VALUE CREATION THROUGH DIGITAL VALUE-BASED SELLING ACTIVITIES

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Author: Petra Tiainen
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Supervisor: Outi Uusitalo

JYVÄSKYLÄN YLIOPISTO
UNIVERSITY OF JYVÄSKYLÄ

ABSTRACT

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Petra Tiainen	
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Abstract Increasing pressure on digitalization challenges B2B companies providing personalized solutions. B2B customers increasingly prefer buying online, but at the same time, B2B companies with hybrid solutions are blamed to be the least performed in digital transformation. Value-based selling approach has been a response of B2B companies to the changed customer behaviour caused by digitalization. As customers have become more self-learned, providers are aiming at deepening the collaboration by co-creating new value propositions and integrating resources into new solutions together with the customers. Although its initially confrontational role to digitalization, value-based selling has been also shown to benefit from digitalization in certain phases of the selling process. Current research has strongly focused on the selling organization perspective in terms of digitalization and value creation in B2B context. This study responds to the recent call for buying organization perspective by investigating, how digital value-based selling activities impact on the value creation of B2B customers. The purpose of this study is to recognize, in which specific contexts digitizing different phases of the sales process has positive or negative impact on value creation, and what kind of role digital technologies play in these situations. The results show that digitalization is likely to positively impact on customer's value creation, when its role is supportive, optional or a channel to the interaction between humans. The usage of digital technologies supported customer's value creation especially in gaining an initial customer understanding and in value communication. Instead, in gaining an in-depth customer understanding, in solution co-creation and in relationship management, the role of human input and interpersonal relationships were emphasized, and digitalization had negative impacts on the value creation in several situations. In a supportive role, digital technologies had a positive impact on value creation also in the phases of solution co-creation, value confirmation and relationship management.	
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Tiivistelmä

Paine digitalisaatioon haastaa personoituja ratkaisuja tarjoavia B2B-yrityksiä. Vaikka yhä useampi B2B-asiakas suosii ostamista verkossa, hybridiratkaisuita tarjoavien B2B-yritysten katsotaan yhä olevan digitaalisen siirtymän heikoimpia menestyjiä. B2B-yritykset ovat vastanneet digitalisaation aiheuttamaan asiakaskäyttäytymisen muutokseen siirtymällä kohti arvopohjaista myyntiä. Asiakkaiden ollessa aiempaa tietoisempia vaihtoehdoista, yritykset pyrkivät syventämään yhteistyötä luomalla uusia arvolupauksia ja ratkaisuja yhdessä asiakkaan kanssa. Huolimatta digitalisaation ja arvopohjaisen myynnin vastakkainasettelusta, digitalisaation on todettu myös hyödyttävän arvopohjaista myyntiä tietyissä vaiheissa myyntiprosessia.

B2B-myynnin digitalisaatiota ja sen vaikutuksia arvonluonnille käsittelevä tutkimus on pitkään keskittynyt myyjäorganisaatioiden näkökulmaan. Tämä tutkimus vastaa tutkimusaukkoon tuomalla esiin asiakasnäkökulman. Tutkimuksen tarkoituksena on selvittää, kuinka digitaaliset toimenpiteet arvopohjaisessa myynnissä vaikuttavat B2B-asiakkaan arvonluontiin. Tavoitteena on tunnistaa, missä konteksteissa myyntiprosessin eri vaiheiden digitalisoinnilla on positiivinen tai negatiivinen vaikutus arvonluontiin, sekä millainen rooli digitaalisilla teknologioilla on näissä tilanteissa.

Tulosten perusteella digitalisaatiolla on positiivinen vaikutus asiakkaan arvonluontiin silloin, kun sen rooli on toimia tukena, vaihtoehtona tai kanavana ihmisten väliselle vuorovaikutukselle. Erityisesti alustavan asiakasymmärryksen kasvattamisessa sekä arvoviestinnässä digitalisaatiolla oli positiivinen vaikutus arvonluontiin. Sen sijaan syvemmän asiakasymmärryksen muodostamisessa, ratkaisujen yhteisluonnissa sekä asiakassuhteiden hallinnassa ihmisten merkitys korostui, ja näissä tilanteissa digitalisaatiolla saattoi olla negatiivinen vaikutus arvonluonnille. Ihmisten vuorovaikutusta tukevassa roolissa digitalisaatiolla oli positiivinen vaikutus myös ratkaisujen yhteisluonnissa, arvon vahvistamisessa ja asiakassuhteiden hallinnassa.

Asiasanat arvo, arvonluonti, arvopohjainen myynti, digitalisaatio, vuorovaikutus, B2B-myynti, valmistava teollisuus
Säilytyspaikka Jyväskylän Yliopiston kirjasto

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1 INTRODUCTION

1.1 Background of the study

Current literature understand value as a co-created activity by the customer and the provider, emphasizing the role of the customer as a value creator and the provider as a value facilitator and proposer (Vargo & Lusch, 2004; Grönroos & Voima, 2013). Additionally, an ecosystemic approach to value creation recognizes the significance of external actors in the process (Helkkula & Kelleher, 2010; Reddy & Reinartz, 2017; Pagani & Pardo, 2017; Rusthollkarhu et al., 2020). Value is created in the interactions between the parties.

Sales function plays a crucial role in customer's value creation (Haas et al., 2012; Rusthollkarhu et al., 2020). Within the past decade, value-based selling (VBS) has been identified as a distinct selling approach, which is implemented especially in B2B companies selling customized, sometimes highly complex solutions (e.g., Terho et al., 2012; Töytäri & Rajala, 2015; Raja et al., 2020). Selling customized products and services requires deep involvement of salespeople to understand customer's business and earn credibility (Terho et al., 2012), which partly explains why B2B companies with customized solutions have been claimed to be the least performed in digital transformation (Guenzi & Habel, 2020). However, the pressure for digitalization exists also in B2B companies. Business interactions and exchanges are increasingly executed in digital context, and reports show that over two thirds of B2B buyers prefer doing business online (Corsaro & Anzivino, 2021).

Based on the current literature, the key changes digitalization has brought to customers' value creation processes are related to more integrated business ecosystems, customer-provider interaction, better access to services and information, and customer's increased control of the buying process. Digital service offerings require integrations between business providers, which makes companies more dependent on trusted partners (Pagani & Pardo, 2017), but also

enables providing new offerings to the customers to support their value creation (Lähteenmäki et al., 2022). Customers increasingly interact with non-human entities, and interpersonal interaction increasingly occurs through digital platforms (Bolton et al., 2018). Due to digitalization, customers also have a better access to information and services in different phases of their buying process, regardless of time and place (Reddy & Reinartz, 2017; Corsaro & Anzivino, 2021). This increases customer's control over the buying process, makes markets more fluid and stimulates competition (Reddy & Reinartz, 2017; Lähteenmäki et al., 2022). Companies are facing a "crisis of immediacy" when attempting to respond customer's personalized, real-time requirements (Parise et al., 2016).

The changes listed above are somewhat common to B2C and B2B. Additionally, several factors that impact on the value creation specifically in a digital B2B setting have been found. Certain phases of the B2B sales process seem to be more suitable to digitalization than others. Whereas identifying customers, making value propositions and follow-up support are commonly digitalized in many B2B companies, closing up the deal and customer relationship management still require more interpersonal and physical encounters (Rodríguez et al., 2020; Guenzi & Habel, 2020; Fraccastoro et al., 2021). That is detected especially with big, strategic customers (Alamäki & Korpela, 2021; Fraccastoro et al., 2021). Through content marketing and gathering digital data, companies can identify prospective customers and communicate their value propositions (Järvinen & Taiminen, 2016; Guenzi & Habel, 2020; Alamäki & Korpela, 2021). However, digital data alone is rarely enough to gain an in-depth understanding of complex B2B customer needs (Guenzi & Habel, 2020). Based on the current studies, the most successful B2B companies utilize integration of traditional and digital communication tools. Hybrid sales communication helps firms to be more dynamic and proceed more swiftly in the sales process (Fraccastoro et al., 2021).

1.2 Justification of the study

The literature review on value-based selling and digitalization of B2B sales shows, that current research strongly focuses on the data collection from the selling organizations, while customer perspective remains neglected (Alamäki & Korpela, 2021). In their paper of current sales research trends, Plouffe et al. (2008) showed that only 12,9 % of empirical sales studies focused on collecting data from current or potential buyers, and the same trend seems to continue. While the value creation theory strongly emphasizes customer perspective, it is ironic that a fair share of the empirical data is grounded on the perceptions of sales organizations. Several recent studies have called for the investigation of digital B2B value creation and sales processes from the perspective of buying organizations (e.g., Rodríguez et al., 2020; Corsaro & Anzivino, 2021). This study responds to this call by collecting interview data from the purchasing professionals representing customer organizations of a chosen case company.

The study of Hadjikhani and Lindh (2021) indicates that IT use not only nurtures, but in some cases also damages B2B relationships. Their quantitative study calls for further investigation of specific situations, in which digitizing relational activities can positively impact on customer's value creation, and those that might be harmful for the value-creation process. This study discusses relational processes as one of the key activities of value-based selling and the role of digitalization in the process. The study investigates positive and negative impacts of digitizing different phases of the sales process and specifies the role of digital technologies in these phases.

Value-based selling is strongly attached to the B2B companies selling complex, often highly technological solutions. However, value-based selling approach is not limited to the technological companies, but the potential of value-based approach is also recognized in manufacturing companies, including the case company of this study. Although value-based selling approach is potentially more challenging to adapt in a company selling relatively simple manufacturing products, it can also provide a possibility to set higher prices and jump out of the tight price competition when successfully implemented. The current research on value-based selling focuses on companies selling complex, highly technological solutions (e.g., Terho et al., 2012; Töytäri & Rajala, 2015; Raja et al., 2020). This study contributes to this research with the perspective of a manufacturing company.

1.3   Research problem and objectives

Different digitalization projects are currently in the agenda of many companies. Some focus on utilizing digital technologies to improve the efficiency of the internal company operations, whereas others see the potential of digitalization especially in increasing effectiveness of customer processes (Guenzi & Habel, 2020). However, even if digitalization has brought multiple positive impacts on customer's value creation process in terms of information access, speed and convenience, it also has some risks such as performance uncertainty, information overload (Reddy & Reinartz, 2017) and experienced uncertainty due to decreased social interaction, which again negatively impacts on trust building in business relationships (Hadjikhani & Lindh, 2021). More specific investigation of B2B customers is needed to specify the situations, in which digitalization has potential to positively impact on customer's value creation, and on the other hand, to recognize the negative impacts that digital activities may cause for the value creation process.

This study contributes to the current research of B2B value-based selling and value creation in a digital setting by answering the question "How do digital value-based selling activities impact on the value creation of B2B customers?". To draw a comprehensive image about the current situation, both positive and negative impacts will be investigated. Hence, the research question is answered by two sub-questions: 1) "What are the positive impacts of digital value-based

selling activities on B2B customers' value creation?", and 2) "What are the negative impacts of digital value-based selling activities on B2B customers' value creation?" The research was conducted as a qualitative study in a Finnish manufacturing company by interviewing the customers and salespeople of the chosen company.

1.4   Structure of the study

The structure of this paper proceeds followingly. Chapter 2 introduces the theoretical background and defines the key concepts of the study. First, in section 2.1, the concept of value is be defined. Section 2.2 introduces the multi-dimensional nature of value. Sections 2.3 and 2.4 introduces the key concepts of value creation and value-based selling and defines them as they are considered in this study. Sections 2.5 and 2.6 discusses value creation in the context of this study, value creation in digital B2B sales, and represents an overview of the recent literature about the topic. Chapter 2.7 introduces the theoretical framework of the study, digital and non-digital interaction in B2B value creation spheres.

In chapter 3, the methodology of the study is introduced. This chapter explains the chosen case approach, data collection by unstructured interviews, and template analysis as a data analysis method. Chapter 4 represents the results of the study. Findings are introduced in three parts. First, in section 4.2, the themes discovered are categorized based on the value-based selling phases. Next, in section 4.2, the research questions will be answered by dividing the findings into positive and negative impacts of digitalization on value creation. Additionally, the opportunities of digitalization are suggested. Finally, chapter 5 represents the conclusions: theoretical contributions, managerial implications and validity and reliability of the study, as well as limitations and directions future research. Language models have not been utilized in this paper.

2 VALUE CREATION IN DIGITAL B2B SALES

2.1 Definition of value

The concept of value has been claimed as one of the most pivotal, albeit also most ill-defined, overused and misapplied concepts of the marketing literature (Khalifa, 2004; Grönroos & Voima, 2013). The direction of the concept has shifted from the perception of firm-owned valuable resources (Barney, 1991) towards a more customer-centric definition (Bowman & Ambrosini, 2000). Holbrook (1996) considers value as a goal of economic transactions – both parties of an exchange trade something valuable to something expected to be more valuable. An early, firm-focused perception by Barney (1991, p. 102) suggests that firm attributes can only be seen as resources if they are valuable, and attributes are valuable when they are able *"to conceive of or implement strategies that improve its [firm's] efficiency and effectiveness"*.

In the modern business literature, however, the concept of value is understood to be determined by a customer and realized in the use of the product or service (Bowman & Ambrosini, 2000; Khalifa, 2004; Grönroos & Voima, 2013). This perception has been specified by the related terms *use value* (Bowman & Ambrosini, 2000), *perceived value* (Sánchez-Fernández & Iniesta-Bonillo, 2007), *customer value* (Khalifa, 2004), *value for customer* (Woodall, 2003) *consumer value* (Sánchez-Fernández et al., 2009) and *shopping value* (Babin et al, 1994). These concepts must be distinguished from *exchange value*, which refers to the monetary value of the product realized in the moment of transaction (Bowman & Ambrosini, 2000).

Traditionally, a balance of benefits and sacrifices has played a focal role in determining value (Woodall, 2003; Sánchez-Fernández et al., 2009). In the research of Zeithaml (1988), consumers described the balance in two ways: as a relation of price and quality, and more extensively, as a relation of *what I give* and *what I get*. Woodall (2003) calls the balance of benefits and sacrifices as *Net Value*

for Customer. Bowman and Ambrosini (2000) argue that customers define perceived value and make purchase decisions based on consumer surplus – the difference between the price they are willing to pay and the actual price of the product. However, the sacrifices can also be non-monetary, such as time and effort required for the acquisition and usage of the product (Khalifa, 2004), which includes searching the product options, physical effort of travelling to the store, learning to use the product, and financial, social and psychological risks (Huber et al., 2001).

Value is also understood as desired product attributes (Zeithaml, 1988; Woodall, 2003). In this case, the focus is on benefits (Khalifa, 2004). Woodall (2003) calls this perception as *Marketing Value for Customer*, as he sees it as a supplier-oriented perspective considering the strategic question of how the organization 'goes to market'. Khalifa (2004) agrees that value models highlighting product features are useful from the product development perspective, but are not sufficient alone, as they do not consider the interaction with customer or product delivery. However, the study of Zeithaml (1988) indicates, that desired product attributes are a significant determinant of value also from the customer perspective. Kano's model divides product attributes into three categories: (1) dissatisfiers, which are expected in a product, and thus, their existence can only lead to a neutral experience. Their absence, instead, may damage the value, (2) satisfiers, that are requested by customers and are able to both decrease or increase value depending on how well these features meet customer needs, and (3) delighters, which are new innovations not expected by the customers, and thus, their absence may only increase the value if customers find them beneficial (Khalifa, 2004).

Besides of price-quality relation, a few authors have remarked low prices as a determinant of value, which can be seen as a sacrifice-reduction-focused view (Khalifa, 2004). In the study of Zeithaml (1988), some consumers saw value directly equal to low prices. According to Woodall (2003), this is the simplest and one of the most readily identified approach by the consumers, but only formally recognized by the academics. He names low prices as *Sales Value for Customer* and highlights its distinction from the balance of benefits and sacrifices, as sales value purely focuses on the reduction of sacrifices and ignores the benefits of product attributes and usage.

Rather than as a synonymous for value, however, a more common perception to view low price is as one of the value components (Zeithaml, 1988; Treacy & Wiersima, 1995). Value component models are another school of models determining value, but in many cases the elements included are overlapping with benefits-sacrifices models (Khalifa, 2004). Treacy and Wiersima (1995), for instance, name four components of value, which include low price, speedy response, premium service and high quality. Low prices and speedy response are directly elements of sacrifice-reduction (monetary and time), and high-quality refers to product attributes that are beneficial to customer. Premium service can be understood as both sacrifice-reduction, when the service reduces the efforts of the customer, or as benefit-increase, when it produces some

additional benefits. However, this division of four components is more suitable for goods than service products, as in cases of services, high-quality and premium service are close to equal, and it is unnecessary to distinguish them as two separate components.

The benefit-sacrifice perception, however, has claimed to be insufficient alone, as it misleadingly assumes that customer decisions are always a result of cognitive consideration, and does not regard the involvement of emotions (Zeithaml, 1988; Sánchez-Fernández et al., 2009). Besides, it has been criticized for being too static and ignoring the dynamic nature of value creation and destruction (Khalifa, 2004).

The relativistic and subjective nature of value is generally agreed in the literature. By relativistic, Holbrook (1996) refers to three aspects: comparability in relation to other products, preference variation between persons, and context. Bowman and Ambrosini (2000) emphasize the relativity between persons by defining perceived use value as subjectively assessed by the customer. Similarly, in a qualitative study of consumer value perceptions, Zeithaml (1988) found out that the perception of value is highly personal and idiosyncratic.

Holbrook (1996, p. 138) defines value as "*interactive, relativistic preference experience.*" By *experience*, he highlights that value is not resided in purchase, but rather in the consumption thereafter. Similarly, Doyle (1989, p. 6) argues that value "*is not what the producer puts in, but what the consumer gets out*". Gutman's (1982) means-end theory is used to describe value from this perspective: *means* are the products and services, and *end* refers to the personal values and goals that customer is trying to achieve through the purchase-decisions (Khalifa, 2004; Sánchez-Fernández & Ángeles, 2007).

The resulting experiences of product usage happen in the lives of customers and are always affected by multiple related physical and mental events (Lanning, 1998). Thus, it is generally agreed in the current literature that provider can deliver *value propositions*, but the actual value is created when the product is used (Lanning, 1998; Vargo & Lusch, 2004; Grönroos & Voima, 2013). This perception of value has further been emphasized by terms *use value* (Bowman & Ambrosini, 2000) or *value in use* (Vargo & Lusch, 2004; Grönroos, 2006). Through the emergence of service-dominant-logic (Vargo & Lusch, 2004), value-in-use has become a dominant approach and widely used term to consider value from customer perspective.

The role of interaction as a component of value has slowly increased its significance as businesses has shifted from selling goods towards more service-oriented offerings. While Holbrook (1996) describes interactivity occurring between consumer and a product, in the further literature the emphasis has shifted towards human-interaction and relationship between customer and producer (Vargo & Lusch, 2004; Grönroos & Voima, 2013). As an extension to the perception of value-in-use, Frow and Payne (2007, p. 91) refer to the experiential consumption research emphasizing the aspects where "*value resides not in the object of consumption but in the experience of consumption*", which thus covers not only value-in-use, but also the value of interactive service situations. The

significance of customer relationships as a value component can be detected especially in B2B context (Haas et al., 2012; Terho et al, 2012). However, as the role of digital marketing and sales has grown, it is understood that interaction should be seen more extensively, including interaction through and with digital tools and platforms (Rusthollkarhu et al. 2020). The role of interaction in value creation will be discussed in more detail in chapter 2.3.2.

There are several challenges related to the research of value. First, some researchers perceive value as a one-dimensional concept that can be measured by a self-reported item (Sánchez-Fernandez & Ángeles, 2007). However, as consumers understand the concept of value very differently, the results may not cover the comprehensive definition of value formed from several components (Zeithaml, 1988; Sánches-Fernandez & Ángeles, 2007). Second, Sánchez-Fernández and Ángeles (2007) argue that the traditional value perception as a cognitive trade-off fails to recognize intangible, intrinsic and emotional factors included in the concept. Based on their further study, Sánchez-Fernandez et al. (2009) suggest, that value should be seen rather as a higher-level abstraction than directly measurable attribute. Heinonen and Strandvik (2009) have attempted to minimize the effect of this problem by including a behavioural aspect in their study. Besides, their study approach, albeit quantitative, does not traditionally aim to measure a single dimension with several items assumed to be correlating.

In this research, the data is collected from B2B customers, and it can be assumed that their purchase-decisions generally include more cognitive consideration compared to B2C customers. However, the effect of emotional factors, for instance, cannot be ignored. Thus, this study follows the perception of Sánchez-Fernández and Ángeles (2007) and Heinonen and Strandvik (2009), by considering value as a multi-dimensional concept. The concept will be examined from multiple angles, emphasizing the elements crucial to the B2B sales.

2.2 Dimensions of value

Price-quality relationship and other price-related value models, as well as the original means-end theory represent a uni-dimensional approach to the concept of value (Sánchez-Fernández & Ángeles, 2007). However, many research approaches agree the multi-dimensional nature of the concept. In this chapter, different dimensions of value are reviewed through a few most referred models.

Although the original means-end theory is considered as uni-dimensional perception focusing on product attributes, Woodruff's (1997) model of Customer Value Hierarchy represents a multi-dimensional contribution to the theory (Sánchez-Fernández & Ángeles, 2007). The hierarchy model consists of three levels. At the top of the hierarchy, there are customers' goals and purposes, which they are trying to achieve through desired consequences in use situations (the middle level), which, again, leads to certain desired product attributes and attribute performances (the bottom level). In other words, if forwarding from the

bottom to the top, value is constructed by desired product attributes and attribute performances, which customers believe to lead to the consequences, which help them achieve their goals. However, as the nature of value is dynamic and relativistic, customers' evaluation of attributes and consequences leading to their goals is not always realized as expected. Thus, besides of desired value, Woodruff's (1997) model includes satisfaction with received value, which can be examined in all three levels: attribute-based, consequence-based and goal-based satisfaction.

Many attempts to create a comprehensive and consistent perception of multi-dimensional value, are based on the Holbrook's (1996) Typology of Customer Value. In the model, value is classified as extrinsic or intrinsic, self-oriented or other-oriented and active or reactive. Extrinsic value is closely similar to the perception of means-ends theory, in which the consumption is the mean to reach another purpose. Intrinsic value, instead, occurs when the consumption experience is the end itself. Self-oriented value occurs when the end purpose is for one's own sake, while other-oriented value is motivated by positive consequences to other people, or, for example, for the nature. Active value is released when it requires things done *by* an individual, while reactive value occurs when things are done *to* an individual. Based on this classification, Holbrook (1996) divides value into eight types: efficiency, excellence, status, esteem, play, aesthetics, ethics and spirituality.

Holbrook's typology has also stimulated criticism and a range of modifications. Especially distinguishing active and reactive value has been considered ambiguous (Leclerc & Schmitt, 1999; Solomon, 1999; Richins, 1999). In the modification of Sánchez-Fernández et al. (2009), the model is simplified in that sense. Active status value and reactive esteem value have been combined as social value. Similarly, active ethics value and reactive spirituality value have been combined as altruistic value.

Babin et al. (1994) use the term *shopping value* and divide it into utilitarian and hedonic value. The classification is closely related to Holbrook's division of extrinsic and intrinsic value. Utilitarian value is achieved, when a specific consumption need is accomplished, preferably in a deliberant and efficient manner (Babin et al., 1994). In this case, shopping is considered as a rational task. Closely similar to Holbrook's concept of intrinsic value, hedonic value, instead, means that the shopping event itself brings pleasure to the consumer, and thus, is the end goal of the consumption. The products purchased, their attributes and consequences in use situations, are less meaningful for the value in this case.

Consumption-Value theory by Sheth et al. (1991) also recognizes functional and social value, which are comparable to the models of Holbrook (1994) and Sánchez-Fernández et al. (2009). Besides, consumption-value theory considers emotional value as an own value dimension. It is related to the concept of hedonic value by Babin et al. (1994), as the goal of consumption in both cases is to arouse certain feelings. However, the difference between the concepts is that emotional value focuses on the emotions affected by the products, such as movie or candlelight dinner (Sheth et al., 1991), while hedonic value refers to the feelings

caused by the shopping activity (Babin et al., 1994). What is unique in consumption-value theory compared to other models, is the concept of epistemic value. It is based on the curiosity of customers and/or novelty of the product and aims to bring some new knowledge to the customer (Sheth et al., 1991.) It can be an entirely transformational experience, or simply trying a new coffee brand for a change.

Conditional value is also defined as a distinct value dimension in consumption-value theory (Sheth et al., 1991). It refers to the value that is highly dependent on the situation, such as in cases of seasonal products, "once in a lifetime" experiences or emergencies. It is doubtful, however, to distinguish conditional value as an own value dimension, because any situation alone does not make a product valuable. Instead, there is always some other value dimension, such as functional or emotional, included in the conditional value. This makes the argument by Sheth et al. (1991), about each value type being independent from others, questionable. Conditional value is equivalent to Holbrook's (1996) definition of value as relativistic in terms of the context, and thus, conditionality should be considered as a general attribute of value, rather than a distinct value type. Although the extent of conditionality varies between the products, a certain level of conditionality can be considered to always be included in perceived value.

2.3   Value creation

A crucial question that has shaped the understanding of value is *when* and *how* value is created. The perception has evolved from the value embedded in products (Holbrook, 1996) to post-purchase use value (Bowman & Ambrosini, 2000), or value-in-use (Grönroos & Voima, 2013). This modern value perception has been influenced by service-dominant logic first introduced by Vargo and Lusch (2004). Service-dominant logic emerged for the need to better understand and observe modern economy and marketing that had radically shifted from industrial heydays towards more intangible supply, such as knowledge and skills. Vargo and Lusch (2004) argue that the perception of marketing should shift from producer to customer, from products to processes and towards the emphasis of interactivity and relationships. Besides, service-dominant logic includes a significant claim about value creation, which is later generally agreed in the literature: customer is always a co-producer of value, and thus, the enterprise can only make value propositions.

Current literature understands value creation as a dyadic activity that occurs through interactions between provider and customer (Grönroos & Voima, 2013), and sometimes between other actors, such as customer and other customers (Schau et al., 2009). The theory of this research is constructed on the model of value creation spheres by Grönroos and Voima (2013), as it comprehensively covers the roles of both provider and customer in the process and provides a suitable framework to consider the changes digitalization has

brough to value creation in the sales point of view. The model is based on the insights of service-dominant logic: customer as a value creator, the role of the provider as a value proposer, and the significance of interaction in the process. The model is partly integrated with the model of interactive value (co-)creation in an ecosystem by Rusthollkarhu et al. (2020), which is derived from the traditional value creation model, but shifted to B2B context and modified to better cover the aspects of digitalized ecosystem.

The model of value creation spheres consists of three spheres, in which value creation occurs: provider sphere, customer sphere and joint sphere (Grönroos & Voima, 2013). Provider sphere is based on the early perception of value being embedded in the product and delivered to the customer. However, Grönroos and Voima emphasize, that value is not *created* in the production, but instead, provider operates as a value facilitator and makes propositions of potential value for the customer. The real value, instead, is determined in the customer sphere. Customer sphere represents the subsequent value-in-use perception, in which customer operates as an independent value creator. Joint sphere refers to the points of interaction between provider and the customer, through which the provider may have opportunities to actively and timely impact on the customer's value creation process. Although the process is represented as a linear continuum, the phases may occur in any possible order (Grönroos & Voima, 2013). Especially in cases of complicated B2B solutions, it is likely that there are multiple steps back and forth in the process line.

The model of interactive value (co-)creation in an ecosystem by Rusthollkarhu et al. (2020) is a modified B2B perception of traditional value creation model. Besides, it considers the aspects of digitalized ecosystem in more detail. The model perceives points of interaction occurring in *interactive platforms* (cf. *joint sphere* by Grönroos & Voima, 2013), and understands interaction as a wider concept that includes not only people, but also artefacts, processes, and interfaces. Besides, instead of *provider* and *customer*, Rusthollkarhu et al. (2020) use terms *agencial assemblage of value proposing entity* and *agencial assemblage of beneficiary entity*, which underlines the complexity of, and different actors involved in the decision-making process in B2B context. The model understands the significance of interaction for value creation not only in provider-customer dyad, but also internally between different organizational actors involved in the process.

Figure 1 represents the framework of B2B Value Creation Process, which is integrated from the models of Value creation spheres by Grönroos and Voima (2013) and Interactive value (co-)creation in an ecosystem by Rusthollkarhu et al. (2020). In the next sections, the model is described in more detail.

External actors

Provider

Interactive platforms

Customer

Value facilitation
production

Value co-creation
Provider: value propositions, actively impacting on customer's value creation

Customer: conscious and unconscious communication of needs

Value creation
Value-in-use, out of provider's control
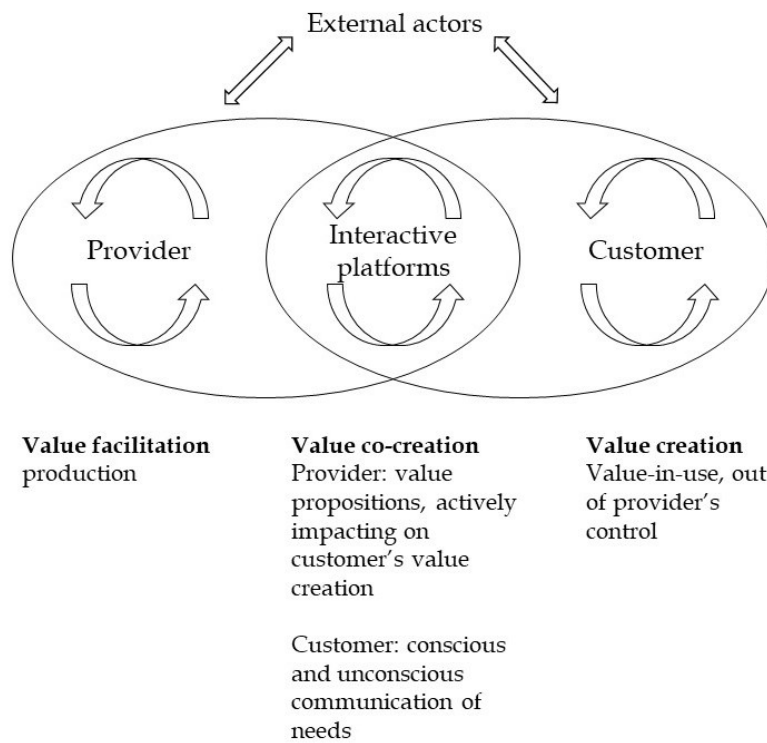
FIGURE 1 Model of B2B value creation process.

2.3.1 Provider as a value facilitator

The role of provider in the value creation process is to be a facilitator and co-creator of value (Grönroos & Voima, 2013). The process of production occurs in the provider sphere, including development, design, manufacturing and delivery of the core product (Grönroos, 2010). To support its customers' value creation process, suppliers provide them with resources to facilitate value-in-use. Thus, Grönroos (2010) emphasizes, that value creation and production are two distinct concepts – the aim of production is only to facilitate customer's value creation, but at the end, only customer can determine what value is. When understanding production as a process that includes practices such as order taking, maintenance and complaint handling, it must be acknowledged that customers may also be involved in the supplier's process of production (Grönroos, 2010). Especially in complex B2B solutions, the customer involvement in production may play a significant role.

Rusthollkarhu et al. (2020) use a term agencial assemblage of value proposing entity, to highlight that organizational sellers are not individual actors. Instead, value proposing entity includes multiple individuals, teams and departments, who interact not only externally to the customer, but also internally with each other (Rusthollkarhu et al., 2020). Fryberg and Jüriado (2008) consider internal employee-company interaction crucial for value creation, because

employees continuously co-create meanings and experiences in the service situations with the customers. Only by sharing them with the company, those meanings and experiences can be turned into value propositions for other customers. Studies indicate that provider's internal value communication have a significant impact on customer-perceived value: Both Tuli et al. (2012) and Corsaro (2019) detected in their studies, that customers were unsatisfied and even frustrated with the provider's poor internal communication. An interviewee of Tuli et al. (2019) described the situation followingly:

> I had to do their [provider company's] talking. It made me wonder whether I am providing them a solution, or they are providing me a solution.

Besides, the interviewees of Corsaro (2019) told that they had received contacts from multiple salespeople in the same company with the diverging behaviours. Besides of wasting customer's time, contradictory information may decrease customers' trust on the provider company. The results indicate that companies should include internal communication processes as a part of their value creation strategies, instead of considering them as internal issues only.

The framework of this study adapts Rusthollkarhu's et al. (2020) wider perspective of B2B sellers and buyers, but for simplicity, holds to the terms *provider* and *customer* to refer these larger entities. The arrows in the provider sphere refer to the internal interaction.

2.3.2 Value-creating interaction in interactive platforms

Grönroos and Voima (2013, p. 140) define interactions as *situations in which the interacting parties are involved in each other's practices*. This may happen physically, virtually or mentally. Although the discussion of interaction is often tightly related to services, interaction can occur also in marketing contexts. Fryberg and Jüriado (2008) suggest that the goal of interaction is to create value by balancing power and trust between interacting parties.

Interaction in a joint sphere enables both parties to actively influence on value creation process (Grönroos & Voima, 2013). Provider has an opportunity to timely impact on customer's value creation through interaction if it manages to access customer sphere during usage situations. Actors' roles in the service systems are dynamic, and thus, providers should be capable to the timely changes requested by customer or influenced by other external actors (Edvardsson & Gruber, 2011). Digitalization has changed the way of interaction by increasing the points of customer's independent actions, but on the other hand, also providing novel tools and opportunities for suppliers to access that "independent" sphere.

Brodie et al. (2006) have further investigated provider-customer relations in service businesses. They divide customer's relations into customer-company relations and customer-employee relations. Interaction is regarded to occur traditionally in customer-employee relations. Fyrberg and Jüriado (2008) have refined the model of Brodie et al. (2006) by emphasizing, that customer-company

relations include interaction as well. In customer-company interactions, customers are involved in the company's development of value propositions. This perception is more equivalent to the perception of Grönroos and Voima (2013), which acknowledges that interaction may occur also outside of service situations, for example, in interactive marketing practices.

The emphasis of customer-employee interaction for value creation is based on the heterogeneity of each customer, and frontline employees' direct contact to customers and their personal needs (Homburg et al., 2009). Besides, the role of empathy – defined as "*ability to understand and identify with the other person's perspective*" (Pilling and Eroglu, 1994, p. 47) – is considered significant for value creation in the marketing literature (Homburg et al., 2009). This may cause a potential risk for value creation when moving towards digital services, as empathy is primarily understood as a human skill (Nishida et al., 2018). The concept of digital empathy and empathy in human-robot interactions have been discussed in the fields of healthcare (e.g., Terry & Chain, 2016; Park & Whang, 2022) and education (e.g., Gárcia-Pérez et al., 2016; Morel, 2021), but the implications in marketing literature remain scarce.

In B2B markets, value creation is often examined from relationship perspective (Corsaro & Snehota, 2010; Haas et al., 2012). Relationship value is understood as co-created, and the perspective emphasizes the role of customer as an equal resource-owner that may as well take the lead in (Haas et al., 2012). Haas et al. (2012) argue that value in business relationships is created when the resources of two parties are interfaced as solutions produced through interactions. This kind of relational communication flows can potentially lead to identifying new opportunities and innovations (Corsaro & Snehota, 2010).

Despite of the strong focus on a provider-customer interaction in the literature, interaction in value creation must be understood as a wider concept including external actors both in provider's and customer's domain. Helkkula and Kelleher (2010) emphasize that customer service experiences always occur in a social framework, and whether the service experience creates value for the customer, is influenced by customer's previous life events and expected future events in a social context. Consequently, it should be acknowledged that interaction with external actors has an influence on customer's value creation. Customer's value creation process may potentially be connected to other customers' value creation processes, forming customer communities (Helkkula & Kelleher, 2010), or brand communities (Schau et al., 2009). Rusthollkarhu et al. (2020) even propose, that in an ecosystemic setting, it is trivial, whether customer's value expectations are emerged in the interaction with the provider or any other actor, such as media, conference presentation or blog post.

In the time of digitalized ecosystem, the ways of interaction have changed. Rusthollkarhu et al. (2020) have enhanced the traditional value creation model with the concept of interactive platforms - originally introduced by Ramaswamy and Ozcan (2018) – which consist of artefacts, people, processes and interfaces. Although the modification is driven by the digital transformation, it is highlighted that interactive platforms do not require the involvement of digital

technologies, but may refer to both physical or digital *artefacts*, business *processes* and *interfaces*. *People* refers to the individuals involved in the value-creating interaction.

Although the traditional buyer-seller interaction has been in the interest of scholars, the current sales process is much more complex and includes communication between many actors other than a sales representative and a customer, which challenges the traditional dyadic approaches of value creation especially in B2B companies (Rusthollkarhu et al., 2020). In this study, interaction is perceived by following the model of interactive value (co-)creation in an ecosystem by Rusthollkarhu et al. (2020), in which the interaction is understood occurring in interactive platforms and being meaningful for value creation not only in provider-customer dyad, but also internally in both entities. In the model, each point of interaction is represented with arrows. Besides, because of the proven significance of interaction with external actors such as other customers and media, the model is extended to include those external actors.

2.3.3 Customer as a value creator

By today, customer's involvement in value creation is generally agreed. However, there are differences in the perceptions of whether customer is seen as a value co-creator together with the provider, or as a sole, independent value creator. Grönroos and Voima (2013) perceive value creation through value-in-use perception, emphasizing customer as an independent value creator in usage situations. Provider, however, may have a chance to be involved in customer's value creation in the points of interaction. Independent customer sphere, instead, is out of provider's control. In this sphere, customer combines resources provided by the supplier with other context-dependent resources. The process of customer's independent value creation is influenced by customer's network and wider ecosystem.

Ramaswamy and Ozcan (2018) point out, that *independent* customer sphere as Grönroos & Voima (2013) understands it, is difficult to determine. They argue that when interaction is understood more widely, including not only people but also artefacts, processes and interfaces, usage situations are always interactive to some extent. Rusthollkarhu et al. (2020) have adapted Ramaswamy and Ozcan's (2018) wider perspective of interaction. The role of customer, in their model, is primarily to form a perception and expectations of possible value available. They call this process, in which the customer becomes aware of possible benefits worth pursuing, by *value idea emergence*. The model takes a co-creative perspective for value creation and proposes that value is created when customer's process of value idea emergence intertwine with provider's process of value proposition creation. Thus, in this model, the roles of customer and provider as value creators are more equal, while the model of value creation spheres by Grönroos and Voima (2013) emphasizes the role of customer as a primary value creator.

While the model of value creation spheres by Grönroos and Voima (2013) is designed for services and takes a post-purchase emphasis highlighting customer's value creation in usage situations, the model of interactive value

(co-)creation in an ecosystem by Rusthollkarhu et al. (2020), instead, focuses on the formation of customer perception before and during a collaborative solution development. Regardless of differences in temporal perspectives, both models agree that customer's perceived value (idea) is dependent on the customer's interpretations and expectations shaped in the interactions of multiple actors.

The adapted framework of this study takes the perception of Grönroos and Voima and accepts the existence of independent customer sphere. Although from the customer point of view, a certain level of interaction with provider's artefacts or processes always exists in the usage situation, it is important to recognize and separate the points of interaction, in which provider is aware of, and can actively impact on customer's value creating interactions, and those that are out of provider's control.

2.4 Value-based selling

Business relations and the role of sales have been recognized as pivotal factors of value creation in B2B transactions (Haas et al., 2012; Rusthollkarhu et al., 2020). Their significance has increased through the emergence of service-dominant logic; even traditionally very product-centric manufacturers have turned into service-providers offering services of different levels, from simple maintenance services to more advanced hybrid solutions (Tuli et al 2007; Ulaga & Reinartz 2011). Selling advanced solutions is generally more time-consuming, including a wider range of needs, processes and uncertain outcomes, as well as more complex pricing process and negotiations (Raja et al., 2020). Tuli et al. (2007) argue, that delivering solutions should be considered as an ongoing relationship between provider and customer rather than a one-time project. In the literature, sales function is often seen largely responsible for business relationships, and thus, crucial for value creation (Haas et al., 2012).

Within the past decade, value-based selling (VBS) has been recognized as a distinct sales approach, which is applied specifically in complex B2B solution sales (e.g., Terho et al., 2012; Töytäri & Rajala, 2015; Raja et al., 2020). Based on the literature to date, Liu and Zhao (2021, p. 374) define value-based selling as "*a sales approach that firms proactively identify, understand, craft, quantify, communicate and verify customers value by integrating and leveraging organizational internal and external resources*". This definition synthesizes the mutually agreed dimensions of VBS. According to Terho et al. (2012), the benefits of value-based selling from the provider's perspective are potentially increased sales, improved conversion rates and higher profits. Their study also indicates benefits for the customers: increased market and financial performance, and the attainment of business goals. Besides, value-based selling approach has a potential to enhance customer satisfaction, deepen business relationship and increase loyalty between the partners, reduce customer's price sensitivity and increase customer's share of wallet.

The concept of value-based selling is strongly related to the concepts of value-based pricing and value capture, which should be perceived as desirable, but not direct consequences of VBS (Bowman & Ambrosini, 2000; Raja et al., 2020). Value-based pricing aims to communicate the value in a way that results in customers being willing to pay a greater price (Raja et al., 2020). In other words, value-based selling can be seen as a precondition for value-based pricing. Value capture, instead, refers to the supplier's ability to turn customer value into monetary value for the firm (Bowman & Ambrosini, 2000). As stated, however, value creation does not automatically mean that the provider captures the value if the profits flow to the suppliers or if unsuccessful value communication leads to unprofitable pricing. Thus, value-based pricing is perceived as an important, although still underutilized method to increase profits and capture the value (Raja et al., 2020).

A comprehensive perception of value-based selling activities has been pursued in several qualitative studies by interviewing managers, employees and customers of B2B companies applying value-based strategy (Terho et al., 2012; Töytäri & Rajala, 2015; Raja et al., 2020). Although the studies have resulted in several models that varies in their content and extent, a few activities seem to be strongly present in the companies applying value-based selling approach and are agreed in all VBS models. These activities are 1) understanding customer's business, 2) crafting personalized value propositions, 3) value communication and 4) value verification.

Planning
- Identifying customers
- Understanding customer's business
- Crafting value propositions

Implementation
- Solution co-creation
- Value communication

Confirmation
- Value quantification
- Value verification

Leverage
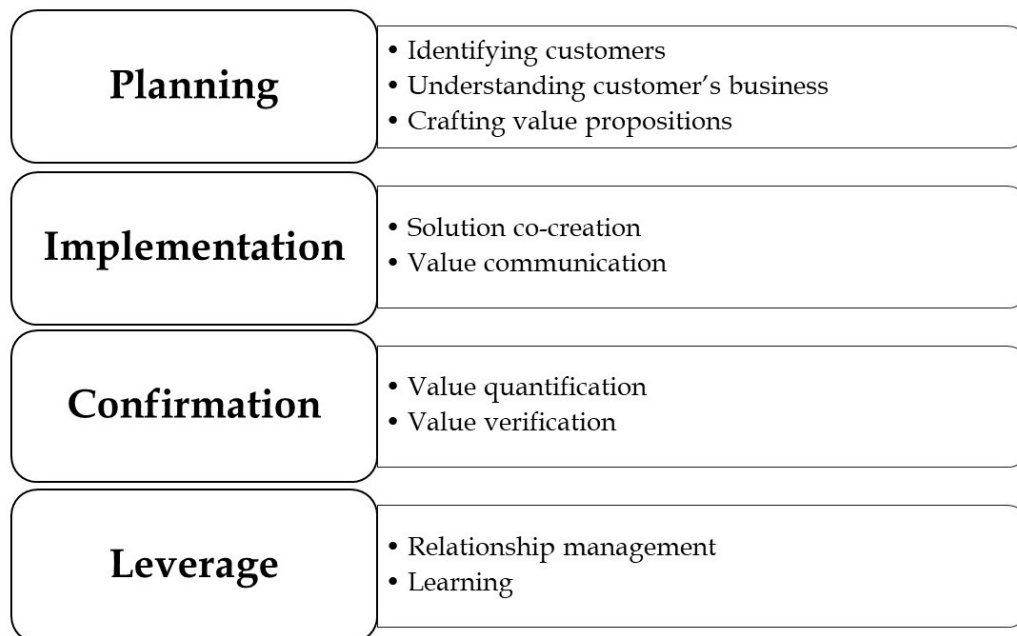- Relationship management
- Learning

FIGURE 2 Value-based selling activities.

Figure 2 represents a suggested modification of previous value-based selling models. It includes all the mutually agreed VBS activities, which are divided under four main categories. The first three categories, planning, implementation

and leverage, follow the model of Töytäri and Rajala (2015), and roughly describes the phases of VBS process. However, it must be acknowledged that the model is not a step-by-step flowchart, but rather a mapping of different, often simultaneously ongoing activities. Besides, followed by the model of Raja et al. (2020), value confirmation is distinguished as an own category. The first stage of planning includes two mutually agreed activities of VBS, that are, understanding the customer's business, and crafting value propositions. Additionally, this model takes the wider perspective agreed in most VBS contributions, which understands VBS process starting already at the point of identifying customers.

The categorization of the activities in the implementation stage is perhaps the most fragmented between the VBS models. The activities of the actual solution building with the customer are referred to as *shared solution vision building*, *value sharing and profitability management* (Töytäri & Rajala, 2015), *value creation* (Raja et al., 2020) and *crafting solutions* (Liu & Zhao, 2021). This model refers to these activities as "solution co-creation", in which "co-creation" emphasizes tight collaboration and shared value with customer. However, as this activity refers to the actual customization and integration of the products and services, "solution co-creation" is considered more suitable term than "value co-creation". Based on the definition of value creation, value is considered to be created throughout the whole process of VBS, rather than being a single VBS activity. Value communication, instead, is mutually agreed as a significant part of the implementation of VBS.

The leverage stage includes the activities that have long-term impacts for both the specific customer relationship and the provider firm in general. Interestingly, although its significance in sales and value creation and literature, the model of Raja et al. (2020) is a single exception that names relational processes as a distinct VBS activity. This paper follows the model of Raja et al. by including relational processes as an activity of value leverage, as it provides a framework to consider the critical transformation in ways to form and maintain business relationships when moving towards digital sales. Besides, *development of a case repository* (Töytäri & Rajala, 2015) and *value discovery* (Raja et al., 2020) have been recognized as VBS activities that can leverage the value of both customer and the provider through the organizational learning. The model of this paper applies the term *learning* to refer these activities.

The role of value confirmation in the VBS literature is perceived from multiple different angles. Most authors recognize the difference between value quantification, and a wider concept of value verification (Töytäri & Rajala, 2015; Raja et al., 2020; Liu & Zhao, 2021), but positioning them in VBS models varies largely; value quantification is considered as a part of crafting value propositions (Terho et al., 2012; Raja et al., 2020), value communication (Terho et al., 2012) and fostering trust in the implementation stage (Töytäri & Rajala, 2015; Raja et al., 2020). Value verification, instead, is understood crucial in the later phases of the process, in usage situations to verify the value for the customer (Liu & Zhao, 2021), but also to be documented within the company (Töytäri & Rajala, 2015; Raja et al., 2020), which supports the leverage of customer value (Töytäri & Rajala,

2015), and thereby, capturing the value for the company (Raja et al., 2020). Because of the significant role of value confirmation in all the stages of VBS from planning to implementation and leverage, it cannot be reasonably positioned under only one of the stages. Thus, this model implies the perception of Raja et al. (2020) by considering value confirmation as a distinct VSB activity.

2.4.1 Planning

The role of sales is typically significant at the beginning of customer relationship, at the stage of planning (Tuli et al., 2007). This includes customer identification and segmentation, understanding the customer's business and crafting value propositions.

Customer identification and segmentation

Identifying potential customers is typically an activity that requires tight collaboration between marketing and sales (Liu & Zhao, 2021). Marketing provides sales department with valuable industry and company information, which salespeople can utilize to recognize and segment potential customer groups. While other VBS activities are perceived to include at least some level of customer involvement, Liu and Zhao (2021) considers this early stage of identification occurring in the provider's sphere, before direct contacts with the customer.

Segmenting target customers is an essential starting point for customer's further value creation, as it functions as a basis for developing segment-specific value propositions (Töytäri & Rajala, 2015; Raja et al., 2020). In case of organizational customers, besides of grouping firms into segments based on specific characteristics, it is crucial to recognize the key individuals within a target firm (Raja et al., 2020) and other stakeholders (Töytäri & Rajala, 2015). This may be the purchasing department of the customer, but in many cases, there are multiple stakeholder groups influencing the decision-making process inside the customer organization and in their larger business ecosystem (Töytäri & Rajala, 2015). Raja et al. (2020) detected, that both market-leading manufacturing companies of their in-depth exploratory study segmented their customers based on their technological competencies and attitudes. As both firms were aiming towards more service- and solution-oriented business model, they saw that customers' propensity to value and understand advanced industrial services must be the base of their targeting.

Understanding customer's business

Understanding customer's business has been stressed as a crucial factor of successful solutions (Tuli et al., 2007), business relationships (Haas et al., 2012), and value-based selling approach (Terho et al., 2012). This includes understanding of customer's business model and business goals (Terho et al., 2012), business processes and practices (Grönroos & Helle, 2010), labour situation

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and so on (Tuli et al., 2007). Customers cannot always specifically articulate their needs, and thus, salespeople must have the skills to ask the right questions to gain a comprehensive picture of the situation (Tuli et al., 2007) and go beyond the articulated needs and pre-defined requirements (Terho et al., 2012). Salesperson should also have the courage to adjust customer's approaches when they seem ineffective (Corsaro, 2019). A several interviewees in the study of Terho et al. (2012) pointed out, that if the supplier is able to challenge customer's view of what they actually need, it can positively impact on their value creation. As an example, a customer who initially stated that they need 20 trucks, finally achieved the same value with only 18 trucks, as the salesperson went beyond the customer's articulated need and asked, where the trucks were used for.

Sometimes understanding customer's situation may also require collaboration with customer's stakeholders (Tuli et al, 2007). Rusthollkarhu et al. (2020) argue, that customers' increasingly complex needs have emerged more ecosystemic view of value creation and introduced new actors, who have not traditionally participated in the sales meetings and value creation processes.

Crafting value propositions

In complex B2B environment, personalizing value communication for heterogeneous customers is essential (Corsaro, 2019). A comprehensive customer analysis helps salespeople form compelling value propositions by focusing on the issues that makes the difference for the customer, and by differentiating the company from the competitors (Terho et al., 2012). Similarly, as a fundamental idea of value-based selling, Raja et al. (2020) emphasize learning from the customer, because it helps justifying higher prices and the value of additional services for each customer. Raja et al. (2020) detected that services were more difficult to sell in the later phases of the process if they were not communicated as a part of the value proposition from the very beginning.

Using sales tools to substantiate and quantify the achieved value is seen as an intrinsic part of communicating value propositions (Terho et al, 2012; Raja et al., 2020). These tools are typically common and utilized within the whole sales organization, which partly explains that the development of value propositions is detected to be more organization-level activity than a responsibility of any individual salesperson, and managerial support is found to have a positive significant effect on crafting value propositions (Kienzel et al., 2017).

Value proposition, as described above, represents a traditional view of value communication as a one-directional selling activity. In cases of complex business-to-business solutions, however, scholars tend to highlight reciprocal propositions between business partners (Haas et al., 2012; Terho et al., 2012; Corsaro, 2019). This is consistent with the idea of value being co-created in business relationships, in which products and services are variables (Terho et al., 2012). Reciprocal value propositions are based on the fact, that communication can never be a fully planned action, because dialog is always dependent on counterpart's reactions (Haas et al., 2012). Haas et al. (2012) argue that in B2B

relationships, the customer may as well play a major role in initiating a new solution and proposing mutual value.

2.4.2 Implementation

Salespeople typically lead the value creation process with the customer in the early phases of the business relationships. However, the current sales function is understood as a larger entity that includes all the resources and activities directly related to sales (Liu & Zhao, 2021). In modern B2B solution processes, salespeople often play a focal role also in the actual solution building, by customizing and integrating offerings, and fostering two-way communication between the customer and the provider (Haas et al., 2012). At this stage, however, it is crucial that salespeople can recognize and include other relevant people into the process (Tuli et al., 2007; Haas et al., 2012). This section represents the implementation of value-based selling, which includes solution co-creation and value communication.

Solution co-creation

When planning activities have led to an agreed collaboration with the customer, the next step is to start building the actual solution. This means connecting the right competencies of the supplier with the right competencies of the customer (Haas et al., 2012), and integrating right products and services into a value-adding solution (Epp & Price, 2011). Tuli et al. (2007) divide this phase into customization and integration, which are seen as key determinants of a solution. *Customization* means designing, modifying and selecting products and services that suites to customer's environment. *Integration* refers to the process in which goods and services are brought together and designed to work seamlessly with one another in a way that creates value (Epp & Price, 2011; Tuli et al., 2007). New solutions must also be suitable with customer's already existing operations with other suppliers, which requires adapting a network perspective from the salespeople (Haas et al., 2012).

Besides of identifying the right products and services, the role of sales includes recognizing and activating the right people of the customer, supplier and other stakeholders into the process (Haas et al., 2012). Although the customer generally decides who of their organization to involve in the project, Haas et al. (2012) encourage salespeople to familiarize themselves into the customer's organization structure and identify relevant people to be engaged in. They argue, that depending on the solution, the leader of the project may as well be the customer or the provider – however, the roles must be clear and agreed from the beginning. The role of sales, hence, may be to coordinate the project or to be coordinated by the customer.

Value communication

Value communication is a continuous activity in a reciprocal dialog with customer and other stakeholders, which proceeds and shapes through the whole solution process (Terho et al. 2012; Corsaro, 2019). Salespeople can foster two-way communication with their customers by actively and regularly offering occasions to give feedback and generate novel ideas (Haas et al., 2012). Haas et al. (2012) emphasize that in reciprocal value communication, the goal is to find shared meanings with the customer, which enables customers to understand the relational value of the collaboration, and to perceive provider as a business partner.

As discussed earlier, empathy experienced in direct customer-provider interactions is seen significant for value creation. This was emphasized also by B2B managers in the study of Corsaro (2019). Their interviews indicated that interpersonal communication improved the understanding of the customer from the emotional point of view, and most of the problems appeared in the situations where there was no direct interaction between the parties. This shows that the traditional role of sales as a direct communication link between the companies is still important in B2B relationships and substituting this task with digital technologies may be challenging.

However, as represented in Figure 1, value communication is not only communication between customer and provider. Including all relevant market players into the value communication and engaging them in a continuous dialog improve the relationships between the parties (Corsaro, 2019). In solution development this is often inevitable, as customer's ecosystem is likely to include products and services from other providers, that require co-designing integrated solutions to form functioning alliances (Liu & Zhao, 2021).

2.4.3   Confirmation

The literature shows that the nature of value is multi-dimensional, often elusive and hard to measure. Hence, to succeed in value-based approach, companies should develop routines and tools to regularly confirm the value created for its customers (Töytäri & Rajala, 2015). The activities of value confirmation can be divided into value quantification, which is emphasized at the beginning of the sales process, and a wider concept of value verification, that supports building long-term relationships and capturing value.

Value quantification

Being able to quantify the value is emphasized in the value literature, especially when crafting and communicating value propositions. Besides, value quantification provides reasoning for pricing (Raja et al., 2020). Companies from a wide range of industries adapting VBS utilize different calculation tools to demonstrate the value of the solution (Terho et al., 2012; Töytäri & Rajala, 2015; Raja et al., 2020). Despite of that, in the study of Töytäri and Rajala (2015),

quantifying value was found to be among the most challenging activities to implement in the transition towards value-based selling. Similarly, the companies in the study of Storbacka (2011) recognized their biggest selling capability gaps in value quantification. This could be explained by costly investments on calculation technology, and difficulty to predict profits achieved by services, such as consultancy.

As value is not an objective concept, quantification should reflect customer's perceptions of value (Raja et al., 2020). However, as discussed earlier, customer is not always aware of their specific needs in order to create value. Linking the proposed value into the customer's KPIs can hence adjust customer's pre-defined value perception and open new selling opportunities (Töytäri & Rajala, 2015). Besides, reference stories from successful customer cases provide a valuable tool for quantification when value is hard to predict or demonstrate in advance (Terho et al., 2012; Töytäri & Rajala, 2015; Raja et al., 2020).

Value verification

While value quantification alone sends a strong sales message, Töytäri and Rajala (2015) found out, that companies implementing more comprehensive, regular value verification practices seemed to be more successful in turning sales practices into value-based pricing, and thus, capturing the value. Value verification includes regular documentation to both customer and provider that the planned value has been realized (Storbacka, 2011). Raja et al. (2020) highlight the significance of value verification to the customer especially towards the end of the contract, when the renewal of the contract is current. From the supplier's point of view, value verification means that customer profitability is regularly measured and followed up (Storbacka, 2011). This guarantees that the value created is also captured. When measuring profitability, both present and future value that customer relationship generates must be observed (Storbacka & Nenonen, 2009).

2.4.4 Leverage

The stage of leverage includes the capabilities to benefit from the value created within and beyond the focal customer relationship (Töytäri & Rajala, 2015). *Relational processes* describe the benefits within a specific customer relationship, and *learning* discusses how the insights from customer cases can be utilized to leverage value creation in general.

Relational processes

In value co-creation, it must be acknowledged that what is valuable for the customer, is not always valuable for the provider. Fundamentally, the goal of sales is not only to create value for the customer, but to capture the value for its own company (Töytäri & Rajala, 2015). Supplier's motive to achieve profits may conflict with customer's desire for value for money, which can sometimes make

setting mutual gains challenging (Edvardsson & Tronvall, 2011). Corsaro (2019) detected, that asymmetries in achieved value often cause misunderstandings, frustration and perceptions of inequity. Companies in less preferential power positions made conscious efforts to prevent counterpart's opportunistic behaviours.

Understanding that firm's success is in part dependent on other firms, leads to the coordinated efforts that aim to a joint satisfaction of different market players (Corsaro, 2019). Relational processes support developing a stronger understanding of mutual value, which is required in value-based price negotiations (Raja et al., 2020). Open dialog and transparency in value communication is essential when selling aims to a long-term business relationship (Terho et al., 2012). To avoid opportunistic behaviour and confirm mutual objectives, companies may also share risks by linking counterpart's results into company's own performance (Corsaro, 2019). However, this kind of gain sharing among companies is still rare, which can be explained, among other reasons, by the lack of trust (Storbacka, 2011).

Some of the VBS models consider building trust as a distinct VBS activity (Töytäri & Rajala, 2015; Raja et al., 2020). However, as the concept of trust in VBS literature is strongly related to building relationships and confirming value, this paper discusses trust as a part of relational processes and value confirmation. Many studies have indicated that being able to quantify and verify value has a strong impact on trust (Storbacka, 2011; Töytäri & Rajala, 2015; Raja et al., 2020). Building trust by demonstrating value from the early phase of the selling process is essential, because the lack of trust may prevent the access to critical customer information which is necessary for value analysis and crafting customer-specific value propositions (Töytäri & Rajala, 2015; Raja et al., 2020).

Besides of company level competencies, the performance of individuals and the interpersonal relationships they build in social interactions with the customer employees play a significant role in trust building (Haas et al., 2012; Raja et al., 2020). Strong relationships and "social capital" between the interactors have been recognized to support the understanding of customer's identified and unidentified needs and to enhance the ability to customize solutions that meet customer requirements (Tuli et al., 2007). Thus, Tuli et al. (2007) emphasize the stability of the salespeople and other individuals who interact with the customers. This perception supports the expanded role of salespeople; customer is not forwarded to a new person in each step of the process, but instead, can continue the communication with its trusted counterpart. Companies have discovered that deepening interpersonal relationships with their most important customers is worth investing, for example, by taking customers to holidays, or attending to a course together to enable mutual learning (Haas et al., 2012).

Learning

Learning from former customer cases can leverage value creation of future customers. This includes sharing information about customer cases and the feedback received from them (Töytäri & Rajala, 2015), as well as sharing the

know-how of tried and tested selling practices (Raja et al., 2020). Companies applying VBS have reported investments in developing common sales routines and sharing best practices (Storbacka, 2011; Töytäri & Rajala, 2015), but the execution in practice appears defective. Although documentation in digital databases can be argued to be the most accurate and accessible method of sharing data, Raja et al. (2020) detected that in their case companies, informal interaction among employees remained the most valuable channel for sharing insight. Similarly, Töytäri and Rajala (2015) found out that systematic documentation was a clear management objective of the companies adapting VBS, but the sales organizations frequently failed to execute it in practice. Informal information sharing is not likely to support mutual learning between divisions and regions, which may lead to missed selling opportunities (Raja et al., 2020). Thus, Töytäri and Rajala (2015) suggest development of an IT based case repository as one of the key activities of VBS.

2.5   Value creation in a digital setting

Reddy and Reinartz (2017) describe digital transformation from economic and commercial perspective as a *use of computer and internet technology for a more efficient and effective economic value creation process*. In order to create superior customer experiences, organizations should be able to successfully integrate digital, physical and social realms into a coherent entirety (Bolton et al., 2018). This denotes that digital technologies should not be considered as a discrete entity, but as a firm part of value creation, together with physical and social aspects.

Value creation in a digital setting has begun to achieve scholarly interest only within the past few years (Corsaro & Anzivino, 2021), which is surprising considering the significance of the changes that digitalization has brought to value creation. Digital transformation is expected to bring greater value, although not without certain costs and risks (Reddy & Reinartz, 2017). Based on the current literature, the key changes that digital transformation has brought to customer's value creation are 1) integrated ecosystems, 2) changes in interaction, 3) unlimited access to services and information, and 4) customer-control. Each of the changes bring their own opportunities and risks to value creation. Next, each of the changes, as well as their opportunities and risks will be discussed.

2.5.1   Integrated ecosystems

Digital technologies have blurred the boundaries between different business actors and made the ecosystem more complex than ever before (Corsaro & Anzivino, 2021). The number of connections between market participants is growing exponentially (Reddy & Reinartz, 2017). The networks quickly form and grow, but also dissolve again. Due to this complexity, no single actor is able to

provide an end-to-end digital solution on its own, without a network of suitable partners (Pagani & Pardo, 2017). This means that also the process of value creation is fragmented between many different actors, which makes the dyadic provider-customer value creation theory too constricted and emphasizes the significance of ecosystemic perspective.

Lähteenmäki et al. (2022) consider service process integrations as one of the most significant changes digitalization has brought to value creation. Integrations can improve customer's value creation process by connecting products and services of multiple providers. Through the integrations, providers can bond with the new actors and combine new resources to generate new, value-creating activities (Pagani & Padro, 2017). In a practical level, this often means that the provider uses partner-owned touchpoints in the interaction with the customer during the buying process or the service experience (Corsaro & Anzivino, 2021). Besides of integrations between providers, digital technologies help firms to connect their own stand-alone products and services into coherent, value-creating offerings (Lähteenmäki et al., 2022), and optimize and coordinate the existing activities in a way that creates more value to the customer (Pagani & Pardo, 2017).

Integrated offerings can be divided into primary and secondary services (Lähteenmäki et al., 2022). Primary service or product is the most meaningful for the customer, as it helps them to extract the value and fulfil their ultimate life of business goals. Secondary services, such as financial, support buying or using the primary service, and they are supposed to function fluently and seamlessly without causing distraction. Besides of combining service offerings, companies could use integrations to access the data sources that would help them in value co-creation. However, the current challenge is that the data architecture is very fragmented, both within and across organisations (Bolton et al., 2018), which makes building and implementing integrations complicated.

2.5.2 Changes in interaction

Digitalization has lowered the costs of interaction, and consequently improved customers' value creation processes through more frequent information exchange and better coordination (Reddy & Reinartz, 2017). There are two major changes that digitalization has brought to interaction. First, interactions between humans increasingly occur through the non-human interfaces (Bolton et al., 2018). Second, interaction is no more limited to imply human-to-human interactions, but also human interaction with non-human entities, such as chatbots. In that sense, digital technologies can either augment or eliminate the human element in the services. Due to automated social presence, the lines between human and machine in digital marketplaces are becoming blurred. However, Taylor et al. (2020) remark that all marketing behaviour, regardless of executed by a human or a robot, is derived from human judgement and decision-making. Artificial intelligence has yet potential to include biases and function differently than originally intended by humans, which can intrinsically affect the value creation, both positively and negatively.

2.5.3 Unlimited access to services and information

Many papers have focused on the spatial and temporal dimensions of value creation in digital environments (e.g., Heinonen & Strandvik, 2009; Corsaro & Anzivino, 2021). Considering the benefits digitalization has brought to these dimensions, this is not surprising; resources can now be exchanged anywhere and anytime (Corsaro & Anzivino, 2021). Some other benefits related to digital technologies, such as convenience, transparency and universal access to information (Reddy & Reinartz, 2017; Bolton et al., 2018) are derived from the spatial and temporal qualities. Equal information accessibility makes markets more fluid and stimulates competition, which from customer viewpoint is beneficial due to increased number of options, new products and services, new experiences and lower prices (Reddy & Reinartz, 2017). In B2B context, an access to the information that was traditionally not readily available for customers helps them make more informed decisions (Pandey et al., 2020). However, information access may also have negative consequences if it turns into an information or activity overload (Reddy & Reinartz, 2017). The costs of learning and information search may become high for the customer in terms of time and effort.

From the perspective of selling organization, the new situation may become challenging. Parise et al. (2016) state that organizations are facing a "crisis of immediacy" when attempting to fulfil customers' demands of real-time content, expertise and personalized solutions. On the other hand, more information is available also for providers, which comes with great opportunities. Digital technologies produce massive amounts of data, also known as Big Data (Reddy & Reinartz, 2017), and an adequate utilization of this information should be a focal part of concurrent business strategies, as it can generate new ideas that improve customers' value creation. However, the current challenge is, how this massive amount of data can be filtered, analysed and interpreted to gain insights that leads decision-making (Reddy & Reinartz, 2017). According to Bolton et al. (2018), current analytical methods in companies are limited. In addition, companies must be well aware of their responsibilities when handling customer data; Reddy and Reinartz (2017) list the loss of privacy as one of the customer-perceived risks of digital transformation.

2.5.4 Customer-control

Due to digital interactions and independency on time and location, value creation has become more customer-controlled (Lähteenmäki et al., 2022), which supports the transformation towards customer-oriented value-in-use perspective. In a digitalized value creation ecosystem, customer operates as an orchestrator of the seamlessly integrated providers. Customer-control has been found to have a positive effect on customer's commitment (Hadjikhani & Lindh, 2021). Due to customers' self-efficacy, the roles of customer and employee in the value co-creation process are changing and becoming less clear (Bolton et al., 2018). Instead of pure service delivery, company employees together with customers

now take new roles as enablers, innovators, coordinators and differentiators (Lariviére et al., 2017).

Independency clearly comes with a risk of performance uncertainty (Reddy & Reinartz, 2017). If the digital service does not function in a way that customer expects, it is likely to negatively impact on value creation. Heinonen and Strandvik (2008) have identified functionality as one of the value-in-use dimensions of e-services. Functionality includes the sub-dimensions of easiness and decision support, which can be directly related to the customer's self-efficacy.

2.6   Digitalization of B2B sales

The impact of digitalization on value creation is also recognized in B2B context (Corsaro & Anzivino, 2021). Reports show that as much as 68 % of business buyers prefer buying online. Digitalization has accelerated the interaction between the parties, reduced the number of face-to-face meetings and postponed them to the later phases of the sales process. Digitalization has changed the role of salespeople towards an ecosystemic approach, to the management of a whole sales network that includes specialists, partners and other actors (Alajärvi & Korpela, 2021). However, the least performing companies in the digital transformation of sales are still B2B companies with customized solutions (Guenzi & Habel, 2020). This can be explained by the value-based selling theory, which proposes that customization requires a deep involvement of salespeople to understand customer's business and earn credibility (Terho et al., 2012).

Digital transformation processes are detected to focus on internal processes or customer interaction processes (Guenzi & Habel, 2020), which both have direct or indirect effects on customer's value creation. The goal of digital transformation, instead, can be either improved effectiveness or efficiency of the processes. Some of the digital technologies are used by the customer, and in these cases the impact on the value creation is perhaps the most obvious. However, even the technologies that are only used by the selling organization do have an impact on the customer's value creation. CRM systems and marketing automation tools, for example, may enhance or dilute the communication with the customers. Even the tools used for company's internal information sharing can significantly improve the customer's value creation due to the increased efficiency and better understanding about customer and its needs throughout the selling organization.

According to Alajärvi and Korpela (2021), value-based selling approach has actually been a response to the changed customer behaviour caused by digitalization. As customers have become more self-learned, companies must aim to a deeper collaboration by co-creating new value propositions and integrating resources with the customers. Customers require proactively proposed value, recognition of their latent needs and development of new ideas. Fortunately, digitalization also brings many opportunities to fulfil these requirements. It creates synergic benefits by synthesizing marketing and sales processes and enables new value to be created through content marketing.

The study of Rodríguez et al. (2020) indicates that the possible level of digitalization of complex B2B sales processes is dependent on the profile of selling and buying organizations, and the quantity and quality of information needed in different stages of the process. Generally, however, the first stages of the process – identifying customers and making value propositions – as well as follow-up support, were found to be principally suitable for digitization. Instead, some buying organizations required more face-to-face encounters for closing up the deal. In line with these results, Guenzi and Habel (2020) found that prospecting and qualifying activities, product presentations and after-sales support were among the most commonly digitalized phases in the companies' sales processes. Additionally, Fraccastoro et al. (2021) showed that direct intervention of salespeople was used for persuasion activities to convert prospects into paying customers.

Guenzi and Habel (2020) found four main lacks that selling organizations are aiming to compensate with digital technologies: lack of knowledge, speed, reach and perceived value. Perceived value in this case refers to the customer's perception of the product, service or solution based on company's ability to communicate it. The weakness of this division is that the level of knowledge, speed and reach are all features of customer's buying process, and the buying process should not be considered detached from the perceived value, but as an intrinsic part of it. To fill these prevailing lacks, Guenzi and Habel (2020) name 6 S's of *how* to execute the digital transformation: *substituting* human beings, *supplementing* salespeople, providing digital *services, simplifying* activities, *supporting s*alesforce, and *sharing* of information.

2.6.1 Gathering customer data

Digitalization has made gathering data about potential and existing customers easier, which changes the dynamics of the "understanding customer" -phase of value-based selling. Hence, if customers today are more self-learned when they come to the sales meetings, so should the salespeople be. Besides of searching information from customer webpages, companies have reported that they use social media channels such as LinkedIn to find the right contact persons in the prospective customer organization (Guenzi & Habel, 2020). Social media can be also used for actively listening to the conversations of target customer segment to better understand their informational needs (Järvinen & Taiminen, 2016). Moreover, content marketing is used to recognize prospective customers by tracking prospects' journey through different content provided.

Although data gathering helps companies to identify prospective customers, digital data alone rarely is enough for an in-depth understanding of customer needs. Especially the companies providing personalized solutions seem to be most successful in digital transformation when customer understanding is first gained in interpersonal meetings (Guenzi & Habel, 2020).

2.6.2 Digitalized value propositions

Digital technologies help salesforces to fill the lack of knowledge about customers' value drivers and provide personalized value propositions for each customer (Guenzi & Habel, 2020). The enhanced flows of information through digital marketing are detected to increase B2B customers' trust and commitment (Pandey et al., 2020). Research emphasizes the role of content marketing in gathering data, but also in value communication (Järvinen & Taiminen, 2016; Alamäki & Korpela, 2021). By sharing high-quality content based on customers' informational needs, companies can simultaneously facilitate their value propositions (Alamäki & Korpela, 2021). Typical content provided for B2B customers include white papers, e-catalogues, webinars, blogs and videos. Moreover, buyers have reported that calculation and evaluation tools that selling organizations provide in their digital channels have helped them to quantify the proposed value. Creating such professional, educational content requires involvement of subject experts and specialist also outside of sales and marketing departments. The value of the content is also dependent on the phase of the customer journey in which the content is represented.

Social media is one of the channels where B2B content is widely distributed. Despite of the role of social media as a rich information source for both salespeople and buyers, for the actual selling its suitability is questionable: against to the claims of many commercial consulting companies, the study of Alamäki and Korpela (2021) showed that buyers did not see an additional value in social media channels, such as LinkedIn and Twitter, for purchasing purposes. Some buyers even found sales contacts through social media annoying. In line, B2B companies interviewed for the study of Fraccastoro et al. (2021) used social media for finding new business opportunities via promotion and prospecting activities but did not find it suitable for selling.

2.6.3 Digital transformation of sales communication

Some buyers have reported that digitalization has enhanced the direct communication with the selling organizations, whereas others would still wish to receive more direct contacts from their salespeople and stress the quality of face-to-face meetings (Alamäki & Korpela, 2021). The study of Fraccastoro et al. (2021) shows that B2B organizations heavily rely on digital communication forms such as email and online meetings, especially when there is geographic distance between partners or when the relationship is not considered strategic. E-commerce platforms have enabled customers to search inventories, filter products and categories, determine availability and place orders independently, which creates economic value by improving the reach and speed of buying (Guenzi & Habel, 2020). In the phase of implementing new customer relationships, salespeople tend to meet or e-meet customers personally, while the further purchases are often executed using e-commerce portals (Guenzi & Habel, 2020; Fraccastoro et al., 2021). Digital platforms have made selling a more continuous process: instead of focusing on one big sales event, selling now takes

place constantly during the whole customer relationship (Alajärvi & Korpela, 2021).

Guenzi and Habel (2020) found out that supplementing salespeople was a more common approach to the digitalization of B2B sales processes than purely substituting human beings. Companies aim to offer more options to the customers to interact with them, in order to meet varying needs and preferences of different customers. By digitizing and simplifying routine tasks, companies do not only facilitate value creation through improved buying efficiency, but also release their own sales resources to better serve customers with more complicated needs. Additionally, integration of traditional and digital sales communication tools is detected to help firms to be more dynamic, proceed more swiftly in the sales process and adapt to foreign customers' specific needs (Fraccastoro et al., 2021).

Alamäki and Korpela (2021) detected that when the partners were aiming for a close business relationship, automated sales communication was less relevant. The bigger the customer, the more direct communication was demanded. In line, Fraccastoro et al. (2021) showed that in relationship management, especially with strategic customers, companies tend to rely on face-to-face and personal interaction. Besides of key account customers, personal consultation is offered to the customers that are not comfortable with technology – in that case, however, the consultation is often provided by the customer support instead of sales. The studies indicate ambivalent results about the connection between digital communication and trust in B2B relationships. Hadjikhani and Lindh (2021) showed that the impact of digital communication can either positive or significantly negative. Negative impacts were caused by the reduced social interaction and thus experienced uncertainty, which negatively affected trust building and commitment. The positive impacts, instead, were detected to be due to enhanced information exchange, and communication platforms that enable increased cooperation.

2.7   Model of digital and non-digital interaction in B2B value creation spheres

The framework of this study is built on the models of Value creation spheres by Grönroos and Voima (2013), which is supplemented and modified by the model of Interactive value (co-)creation in an ecosystem by Rusthollkarhu et al. (2020). The framework is presented in Figure 3. This study aims to understand B2B customer's value creation and the impacts of digitalization in all three value creation
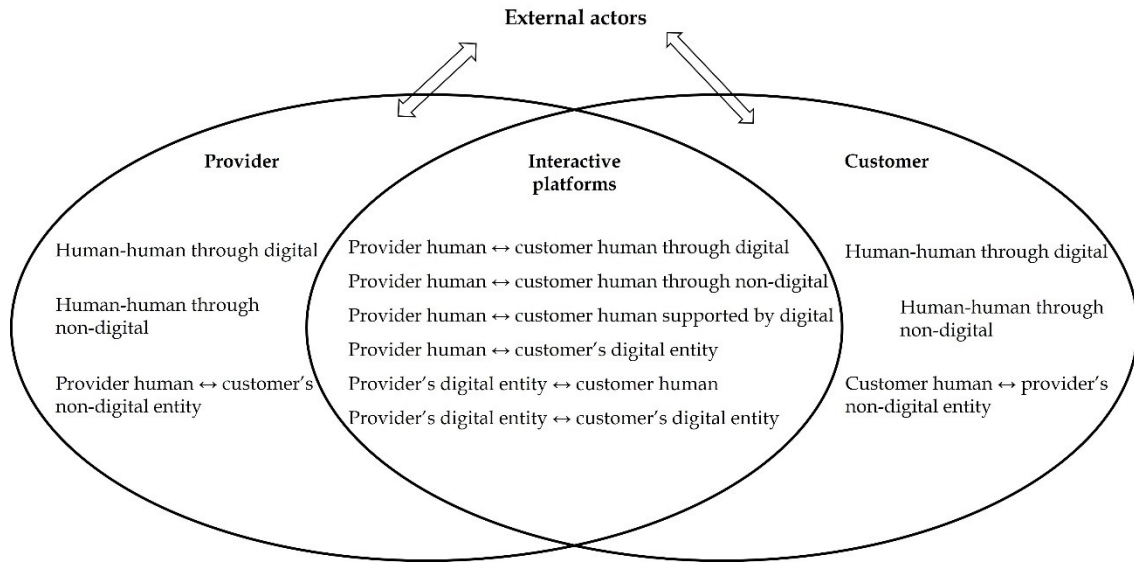
External actors

Provider	Interactive platforms	Customer
Human-human through digital	Provider human ↔ customer human through digital	Human-human through digital
Human-human through non-digital	Provider human ↔ customer human through non-digital	Human-human through non-digital
Provider human ↔ customer's non-digital entity	Provider human ↔ customer human supported by digital	Customer human ↔ provider's non-digital entity
	Provider human ↔ customer's digital entity	
	Provider's digital entity ↔ customer human	
	Provider's digital entity ↔ customer's digital entity	

FIGURE 3 Digital and non-digital interaction in B2B value creation spheres

spheres – in provider's independent sphere, customer's independent sphere (Grönroos & Voima, 2013), and in interactive platforms (Rusthollkarhu et al., 2020). The model takes the perception of Rusthollkarhu et al. (2020) by understanding interaction in B2B context occurring and impacting on value creation in all three spheres. Additionally, the impact of interaction with external actors is taken into consideration. In the original model of Rusthollkarhu et al. (2020), interactive platforms are classified into artefacts, people, processes and interfaces, which can occur both physically and digitally. Instead of classifying the platforms, this study focuses on the setting in which those platforms occur – digital or non-digital.

Based on Bolton et al. (2018), there are two major ways of how interaction may occur digitally. First, human interaction may take place in a digital platform, and second, humans may interact with digital entities. In addition to this, the role of digitalization may be in supporting salespeople during interpersonal interaction (Guenzi & Habel, 2020). In Figure 3, possible combinations of digital and non-digital interaction in each value creation sphere are represented. In provider's and customer's interactive platforms, the people of the counterparts may communicate through digital or non-digital platforms. Similarly, internal human interaction in both provider's and customer's independent spheres may occur in digital or non-digital platforms. Additionally, humans of both provider and customer can interact with each other's digital entities without human involvement of the counterpart. Current literature has focused on customer's interaction with provider's digital entities, but this framework suggests that also provider's interaction with customer's digital entities may have an impact on customer's value creation.

As discussed in chapter 2.3.3, the line between interactive and independent sphere is questionable, and becomes blurred especially in cases of digital entities. However, the demarcation of this framework is drawn on the statement of independent sphere being "out of counterpart's control", which can be further

understood, that the counterpart is not aware of the existing interaction and cannot actively and timely impact on it. When it comes to interaction with digital entities, cases exist in the borderline. Through current digital technologies, it is possible to receive detailed and even timely data about counterpart's actions with digital entities. Those entities can also be automated to timely react on counterpart's actions without human involvement. Thus, interaction with digital entities is considered to occur in interactive platforms, although it is acknowledged that the level of data received and ability to timely react on the interaction varies between digital technologies. Instead, interaction with non-digital entities is considered to occur in independent spheres, as receiving data from and timely impacting on those actions is not possible.

Moreover, this model suggests the interaction between provider's and customer's digital entities as an additional form of interaction that may have an impact on value creation. This refers to automated processes without or with minimal human input. The arrows represent interactive platforms between provider and external actors, as well as between customer and external actors, and include all the same interaction combinations than the platforms between provider and customer. The theoretical framework draws a frame that helps to classify, in which value creation spheres value-based selling activities occur, and through what kind of interaction they are implemented.

3 METHODOLOGY

3.1 Case approach

Eriksson and Kovalainen (2008) argue, that rather than a method, case study should be considered as a research approach or strategy, which can include from one to almost a limitless number of empirical data sources and varying analysis methods. As this study represents a case of a single company, it is adequate to briefly discuss and justify the decision of a case study approach. Case approach is a suitable when the researcher wants to avoid simplistic methods and aims to detailed, holistic knowledge and thick descriptions, and when the topic under investigation concerns complex business issues, which are hard to study with quantitative methods (Eriksson & Kovalainen, 2008). Digitalization of value-based selling process can be argued to be such a complex business issue, as it covers multiple sub-themes which still require better understanding from both provider and customer perspective.

According to Eriksson and Kovalainen (2008), the chosen case should be unusual, unique or of general interest. The case chosen for this study meets the criterion of general interest, representing an example of a B2B company aiming towards value-based approach and currently in a point of digital transformation. The implications of the study may therefore be beneficial in the context of other B2B companies adapting value-based strategy. The approach of the case study is thus instrumental, with an aspiration to understand something else than the concerned case only, and to produce information that applies in different contexts (Eriksson & Koistinen, 2005). The industry of a chosen company, however, is unusual among the existing VBS literature. The case company operating in manufacturing was chosen because its products and selling models are very different compared to technological solution providers, and thus its application of value-based selling is likely to provide some new insights in the current literature. However, case study approach inevitably comes with some

limitations: the results cannot be fully generalized (Eriksson & Kovalainen, 2008) and the utility of the implications may be limited in other contexts.

The chosen case company is a Finnish manufacturing company operating globally. The company produces fast moving products and provides hybrid solutions with services related to the core products. Company's goal is to move increasingly from cost-based pricing towards value-based pricing, which requires adapting a value-based selling approach. Additionally, at the time of this study, the company had two ongoing digitalization projects related to eCommerce and pricing, which both have direct or indirect impacts on their customer-perceived value. Company's new eCommerce- and product portal was piloted and launched at the end of the year 2022 for the domestic customers, and thus the domestic market was chosen under investigation of the study. Hereinafter, the case company is referred to as Company X.

3.2 Unstructured interviews

The research data was gathered by conducting 14 unstructured interviews to customer organizations and sales representatives of Company X. The interview data consists of 11 customer interviews from 10 different customer organizations and 3 sales personnel interviews. From 7 customer organizations, one company representative was interviewed individually. From Company B and Company C, two representatives attended in the interview together. From Company I, two representatives were interviewed separately. The industries, roles of the interviewee(s) and the lengths of the interviews are shown in Table 1.

TABLE 1 Background information of customer interviews.

Company	Industry	Role of the interviewee(s)	Length of the interview
Company A	Retail	Product manager	31 min
Company B	Food industry	CEO & procurement manager (interviewed together)	45 min
Company C	Wholesale	Product manager & buyer (interviewed together)	44 min
Company D	Wholesale	Product manager	57 min
Company E	Industrial supplier	Sales assistant	27 min
Company F	Food industry	Procurement manager	42 min
Company G	Food industry	Country manager	20 min
Company H	Wholesale	Procurement	27 min
Company I	Wholesale	Purchasing and sales manager & product manager (interviewed individually)	44 min & 52 min
Company J	Food industry	Procurement manager	27 min

Wholesalers play a significant role in the domestic distribution of Company X. Company's direct customers primarily operate in food industry. Accordingly, the majority of the customers interviewed operate in wholesale or food industry. All the companies interviewed were direct customers to Company X. The role of interviewees varied from buyers and operative managers to strategic managers, as the aim was to create a comprehensive image of customer companies' value creation.

Unstructured interviews allow more freedom in formulating questions and choosing the themes discussed, which means that all the themes are not necessarily discussed with every interviewee, and the wording of the questions may vary between interviews (Eskola & Suoranta, 1998). Unstructured interviews in this case were an inevitable choice, as detailed questions about buying process were not relevant to strategic managers, whereas the interviews with buyers primarily focused on that. The interviews partly followed the model of semi-structured interviews, as guiding interview themes and interview questions were defined in advance. The final selection of themes and questions, however, was formed during the interview. Unstructured interviews provide the interviewer an opportunity to deepen the understanding and move the conversation to the direction of interesting topics that comes up during the conversation (Eriksson & Kovalainen, 2008).

From Company X, two key account managers and a category sales manager were interviewed individually. The lengths of the interviews are shown in Table 2. The interviews were conducted on online meeting platforms during March and April 2023.

TABLE 2 Background information of salesperson interviews.

Interviewee	Role in the company	Length of the interview
Salesperson A	Key account manager	85 min
Salesperson B	Key account manager	57 min
Salesperson C	Sales manager	61 min

3.3 Data analysis

Template analysis was utilized for organizing and interpreting the interview data. It is a specific style of thematic analysis, which balances flexibility and structure in coding and thematizing textual data (King & Brooks, 2017) by allowing codes to be developed both before and after data collection (D O'Gorman & MacIntosh, 2015). Template analysis gives flexibility to identify new codes that emerge from the data (D O'Gorman & MacIntosh, 2015), and enables coding in multiple hierarchical levels (King & Brooks, 2017). A priori codes can be created by operationalizing from a prior theory and interview template (Eskola & Suoranta, 1998; D O'Gorman & MacIntosh, 2015).

For the analysis of this study, recorded interviews were transcribed into 135 pages of textual data. This data was coded by two different classifications – by the phases of value-based selling, and by the different forms of digital and non-digital interaction in value creation spheres, based on the theoretical framework of this study. Next, the codes were cross tabled based on these two classifications and organized as emerging themes. The themes inside the template were kept open from the hypothesis and were not set before the data collection. Quantifying codes was utilized to recognize emerging themes. However, thematizing was not limited to searching for frequent patterns, but was also aiming for finding interesting deviants. As Eskola and Suoranta (1998) argue, quantifying is a good method to have an initial touch on the mass of data, but leaving the analysis at this stage may result in a situation where essential aspects of data are excluded. Finally, the themes discovered were labeled as positive and negative impacts, as well as future opportunities of digitalization. Template analysis enabled reviewing the data from two different perspectives and forming the relationships between them. Additionally, it gave flexibility to point out emerging and exceptional themes from the data.

4   RESULTS

The results of the data analysis are presented followingly. First, in chapter 4.1, the findings are described based on the value-based selling activities which they are related to. Second, in chapter 4.2, the research questions will be answered by dividing these findings into positive and negative impacts of digitalization on value creation, and more precisely describing the form of digital interaction in each situation. Additionally, currently unexploited opportunities of digitalization will be described.

4.1   Role of digital VBS activities in value creation

In the research data, several interesting themes were discovered related value-creation in different phases of value-based selling, and the role of digitalization in them. Next, these themes will be introduced phase by phase.

4.1.1   Touchpoints to identify end customers

From the perspective of Company X, the most efficient way to operate with local customers is through wholesalers and other distributors. This model naturally complicates the process of identifying and gathering data about the end customers and impacting on their choices. The company do know their most important end customers well, follow their market and even directly communicate with many of them. However, a significant part of the end customers consists of small, independent enterprises. To impact on those customer's choices, the company strongly relies on their close relationships with the wholesaler customers and marketing activities in collaboration with them. Wholesalers, who described the partnership with the case company strategic for them, reported that they are always trying to impact on their customers' choices in a way that benefits their strategic partners. Nevertheless, as product manager of Company D stated, it was not always possible:

> When we are attending a tender, we are not necessarily asked to offer the best quality, but to offer a certain product and that's it.

Because of that, being able to directly communicate value propositions to end customers is essential. Company X utilizes advertisement and promotion opportunities offered by its wholesalers, such as ads in their customer magazines and attending in the supplier promotion events. In some situations, Company X also communicates directly with end customers. However, most of the touchpoints with end customers described were traditional, non-digital marketing activities, which limits the amount of data received from the activities. Additionally, direct communication between the parties mainly occurred in the situations when the supplier decision had been already made – when the end customer needed a personalized solution or expertise in choosing the right products, or in in cases of reclaims.

Digital content marketing could provide an efficient way to present value propositions for potential end customers and gather data about them, as salesperson C described:

> I would see that it [wholesalers] is the channel that we should take the advantage of, but how do we make sure that it is our goods…We don't have the capacity to visit [the end customers], so it [content marketing] does sound alluring. Because now we tell nothing. So it is just a matter of chance, if they buy competitor's product or ours from the wholesaler. And yet, if it is the price that leads, they unlikely buy ours…We can only hope for the best, that the customer buys our product when they go to [wholesalers' webstores].

Company X currently only segments their direct customers. The role of new customer acquisition in the daily work of salespeople was in a minor role due to already strong position in the local distributor market. However, based on the arguments stated, customer acquisition should be viewed comprehensively including both direct and end customers. Gathering data through content marketing could help manufacturers to better identify different end market segments, their needs and behaviour. For actual customer acquisition, digital channels could serve a large audience of small, independent end customers that are ready to make the decision based on the digital value propositions. For strategic customer acquisition, the role of human input was still critical. Salespeople explained that they kept an eye of new actors in the market and contacted them personally whenever they had time from the existing customers. Salesperson A described that customer acquisition was sometimes executed as a collaboration with the distributor, which created value for all the parties:

> If they have a potential customer, I am trying to get involved and influence, and help them to win that customer.

Salespeople expressed that they would hope for more resources on analyzing customers, whether it was through released time from manual processes or support from other teams such as marketing. This indicates the importance of human input on customer identification phase, although digitally collected data can provide a great basis for the analysis. New data from the end market could

also offer some new insights for the question that was currently a bit unclear for Salesperson B:

> It should be really pondered, what kind of customers we want. That work should be done at some point…In my opinion, we lack that.

The challenge of content marketing for the end customers, however, is collecting a relevant customer register. Content marketing is considered as inbound marketing, which means that the customer has already indicated interested in a company, its products or services (Järvinen & Taiminen, 2016). When the product is a fast-moving good that end customers purchase from wholesalers, getting the first touchpoint with an end customer, for example by leading them to visit the webpage and to leave their email address, might be challenging. To overcome the challenge, strategic distributor partners are valuable. Marketing channels of distributors could be utilized to generate interest of potential end customers in receiving further value communication. Collaboration with the distributor in initial marketing would also give the right message about the channel of buying to the end customers.

Company X has recently launched a new e-portal, which their customers can use for ordering, searching for product specs and downloading documents that are needed for self-monitoring and audits. Providing such practical, even necessary information only by logging in can serve as an effective way for manufacturers to collect customer register from already existing customers.

4.1.2 Customer understanding in company- and personal level

Company X's understanding of their customers' businesses was described both in company level and through contact person's understanding. The understanding in the company level was experienced through Company X's good understanding of the markets, end customers' businesses and through the products that the company brings to the market. Customers appreciated Company X's expertise in the field in general, and especially wholesaler customers experienced the understanding of their end customers' businesses valuable. An interviewee from Company H described that it was very helpful, that she could forward their customers to discuss directly with the case company to receive support from the professionals. The country manager of internationally operating Company G described that for them, Company X's understanding of the Finnish market and competitive situation was valuable. The understanding was also described to be shown directly through the high-quality products that fulfill the requirements of end customers.

The role of personal understanding of contact person was highlighted by a few smaller customers. They felt that their contact persons carefully listened to their wishes and understood them, although they were not always able to bring their ideas forward. This was explained by the small scale of collaboration, but the interviewees regarded that there could be opportunities for more if the future

potential of their companies would be better understood. The CEO of Company B described the understanding followingly:

> The product is so simple, so I believe that the need that we have, at least our contact person understands it. And of course, when we go higher up [in the company hierarchy], a few even know our existence.

Following citation from the same interviewee refers to the development suggestion that they had represented to Company X:

> This tells about a dilemma of big companies: if there is not enough demand, they won't start doing it. We have discussed about it with [the contact person], and it is not up to her.

Similarly, the procurement manager of Company F experienced that the small scale of current collaboration hindered the understanding of future potential:

> The reception has been good, I would say interested. If we knew each other better, we could have also other opportunities…we should just have a better look on them and think…Maybe it is because we are a small customer, and our potential has not been understood, that the communication is rather small, and from our perspective, does not reveal all that there could be.

The product manager of Company C pondered, that because they operate in different fields with Company X and only a narrow segment of the products is relevant for them, it might be hard for Company X to recognize those products. The purchasing and sales manager of Company I explained that the understanding between the companies had been intentionally deepened in terms of strategic partnership for a couple of years. It had required regular meetings, immediate information sharing and hard work from the contact person to bring their ideas further in the company. Thus, the significance of the personal understanding cannot be related to a certain size of customers, as it was emphasized by both small and big, strategic customers.

Similarly, the salespeople reported that they gain understanding both in customer level and by following the market trends in the field in general. Digital channels played a crucial role in general market understanding – salespeople said that they followed social media conversations, read news and searched for novel research from the industry online. For searching customer-specific information, customers' webpages, social media such as LinkedIn and customer's own web portals were utilized. CRM tool was used to store general customer information, which was experienced important in cases of personnel changes. However, in customer-level understanding, the conversations between people, preferably in physical face-to-face meetings, were emphasized. Salespeople experienced that in physical meetings, it was easier to sense customer's opinions and perceptions from customer's facial expressions and body language, and the conversation was deeper even compared to online meetings.

The significance of human interaction in gaining an in-depth understanding of customer's business supports the findings of Guenzi and Habel (2020). Fully

digitizing the phase of analyzing customers might lead to oversimplifying the business based on what is available in public and ignoring the customer insides, such as future plans, which again may negatively impact on customer's value creation. Salesperson A pondered, that their current classification of customers is perhaps too focused on the customer's present state and does not consider their future potential. To understand it, open conversation connection between people in the companies is essential.

4.1.3 Preferred channels of value communication

Currently the role of digital tools and platforms in representing value propositions to the customers was primarily supportive. Customers explained that they gained a good understanding of Company X's business and future directions from the well-prepared slideshows that their contact persons had shown them. Sales meetings took place both physically and online. According to salespeople, some customers were not as willing to agree physical meetings than before Covid-19 anymore. On the other hand, they also told that others were clearly delighted to meet face-to-face again. Generally, salespeople described the differences between physical and online meeting much more richly, whereas for customers, the form of the meetings seemed to be less critical. However, one benefit of physical meetings from the selling point of view was mentioned by both customers and salespeople – trying and testing physical product models was experienced as a nice add on, even if the product itself was viewed as a bulk product by some customers.

The attitudes towards receiving digital value communication such as newsletters varied largely between interviewees and seemed to be more person-related than dependent on the significance of collaboration. Generally, most of the customers had a positive attitude towards content marketing when the content was professional and did not purely consist of product marketing and campaigns. The most positive attitudes towards content marketing, such as newsletters and webinars, were in the companies where the products of Company X were directly related to the customer's own core business. Those customers had a more solution-oriented perception of the products, and they were interested in reading about new solutions, technologies and trends in the field. The depth of their collaboration with the case company varied from simple supplier collaboration to a strategic partnership, as the following citations show. The first comment is from the product manager of Company I, that considers Company X as a strategic partner:

> From [Company X], I have received a lot of information that supports my own professionality. Because within the current years, there have been a lot of [legislative] changes…I have always received the latest information about all the changes, how things are according to law, and how these things should be interpreted…At the moment, I would consider everything related to legislative changes as most beneficial [content]. You really must be digging up the information yourself in order to stay on the top of what's going on…So I would indeed wish for such an informative bulletin.

The procurement manager of Company F, who described their company as a small customer for Company X, commented B2B content marketing followingly:

> I have been in the [industry] only for three years, so I actually like to read a lot, if there are some kind of info packages, how something is produced. In my opinion, it is always interesting to increase your own knowledge.

Customers appreciated Company X's expertise in its own industry, in themes such as sustainability and regulative changes. Similarly, all the salespeople stated that their customers in the domestic market heavily rely on Company X and expects them to have the latest information about the current issues. Currently sharing information to the customers was primarily a responsibility of key account managers. Content marketing could provide an effective way for manufacturers to share expertise and up-to-date, professional information for the whole customer base. However, interviewees from Company C and Company D indicated that they preferred receiving information directly from their contact person:

> If I think what the newsletters from [Company X] would be like, I guess they would be… not directly related to us, so I guess 98 % of it would be useless. Maybe sometimes there would be something like "hey, that could be a good product", but then again, in those situations I hope that our contact person would know to contact us.

> If I wasn't aware in advance, what the company is bringing into the market, or when it is available, or what is the price, and I received an email afterwards, I would rather be…not delighted about it.

This shows that salespeople should be well aware of what and when is going to be shared with the customers. This way they can share the information with their key accounts in advance and indicate their importance to the company. However, from the examples, only the latter, Company D, described the partnership with Company X strategic for them. In case of Company C, the collaboration with Company X was limited to a narrow product segment, and the product manager hoped for a human input to personalize and filter the appropriate information flow them. Additionally, the examples show that people who viewed email newsletters primarily as product marketing, had more negative attitude towards them. Many customers experienced salesperson's support in selecting new products important – Company I had basically trusted the whole product selection on the hands of their contact person. An interviewee of distributor Company H explained their preference of personal support compared to digitally provided information followingly:

> When the customer asks for a certain kind of a [product], and you don't have the knowledge yourself, what would be the right product for that situation, you don't even know how to search it on the Internet.

Procurement manager of Company J, that bought one core product from Company X, stated that they would hardly make the choice by only browsing the catalogue. Others explained that they have a criterion in which the product

selection is based on, but also in these cases products had often introduced them in personal meetings.

Additionally, content marketing was considered less relevant by the wholesalers who made the purchase decisions primarily based on their customers' requests, which again supports the importance of targeting content marketing directly to the current and potential end customers. However, as the country manager of Company G stated, the newsletter ends up to the trash more easily if the sender is unknown, whereas most of the interviewees told that they at least skim through the newsletters from their own suppliers in order to stay updated about what is going on. This highlights, that the content should be infrequently sent but always relevant and interesting, rather than weekly campaign postings.

Based on this study, the experienced relevance of content marketing seems to be more person-related than correlating with depth of the collaboration. The finding is contrary to the study of Alamäki and Korpela (2021), which indicated that content marketing was less relevant in cases of strategic partnerships. Excessive digitization of value communication may negatively impact on customer's value creation, if the resources for interpersonal communication are designated simply based on how strategic the customer is. In the forms of value communication, personal preferences and expectations vary between people, which requires sensitivity from salespeople to recognize them. Generally, it can be said that value propositions in case of new customer relationships or new products, were appreciated to be represented by humans. Instead, attitudes receiving further value communication, for example related to new, sustainable solutions and technologies, were primarily positive and likely to support customers' value creation.

4.1.4   Impacts of remote work in solution co-creation and learning

Both customers and salespeople described several examples about planning products or solutions in provider-customer collaboration or initially discussing about possibilities. As in understanding customers, also in solution co-creation the significance of physical meetings was emphasized by salespeople. Two salespeople described that in online meetings, only the original topics of the meetings were handled promptly, whereas in physical meetings, the conversation proceeded more spontaneously, and it was more likely that the topic changed from the original to something unexpected, which might have become important in terms of developing the collaboration and creating new solutions together. With Company I, Company X had planned a workshop in their factory to discuss about mutual product development and how they could improve sales together.

Again, customers did not highlight the platform of the meetings as much, but the role of people in general was emphasized by most of the customers. Procurement manager of Company F even described an online meeting with a new contact person as a significant moment in the collaboration, which indicates

that digital platforms can provide a flexible, efficient way to develop the collaboration, especially with smaller customers:

> Since our new contact person came into the picture, we have gone through many things, by email, and we had one Teams-meeting. It was actually the first time, when we got to really talk and bring things forward.

Many of the customers' suggestions were still in brainstorming level, and some customers were unsure about Company X's capability and interest in taking them forward. The examples of small customers represented earlier showed that customers' ideas and needs were not always possible to implement when the demand was too small. Salespeople reported that they shared product ideas that they had discussed with customers to their colleagues to find out if they had other potential customers for the products planned. That way they could gain more demand to bring development ideas forward. All the interviewed salespeople agreed that the most important channel for sharing those ideas internally was their fixed, once-a-week office day. That was explained by more people being able to take part in the conversations, and because writing things in chat was experienced slow and troublesome compared to the flow of face-to-face conversations. The ideas were shared rather spontaneously in the office, as Salesperson C described:

> Now, as we have returned to the office – because that totally lacked during the Covid – it is always good, that you see, that "hey, okay, the colleague has that kind of a customer, and they are discussing about that kind of a product, could my customer [need that], too?" It is indeed very meaningful, but what comes to systematicity, we haven't done that [sharing customer insights] very systematically lately.

The findings continue in line with Töytäri and Rajala (2015) and Raja et al. (2020) about informal interaction being the most valuable form of internal insight sharing. However, due to the increased remote work, creating systematic processes for gathering customer insights has become more essential. Although spontaneous insight sharing has clearly its advantages, the lack of systematically storing customers' requests may lead to missed opportunities to implement those ideas in practice and that way support customers' value creation, as the following comment from Salesperson A shows:

> As I live in [another city than the factory], I don't go there every day. I basically go there once a week, and some salespeople go there maybe even daily, or at least much more frequently. So the time I am in the factory, I try to use it for talking. Of course, we have WhatsApp-groups where we try to share information and keep everyone updated. But there could be more of that [sharing information]. Maybe with those who go to the factory, there is more, so it would require going to the factory more often.

This indicates that while hybrid work has increased quickly, all the processes may not have been adjusted to respond to this change as fast. Solution creation, both internally and in collaboration with customers, was reported to be most fruitful through physical encounters, but at the same time, physical encounters were reported to be decreased significantly within the past years. This can significantly hinder solution co-creation between the parties unless there is a

determined attempt to increase physical meetings, or the current processes are adjusted to better respond to contemporary working models – even preferably the latter, considering the customers' increased preference for online meetings.

Besides of functioning as a channel or platform of solution co-creation, the product manager of Company D also mentioned that a digital tool was a desired solution to be co-created with Company X:

> One thing that we have discussed with them…would be a certain kind of mutual, maybe a CRM type [system], where we could mutually store price lists, possible contracts and offers, and things like that. Now we do these things in meetings, or on the phone, or by email, basically case by case. If we had a channel for 100 % transparency, about things like what is going to happen for the prices next month, and not necessarily so, as we now do, anxiously waiting here whether a new price list is coming tomorrow or not. I am speaking a bit carefully, because we have talked about that also with [Company X], and we would very much like to take that thing forward…But I cannot really say, if that was their wish, too [laughs], or just my daydream at this point.

Customer's hesitation about the suggested system being the interest of both parties is strongly related to the discussion about fragmentation of digital ecosystem and the incompatibility of multiple different systems, which will be discussed in more detail in the following chapter.

4.1.5 Solution (non-)creation in the jungle of digital systems

The biggest challenge of Company X in terms of digital value creation currently seems to be related to the multiple systems that are not communicating with each other. This includes company's own internal systems and systems that are used to share data and make transactions between Company X and its customers. The latter include systems managed and owned by both, Company X and the customers. The incompatibility of the systems between provider and customer caused double work to manually enter data in both systems, which was mentioned by both customers and the salespeople.

One of the points of system incompatibility that caused manual work for either party, was placing orders. With the biggest customers, Company X utilizes an electric data interchange (EDI) system, through which the purchase orders flow directly from the buyer's internal buying system to the supplier's internal order handling system. For other customers, Company X promotes their new eCommerce portal which automates the order handling process from their side. Majority of the companies interviewed had not utilized the e-portal for buying – some yet, some were not planning to.

The customers that had previously ordered by email and manually entered the product numbers, were unambiguously satisfied with the new opportunity to place the orders in the portal. However, Company X's domestic customer base includes many distributors, for whom procurement and buying play a crucial role in the company operations. Those customers placed orders in their own buying systems, which sends the order as a PDF file to the supplier. This is inefficient for Company X, as the order must be manually entered in their internal order handling system. Conversely, switching to use eCommerce portal would

cause double work and extra tapping for the customers with the own buying systems, as the product manager of Company C and the procurement manager of Company F explained:

> Suppliers' own web portals are very challenging for us. We have our own products, SAP-based system, and JDA software. If there still was some supplier portal where we should buy, it would make quite a lot of extra work for our buyer to go tapping the products there, as they still need to bring them to our own system. It is of course easier for the supplier, but we haven't found it functional with any supplier.

> Unfortunately, it is often so, that big companies kind of force customers to use that kind of tools. So that customers, at least small customers like us, don't have much say in how orders are placed. Normally we could send the PDF-order from our ERP-system, but now we are kind of forced to use the eCommerce portal.

Similar issues were also related to the product information systems. For distributor customers, it was essential to receive product information directly in their own systems from a generally used product information platform, but in some cases the data received automatically was deficient. Distributor customers indicated that they had no capacity to search and enter product details from external systems. The findings support the argument of Haas et al. (2012) about the importance of new solutions being suitable with customer's already existing operations. Salesperson C explained that some of their customers had experienced the large number of supplier portals problematic due to multiple login credentials and the information getting lost in the flood. Due to that, some customers still preferred asking product-related questions and even ordering by simply sending an email. The results are in line with Reddy and Reinartz (2017), who showed that information overflow may have a negative impact on customers' value creation process.

However, searching product details and downloading documents were generally more utilized functions in the portal compared to buying among the interviewed customers. Almost every customer reported that they were satisfied with being able to download documents directly from the portal. As a conclusion, it can be said that customers were willing to use their own systems as far as possible, and turned to external systems only when it was necessary. A comment by the product manager of Company I about future wishes regarding to digitalization describes that well:

> What could be added in the [Company X's] portal, I don't think there is anything at this point. As we have our own ongoing digitalization projects, I guess in those platforms there will be more things that will make our collaboration easier.

That said, even customers using the own buying system found several advantages in an external eCommerce portal compared to their own purchasing systems. First, and as the most important, multiple customers mentioned that it was beneficial that from the eCommerce portal they could see the whole product selection, including the products that were not open yet in their own systems. From the portal, they could easily search for a product requested by their own customers. Second, customers valued the new feature of seeing the stock levels

in the portal. Third, procurement manager of Company F described that despite the time loss, buying from B2B webstores or portals could actually be a pleasant experience:

> I think it is nice, that you see what the products are. If you just tap them in ERP, at least we don't have images there…It [buying in B2B webstores] is like you would be shopping your own things. If the webstores are well made, it is perhaps even nice to go and see, and maybe sometimes you even get lost browsing some products that you necessarily don't need, but that look interesting. You get a perception of the whole selection quite easily.

In addition to customers, also salespeople experienced that navigating between different systems was time-consuming and took their time away from more effective sales activities in terms of value creation, such as customer analysis and face-to-face meetings. Many different internal systems sometimes caused confusion and complicated core processes such as making an offer, as Salesperson C explained:

> We have so many systems, as we have Salesforce, Excel-based BI-tool, then we have Power BI, which I have used very little. I don't know how to use it very well yet. And then predicting is somewhere else, and then we have U-drive and then we have Teams-folders. This all is somehow very fragmented, so that actually making a simple offer is very difficult, when you have to search for information from many places…I don't know how many Teams-groups I am involved in, but it is many. And now we are already sharing availability information there, and then the colleagues always say, "oh no, was it mentioned somewhere there, that the product is sold out?" …If you have a lot of messages there and many red dots, the information is a bit lost in the flood there.

Furthermore, salespeople had to do manual double tapping when updating price lists in both internal and customer's own systems. Literature has widely focused on integrations between different service providers and how those are used to build new offerings to improve customers' value creation. Integrations between customers and providers, instead, have received less attention by scholars. Based on the results of this study, customer-provider integrations and the lack of them seems to be an essential factor in customer's value creation process. As Bolton et al. (2018) argued, fragmented data architecture currently complicates building new integrations especially across organizations. As there is no single integration that would function with every customer, building provider-customer integrations becomes unprofitable in many cases, unless customer is very strategic, or the same integration could effectively be implemented with several customers.

4.1.6   Unreleased potential of digital value confirmation

The value propositions of Company X were strongly related to sustainability and reliability, which, accordingly, were also raised as some of the key benefits of the company by the customers. Interestingly, however, when asked what kind of results companies followed together, the answers were almost exclusively related to sales and volumes. Those were viewed and follow-up actions were planned together in regular meetings, often in annual contract negotiations.

Product manager of Company I explained that their contact person sometimes also contacted them between the meetings if she had noticed a significant decrease in sales with some specific product, so that they could figure out the reason together. At the same time, Salesperson B regretted that they had no time to actively follow the sales of each product from each customer, which sometimes led to situations that the sales decreases were first detected in meetings and could not be reacted in real time. Although Raja et al. (2020) highlighted the value verification towards the end of the contract, to guarantee that the value is realized, following the results should be proactive. In detecting abnormal sales volumes, digital tools and artificial intelligence could provide effective support for the sales personnel.

As only exceptions to sales figures, Company I and Company F referred to results related to delivery reliability. In both cases, the initiative to follow the reliability came from the customers themselves. Company I explained that they had intensively worked together with Company X in order to improve the delivery reliability and followed the results in a weekly basis. Company F had just recently raised the topic in the discussion with the contact person and was expecting them to view the results together later during the year.

Some measurable value indicators related to sustainability, such as reduced plastic, were also mentioned by the customers. Salesperson A informed that as a part of solution, they could help customers in carbon footprint calculation. In general level, these indicators were utilized in Company X's value propositions, but detailed quantifications or calculations were not mentioned by customers. The observation is in line with Töytäri and Rajala (2015) and Storbacka (2011), who both recognized value quantification being the most challenging activity and biggest capability gap in value-based selling, sometimes due to hardly measurable values, in other cases because of expensive calculation technology. In this case, high costs and time resources might explain the scant utilization of value quantification. Calculating carbon footprint, for example, is a demanding process that could rather function as a paid extra service than as a value verification. Some simplified digital calculators, however, could be harnessed to quantify the value to the customers. It could serve as a tool for salespeople when representing value propositions, but also be provided for customers' independent use on digital platforms.

4.1.7 Relationships managed by people

Interviewed customers were asked to describe, whether they think that the collaboration between their company and Company X is formed more between companies or between people. Interestingly, the answers were almost equally divided, and the arguments for both perceptions were versatile. With most of the customers who considered the collaboration occurring more between companies, the collaboration was fairly simple. Those interviewees explained that interaction between people needed is minimal, or that the collaboration is not very personified, for example due to several personnel changes in both companies. Deviations also existed – the purchasing and sales manager of a strategic

customer, Company I, stated that it is professionalism to handle and consider collaborations between companies, not between people. The product manager of retailer Company A explained, that as they had hundreds of suppliers, the collaboration cannot be based on the relationships between people. Both still interacted with their contact persons on a regular basis.

Customers who considered the collaboration to be formed primarily between people justified it by the nature of B2B sales and purchasing, which largely functions through human interaction. They also stated that personal chemistry and familiar people that they get along with made doing business easier. Country manager of Company G described that the collaboration had concretely initiated when they had met with the current contact person through mutual business acquaintances. Salespeople also listed advantages of having close, personal relationships with the customers – they explained that selling campaign ideas was easier when they got along with the counterpart, and in case of mistakes or difficulties in the company-level collaboration, the troubles were more easily forgiven when there was a personal connection between people. Taken to the extreme, the significance of a person may be even greater than the company itself, as the example of Salesperson B from her two previous employers shows:

> I have been able to bring customers from company to another because the product did not basically… like whatever, [bulk product] is [bulk product], but they said, that they want to buy from me, because they know how I act, and I have been kind of a trusted person.

The study of Fraccastoro et al. (2021) indicated that the role of human interaction is more significant when the collaboration is considered strategic. This study shows that the experienced importance of human interaction is not limited to strategic customers, but also many smaller customers considered human interaction as the most essential element of the collaboration. A concrete indicator of that were the negatively experienced, frequent contact person changes. The product manager of Company D explained that briefing several new people to their business and practices within a short time had interrupted the normal flow and development of their collaboration. Changes had also caused some confusion in customers, as they had been unaware who they should be contacting. Salespeople even reported that when they had started in their positions, they had to build trust on some customers again, as they had become frustrated with iterative changes. This observation confirms the argument of Tuli et al. (2007) about the importance of salespeople stability. Building contacts between multiple people from both companies was suggested to improve customer's trust by Salesperson A:

> As we anyway have many contact interfaces to the customer, there are many people from customer's side contacting us, so I would hope that we could also add contacts to the customer's direction. Things could be handled by the people who anyway handle them, so that the salesperson…would not basically just act as a messenger. It would also build trust to customer's direction, that they are important. It has been maybe a bit ingrained habit that the salesperson is the only contact to the customer's direction. Does the salesperson necessarily need go and meet the customer alone, or could they

take marketing, product management, customer service with them, and then more things could be handled in the meeting?

The insights of Salesperson A support the arguments of Haas et al. (2012) about integrating several people into the value-based selling processes. Besides of supporting solution co-creation, several contact interfaces could keep the relationship more stable also in the moments of personnel changes. On the other hand, Tuli et al. (2007) detected that being able to continue the communication with the trusted counterpart was valuable for the customers. As a conclusion, it could be stated that the best outcome from value creation perspective would be to have at least a few familiar, trusted contact interfaces to the customer. It would provide a smooth collaboration flow without unnecessary intermediaries and could improve trust building between the partners.

Company X utilized CRM tool to store basic customer information and what had been under discussion with them, which was considered crucial especially when the people were changing. However, both customers and salespeople emphasized the importance of learning the mutual ways of coworking with each key individual, due to different personalities and varying chemistries between different people. That kind of sensitive issues are more difficult to store in and learn from digital platforms. Instead, CRM tool could be further harnessed to store detailed data about the connections and discussion between different people in both organizations, to better understand the personal relationships. This data could be utilized when planning replacements in cases of holidays, work rotation and so on.

In this case, the role of digital tools such as CRM in relationship management is principally supportive to human interaction. The full potential of digital tools, however, might not yet be released. More in-depth information, such as preferred communication channels, frequency of communication and a detailed description about the roles of different people in the business relationship could provide a successful start for building personal relationships and finding a mutual chemistry with new people in the collaboration.

4.2 Impacts of digitalization in customers' value creation

The results show that different value-based selling activities suit differently for digitization. Besides of being dependent on the selling phase, the impact on value creation was also context-related and dependent on the role of digitalization in these situations. Figure 4 represents positive and negative impacts as well as currently unexploited opportunities of digitalization in different value creation spheres in a manufacturing context. The results show that a significant third party in manufacturing context is the end customer. As *external actor* is a misleading term to describe a customer, whether direct or indirect, this template purely focuses on the ecosystem of three significant actors in manufacturing context: provider, direct customer, and an end customer purchasing through a

Interactive platforms (provider – end customer)	End customer sphere	Interactive platforms (customer – end customer)
Provider human ↔ end customer's digital entity • Positive impact: gaining end customer understanding **End customer human ↔ provider's digital entity** • Opportunity: making value propositions and gaining data through digital content marketing	**Customer human ↔ provider's non-digital entity** • Negative impact: no data received from non-digital marketing activities for end customers	**Customer human – end customer human** • Positive impact: following end customer's digital channels helps provider to tip direct customers about potential points of sales

Provider sphere	Interactive platforms (provider – customer)	Customer sphere
Human ↔ human through digital • Negative impact: hybrid work has reduced mutual learning • Negative impact: multiple systems cause information overflow and hinders information sharing **Human ↔ human through non-digital** • Negative impact: due to increased hybrid work, non-digital as a primary channel of learning may lead to missed opportunities	**Provider human ↔ customer human through digital** • Positive impact: online meeting platforms providing a flexible, effective setting for many VBS activities • Negative impact: gaining an in-depth customer understanding more difficult in online meetings • Negative impact: trying and testing physical product models is not possible **Provider human ↔ customer human supported by digital** • Positive impact: digital tools supporting interpersonally represented value propositions • Opportunity: digital value calculators as a sales tool for salespeople to quantify proposed value **Provider human ↔ customer's digital entity** • Positive impact: gaining initial customer understanding through customer's digital channels **Provider's digital entity ↔ customer human** • Positive impact: value communication through digital content marketing – professional information • Positive impact: when provider's digital platforms decrease customer's manual work or complement the usage of customer's own digital systems • Negative impact: (especially product-related) value communication through digital channels, if fully substitutes human interaction • Negative impact: when customer must interact with provider's digital entities in routine tasks, e.g., order placing instead of customer's own digital entities – system incompatibility • Negative impact: multiple supplier portals cause information overload and reduce the smoothness of customer processes • Opportunity: digital value calculators provided on online platforms to quantify proposed value **Provider's digital entity ↔ customer's digital entity** • Positive impact / opportunity: automation of routine tasks, e.g., order placing, receiving product specs • Negative impact: currently not always possible due to lacking integrations	**Customer human ↔ provider's non-digital entity** • Negative impact: no data received from non-digital marketing activities for customers

FIGURE 4 Impacts of digitalization on value creation in manufacturing

distributor. The next sections represent positive impacts, negative impacts, and currently unexploited opportunities of digitalization shown in Figure 4.

4.2.1 Positive impacts of digitalization

Based on the observations of this study, it can be said that in the concerned case context, digitalization was generally likely to increase customer's value creation, when its role was supportive, optional or a channel to the interaction between humans. Customers emphasized the significance of human input and personal relationships in many activities of value-based selling – however, whether the meeting took place online or face-to-face, seemed to be less relevant. According to salespeople, since Covid-19, many customers still preferred meeting online. This indicates that interaction between humans through digital platforms can support B2B customer's value creation by providing a flexible and effective setting for many value-based selling activities, such as understanding customer's business, solution co-creation, value communication, value verification and relationship management.

In the planning phase of value-based selling, provider's interaction with customers' digital entities played a significant role. Salespeople gained initial understanding of customers' businesses by utilizing customers' webpages, portals, and social media channels, as well as the social media profiles and conversations of the people working in those organizations. That way they stayed updated about the news of their current, potential and end customers, and were able to craft personalized value propositions for them directly or tip their distributors about potential points of sales. They also followed the news of the industry to identify new potential customers in the market. The results indicate that B2B customers' digital entities can provide an important source for suppliers to gain an initial understanding of their businesses, although a more in-depth understanding of customers seemed to be gained further in physical meetings.

Currently the case company does not send any direct marketing to their customers. Customers were asked about their perceptions regarding to digital B2B marketing, such as newsletters, and answers varied widely. However, most of the customers experienced digital marketing positive, as long as the content was truly valuable for them. Customers described that they liked or would like to receive professional content about current trends and new solutions in the industry, as well as practical information that supported their own professionality, for example related to regulations and manufacturing processes. Pure product marketing by email was experienced more negatively, and personal support from salespeople in selecting the right products was preferred by many customers. The results show that B2B customers' interaction with provider's digital value communication can positively impact on customer's value creation when the communication is other than product-related value propositions.

For most of the interviewed customers, purchasing and buying functions played a significant role in company operations, and they utilized their own, automated systems for placing orders. With a few of those customers, case company had an Electric Data Interchange (EDI) -integration, through which the

orders automatically flew from customer's system to providers system. Human input was only needed to skim the orders through for errors. Some customers used or were planning to use case company's new eCommerce portal for placing orders. Those customers who had previously ordered by email experienced the portal fast, easy and convenient way for ordering. Some customers who were using own system for placing orders, found still some functions of the portal valuable for them. Based on the results of this study, digital platforms provided by a supplier can positively impact on B2B customer's value creation, when they are provided for the customer as an option, when they support the usage of customer's own systems, when they provide functions that could not be executed or information that could not be provided in customer's own systems, or when the platform is integrated with customer's system.

Additionally, digitalization had a supportive role in some interpersonal processes. Customers had positive experiences about the selling situations, in which salesperson had presented slideshows to support their sales speech. Customers described that well-prepared slides helped them to understand the proposed value and even increased the reliability of salespeople's words. Hence, in making value propositions, digital tools had a positive impact on customer's value creation when their role was supportive to human interaction.

4.2.2 Negative impacts of digitalization

Although interviewed customers had relatively neutral attitudes towards the setting of the meeting with their contact persons, salespeople found several negative factors in meeting customers online compared to face-to-face meetings. They explained that in online meetings, it was more difficult to interpret customers, and the conversation often strictly followed the planned agenda, which prevented mutual brainstorming. Additionally, both customers and salespeople mentioned that it was important to have physical product models in selling situations in order to try and test them, which in manufacturing context is not possible online. Thus, although online meetings were regarded to have some positive impacts on customer's value creation, they may also prevent solution co-creation and understanding of customers, which again may negatively impact on value creation. Additionally, the lack of physical product models can possibly hinder making value propositions. To conclude, although meetings in digital platforms may have direct positive impact on customer's value creation, at the same time, they may also have some indirect negative impacts through some missed potential to further develop the collaboration.

A clear negative impact of digitalization experienced by customers was the quantity of different portals provided by suppliers, and their incompatibility with customers' own systems. Due to many different login credentials and a large amount of data provided, the usage of portals was experienced time-consuming in some cases, and the information was lost in the flood. The lack of integrations or other technology that would transfer data from one form to another caused undesired manual work for either party. In other words, instead of automated interaction between the digital entities of provider and customer, human input

was required from either party to interact with the counterpart's digital entity. From customer's perspective, the preferred option, predictably, was that the provider was interacting with their digital entity. In situations where customers were forced to interact with provider's digital entity although there could have been a more efficient option for them, the usage of digital system had a negative impact on customer's value creation.

Although attitudes towards digital value communication were primarily positive, there were few exceptions. First, receiving product marketing and campaigns was experienced more negatively compared to more informative topics. Many customers indicated that they preferred and appreciated personal assistance in selecting right products. Second, a few customers indicated that they could be even offended if they received news by email before hearing them from their contact persons first. The results show, that in the current case context, digital product-related value communication was likely to negatively impact on customers' value creation. It can be also argued, that if digital value communication is utilized in B2B context, salespeople should be well aware of it and share the information with their key accounts in real time to avoid negative impacts on their value creation.

Finally, salespeople described that hybrid work had reduced mutual brainstorming with their colleagues. All the interviewed salespeople agreed that their most important point of learning from each other was their fixed once-a-week office day. Discussing via chat was experienced burdensome and through digital channels, it was not possible to spontaneously take part into other colleagues' conversations. Additionally, salespeople experienced similar challenges than customers regarding to multiple different digital systems, which complicated sharing and finding information. In the current situation, digitalization seemed to negatively effect on salespeople's learning from each other's customer cases. This, again, may have a negative impact on customer's value creation, or at least it can prevent the emergence of new positive impacts. The results show that the processes of learning and sharing data has not been able to keep up with the rapidly changed forms of working.

4.2.3 Unexploited opportunities of digitalization

Besides of the current impacts of digitalization in the case context, some unexploited opportunities of digitalization could be found. Based on the findings of this study and the interpretations of the author, these opportunities would be likely to positively impact of customers' value creation in the concerned context. These suggestions, however, would require further investigation in practice.

The case company identified and gained understanding about their end customers by following conversations and trends in the social media, and in certain situations through the direct interpersonal communication with them. However, impacting on the choices of a large audience of small end customer businesses was basically dependent on the marketing activities executed in distributors' channels. Many of those activities were non-digital, which meant

that the data collected from the audience and from the performance of marketing was limited. Based on the positive attitudes of direct customers related to digital value communication, digital content marketing could provide a meaningful way for manufacturers to create new touchpoints with the end customers and communicate their value propositions to stand out from the price competition in distributors' (web)stores. When a manufacturer selling bulk products aims for a value-based selling approach, being able to communicate the latent value propositions throughout the whole value chain becomes vital.

Additionally, manufacturers could utilize digital technologies in quantifying and verifying the value for both their direct and end customers. Currently the most important metrics of quantifying and verifying the value for direct customers were sales figures, which were followed together in regular meetings with some of the customers. In some cases, following was experienced to be too reactive by the salespeople, as they had no resources to follow the sales of all the products of each customer in real time. Digital technologies could be harnessed to follow the sales data independently and notify salespeople in cases of exceptional sales decreases or increases. Furthermore, customers and salespeople mentioned other concretely measurable value metrics, such as reduced plastic and carbon footprint. Currently case company provided help for the calculation of carbon footprint for some customers, and from the request of the distributors, they also calculated amount of plastic for their end customers. Currently the role of these value metrics was to be a part of solution or a value verification for the existing customers. Simplified, digital calculation tools could also support manufacturers in making value propositions, both as a tool of salespeople and in potential customers' independent usage in digital platforms.

5 CONCLUSIONS

5.1 Theoretical contributions

Current value creation theories strongly emphasize the role of customers in the value creation process. The model of Value creation spheres by Grönroos & Voima (2013) highlights the role of customer as an independent value creator in the usage situations of a product or a service. The role of provider is to facilitate and propose the value for the customer, and in interactive situations, to actively impact on customer's value creation. However, in more complex B2B context, and especially at the time of increasing digital interaction, the division of three value creation spheres is not clear anymore. Ramaswamy and Ozcan (2018) question the existence of independent customer sphere by arguing that interaction should be understood not only between people, but also with artefacts, processes and interfaces. Hence, even customer's independent usage situations always include interaction to some extent. Rusthollkarhu et al. (2020) extends the model of Grönroos & Voima (2013) with this wider interaction perspective and by taking an ecosystemic B2B approach that includes external actors.

This study contributes these value creation models by defining the role of digitalization in each value creation sphere in more detail. Based on Bolton et al. (2018) and Guenzi and Habel (2020), digitalization can provide support or a channel for interpersonal interaction, or digital entity can function as an interactive party. This study suggests that drawing the line between independent and interactive spheres should be based on two conditions: 1) whether the party is aware of its counterpart's interaction, and 2) whether the party is able to timely impact on the value creation in the interactive situation. As digitalization enables receiving data and timely reacting on interactive situations, interaction with digital entities is considered to occur in interactive value creation sphere. Instead, parties' interaction with counterparts' non-digital entities is considered to occur

in independent spheres. In addition, the findings of this study highlight the importance of understanding the role of both direct customers and end customers in the value creation process in manufacturing context. End customers should be considered as an intrinsic part of B2B value creation ecosystem, especially when aiming towards value-based selling approach.

Moreover, this paper contributes to the current value-based selling literature by bringing it into a manufacturing context. The perspective is exceptional in value-based selling literature, which has been almost purely focused on the industries with highly complex solutions, such as technology (e.g., Terho et al., 2012; Töytäri & Rajala, 2015; Raja et al., 2020). Value-based selling approach is seen to be beneficial in solution selling, as it enables responding to a wide range of personalized and complex needs (Raja et al., 2020). However, the possibility to improve conversion rates and increase sales and profits through value-based approach (Terho et al., 2012) allures B2B companies also in other industries. This study shows that implementation of value-based approach can be an opportunity also for other B2B companies. However, in manufacturing context, especially when the products are considered as bulk products by the customers, the implementation requires prompt and determined value communication throughout the whole value chain from distributors to end customers.

Current literature on digital B2B sales has strongly focused on the perspective of sales organizations (e.g., Guenzi & Habel, 2020; Rodríguez et al., 2020; Corsaro & Anzivino, 2021). This study responds to the recent call for the research of digital B2B value creation and sales processes from the perspective of buying organizations. The obtained results primarily support the previous research from the perspective of sales organizations, which indicates that B2B companies have a good understanding of customers' value creation processes. However, some deviations were also found.

In previous literature, the preferred form of interaction has been shown to be strongly related to the depth of collaboration. The study of Alamäki and Korpela (2021) indicated, that digital content marketing was less relevant in strategic partnerships. In line, Fraccastoro et al. (2021) showed that the role of human interaction became more essential when the collaboration was considered strategic. On the contrary, this study indicates that the preferred form of value communication is more person- and context-related than dependent on the depth of the collaboration. Customers from small to strategic were willing to receive content through digital channels. Similarly, interviewees that preferred personal interaction represented customers of all sizes. This indicates that different forms of interaction with certain types of customers could be based on conventional habits and assumptions by selling organizations rather than on the actual preferences of customers.

In addition, current literature discusses the role of integrations in value creation primarily from two perspectives: 1) how integrations can be utilized to combine service offerings of multiple providers and build new solutions that support customer's value creation (Pagani & Pardo, 2017; Corsaro & Anzivino,

2021; Lähteenmäki et al., 2022), and 2) how providers can access new data sources through integrations, which helps them to impact on customers' value creation (Lähteenmäki et al., 2022). Instead, the results of this study highlight the significance of integrations between provider and customer. Currently fragmented data architecture hinders building integrations between providers and customers (Bolton et al., 2018), which seems to have a significant negative impact on customer's value creation process.

5.2   Managerial implications

The results of this study indicate that human interaction is still critical in terms of value creation in B2B relationships. Digitalization seems to positively impact on customer's value creation, when its usage is optional to some other form, when it provides support or a channel for interpersonal communication, or when it can facilitate or substitute iterative, routine activities such as placing orders and searching for conventional information. These observations come with a several suggestions for business managers operating in B2B, especially in manufacturing industry.

First, for B2B manufacturers operating through distributors and aiming for value-based selling approach, being able to make clear value propositions throughout the whole value chain becomes essential. By direct content marketing for the end customers, manufacturers could communicate their value propositions for a large audience of small and medium-size end customers, but also gather valuable data from the market. Second, the results of this study show that the preferred form of value communication was more person-related that dependent on the depth of the collaboration. Hence, providing options for both digital and interpersonal communication regardless the profile of the customer seems to be essential in order to support customer's value creation. Third, in B2B companies with close interpersonal relationships between salespeople and customers, digitalization projects should primarily focus on the efficiency of internal processes, to release salespeople's time from manual work for more effective activities in terms on value creation.

Fourth, when planning a digital platform for customers' use, understanding of customers' own data architecture is essential. Providers' digital platforms should support and complement customer's processes executed in their own platforms, or optionally, function seamlessly together with them. When customer's and provider's digital systems do not communicate together, human input from either party is normally required to interact with counterpart's digital entity. In these situations, shifting the manual work for the customer's people in provider's digital platform is rarely likely to support customer's value creation.

Fifth, from the salespeople's perspective, an important VBS activity of internal learning have suffered from the rapid change in the ways of working. At the same pace as hybrid work has generalized, also the number of digital systems has increased. Navigating through different systems was experienced confusing

and time-consuming, and sharing information through digital platforms was described not as fruitful as the conversations in the office. This indicates that the processes have not kept up with the speed of the change, and companies should pay special attention to providing platforms and processes that support employees' information sharing and learning, and through that, customers' value creation.

5.3 Validity and reliability of the study

Validity and reliability are classic research evaluation criteria, that originate form quantitative research, but are also widely adopted in qualitative research (Eriksson & Kovalainen, 2008). Validity refers to the accuracy of described or explained phenomenon. To increase the validity of the results, customers were told that no company names or personal information will be published. However, the interview data of this study is also utilized for the case company's internal research and development purposes, and customers were informed that their answers will be reported for the case company internally on a company-by-company basis. This decision was made based on the case company's experience about their customers' willingness to give direct and open feedback, both positive and negative. It was assumed that by simultaneously providing customers an open channel for feedback would increase the willingness to participate in the interview and consider the questions more deeply. Based on the gathered interview data, this assumption turned out to be correct, as the customers openly described their experiences, both positive and negative. However, it must be acknowledged, that internal reporting might have led to a certain consideration in the answers.

Reliability describes the repeatability of the study (Eriksson & Kovalainen, 2008). Although this study represents a case by investigating customers of a single manufacturing company, a relatively large number of interviewees from organizations of different sizes and different industries gives a valid reason to assume that the results of this study could be replicated, at least in the context of manufacturing and domestic markets in the Nordics. The repeatability in other contexts, however, might be limited. The limitations and related future research ideas will be introduced next.

5.4 Limitations and directions for future research

As all the research, this study also comes with some limitations. This study represents a case perspective of a single manufacturing company, and the implementation of the results in other companies or industries might be limited. A corresponding investigation of value creation through digital value-based selling could be conducted in a case company operating in different industry, or

as a multiple case study by investigating customers from different industries. Moreover, the interviewees represented customers from a narrow, Finnish market. To create a wider perspective of customers' value creation, equivalent study could be conducted in another geographical market that differs from the Nordic markets in terms of B2B customer behavior. Additionally, as end customers are in a critical role in the value creation ecosystem of manufacturers, a supplementing study should be conducted for the end customers of a manufacturing company, to investigate how their value creation process differs from the process of direct customers and confirm the validity of the suggestions related to end customers represented in this study. Additionally, it would be interesting to test the propositions represented in this study with quantitative research.

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APPENDIX 1: Customer interview questions

Background Information

1. What is your occupation in the company?
2. For how long have you been working in the company and in your current role?
3. For how long have you personally collaborated with Company X?
4. For how long has your company collaborated with Company X?

Warm-up question

5. Would you describe your collaboration with Company X on your own words?

Value: benefit-sacrifice approach

6. From your company's and your customer's perspective, what are the key benefits of Company X?
7. How would you describe the following features at Company X? How important are these features for you?
   a. price
   b. quality
   c. value for money
   d. response times
   e. delivery times
   f. customer service
   g. sustainability
8. Besides of the actual product price, can you specify any other costs that collaboration with Company X creates to you or your company?
   a. monetary
   b. time
   c. effort
   d. risks

Impact of external actors

9. What kind of image did you have about Company X before starting the collaboration?
10. Has the image changed since starting the collaboration? How?
11. Have you changed experiences about Company X with your colleagues, customers or other businesses? What kind of?
12. Are there any other external actors that impacts on why or how you collaborate with Company X?

Interaction

13. How do you communicate with Company X? In what kind of situations?
14. Are you satisfied with the current communication? Why / why not?
15. Are there any situations in which you have…
    a. given feedback to Company X?
    b. suggested new development ideas to Company X?
    c. developed new products or solutions together with Company X?
16. How does Company X react to your feedback and development ideas?
17. Does Company X ask your feedback?
18. Would you rather say that the collaboration between your company and Company X is formed between companies or between people? Why?
19. Would you describe the relationship between your company and Company X as partnership?

Marketing

20. Do you receive marketing from Company X?
21. What is your attitude towards B2B marketing, for example newsletters, in general?
22. What kind of marketing content do you find valuable or interesting?

Digitalization and purchasing

23. In your opinion, what are the greatest benefits of digitalization in organizational purchasing?
24. What are currently the biggest drawbacks of digital channels in organizational purchasing?
25. How important are the following features in organizational purchasing to you? How would you describe their realization in case of Company X?
    a. amount of information available
    b. buying is possible no matter of time
    c. speed
    d. easiness
    e. visuality
    f. I receive enough support for my purchase decisions

Value-based selling activities

26. Do you feel that Company X understands your business? Are they able to respond to your business needs?
27. Does Company X clearly communicate the value of their products and services to you?
28. Are they able to demonstrate that value to you? How?
29. Do you follow your results together? What kind of results? How?

APPENDIX 2: Salesperson interview questions

Background information

1. Occupation in Company X
2. How long have you been working in your current role and in Company X?

Warm-up questions

3. Would you describe your work at Company X on your own words?
4. What kind of customers do you have?

Understanding customers

5. How well do you experience that you understand your customers' business and business needs?
6. How do you gain customer understanding? Do you utilize digital channels in that?
7. Do you experience that you can sufficiently respond to your customers' needs?

Value propositions

8. What are the value propositions of Company X?
9. Based on your understanding, what are the most important reasons of your customers to choose Company X? Are these reasons in line with your value propositions?
10. Do you personalize your sales arguments based on the customer?
11. What kind of sales tools do you utilize?
12. Are you familiar with terms value-based selling and value-based pricing? How do you understand them?
13. Do you experience it easy to implement value-based selling and pricing at Company X?

Value communication

14. How do you communicate with your customers? In what kind of situations?
15. Do you ask for feedback / suggestions from your customers?
16. Do customers easily give feedback to you?
17. Based on the feedback you have received, what are the most important points of development at Company X?

18. Would you rather say that the collaboration between Company X and your customers is formed between companies or between people? Why?
19. Would you describe the relationship between Company X and your customers as partnerships?
20. Do you communicate directly with the customers of your customers? In what kind of situations?
21. How has digitalization impacted on the communication with customers?
    a. Interpersonal interaction is moving increasingly on digital platforms – how has this impacted on the interaction?
    b. Has digitalization decreased the need of interpersonal interaction?

Solution co-creation

22. Do you receive wishes and suggestions related to your products and services from your customers?
23. Do you develop products and solutions together with your customers?
24. How significant is your role in building the product portfolio for your customers? Do you support your customers in choosing the right products?
25. Company X communicates that they provide solutions. In your opinion, what does that mean?

Relationship management

26. Is the interest of your customers in line with the interest of Company X?
27. Are there any conflicts in the interests? In what kind of situations?
28. Company X is a big company compared to many of your domestic customers. How does that effect on your collaboration with them?
29. Do you openly discuss about the possible conflicts in your and your customers' interests?
30. How would you describe trust between Company X and your customers? How do you perceive your personal role in building trust?

Customer identification

31. Does your job include new customer acquisition? How do you do customer acquisition?
32. What kind of collaboration do marketing and sales departments in Company X do?
33. How do you segment your customers? Do you perceive the current segmentation beneficial?

Learning

34. How do you share customer insights internally?
35. Do you share the best sales practices with your colleagues? How?

36. To what extent can you independently plan your work? Are there any mutually agreed sales practices?
37. What kind of role does digitalization have in internal information sharing?

Value confirmation

38. Do you follow your results together?
    a. What kind of results?
    b. How?
39. How kind of follow-up actions there are based on the results?

Digitalization

40. What kind of role does digitalization have in the sales activities of Company X?
41. From your point of view, what are the benefits of digitalization in sales?
42. What are the drawbacks of digitalization in sales?
43. Has digitalization released time for some new activities?
44. What kind of data is transferred automatically between Company X and its customers?
45. Could digitalization be further exploited in the operations of Company X?
46. In your opinion, have your customers found the digital platforms provided by Company X well? Are your customers willing to use digital platforms?