

Ideal-typical Competence Profile of Industrial Buyer-Seller Relationship Controllers in Technology Firms – Empirical Evidence from Austria

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Abstract

Customer relationship managers in dynamic technology markets are not able to control industrial buyer-seller relationships both efficiently and effectively without support for two reasons. First, the characteristics of industrial goods and services are becoming more and more complex. Second, the organizational structure of the procurement process in technology firms causes a diversity of management tasks. This requires manifold competencies of controllers supporting the relationship managers. The aim of this paper is to widen the traditional internal business view of controllers by incorporating an external perspective and introducing a theoretical competence model for industrial buyer-seller relationship controllers. To test this model, data from a large-scale survey with 251 respondents from the Austrian technology sector was used. This paper provides the first empirically backed ideal-typical competence profile for buyer-seller relationship controllers. The findings enable human resource managers in technology firms to recruit the most suitable person and to choose adequate qualification programs.

Keywords: *Competence Profile, Controller, Industrial Buyer-Seller Relationships, Technology Firms*

1. INTRODUCTION

It is widely known in literature and also accepted from practitioners that the ability of a firm to create and maintain relationships with their most valuable customers is a durable basis for a competitive advantage [1]. In order to obtain this competitive advantage particularly within dynamic industrial goods and services markets, buyer-seller relationship managers in technology driven firms face an important issue: the variety of needed competencies to control long-term industrial buyer-seller relationships efficiently and effectively.

To explain the reasons for these core challenges in the industrial buyer-seller relationship management process, two aspects must be taken into consideration:

- Technical characteristics of industrial goods are becoming more and more complex and
- the duties and responsibilities of the relationship managers grow more diverse due to the structure of the organizational procurement process.

As a result of this situation, the buyer-seller relationship managers become overstrained, a management competence gap arises and problems with relationship management efficiency and effectiveness occur because of the long-term view of the interaction process. For these reasons, there is an increasing need to assist industrial buyer-seller relationship managers by management accountants acting as “industrial

buyer-seller relationship controllers”. These controllers must have the competence to act like internal management consultants for the industrial buyer-seller relationship managers in order to support the economically successful creation of long-term relationships. The traditional internal business view of management accountants focusing on, for instance, balanced sheets or profit and loss accounting, has to be extended with the external market perspective of the buyer-seller relationship managers. Controllers have to be concerned with in equal measure external costs and prices [38]. For buyer-seller relationship controllers it is therefore not only important to have professional and methodical competence; social and personal competencies are equally significant in order to provide the responsible industrial buyer-seller relationship managers with adequate data. In other words, controllers not only support the industrial buyer-seller relationships by taking accounting data into consideration; they also generate the “big picture” by acting like relationship management consultants. Their purpose is to bring together relevant relationship information with customer specific accounting data to allocate the ideal relationship management assistance. Hence a proper competence profile of management accountants is a fundamental prerequisite for buyer-seller relationship success of technology firms on industrial markets. This leads us to the guiding research question:

“What is an ideal-typical competence profile for controllers to support the industrial buyer-seller relationship management in technology firms best?”

This paper presents an ideal-typical competence profile for industrial buyer-seller relationship controllers taking theoretical considerations and empirical results into account. Therefore, data of 251 Austrian technology firms were analyzed.

The structure of this paper is as follows: section two focuses on the literature on industrial buyer-seller relationship management and controlling as the central objects of interest in this contribution. In section three a research model is introduced on which the empirical study is based. Section four provides a brief overview of the applied research method and the data collection method for the empirical survey study. The fifth section refers to the main findings of the survey and introduces an empirically backed competence profile of buyer-seller relationship controllers to support the relationship management in technology firms. Finally, in the conclusion, managerial implications and limitations are discussed. Considerations for further research conclude this paper.

2. CONTROLLING OF INDUSTRIAL BUYER-SELLER RELATIONSHIPS

Managers and researchers believe that buyer-seller relationships represent one of the greatest resources for developing sustainable competitive advantage [2] for both buyers and sellers especially in industrial environments [3, 4, 5].

These relationships have therefore been in the focus of research during the past years [6] because long-term buyer-seller relationships might provide, for example, a firm with fast access to new technologies or markets, with the ability to offer a wider range of goods and services, or economies of scale in joint research and production with access to knowledge beyond a firm's boundaries [7]. It can be assumed that this is particularly useful for technology firms in dynamic industrial markets.

2.1 The role of the control function in industrial buyer-seller relationships in this context

The necessity of a so-called “relationship manager” for managing long-term business-to-business (in the sense of industrial) relationships has widely been reported [8, 37].

In the 1980's, *Ford* stated that the manager is responsible for the coordination of the company's relationships with its major clients. Approximately at the same time, the relationship marketing concept was developed. From *Berry's* point of view, the relationship marketer is also characterized by the focus on long-term relationships [9].

The interest in relationship marketing and management gradually grew, in academia as well as in practice. In practice, relationship marketing nowadays is often synonymously used in the context of customer relationship management (CRM). In the literature, CRM

is preferentially associated with business-to-consumer markets and technological systems for customer management [10, 11, 12, 13]. Nevertheless, these concepts cannot always be equated. The objective of relationship marketing and CRM is basically the same, but different approaches are used. CRM is currently the more widespread approach in which customer-value-added thinking replaces product-oriented thinking. CRM does not describe a specially developed management approach, but is rather a concept that has evolved from the total quality management (TQM) approach and the business process management (BPM) reengineering [14]. CRM as a management approach focuses on the successful interaction between the company and its customers. *Sexauer* [15] identifies relationship marketing as one part of CRM. The other components are: BPM, technology (customer-based information systems) and knowledge management. Hence, the relationship manager became very important for keeping customers, especially in industrial markets, due to the more intensive customer relationship. *Weitz* and *Bradford* [16] note that “relationship managers” are responsible for the end-to-end relationship with a business-to-business customer. They also highlight the fact of long-term responsibility. According to *Grönroos* [17], who holds a relationship view in marketing, relationship marketing means to establish, maintain, enhance and commercialize relationships (often but not necessarily always long-term relationships) so that the objectives of the parties involved are met. This is done by a mutual exchange and fulfilment of promises [17].

Industrial buyer-seller relationship management, in this paper, is seen as an enterprise-wide management approach. According to *Zunk* [18], the aim of an industrial buyer-seller relationship is a long-term efficient and effective relationship. This is an interactive relationship with the customer, who is considered as totally integrated. By influencing customer behaviour through meeting his relationship motives, such as strategic, value- or image-based motives, the value of the buyer-seller relationship, and consequently the shareholder value, shall be increased.

From an internal management control perspective focusing on effectiveness and efficiency, it is obvious that if you can't measure it, you can't manage it - and if you can't define it, you will never be able to measure it at all [19]. This quotation shows the importance of the familiarity with a range of methods and of the ability to measure “relationship outcome” of industrial buyer-seller relationships. A central task of the customer relationship manager and the integrated control function must be to take over the timely coordination of customer relationship centred information on effectiveness and efficiency in order to support the buyer-seller relationship management best.

2.2 The “buyer-seller relationship controller”

If the controlling function should support buyer-seller relationship management actively, it may make sense to analyze the controlling function as a link between customer relationship manager and the management

accountant, respectively, the “controller”. Therefore, the “German controlling approach” has been adopted (Fig. 1).

The customer relationship managers operate the business and are responsible for the results, and thus, the profit. The main tasks they have to fulfil are making estimates and decisions, and motivating the staff. Because of the wide range of tasks managers need support from controllers (in terms of the management control function). The customer relationship controller then provides “management service” by ensuring effectiveness and efficiency through delivering relevant relationship information.

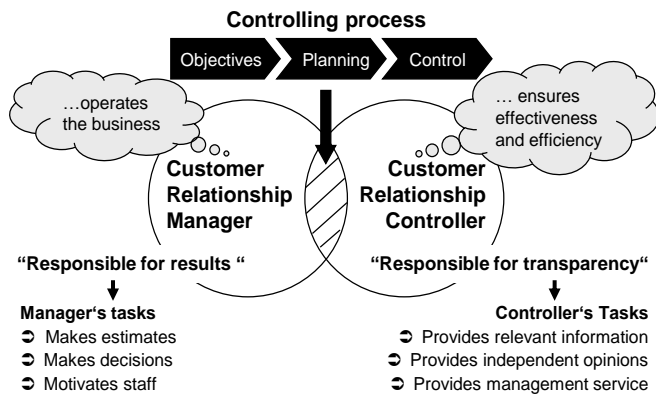


Figure 1. The “German controlling approach” as link between customer relationship manager and controller [20, 21]

3. MODELLING A COMPETENCE PROFILE FOR “CUSTOMER RELATIONSHIP CONTROLLERS”

In the final analysis, a customer relationship manager’s ultimate goal is to benefit from the support of the controlling function. For firms to succeed against competitors, they need employees with specific skills, so-called core competencies. For an example of a holistic competence concept see, inter alia Frey [22]. As Johnston et al. posit, a firm’s competence lies in the ability to identify, develop and manage relations with suppliers, customers and organizations and to deal effectively with the interactions among these relations [23]. Still, the question remains: Which competencies should an ideal-typical controller have?

To answer this in order to design a research model an overview of Anglo-Saxon as well as German competency studies is given in Chapter 3.1 and 3.2.

3.1 Overview of Anglo-Saxon Competence studies

Since the first definition of competence for professional accountants in 1989, published by the managing partners of the Big Eight CPA (Certified Public Accounting) firms [39], the interest in the concept of competencies of management accountants (in the sense of controllers who are in charge of coordinating, planning, and reporting on the financial activities) has increased. Many researchers and international federations have examined the professional practice of management accountants. By identifying knowledge and skills needed to meet professional responsibilities, several frameworks for the professional competence of

accountants were deduced (Table 1). A “Competency Profile for Management Accounting Practice and Practitioners”, for example, was issued by the Accountants-in-Business section of the International Federation of Accountants [45].

Table 1. Overview of Anglo-Saxon competence studies [24]

“Big Eight” CPA firms, 1989 [39]	The Institute of Management Accountants (IMA), 1994 [40]
Skills <ul style="list-style-type: none"> • Communication skills • Intellectual skills • Interpersonal skills Knowledge <ul style="list-style-type: none"> • General knowledge • Organizational and business knowledge • Accounting and auditing knowledge 	<ul style="list-style-type: none"> • Communication skills • Information development and distribution skills • Decision-making skills • Knowledge of accounting, auditing, and taxes • Knowledge of business and the environment • Professionalism • Leadership development
The Accounting Education Change Commission (AECC), 1996 [41]	The Institute of Management Accountants (IMA), 1996 [42]
<ul style="list-style-type: none"> • General knowledge • Intellectual skills • Interpersonal skills • Communication skills • Organizational and business knowledge • Accounting skills • Personal capabilities and attitudes 	<ul style="list-style-type: none"> • Work ethic • Listening skills • Accounting system • Computerized spreadsheets • Analytical / problem-solving skills • Accruals and deferrals, adjusting and closing entries • Relationship between balanced sheet, income statement, and cash flow statement • Interpersonal skills • Mathematics through college algebra • Understanding financial statements
American Institute of Certified Public Accountants (AICPA), 1999 [43]	The Institute of Internal Auditors Research Foundation (IIARF), 1999 [44]
<ul style="list-style-type: none"> • Functional competencies • Personal competencies • Broad business perspective competencies 	<ul style="list-style-type: none"> • Role performance attributes • Knowledge and understanding • Cognitive and behavioral skills • Interpersonal skills
The Institute of Management Accountants (IMA), 1999 [45]	International Federation of Accountants, Education Committee (IFAC), 2003 [46]
<ul style="list-style-type: none"> • Computer skills / technology / networks • Accounting software • Teaching / speaking / communication • Project management / leadership • New laws / accounting rules / SEC requirements • Interpersonal skills • Learning about operations, i.e. human resources / marketing / evaluation of profitability / financial analysis • Process evaluation skills in own or other business 	Profiling management accounting function <ul style="list-style-type: none"> • Performance criteria • Performance measurement • Capability • Leadership Profiling management accounting practitioners <ul style="list-style-type: none"> • Knowledge threshold • Cognitive skill threshold • Behavioral skill threshold • Novice role advancement

According to the core competence framework of the American Institute of Certified Public Accountants (AICPA) [43], a management accountant shall be acquainted with competencies in three categories:

- Functional competencies, such as technical competencies,
- personal competencies like individuals’ attributes and values, and
- broad business perspective competencies.

The AICPA also highlights the importance of a life-long professional education and experience. Table 1 gives

an exemplary overview of competence studies. The problem is that most Anglo-Saxon management accounting research has been proved to be very partial in nature, focusing on particular financial issues rather than providing a comprehensive approach.

3.2 Overview of German Competence studies

Bauer [25] in his study follows Deyhle’s model (Fig. 1). He divides competencies of controllers into the following categories: Technical, methodical and social competence. Bauer conducted a Delphi forecast to estimate future demands on controllers. Thereby, he took corporate environment changes, information and communication technologies, and modularization of companies along the value chain into consideration.

The findings show that social competence is very important and that it has a drastic influence on technical and methodological expertise. While these two competencies are acquirable through qualification measures, social skills depend mainly on predisposition. Nevertheless, the study of Bauer does not focus on the customer relationship controlling function. This is in line with studies from German speaking countries, exemplarily listed in Table 2, as well as studies from the Anglo-Saxon countries (Table 1).

To sum up, both the German speaking studies as well as the Anglo-Saxon studies provide no empirical evidence on the competencies a controller needs to support the customer relationship management.

Table 2. Overview of German competence studies [18]

	Scope of the study	Author(s)
Controllers' competence profiles from literature	The author describes two requirement profiles (professional and personal competencies) for controllers.	Küpper [32]
	This study provides information on the wide range of expertise controllers need, divided into methodological and professional knowledge as well as behavior.	Deyhle [23]
	The authors focus on future requirements for controllers in process-oriented companies.	Bleidt and Weidt [35]
	Description of a marketing controller who is able to solve accounting problems as well as marketing problems.	Ehrmann [33]
Controllers' competence profiles from empirical studies	Study of 397 job advertisements for "controllers" in Germany. The authors investigate the required duties and the technical requirements a controller has to fulfill with consideration of hierarchy and industry affiliation.	Kalwait and Marginot [31]
	The Delphi study (28 participants in Austrian firms) deals with the current and future importance of controlling, the use of controlling instruments, the trends in cost accounting and the requirements for controllers in virtual enterprises.	Bauer [34]
	A quantitative study among 3.758 members of the International Controlling Association. This study focuses on the institutional perspective, the role of the controller within a company and the tasks of controllers. Furthermore, it investigates the relationship between controlling success and the success of a firm.	Weber et al. [36]

3.3 Basic Research Frame

Based on the cited studies (Table 1 and Table 2) and the literature [22], this paper concentrates on the conceptualization of an ideal-typical competence profile of a customer relationship controller. The basic

research model presented in Fig. 2 consists of four main competencies:

- (i) Emotional,
- (ii) personal,
- (iii) methodological and
- (iv) professional competence.

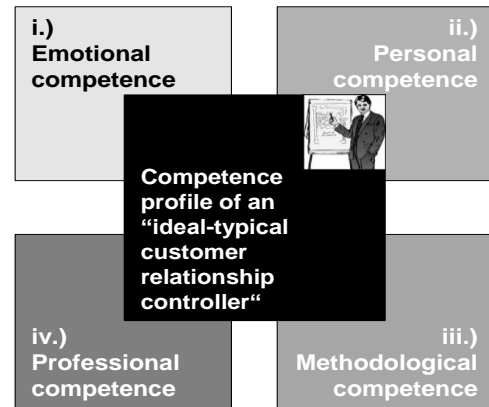


Figure 2. Basic research frame [18, 22]

- Emotional competence is the ability to deal with people in real situations. Emotional competence means the ability to perceive thoughts, feelings and attitudes, the readiness to communicate and to communicate in relation to the situation and person. Emotional competence is necessary for communication, community development, leadership, and personal development in transactions, procedures and processes within the company.
- Personal competence is related to attitudes, value systems and beliefs as well as the self-image of a person from whom they can direct their actions, such as quality awareness in work execution. Being personally competent means to have a realistic self-image to act according to own convictions and to be socially responsible. This expertise is also required for leadership, communication, community and personal development in operations, procedures and processes.
- Methodological competence refers to the skill of using knowledge to perform competently in the required way. In other words, methodological competence is to know what path to go in order to solve problems and what influences the willingness to take that path. It is like the professional competence required for the design, control, investigation and hedging transactions, processes and procedures in firms.
- Professional competence comprises skills and knowledge necessary for a person to perform required tasks, i.e. possessing specialized knowledge, implementing it appropriately and being ready for professional commitment [22].

4. MATERIAL AND METHOD

After analyzing the literature and empirical studies, (Chapter 3) a large-scale survey study with 251 respondents from the Austrian technology sector was

performed. The study addressed medium- and high-tech production firms (NACE codes 23-35) as well as firms from high-tech-knowledge intensive services (NACE codes 64, 72, 73). The low-technology sector was consciously excluded from the population due to economic research aspects. The selection for the survey study was based on a typical, non-random selection.

As a result of this industry categorization and selection 12.874 technology firms were identified. A further reduction of the sample size in terms of company size, in reference to the European Commission [26], was made. Only medium enterprises and large companies were selected for the survey.

Contact details were taken from the HEROLD marketing CD business 2006. Considering all the above-mentioned restrictions the sample size of Austrian technology-oriented companies amounts to 1.595 (1.266 medium-sized and 329 large-sized companies). Participants were contacted via e-mail and via telephone. Almost all selected companies were contacted personally by telephone before sending out the survey; in 44 companies no contact person could be identified. The paper-based questionnaires were sent out in hardcopy.

The data was collected during a six-month period. To enhance validity the study was pretested with 6 company representatives and academics in their field of knowledge. The response rate in total was 251 questionnaires: 133 questionnaires of medium-sized enterprises and 118 questionnaires of the large enterprises. This amounts to an average overall response rate of 16.18 %. The data collected was statistically evaluated using the statistic software SPSS. 52 % of the respondents have a turnover higher than 100 Mio. EURO and 250 employees.

Neither significant inter-industry differences, nor differences between services and production industry could be found. The performed control for firm size and work experience detected no significant influence. The data was collected from managers, prior from marketing, distribution and sales in Austrian technology firms. More than 75 % of the responding managers had more than 5 years' work experience in their function.

5. RESULTS

5.1 Importance of industrial buyer-seller relationship controlling in practice

Supporting buyer-seller relationship managers with valuable information is one of the main tasks for controllers in technology firms in the future. The central challenge in practice is to ensure the optimization between effectiveness and efficiency of the customer relationship management function by establishing a controlling function to support the buyer-seller relationship management.

This is in line with empirical findings of a survey study among technology firms in Austria [18]. The results indicate that more than 70 % of the responding

practitioners expect that the importance of the customer relationship controlling function will increase (Fig. 3). In order to comply with those expectations and requirements, industrial buyer-seller relationship managers should employ the knowledge and competencies of controllers [24] as a key success factor. This would contribute to ensure effectiveness of the relationship management function. Therefore it can be assumed that there is an increasing demand for an extension of the customer relationship management target system to the two sub goals "customer satisfaction" (in the sense of "effectiveness") and "customer profitability" (in the sense of "efficiency").

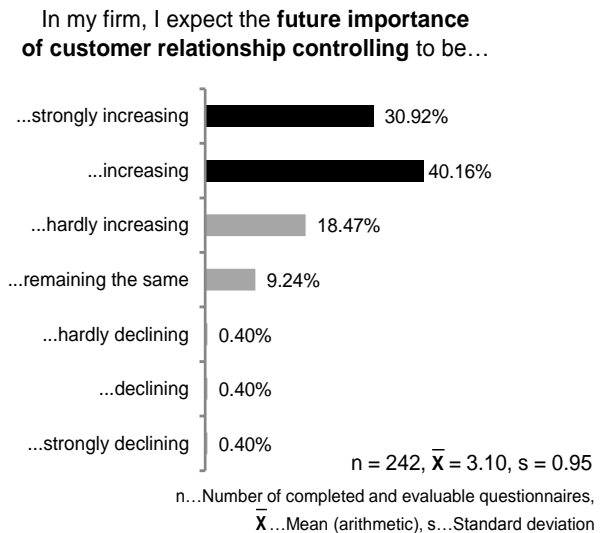


Figure 3. The importance of the customer relationship controlling function in technology firms [18]

These findings are in line with literature, which strongly supports this opinion [27, 28]. They indicate particularly the change in the objectives of the relationship management in practice shifting from "customer satisfaction" to "customer retention" and to "customer relationship profitability". (Fig. 4)

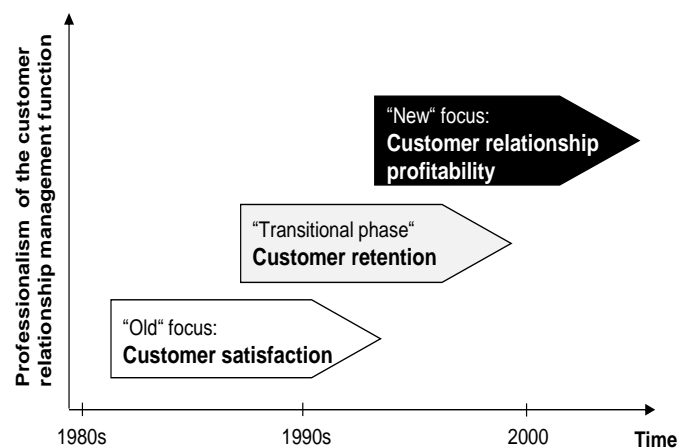


Figure 4. Shift in the focus of CRM [29]

5.2 Ideal-typical competence profile of industrial buyer-seller relationship controllers

The results of the data analysis show that an ideal-typical competence profile of buyer-seller relationship controllers is balanced.

A slight tendency can be recognized around the emotional competencies (arithmetic mean = 26.61 %). It is interesting that in the buyer-seller relationship management context in industrial environments professional competencies, like specific knowledge (arithmetic mean = 21.58 %), personal and methodical competencies are similarly weighted. (Fig. 5)

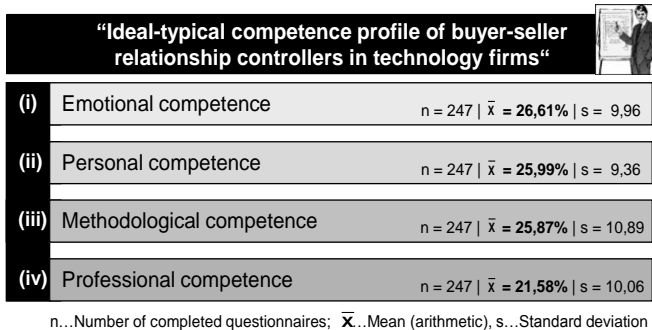


Figure 5. Competences of an "ideal-typical industrial buyer-seller relationship controller" in technology firms

To establish a buyer-seller relationship controlling function in technology firms successfully following activities can be proposed:

- (1) Design clearly defined buyer-seller relationship management processes.
- (2) Ensure that buyer-seller relationship controllers who are involved in CRM processes are "interdisciplinary controlling all-rounders" with an integrative and holistic business view like industrial engineers, for example [47, 48] (Fig. 5),
- (3) Integrate the controller in the buyer-seller relationship management activities at an early stage of the buyer-seller relationship and
- (4) Establish a corporate culture to foster cross-functional collaboration between marketing, relationship management and management accounting.

6. CONCLUSION AND DISCUSSION

In practice, there is an increasing need to support buyer-seller relationship managers with economic information about buyer-seller relationships. Therefore, an adequate management accounting service in form of a customer relationship controller function is considered as beneficial.

In this paper an ideal-typical competence profile for customer relationship controllers is presented. It enables the human resource management of technology firms to recruit the most suitable management accountant for this controlling job. Furthermore, the empirical tested model allows the responsible relationship managers to choose controller qualification programs that fit best to the tasks customer relationship controllers have to complete.

Finally, some limitations to our study have to be acknowledged. First, the lack of a strong controlling-specific as well as international accepted theory behind the presented research model gives this research an explorative character. Also the size of the responding

firms implies a better fit of the results to medium and large technology firms. Referring to that, slightly different outcomes for small-sized companies as well as companies operating on business-to-consumer markets are expected. And since all respondents came from one cultural area, i.e. Austria, cross-cultural differences cannot be considered. Therefore, analyzing the competence profile from an international perspective may yield further insights. It should also be mentioned that the data analysis presented in this paper is unexceptional descriptive. There is no connection modelled between high competence of controllers and growth in sales, for example. This leads the road to future research and to do further investigations to obtain deeper insights.

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Idealno-tipski profil kompetentnosti kontrolera odnosa između industrijskog kupca i prodavca u preduzećima iz tehnološkog sektora– empirijski dokazi iz Austrije

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Rezime

Menadžeri za upravljanje odnosima sa kupcima u tehnološki dinamičkim tržištima nisu u mogućnosti da kontrolišu odnose u industriji između kupca i prodavca na efikasan i efektivan način bez odgovarajuće podrške iz dva razloga. Prvo, karakteristike industrijskih proizvoda i usluga postaju sve kompleksnije. Drugo, organizaciona struktura procesa nabavke u tehnološkim preduzećima uzrokuje diverzitet menadžerskih zadataka. Ovo zahteva raznovrsne kompetencije kontrolera koji pružaju podršku menadžerima. Cilj ovog rada jeste proširenje tradicionalnog poslovnog gledišta kontrolera uključivanjem eksterne perspektive i uvođenjem teoretskog modela kompetencija za kontrolere odnosa između industrijskog kupca i prodavca. U svrhu testiranja modela, upotrebljeni su podaci iz ankete 251 ispitanika iz tehnološkog sektora u Austriji. Ovaj rad obezbeđuje empirijski podržan idealno-tipski profil kompetencija kontrolera odnosa između industrijskog kupca i prodavca. Rezultati omogućuju menadžerima ljudskih resursa u tehnološkim preduzećima da regrutuju najpogodniju osobu i odaberu odgovarajući program kvalifikacija.

Ključne reči: *Profil kompetencija, Kontroler, Odnosi industrijskih kupaca i prodavaca, Tehnološka preduzeća*