange, R. (2020). *Research Methods in Business Studies*. (5th ed.). Cambridge: University Press.

Goasduff, L. (2019). *Is Your Organization Customer Centric? Smarter with Gartner*. https://www.Gartner.Com/Smarterwithgartner/Is-Your-Organization-Customer-Centric.

Goulding, C. (2002). *Grounded Theory a Practical Guide for Management, Business and Market Researchers.* London: Sage.

Gounaris, S., & Almoraish, A. (2024). A dynamic, relational approach to B2B customer experience: A customer-centric perspective from a longitudinal investigation. *Journal of Business Research,* 177, 1-17. Retrieved from https://doi.org/10.1016/j.jbusres.2024.114606

Hennig-Thurau, T. (2004). Customer orientation of service employees: Its impact on customer satisfaction, commitment, and retention. *In International Journal of Service Industry Management, 15*(5), 460–478. Emerald Group Publishing Limited. Retrieved from https://doi.org/10.1108/09564230410564939

Höckel, H. E. (2021). *Customer Centricity Mindset ® Kunden wirklich verstehen, Disruption erfolgreich meistern*. Freiburg: Haufe Group.

Hofmaier, R. (2015). *Marketing, Sales and Customer Management (MSC). 1*. Aufl. Berlin: Walter de Gryter GmbH.

Hudetz, K. (2021). *Der moderne B2B-Einkauf Teil zwei: Die Generationen Y and Z.* Köln: ECC Köln.

Hudetz, K. (2022). *Trends im B2B Commerce.* Köln: ECC Köln.

Krotz, F. (2019). *Neue Theorien entwickeln.* (2nd ed.). Köln: Herbert von Halem.

Laube, T. (2022, 7. March). *Sparringspartner - Wie Sparring bei Managern und Unternehmern funktioniert. Business Wissen*. https://www.business-wissen.de/artikel/sparringspartner-wie-sparring-bei-managern-und-unternehmern-funktioniert/

Leavy, B. (2022). Fred Reichheld: Customer centricity and the strategic power of embracing the "Golden Rule" in business. *In Strategy and Leadership, °50*(2), 3–8. Emerald Group Holdings Ltd. Retrieved from https://doi.org/10.1108/SL-12-2021-0131

Lee, B., & Saunders, M. N. K. (2017). *Conducting Case Study Research*. London: Sage.

Lemon, K. N., & Verhoef, P. C. (2016). Understanding customer experience throughout the customer journey. *Journal of Marketing, 80*(6), 69–96. Retrieved from https://doi.org/10.1509/jm.15.0420

Lilien, G., & Grewal, Rajdeep. (2022). *Chapter 1: Business-to-business marketing: looking back, looking forward. In Handbook of Business-to-Business Marketing.* Massachusetts: Edward Elgar Pub.

Lovelock, C., & Wirtz, J. (2011). *Services marketing: people, technology, strategy*. (7th ed.). Boston: World Scientific Publishing Co. Inc.

Lusch, R. F., & Vargo, S. L. (2006). *The Service-Dominant Logic of Marketing*. New York: M.E. Sharpe.

McColl-Kennedy, J. R., Zaki, M., Lemon, K. N., Urmetzer, F., & Neely, A. (2019). Gaining Customer Experience Insights That Matter. *Journal of Service Research, 22*(1), 8–26. Retrieved from https://doi.org/10.1177/1094670518812182

O'Gorman, S., & Schuster, G. (2024). *Customer Centricity Innovative Unternehmenspraxis: Insights, Strategien und Impulse.* Wiesbaden: Springer Gabler.

Prior, D. D. (2023). *B2B Customer Engagement Strategy: An Introduction to Managing Customer Experience. B2B Customer Engagement Strategy: An Introduction to Managing Customer Experience.* Cham: Springer International Publishing. Retrieved from https://doi.org/10.1007/978-3-031-23409-5

Purmonen, A., Jaakkola, E., & Terho, H. (2023). B2B customer journeys: Conceptualization and an integrative framework. *Industrial Marketing Management, 113*, 74–87. Retrieved from https://doi.org/10.1016/j.indmarman.2023.05.020

Rademacher, U. (2022). Customer Centricity in der *Neuproduktentwicklung Radikale Kundenorientierung als Schlüssel für potenzialstarke Innovationen*. 1, 11-24, Berlin: Springer Verlag GmbH.

Razi, N., Moshabaki, A., Khodadad Hosseini, H., & Kordnaeij, A. (2022). A model for B2B salesperson performance with service ecosystems perspective: a grounded theory. *Journal of Business and Industrial Marketing, 37*(6), 114–137. https://doi.org/10.1108/JBIM-07-2020-0316

Rėklaitis, K., & Pilelienė, L. (2019). Principle Differences between B2B and B2C Marketing Communication Processes. *Management of Organizations: Systematic Research, 81*(1), 73–86. Retrieved from https://doi.org/10.1515/mosr-2019-0005

Seebacher, U. G. (2021). *Management for Professionals B2B Marketing a Guidebook for the Classroom to the Boardroom.* Cham: Springer Nature Switzerland AG. Retrieved from http://www.springer.com/series/10101

Sheth, J. N., Jain, V., & Ambika, A. (2023). The growing importance of customer-centric support services for improving customer experience. *Journal of Business Research, 39,* 21-39. Retrieved from https://doi.org/10.1016/j.jbusres.2023.113943

Simakhajornboon, P. S. C. (2022). The effect of customer perception of CSR initiative on customer loyalty in the hotel industry. *Humanities, Arts and Social Sciences Studies, 22*(2), 384-396.

Statista. (2023, 25. October). *Definition Gestützte und ungestützte Bekanntheit*. Statista GmbH. https://de.statista.com/statistik/lexikon/definition/59/gestuetzte_und_ungestuetzte_bekanntheit/

Sukwadi, R. (2015). Utilizing Customer Experience Management Framework to Create a Delightful Service Experience. *International Journal of Industrial Engineering and Management (IJIEM), 6*(1), 29–42. Retrieved from www.iim.ftn.uns.ac.rs/ijiem_journal.php

Temkin, B., McInnes, A., & Zinser, R. (2010). *Making Leaders Successful Every Day Mapping the Customer Journey Temkin for Customer Experience Professionals*. Retrieved from www.forrester.com.

United Nations, Department of Economic and Social Affairs. (2023). *The 17 Goals*. Retrieved from https://sdgs.un.org/goals

Wahl, E. (2023). *Customer Centricity as a Strategic Choice.* Vantaa: Laurea University of Applied Sciences.

Walsh, I., Holton Judith A., & Mourmant Gaetan. (2020). *Conducting Classic Grounded Theory*. London: Sage.

wlw Inside Business. (2022). *Support your local: Nachhaltigkeit wird im B2B zum entscheidenden Wettbewerbsvorteil*. Retrieved from https://www.wlw.de/de/inside-Business/Praxiswissen/Einkaeufer-Ratgeber/Support-Your-Local-Nachhaltigkeit-Im-B2b-Bringt-Wettbewerbsvorteil.

Yin, R. K. (2014). *Case Study Research Design and Methods*. (5th ed.). Thousand Oaks: SAGE Publications, Inc.

Yin, R. K. (2016). *Qualitative research from start to finish*. (2nd ed.). New York: The Guillfor Press.