Serving the customer of the customer

Relationships in the B2B2C business concept

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Abstract

Developments in the business world, like an increasing focus on customer-centricity, and the blurring of organizational boundaries, ask for new business concepts. A relatively new approach of serving the customer is the business-to-business-to-customer (B2B2C) model. B2B2C is a concept that combines B2B (transactions between organizations) and B2C (transactions between organizations and consumers), in which there is a collaborative and mutually beneficial relationship between businesses and customers within the supply chain and in which the goal is to enhance customer experience. Besides the proven advantages, the biggest challenge of B2B2C is the potential danger of channel conflicts. Barratt (2004) identified several elements that can be both enablers and barriers for collaboration; communication, trust, and mutuality. Gaining knowledge about these elements in a B2B2C context helps overcoming the danger of channel conflicts in the B2B2C model, which leads us to the research question:

In which ways are communication, trust, mutuality and other relevant relational elements used to build collaborative relationships with channel partners in a B2B2C setting?

First, a literature study was conducted to get familiar with these different concepts and elements. Besides giving useful insights for the empirical research, the literature study results in a 3-model framework in which three different forms of B2B2C are recognized. This framework contributes to existing literature and can help researchers with future research into the B2B2C concept. To answer the research question a multiple case study was carried out at three businesses (the first B's in B2B2C) that use a B2B2C approach. The primary data was gained by taking interviews at four respondents for each case.

The results show a high relevance for communication, trust and mutuality in order to build collaborative relationships in the B2B2C approach. Besides these elements, loyalty is recognized as an additional essential element. Important is that companies clearly explain their partners how their B2BC approach works and ensure mutuality by providing both direct financial, and non-financial advantages. Besides, information must intensively be exchanged with partners to serve the end-customer as good as possible. Self-enforcing agreements based on trust are preferred.

Further, the results reveal that the interpretation of the relational elements highly depend on the way the B2B2C strategy is initiated. Here, a distinction can be made between situations where the focal company initiates the shift to a B2B2C strategy and situations in which the supply chain partners themselves have the need for a B2B2C strategy, on which the focal company responds. If the initiative is at the focal company, then the focus is on communication and loyalty. The goal here is particularly convincing partners about the new approach. Hereby, companies try to prevent tensions and frustrations at their partners with good communication and they achieve this goal by using a precise and predetermined step-by-step communication process across different channels. Besides, these companies focus on a clear message towards partners that explains the good intentions of the company and the relevance for the supply chain partners themselves. To increase loyalty the companies use a step-by-step implementation to let partners get used to the new way of working. Besides, the new strategy can come along with a loyalty program which is aimed at providing partners advantages for joining in the new approach.

If the initiative is at the supply chain partners, then the focus is on trust; the goal here is particularly to build trust at partners so these partners assume that you act in their interest and so they entrust you with their customers. Companies achieve this goal by entering permanent partnerships with few clients, and by working with permanent teams. The role of communication is different here; it is not aimed at convincing the supply chain partners, since they came up with the need for B2B2C themselves. Communication here is particularly aimed at building trust. Also, mutuality is particularly aimed at building trust, and is achieved by developing a shared vision with the partners.

Content

1. Introduction

The business-to-business-to-customer (B2B2C) business model is a relatively new approach on serving the customer. There are a few important developments in business and academia on which the B2B2C model responds. First important to mention is that business model innovation is a hot topic. A business model is "a system of interconnected and interdependent activities that determines the way the company "does business" with its customers, partners and vendors" (Amit & Zott, 2012, p. 42). More and more businesses are shifting towards business model innovations since product innovations are expensive and still future returns on these investments are uncertain. A study by the Economist Intelligence Unit found that 54% of the 4000 senior managers expected business model innovation to be a greater future source of competitive advantage than product innovation (Amit & Zott, 2012, p. 41).

Further, the business world has become increasingly customer-centric last decades. New technology and communications, and the establishment of an open global trade infers that customers have more choices and alternatives are more transparent. These developments changed the traditional balance between company's and customers (Teece, 2010, p. 172). This customer-centricity can also clearly be seen in business model literature; "The most important element, by far, is the customer value proposition" (Johnson, Christensen, & Kagermann, 2008, p. 60). Also, in the well-known Business Model Canvas of Osterwalder and Pigneur (2010) the customer value proposition is centered in the middle.

The last important development in business industry on which B2B2C responds is the blurring of organizational boundaries. In addition to the longer established views of competitive advantage (the industry structure view associated with Porter, which considers the industry as the unit of analyses and the resource-based view, which considers the individual firm as the unit of analyses) the relational view is gaining more and more attention. This relational view emphasizes the network as an important unit of analysis to understand competitive advantage and therefore focusses on interorganizational competitive advantage (Dyer & Singh, 1998). This new perspective created the challenge of achieving a network of interdependent relationships developed through strategic collaboration and with the goal of deriving mutual benefits (Chen & Paulraj, 2004, p. 119). This strategic collaboration can be horizontal (with other companies) as well as vertical (with supply chain partners).

There are several ways how businesses deal with these changes and developments in the business environment. A quite new approach, which derives from the e-commerce is the B2B2C model which integrates the business-to-business (B2B) and business-to-consumer (B2C) model and which takes the developments as described above into account. As will be defined in the literature review B2B2C is a concept that combines B2B (transactions between organizations) and B2C (transactions between organizations and consumers), in which there is a collaborative and mutually beneficial relationship between businesses and customers within the supply chain and in which the goal is to enhance customer experience. It is a collaboration process that creates mutually beneficial channels. The initiator and orchestrator of this model is mostly the first B in B2B2C, who used to have just a B2B relationship with another company. So, this first business will be the focal actor in this thesis.

The B2B2C concept has some important advantages. First, there can be a wider brand exposure and there is an increasing loyalty for the focal business (Ranjani, 2016). By going directly to the end-customer businesses have tighter control over their customers brand experience. Besides they can build stronger relationships with their end-users and the information they gain from these users is invaluable. However, the biggest challenge of B2B2C is the potential danger of channel conflicts (Mazmudar, 2015). By doing business directly with the end-customer the supply chain partner(s) could feel bypassed, which leads to struggles or even withdrawal from

collaboration. The essence of B2B2C, as mentioned before, is collaboration within the supply chain. If a B2B company decides to do business directly with the end customer, through completely bypassing the other company there is no B2B2C relation. Actually, in this case the B2B company is just shifting from a B2B to a B2C strategy.

Given the need for collaborative relationships along the value chain B2B2C has a lot in common with supply chain collaboration, which means "two or more independent companies work jointly to plan and execute supply chain operations with greater success than when acting in isolation" (Simatupang & Sridharan, 2002, p. 19). However, there are some differences as well. First B2B2C gives another pressure on the relationship between the businesses involved. As mentioned, how can a company do business with the end-customer without the danger of the channel partner feeling bypassed? Second, B2B2C is especially aimed at mutual beneficial relationships with the end-customer, which is not necessary the case in supply chain collaboration. Though, based on the common ground of B2B2C and supply chain collaboration, our knowledge about the latter could help us learning more on B2B2C. Barratt (2004) identified several elements of supply chain collaboration which can be both enablers and barriers for collaboration and which are part of the collaborative culture: communication, trust, and mutuality. In short, trust means the extent to which partners cognize each other as benevolent and credible, mutuality refers to sharing risks and benefits for all parties, and communication refers to the process of contact and message transmission among supply chain partners, including the sharing of information. Barratt (2004) saw information exchange as a fourth element, however in this research this is seen as part of communication as will be argued in the literature review. When B2B2C is about to work, there must be significant attention for these three elements. But attention is not enough; the question is how a company can make the B2B2C concept work, through building and using these elements in their relationships with partners. According to the current literature business model innovation tends to be disruptive because it captures value from other parts of the supply chain, leading to a rivalrous attitude towards chain partners. However, B2B2C implies a close collaboration between partners, which begs the question how to do this. It is clear that a B2B2C model has implications for the relationships between stakeholders. This leads us to the purpose of the research, followed by the research questions.

1.1 Research purpose
The purpose of the research is to give insight in the relational elements that are relevant to build collaborative relationships between a company and its channel partners in a B2B2C setting.

1.2 Research question
A theory-driven research question which extends existing theory should be tightly scoped within the context of an existing theory (Eisenhardt & Graebner, 2007). Therefore, the three elements of Barratt will be included into the research question. Besides, there must be room for possible other relevant elements to support the theory building nature of the research. With this in mind, and based on the problem definition and research purpose the following research question is drawn up:

In which ways are communication, trust, mutuality and other relevant relational elements used to build collaborative relationships with channel partners in a B2B2C setting?

1.3 Relevance
This study combines the emerging B2B2C model with a relational view of the supply chain i.e. supply chain collaboration. In both areas this research can contribute to the existing literature and management practices. B2B2C is a relative new phenomenon which can only be found in literature of the last few years, so research is still in the exploratory phase. Yet, in practice there are some businesses experimenting with this new approach and lessons identified from these practices

would be useful for the literature on this topic; especially lessons about how to prevent channel conflicts (Mazmudar, 2015). B2B2C is mentioned "a potential multibillion dollar global supply chain" (Hunter, 2014, p. 1204) which is of particular interest and should warrant scholarly attention. B2B2C responds to the increasing importance of customer experience and therefore becomes increasingly important in the B2B world (Admirand, 2015; Goulet, 2015). The few existing studies solely focus on the last stage (business/end-user), whereby the perspective of the first 'B' in the B2B2C concept is overlooked. To allocate value to a B2B2C concept it is necessary to include the upstream network (Ann & Carland, 2010; Pfoertsch & Chen, 2011), which will be the case in this research. Finally, there is no comprehensive literature about the different forms of B2B2C, which would be very useful to better understand this phenomenon. Therefore, the literature review will end with the distinction of several B2B2C models, which contributes to existing literature.

Supply chain collaboration, which is essential in the B2B2C approach, has great potential, but further research is needed to acknowledge its value (Cao & Zhang, 2011). According to Terpend et al. (2008) research on practices, derived value and mutual efforts within the relationships in the supply chain is critical. Especially, there is a lack of research about the elements of collaboration in a supply chain context. For example, although trust has been widely studied in the context of inter-organizational relationships, there is a lack of research in the context of the supply chain (Barratt, 2004). According to Lee and Whang (2000) the same is the case for information sharing (as part of communication), which is studied in de general context, but not in the context of the supply chain. To conclude, there is a need for research into the relational elements in supply chain collaboration and this is where this thesis will make an important contribution. Finally, in a study of research priorities on the science of services (Ostrom, et al., 2010) the optimizing of interorganizational network collaboration around customer experience is emphasized as a need for additional research. As will be seen in the literature review, and is summarized in the introduction, this is exactly the purpose B2B2C, so this fits well with the given research priority.

2. Literature review

"Sound empirical research begins with strong grounding in related literature" (Eisenhardt & Graebner, 2007, p. 26). Therefore, in this chapter the main topics of the research will be discussed. First, the B2B2C model will be further explained by discussing a variety of literature on this topic. In the concluding thoughts a suitable definition is chosen, and a distinction will be made between various models for B2B2C, which is an important contribution to the current literature. To frame the research, it will be explained why this research will focus on the basic model. Second, since the first section shows the importance of supply chain collaboration in the B2B2C model, this concept will further be explored. Finally, based on these two sections, a conceptual model will be presented that serves as the basis of this thesis.

2.1 Business-to-business-to-consumer

In the existing literature B2B2C is only discussed in the past few years which makes clear that B2B2C is a relatively new phenomenon. B2B2C is a combination of business-to-business (B2B) and business-to-consumer (B2C). The first refers to transactions between organizations. Examples include manufacturing companies, wholesalers, and investment banks that are not active on the private market. Sligro and Bouwmaat are examples of retailers which do business with other organizations. You can only buy at this company if you are registered at the Chamber of Commerce and have a special purchase card. Consumers cannot (or limited) do any shopping at B2B companies. B2C refers to transactions between organizations and consumers (Turban, King, Lee, Liang, & Turban, 2015). Walmart is an example of a B2C organization, since its e-commerce activities are exclusively aimed at individual consumers. A Dutch example is bol.com. B2B2C is an emerging model that combines B2B and B2C for a complete service or product transaction. It is a collaboration process that is mutually beneficial (Techopedia, 2018). B2B2C can mainly be found in the literature about three subjects, namely: e-commerce, ingredient branding and B2B. These will all shortly be discussed.

Electronic commerce

The term B2B2C originated in the electronic commerce or e-commerce. E-commerce is the collective notion for all transactions that are handled digitally, and the term has become known to the mass audience with the rise of online shopping. The most obvious example is the purchase of a product in a webstore. Supporting activities like distribution, online marketing and online payments are often also seen as a part of electronic commerce (Hassan, 2009). B2B2C e-commerce arises from the combination of B2B and B2C e-commerce. The first B is any product of service supplier and the second B is an intermediary (the network seller or platform) between supplier and consumer who provides them value through operations management (Shao, Liu, & Lu, 2015, p. 26). So, B2B2C connects the supplier, intermediaries and consumers together (Li & Xiaolong, 2012). Rakuten is an example of a successful B2B2C e-commerce company. Its B2B2C e-commerce platform, which is used for others to trade, is the largest e-commerce site in Japan and among the world's largest. Their business model is displayed in figure 1.
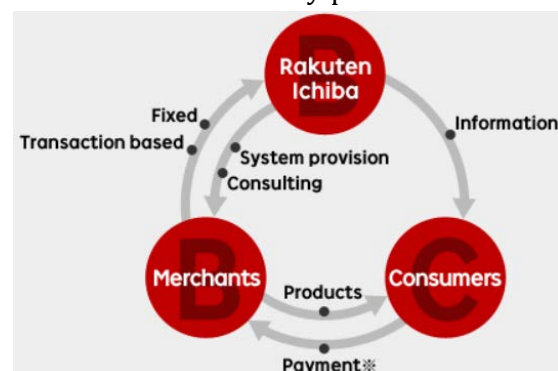
Figure 1: B2B2C e-commerce model (Rosén, 2015)

Besides this platform model a company can enter a B2B relationship with a B2C company whose expertise is to sell online with the purpose of creating higher sales. In return, the B2C company can offer its customers more options and could gain new customers who are interested in the offerings of their new partner. So, there are benefits for both partners. The B2B company might pay the B2C company for sales, but as well for customer data or for helping building brand

recognition. The B2B2C relation can also include the integration of business processes and IT systems, such as warehouse management (Techtarget, 2016). Different from the platform model, in this case B2B2C extends the B2B-model by including the end-customer and the goal is to create mutually beneficial relationships between suppliers and online retailers.

Ingredient branding

Ingredient branding is the creation of a brand for a component (ingredient) of a product, to project the high performance or quality of this component. So, there is a particular emphasis on the possibility to identify the ingredients in the final product. In case of manufacturing, the manufacturer often chooses an ingredient that already has a strong brand awareness and promotes the fact that this ingredient is a part of the end product in order to attract customers (Kotler & Pfoertsch, 2010; Pfoertsch & Chen, 2011).

An example: a supplier sells a component (for example a chip) to his direct customer; the original equipment manufacturer (OEM), who manufactures the end product (a mobile phone). So, the supplier has a B2B relationship with the manufacturer. The manufacturer on his turn produces a product that is used by the final user, so there is a B2C relationship between the manufacturer and the final user (there can be more steps in the value chain, like retailers or distributors). In this principle, there are two stages of customer relationships: between supplier and OEM and between OEM and the final user (Kotler & Pfoertsch, 2010, p. 29). With ingredient branding these two stages are interconnected and the third step occurs when the supplier communicates advantages of the ingredient for the end product to the final user (Kotler & Pfoertsch, 2010; Ann & Carland, 2010). These relations are schematized in the figure alongside.
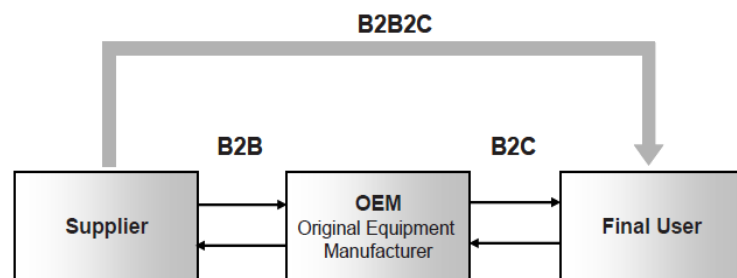

Figure 2: InBranding framework (Kotler & Pfoertsch, 2010)

In this perspective, the key is that businesses are interrelated because they all participate in bundling ingredients into a final product or service. These sets of firms are referred to as supply chain, value chain or just networks (Pfoertsch & Chen, 2011, p. 44).

Business-to-Business

In some literature B2B2C is seen as part of and an extension of B2B. This could also be the case with e-commerce and ingredient branding, but it is broader than that. Within B2B contexts, the B2B2C channel is called "a substantial multibillion dollar global supply chain" (Hunter, 2014, p. 1204) which is of particular interest and should warrant scholarly attention. B2B2C responds to the increasing focus on customer experience. Within the B2B world customer experience becomes an increasingly important factor and is now even a bigger factor than price in the buying decision (Admirand, 2015; Goulet, 2015). Therefore businesses are increasingly focused on creating ongoing relationships with their (direct) customers. But B2B companies also need to consider the experience of the end-consumer. Instead of thinking of how their work impacts direct customers, B2B companies need to extend that thinking to the end-customers, who may be patients, consumers, or even employees, and this brings us to B2B2C (Goulet, 2015). The goal of B2B2C is to enhance end-customer experience (Temkin Group, 2016; Admirand, 2015). Creating a positive end-user experience has a payback not only for B2B companies but also for their channel partners. So, companies must get closer to the end customers. When the end-user is happy, all partners retain current customers, attract new customers and gain higher revenues. Therefore B2B2C is becoming increasingly important in the B2B world (Admirand, 2015).

Definition and models

B2B2C originated in the e-commerce, but is just as useful outside e-commerce. Also, companies that are not active on the internet can serve the end-user in collaboration with their direct customer. Even though there is no unambiguous definition for B2B2C, the literature shows some important recurring elements. First, there is a constructive collaboration process between the businesses. If a B2B company decides to do business directly with the end-customer, through bypassing the other company there is no B2B2C relation. Actually, in this case the B2B company is just shifting from a B2B to a B2C strategy. Second, there is a mutually beneficial relationship with the customer (both the direct customer and the end-customer). In order for B2B2C to work, the relation must create value for both the business and the consumer (Proctors, 2014). Lastly, B2B2C is focused on enhancing the customer experience. These elements taken together, the following definition of B2B2C will be used in this research:

B2B2C is a concept that combines B2B and B2C, in which there is a collaborative and mutually beneficial relationship between businesses and customers, and in which the goal is to enhance end-customer experience.

Despite different literature show different forms of B2B2C, there is no comprehensive literature about B2B2C which recognizes and describes these different forms. However, based on previous sections a distinction can be made between different forms of B2B2C. This distinction is a contribution to existing literature and can help framing the research. The different models which are described below have different dominant positions of the companies involved. Ownership in this context means who particularly manages the relationship with the end-customer. The following forms of B2B2C can be distinguished:

a. **Basic model**

This form of B2B2C is mostly seen and in this model a B2B business by origin decides to extend its strategic marketing focus to the end-consumer, who may be patients, consumers or in some cases the employees of an organization. Instead of only having a B2B relationship with a business, the organization is now directly serving the end-consumer in collaboration with its supply chain partner. Also, ingredient branding falls into this category. The ownership of end-consumer relationship can rest at both the first B and the second B in B2B2C and depends on the collaboration process between the specific businesses involved. This basic model will serve as the base of this thesis as will be argued in the case selection.

b. **Platform model**

In this model a business raises itself as platform between other businesses and consumers. This platform is mostly an ecommerce platform on which supply and demand come together. Examples are thuisbezorgd.nl and many travel sites, like booking.com. In this case, the ownership of the relation with the end-consumer rests largely at the platform business (the second B in B2B2C), who has a powerful position. Therefore, these businesses can afford charging commissions for all transactions made on their platform. In cases where the dominant position of the platform business is excessive, the collaborative nature of the relationship can be questioned.

c. **Intermediary model**

In this model a B2C business by origin uses other (big) businesses as intermediary in order to enlarge its customer base. Instead of only having a direct relationship with end-consumers, the organization is now adding an intermediary to reach more end-customers. The ownership can rest at both parties and depends on the specific case. An example is Ziggo, who corporates with recreational parks to provide their services to visitors of these parks.

These different models are visualized in the figure below. The red block are existing parties and the yellow blocks are new parties because of the shift to a B2B2C model. The continuous lines represent existing relationships and the dashed lines represent new relationships. The thickly

delineated businesses carry the ownership of end-consumer relationships. The distinction of these different forms of B2B2C is a contribution to current literature, because it strongly clarifies different forms the B2B2C concept. Besides, it can be used in framing the research and in the case selection of the research; not only in this research but also for future research into the B2B2C concept.
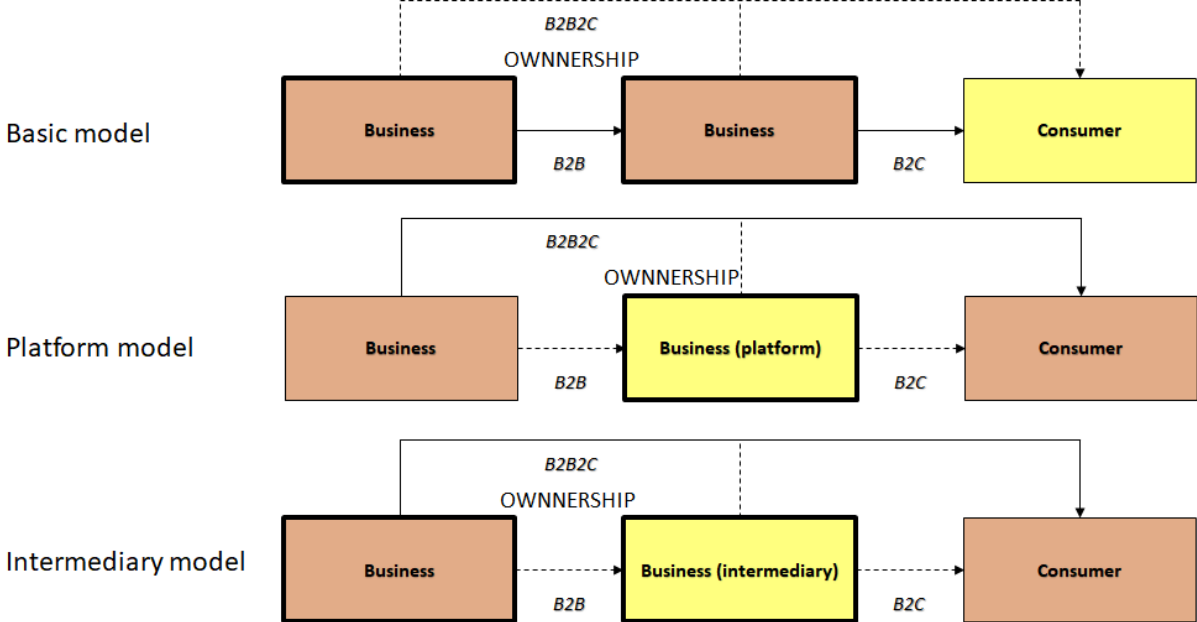
Figure 3 : Different forms of B2B2C

Within the B2B2C perspective, especially in the basic model, the key is that businesses are interrelated because they all participate in bundling efforts into a final product or service. These sets of firms are referred to as supply chain or networks. Therefore, the next section will further discuss supply chain collaboration. Moreover, the biggest challenge of B2B2C is the potential danger of channel conflicts (Mazmudar, 2015). Literature on supply chain collaboration, which developed the last two decades, can give useful insights to elude this potential danger.

2.2 Supply chain collaboration

Since B2B2 has a strong common ground with supply chain collaboration, this subject will further be explored in this section: what do we already know about supply chain collaboration, and how can this be applied in B2B2C research? First, the term "supply chain collaboration" will be introduced, including the used definition. Second, different perspectives on supply chain collaboration are discussed and it will be reasoned why the relational perspective is adopted in this thesis. Lastly, three relational elements of supply chain collaboration are chosen, which will be used in the conceptual framework of this research.

Definition

Supply chain collaboration is a form of collaboration which needs some further clarification. Last decades, the need has arisen for companies to look outside their own organizational boundaries to collaborate with partners to leverage the knowledge and resources of that partners (Cao & Zhang, 2011). Supply chain collaboration means "two or more independent companies work jointly to plan and execute supply chain operations with greater success than when acting in isolation" (Simatupang & Sridharan, 2002, p. 19). According to Simatupang & Sridharan (2002) close collaboration between partners helps them to match demand and supply in order to increase overall supply chain profitability. Many authors see mutuality of benefit, risk sharing, rewards and exchange of information as the foundation of collaboration (Barratt, 2004, p. 30).

Perspectives

The literature on supply chain collaboration contains multiple perspectives. This thesis is grounded on a "relational view" and strategic management theory that puts emphasize on the accomplishment of "collaborative advantage" (Dyer, 2000) opposed to "competitive advantage" (Porter, 1985). In this paradigm the business world is seen as a network of interdependent relationships which are developed through strategic collaboration with the goal of achieving mutual benefits (Cao & Zhang, 2011, p. 164). A well-known example of an organization that emphasizes cooperation among supply chain partners is Toyota. Toyota's cooperation with its suppliers improves both its own competitive position in the automotive industry and that of its suppliers. This thesis also draws on the "relational view" (Dyer & Singh, 1998) opposed to the "resource-based view" (Barney, 1991). This relational view focusses on the network as an important unit of analysis to understand competitive advantage (instead of the company as the unit of analyses). In this relational view supply chain partners cooperate towards common goals and achieve jointly generated profits in an exchange relationship that cannot be achieved by either firm in isolation (Dyer & Singh, 1998). Since B2B2C is focused on building relationships with partners and joint value creation for the end-customer, the relational view and an emphasis on collaborative advantage are most appropriate in investigating the B2B2C concept and therefore will be used in further exploring supply chain collaboration.

Elements of supply chain collaboration

In theory building research, we must have a prior view of the constructs we intent to study and their relationships, no matter how inductive the research is (Voss, Tsikriktsis, & Frohlich, 2002). To give the research direction, existing literature is used to select elements of supply chain collaboration that can be used in the research into the B2B2C concept. However, existing literature is somewhat fragmented, since researchers from different academic fields have a different focus. Management literature is particularly focused on organizational and economic issues like trust, commitment and relation-specific investments, while operations management focusses on issues like inventory management, and information technology literature focusses on interorganizational information systems (Sheu, Yen, & Chae, 2006, p. 25). Since this thesis is

grounded on the relational view of the business world a corresponding theoretical framework should be developed. The research of Barratt (2004) adopts a relational view of supply chain collaboration and therefore suits the perspective in this thesis. Barratt identified four major elements of supply chain collaboration that are distilled from a large amount of literature on supply chain management and shows that these elements are both enablers and barriers for collaboration. These four elements are part of the collaborative culture (figure 4) which is the major supporting element of collaboration (Barratt, 2004). The four elements as proposed by Barratt will be discussed one by one to determine which elements are to be used in the conceptual framework of this thesis.
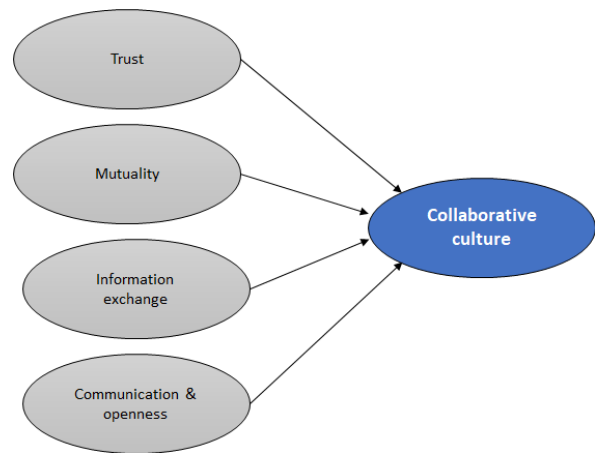

Figure 4: The "cultural" elements of supply chain collaboration (Barratt, 2004)

1. Trust

Trust is recognized as a key requirement in inter-organizational relationships (Morgan & Hunt, 1994) and refers to the extend in which firms believe its partner is benevolent and reliable (Heikkilä, 2002). Benevolence occurs when a firm believes that the partner has intentions that benefit the relationship, while credibility reflects the extent in which a firm believes that their partner has the required expertise to achieve the expected task successfully (Nyaga, Whipple, & Lynch, 2010). Trust is of particular relevance in the relational view on which this thesis is grounded. In contrast to the transaction cost economics perspective, where governance used by strategic partners relies on third-party enforcement of agreements (contracts), the relational view relies on self-enforcing agreements (trust) as the most effective form of governance (Dyer & Singh, 1998). According to Nyaga et all (2010) firms should use noncontractual mechanisms which heavily rely on trust because parties cannot completely rely on contracts to manage relationships. Besides, as indicated by Uzzi (1996) trust is ''a unique governance mechanism in that it promotes voluntary, non-obligating exchanges''. Existing literature found a strong relation between trust and relationship success (Whipple & Frankel, 2000) and Lee & Billington (1992) suggest that an effective coordination of the supply chain is built on trust and commitment. Despite that trust has been extensively studied in the field of inter-organizational relationships, there is a lack of research in the supply chain context (Barratt, 2004).

2. Mutuality

There must be benefits for all parties in the collaboration (Ellram & Edis, 1996). "I win, you figure out how to win" (Ireland & Bruce, 2000, p. 82) will not work. Therefore, supply chain partners need to engage in a dialogue to jointly develop a mutually beneficial collaboration process and mutual objectives (Simatupang & Sridharan, 2005). These mutual objectives reflect the competitive advantages that the partners can obtain by collaborating. Competitive advantages can be product and service advantages, like quality, price, customer service, supply chain costs or responsiveness, and these advantages are assumed to increase both partners profits. Mutual advantages often provide a very positive return on investment (Simatupang & Sridharan, 2005). Besides benefits, also costs and risks should be shared among supply chain partners and there must be mutual respect among the partners (Simatupang & Sridharan, 2002). The process of sharing benefits, costs and risks among partners is also referred to as "incentive alignment". Incentive alignment motivates partners to act consistent with the mutual objectives, including making decisions that benefit the overall supply chain. (Simatupang & Sridharan, 2005, p. 265).

3. Information exchange

Information exchange plays a key role in inter-organizational relationships (Sheu, Yen, & Chae, 2006) and refers to the extent that critical information is transferred between partners (Mohr & Spekman, 1994). Sheu at al. (2006) add to his that it is about sharing a variety of confidential, relevant, accurate and complete information in a timely manner within the supply chain. This may include jointly providing of demand and supply forecasts, sharing cost information and involving the other party in early stages of product/service design (Cannon & Perreault, 1999). Existing literature suggests a distinction between simple technical exchanges and higher-level transfer of whole technologies. These forms differ in their scope and level of knowledge involved. A technique contains knowledge to solve a particular operational problem. A technology, by contrast, is a broader body of knowledge containing a set of techniques, designs and methods applicable to an entire set of problems (Kotabe, Martin, & Domoto, 2003, p. 296). To improve the performance of a supply chain there is a fundamental need for information exchange within the chain (Lambert & Cooper, 2000). Despite this high relevance, information sharing is mainly researched in the general context; there is a need for empirical research on information exchange in a supply chain context (Lee & Whang, 2000).

4. Communication and openness

Communication in the context of supply chain collaboration refers to the process of contact and message transmission among supply chain partners (Cao & Zhang, 2011). Simply put, communication is "a process of information exchange" (Ensie, 2009). Mohr & Nevin (1990) distinguish four important facets of communication; the message (content), the channel (modality), the direction, and the frequency. Open, frequent, two-way, multilevel communication generally leads to close interorganizational relationships (Cao & Zhang, 2011). Clear and broad lines of communication are important to advance shared understanding. Broad lines also means to avoid single points of contact, but instead to build broad interfaces between partners to prevent a lack of internal communication and to avoid jeopardizing the relationship between organizations when one person leaves (Barratt, 2004, p. 37). Miscommunication is recognized as the reason for many failures in collaboration (Tuten & Urban, 2001) and is needed to develop trust, commitment and respect through improved reliability and certainty (Barratt, 2004).

Which elements to use

The distinction of Barratt (2004) between information exchange and communication can be questioned. He only explains these elements very briefly and does not argue why these elements are separate constructs. On the other extreme, some authors see information exchange and communication as one and the same construct (Sheu, Yen, & Chae, 2006). An intermediate perspective is that information exchange is a part of communication. For example, Mohr & Nevin (1990, p. 36) describe communication as "the process by which information is transmitted, participative decision making is fostered, programs are coordinated, power is exercised, and commitment and loyalty are encouraged". Tuten & Urban (2001) describe communication in terms of quality, information sharing and participation. So, in these cases the authors propose information exchange as part of communication. This last perspective will also be adopted in this thesis, since no arguments were found why to separate communication and information exchange as different constructs. Further, literature shows a strong link between communication & openness, and the other elements, especially trust. Communication is "the glue that holds supply chain partners together" (Mohr & Nevin, 1990, p. 36). So, communication and openness is rather a precondition of the other elements then that they are equivalent constructs.

Barratt's model (figure 4) suggests information exchange and communication & openness as separate constructs, and equates communication & openness and the other three elements in relation to the collaborative culture. However, the model should rather look like figure 5, in which information exchange is part of communication, and communication is a condition for the other elements. This thesis will focus on these three elements since all these elements are expected to be used in building collaborative relationships with channel partners in a B2B2C setting.
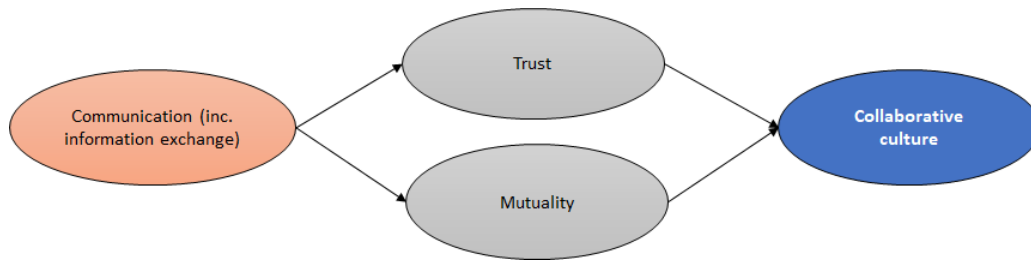
Figure 5: Suggested scheme for the elements of a collaborative culture

2.3 Conceptual framework

As mentioned, in theory building research, we must have a prior view of the constructs we intent to study and their relationships, no matter how inductive the research is (Voss, Tsikriktsis, & Frohlich, 2002). Miles & Huberman (1994) suggest doing this by building a conceptual framework that underlies the study. This framework explains, graphically or narratively, the main (f)actors and constructs that are to be studies and the presumed relations among them. Building a framework forces the researcher to think selectively and carefully about the variables to be included in the research. Below, the conceptual framework of this thesis is explained narratively and thereafter summarized graphically in figure 6.

The framework illustrated in figure 6 combines the B2B2C model with the elements found in the literature study and leaves space for other elements that might be found in the empirical research. The arrows do not represent causal relations, but represent the relationships between different actors, namely the focal company, its channel partners and its end-customers. The second block could be both one channel partner or more than one channel partner. Logically, the more channel partners involved, the more complex it is for the focal company to manage all relationships and to harmonize the value propositions (Kwan & Hottum, 2014). Characteristic for the B2B2C model, in contrast to the B2B and B2C model, is that the focal company has a relationship with both the channel partner and the end-customer. Important in the B2B2C model, and as described in the drafted definition of B2B2C, is that these relationships are collaborative and mutually beneficial. So, for example, if a B2B company decides to do business directly with the end customer, through bypassing the other company there is no B2B2C relation, but then the B2B company is just shifting from a B2B to a B2C strategy. The biggest challenge of B2B2C is the potential danger of channel conflicts (Mazmudar, 2015). Literature on supply chain collaboration, which developed the last two decades, can give useful insights to elude this potential danger. As found in the literature, there are three major elements of supply chain collaboration which are both barriers and enablers for collaboration. These elements are trust, mutuality and communication. In which ways are these elements, or other relevant elements used to build collaborative, mutual beneficial relationships in a B2B2C setting? This will be the subject of research.
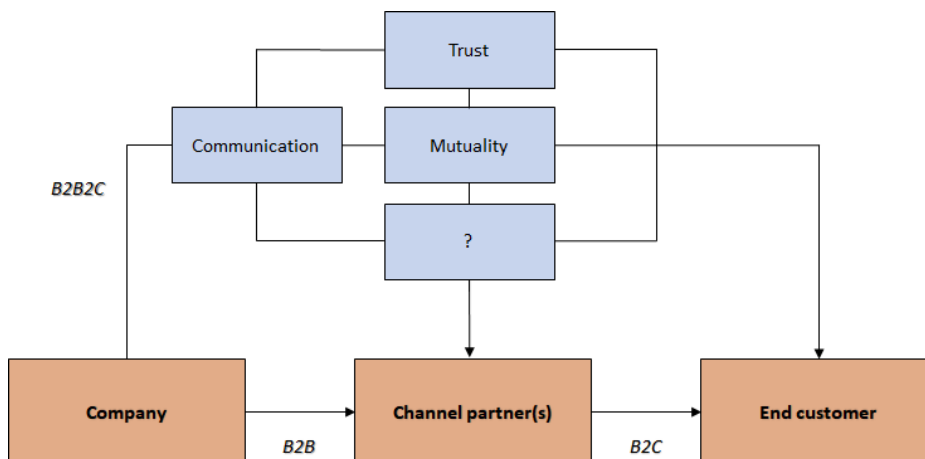

Figure 6: Conceptual framework

3. Research methodology

The previous chapter discussed existing literature to get acquainted with the research subject and to develop a basic understanding of the related concepts. This chapter explains how the research was set up and carried out, and clarifies the different choices that were made. Furthermore, the cases will be introduced, and the research quality will be discussed.

3.1 Study design

Since the key variables in this research have to be explored and described the research falls in the main category of theory building research. Theory building research cane be done both qualitative and quantitative and depends on paradigm preferences and the purpose of the research. The quantitative method is mainly used when the purpose is to find causal relationships and to test hypotheses, while the qualitative method is more suitable when the purpose is to build an understanding and establish different views of a phenomena (Amaratunga, Baldry, Sarshar, & Newton, 2002). Since the goal of this thesis is to build an understanding of different elements in the relationships between a company and its channel partners, the qualitative method is the most appropriate.

The qualitative research in this thesis is carried out through a case study design, using company's practices to generalize the research problem and to answer the research questions. The case study is chosen to increase understanding of the relationships in a B2B2C supply chain. Theory building is a particular area in which cases are strong (Voss, Tsikriktsis, & Frohlich, 2002). The case study is popular in many different fields including business and allows the researcher to emphasize on a specific case while still maintaining realistic and holistic perspectives. Further, the results of case studies can have a very high impact. Unconstrained by the rigidity of questionnaires, it can lead to creative and new insights and the development of new theory (Voss, Tsikriktsis, & Frohlich, 2002). Since some businesses already maintain a B2B2C relationship in the value chain, the case study method is tailored to build a better understanding of the important elements in these relationships. Besides, B2B2C research is still in the exploratory phase and the case study lends itself perfectly to early, explorative research where variables are still unknown (Meredith, 1998).

Within case research the researcher can choose for either a single case study or a multiple case study. According to Voss, Tsikriktsis, & Frohlich (2002), within theory building research in which the purpose is to identify and describe key variables the research structure should contain a few focused case studies or multi-site case studies. Since the purpose in this thesis is to identify and describe key variables in the relationships between a focal business and its direct and indirect customers the multiple case study is most appropriate. Table 1 summarizes the methodologic choices that are made as will be further explained in the following sections.

Table 1. *Summary of research methodology*

Methodologic variable	Methodologic choice
Research approach	Theory building (inductive)
Type of research	Qualitative
Research design	Multiple case study
Unit of analyses	Business (first B in B2B2C)
Case selection method	Theoretical sampling (replication logic)
Data collection method	Semi-structured interviews & documentary analysis

3.2 Unit of analyses

An important choice which had to be made is the unit of analyses in the case study. When the full B2B2C supply chain is taken as the unit of analysis one case consists of two (or more) businesses and the end-customers together and so the perspectives of all those parties must be taken into account. This gives the opportunity for in depth observation, but only allows a single case into the research, because of time restrictions in this thesis. Single cases have limits for the generalizability of the conclusions and developed theory. Besides there are risks exaggerating easily available data and of misjudging a single event (Voss, Tsikriktsis, & Frohlich, 2002, p. 202). If only the business which adopts a B2B2C model (The first B in B2B2C) is taken as the unit of analysis one case consists of only that company and only the perspective of that company will be considered. This method reduces the depth of the study and gives a more unilateral view on the subject, but has the advantage of allowing more business cases into the research. This leads to increasing external validity and helps guard against observer bias (Voss, Tsikriktsis, & Frohlich, 2002). These arguments taken together it is chosen to take the relationship between the businesses in the B2B2C concept as the unit of analyses, by focusing on the perspective of the first B who initiates the B2B2C strategy. This allows more cases in the thesis and thus connects with the advice of Voss, Tsikriktsis, & Frohlich (2002) to use a few focussed case studies when the purpose is to identify and describe key variables.

3.3 Case selection

When multiple case studies are used for research, then a vital step is the selection of cases or sampling (Miles & Huberman, 1994). In case studies, case selection should be done by using replication logic rather than selecting a random or stratified sample from a population. This means that a sample of cases is built by selecting cases according to specific criteria (Yin, 1994; Eisenhardt, 1989). As described above, in this thesis a case comprises a focal company (the first B) that uses the B2B2C approach in daily business. In the literature review (section 2.1.4) a distinction was made between different forms of B2B2C. In order to frame the research, it is chosen to focus solely on cases that fit into the basic model. This specific form is chosen since it best matches the relational view of this thesis with a focus on "collaborative advantage" (section 2.2.1). For example, in contrast to the platform model in which the platform business focusses on competitive advantage through its powerful position, the basic model focusses on collaborative advantage. So, the first selection criterium was to find businesses that use the basic model of B2B2C in daily business. To increase the reliability of the results several cases are needed to involve in the research. By a preliminary search, seven companies were selected that fit into the B2B2C approach. Thereafter, these cases were tested by the criteria of Miles and Huberman (1994), who suggest the following tests to apply to a sampling plan:
- Is it relevant to the research question and conceptual framework?
- Can and will the phenomena to be studied appear?
- Does it enhance generalizability?
- Is it feasible?
- Is it ethical in terms of relationships with informants, potential risks and benefits, and informed consent?

One case did not pass the test since it was still in the exploratory phase and therefore did not yet use the B2B2C model in practice. Another three cases did not want to cooperate in the research, particularly due to time issues. This left three cases to include in the research. All these cases comprise businesses that adopted a basic B2B2C approach in order to shift their focus to the end-customer. All cases will shortly be introduced in the next section. For anonymity reasons the companies are not mentioned by name. Codes are used to refer to documents that are used (for example DB2 is document number two of Company B).

Company A

Company A develops and sells products for central heating and hot water supply (DA1). The company has strengthened its supply chain position by focusing more on the end-customer and making the switch from manufacturer to provider of solutions and services. With this Company A has switched from a traditional B2B business concept, particularly aimed at the installer, to a B2B2C business concept (displayed in figure 7), which included the following (DA2):

- Offering integral solutions to the end customer
- Providing of services and a large interactive online component
- Building brand recognition at the end-customer

In the new business concept, Company A respects the existing distribution channels by entering into a win-win partnership with installers and wholesalers in the execution of the activities (DA2); the advantage for themselves is being able to build brand recognition at the end-customer, and the biggest advantage for partners is the increase of sales through online activities of Company A.
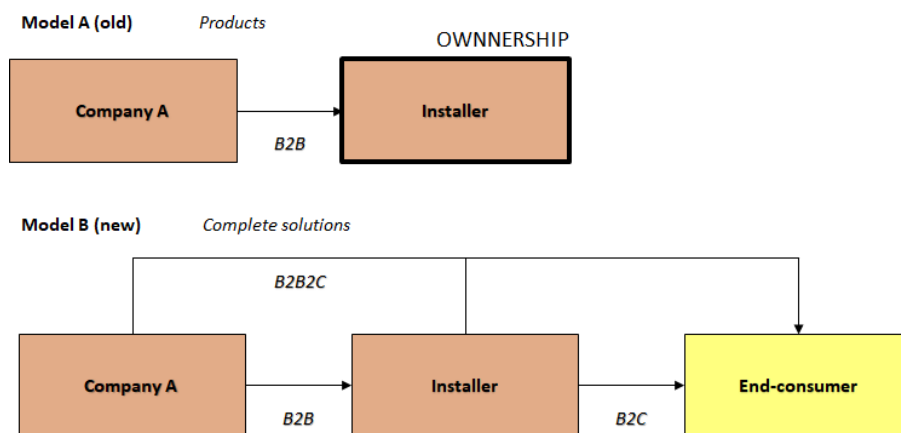
Figure 7: Company A old vs new model

Company B

Company B is a developer and manufacturer of plastic and aluminum frames, doors, dormer windows and facades for use in residential and non-residential buildings. The company serves both the private market (B2C) and business market (B2B). Within the business market Company B provides products and services to contractors, who are mostly contracted by housing associations (DB1). About three years ago the company changed its strategy in the B2B market through shifting their focus to the end-customer (the customer of the customer) but at the same time maintaining their relationship with their direct customer (DB3). Hereby the company wants to relieve their partners by taking over tasks in relation to the end-customer; such as communicating the planning and handling complaints.

Figure 8: Company B old vs new model

Company C

Company C is a service provider in mortgages and credits. By origin the company provides necessary services to consultancy firms (intermediaries) which in turn advices the end-consumer. A new team of employees works conform a new model, in which they focus directly on the end-consumer (DC3). Hereby, Company C takes over the complete mediation process with the end-consumer, but the intermediary still holds the responsibility to give the end-consumer an appropriate advice. So, the company relieves the intermediary, so that the intermediary can focus on its core task of giving advice (DC1/DC2).
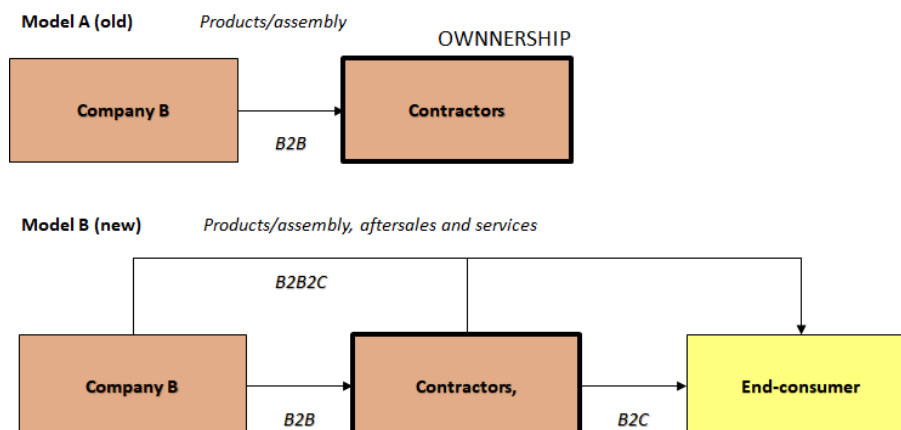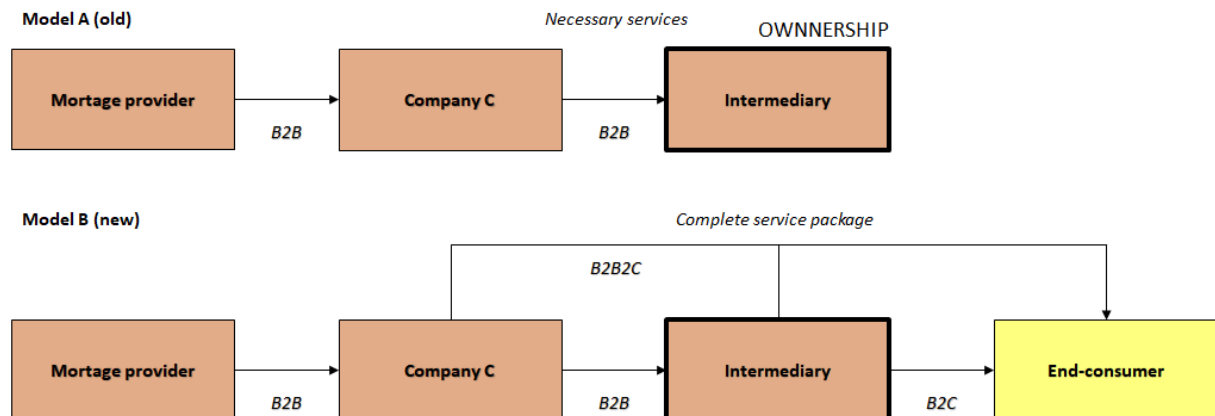

Figure 9: Company C old vs new model

Case characteristics

Table 2 shows some main characteristics of the cases involved. Relieving the supply chain partner means that the focal companies take over tasks from their supply chain partner. This are tasks regarding the end-customer, and in both cases this means that the focal company is taking over a big part of the contact with the end-customer, such as making appointments or handling complaints.

Table 2. Case characteristics

Case nr	Company name	B2B2C since	Type of organization	Organization size (FTE)	B2B2C because
Case 1	Company A	2014	Producer of central heating and hot water supply	700	Building brand recognition
Case 2	Company B	2015	Producer of plastic and aluminum frames	220	Relieving supply chain partner
Case 3	Company C	2016	Service provider in mortgages and credits	32	Relieving supply chain partner

3.4 Data collection and protocol

The data needed to provide answers on the research question has been collected through in-depth interviews, supplemented with a document analysis. Below the details of both methods are explained, including the protocol which is used during the empirical research.

Interviews

The primary data is collected through semi-structured interviews with employees of Businesses A, B and C. According to Rubin & Rubin (2012) qualitative interviews help researchers to understand experiences, feelings, motives and opinions in detail and to explore a problem from different perspectives. Besides, this method is flexible, able to gain data with deep meanings and can be used in any circumstances (King, 1994). The interviews were semi-structured to make sure that relevant questions were asked, but maintaining flexibility at the same time (Bryman & Bell, 2011). Highly structured interviews and strict adherence to questions may be limitative for getting the best information (Stuart, McCutcheon, Handfield, McLachlin, & Samson, 2002). Since there were a few predetermined constructs (trust, mutuality and communication) to give direction to the research, but there still had to be space for other important variables, semi-structured interviews are the most appropriate. This gives respondents the opportunity to give their own vision on the subject without being pushed too much into one direction.

To enhance the reliability and validity of the case research a well-designed research protocol was prepared in advance (Yin, 1994). The core of the protocol is a set of questions that are used in the interviews, which outlines the subjects covered and indicates the specific data required (Voss, Tsikriktsis, & Frohlich, 2002). The interview guide, which can be found in appendix A, was designed using the funnel model, which starts with broad, open-ended questions and ends with detailed questions as the interview progresses. This funnel approach supports the theory building nature of this research. Since the questions used in the interviews are subject to different interpretations and viewpoints, and the required knowledge does not rest with one person, in each case multiple respondents were interviewed. These respondents came from different departments to acquire more diverse data, which is important in explorative research. To reach the persons who are best informed towards the data being researched (the principle informants), in each case a prime contact was used, as advised by Tsikriktsis, & Frohlich (2002). This were senior managers who knew who best to interview to gain the required data and who were able to open doors where necessary. In one case this principle informant was also interviewed himself. So, snowball sampling is used to select interviewees, which means that initial respondents are used to nominate other participants. The interviews were held with single persons, and not with groups, so there was no risk of being dominated by a, possibly, senior individual. Further, the interviews were conducted face-to-face and in Dutch to increase mutual understanding. The interviews were recorded to stay focused on the interviewee and to listen carefully instead of writing. Besides, recording helps reducing observer bias (Voss, Tsikriktsis, & Frohlich, 2002). An interview guide was send to the interviewees in advance, so that they were properly prepared. In this outline the questions about the specific relational elements (trust, mutuality and communication) were deleted to prevent the interviewee from being directed to these elements in advance.

The number of interviews in qualitative research typically relies on the concept of "saturation," in other words; "the point at which no new information or themes are observed in the data" (Guest, Bunce, & Johnson, 2006, p. 59). Within the cases this saturation was reached after four interviews; in the fourth interview only relational elements and sub-elements were mentioned that were already discussed before. At company C three interviews would be conducted in first instance, but since there was no saturation yet an extra interview was planned in consultation with the company. In total twelve interviews were conducted. According to Guest et al. (2006) this is the ideal number of interviews. In their data set from sixty in-depth interviews they found that

saturation was achieved within the first twelve interviews and all basic elements were present at six interviews. Table 3 displays relevant details about the conducted interviews.

Table 3. Interview details

Company	Number of interviews	Function of interviewee	Interview location	Total interview time
Company A	4	1. Director of Sales 2. Director of Marketing 3. Sales manager 4. Marketing manager	At company office	4h17
Company B	4	1. Project Engineer 2. Project Planner 3. Director of Sales business market 4. 2nd Sales business market	At company office	4h30
Company C	4	1. Head front office 2. Team member B2B2C clients 3. Team member B2B2C clients 4. Director	At company office	2h20

Document analysis

Besides interviews, documents are used as secondary data source. By using multiple sources of data, also called data triangulation, the validity of research increases (Yin, 1994). Document analysis has some important advantages. Documents are easily available and this method is more efficient then other research methods, since it is less time-consuming (Bowen, 2009). Besides, documents can help seeking convergence with information gained from the interviews. Although only few documents were used per case, these increased knowledge about the organizations, which made it was easier to conduct the interviews and ask the right questions. Besides, it prevented from spending too much time on straightforward topics during the interview. Various types of documents were analyzed; mostly publicly available documents on the internet, like websites and articles about the organizations involved in the case study. These were found in two ways; by using online search engines, like google and by searching on the company's websites. In addition, internal documents were in some cases provided by the interviewees. Table 4 gives an overview of the documents studied and the codes which are used to store the documents. The call notes were from conversations with prime contacts of the companies concerned.

Table 4. *Document details*

Company	Document 1	Document 2	Document 3
Company A	Company website (DA1)	News article (DA2)	Private client website (DA3)
Company B	Company website (DB1)	B2B2C Projects book (DB2)	Call notes (DB3)
Company C	Company website (DC1)	Brochure (DC2)	Call notes (DC3)

3.5 Data analysis

Since first data serves as a basis for additional data collection, data analysis should start soon after the first interview is completed (Corbin & Strauss, 1990). Therefore, transcribing, coding and analyzing the data was carried out parallel to the gathering of additional information in following interviews. Consequently, insights from the first interviews could be used during later interviews, which increased the quality of the interviews. The data analysis consisted of three steps; documenting, coding and analyzing. These three steps will all shortly be explained.

Documenting

The first step of documenting was transcribing the interviews. The transcription of tape recordings was done as soon as possible after the case visit; the same day or the day after. Because there should be feedback on the data (Voss, Tsikriktsis, & Frohlich, 2002) the transcripts of the interviews were send to the interviewees afterwards, so their additional and corrective remarks could be processed in the data analysis. This reviewing process increases accuracy of the documentation (Voss, Tsikriktsis, & Frohlich, 2002). Afterwards, all interview transcriptions and relevant documents were stored very structured. A group was created for each case and all documents were numbered and named consistently. For example, the second interview at company C was documented as "Case C – interview 2". This also applies for the used documents.

Coding

In qualitative research coding is a critical step to organize and understand the collected textual data (Corbin & Strauss, 1990). Hereby, it is important to reduce data into categories (Miles & Huberman, 1994). Due to the inductive nature of this thesis the coding scheme was not developed beforehand, but emerged from the data. The three steps as suggested by Corbin & Strauss (1990) were used for coding the data. The first step was open coding in which the entire transcribed interview was read and certain labels (codes) were given to text fragments. These labels expressed the content of the fragment. For example, in the quote "*The biggest advantage for the installer is that they sell products that they would otherwise not have been able to sell*" the code "financial advantage" was given. The second step was axial coding in which data was put together in new ways through comparing the codes of the text fragments with each other and combining associated codes (for example mutual financial advantages, mutual non-financial advantages, and sharing costs and risks) within an umbrella code (mutuality). This was a continuous process in which codes and umbrella codes were constantly changed based on new input. The last step was selective coding in which theory is built with the categories that are found in the previous step. This was done by placing all the data (or codes) within the categories and based on this, establishing relationships and connections between the data. This third step resulted in a coding scheme, which can be found in Appendix B, and which shows the main and sub-categories which are to be used for theory development. As mentioned above, transcribing, coding and analyzing the data of the first interviews was carried out parallel to the gathering of additional information in the following interviews. So, the coding scheme was developed step by step.

Analyzing

The data analysis was done in two steps as suggested by Eisenhardt (1989). The first step is the 'within case analyses' in which the pattern of data within each case is analyzed. This was done by creating a display. A display is "a visual format that presents information systemetically so that the user can draw vallid conclusions" (Voss, Tsikriktsis, & Frohlich, 2002, p. 213). Despite that there are many ways of creating such a display the overal idea is to become intimately familiar with each case as a stand-alone entity. This allows unique patterns of each case to emerge before pushing to generalize patterns across cases (Eisenhardt, 1989, p. 540). The coding scheme which was created in the previous step served as the input for these displays. To increase construct validity only expressions that were made by at least two respondents were used in the within case

analysis. Other statements were considered unreliable and where therefore ignored. The displays will be shown in the results chapter of this thesis, in the form of tables.

The second step for analyzing the data was the 'cross case analysis' in which patterns between different cases are analyzed. There are many methods available for conducting cross case analysis and in this research different methods have been used. First, as with within case analysis, a display was created, which is the simplest and most effective method according to Voss, Tsikriktsis, & Frohlich (2002). Second, different categories were picked and within these groups there was searched for similarities and differences. Lastly, various pairs of cases were selected and within these cases there was searched for similarities and differences. Two variable matrices and contrast tables were used to support these methods. The results of the analysis are shown in the next chapter.

3.6 Research quality

There are four tests which are commonly used in assessing research quality; construct validity, internal validity, external validity and reliability (Yin, 1994). Several actions were taken to increase the validity and reliability of this research; most of these are already mentioned above and will be summarized in table 5 at the end of this section. Since internal validity is only relevant for causal/explanatory studies (Yin, 1994) and this research is more exploratory and descriptive in nature, this test is excluded.

Construct validity

Construct validity is "the extent to which we establish correct operational measures for the concepts being studied" (Voss, Tsikriktsis, & Frohlich, 2002). Simply put: Are the used concepts determined and understood as they are intended? Several case study tactics were used to increase construct validity. First, multiple sources of evidence were used. In each case multiple respondents were interviewed and besides, only expressions that were made by at least two respondents were used in the case analysis. Also, documentary analysis was used to complement the primary data. These multiple sources of evidence provide multiple measures of the same concept, which enhances construct validity (Yin, 1994). Second, accurate documentation was realized by recording the interviews and transcribing the records as soon as possible after the interview. Besides, the feedback of interviewees on the transcripts increased accuracy. Lastly, the construct validity is increased by having the report reviewed by an external expert (a professor), besides the coach and co-reader. The corrections made through reviews by a key informant may enhance the accuracy of the case study (Yin, 1994).

External validity

External validity refers to the extent in which the findings can be generalized beyond the case study. By describing the cases and the case selection in detail it is tried to increase generalizability to other cases. Further external validity is achieved through using a multiple case methodology (Miles & Huberman, 1994) and the systematic search for cross/case patterns (Voss, Tsikriktsis, & Frohlich, 2002). Lastly, a clear interview protocol and the use of procedures for data coding and analysis are techniques that increased external validity (Miles & Huberman, 1994). These techniques are widely described in section 3.4 and 3.5.

Reliability

Reliability is the extent to which the same results can be achieved by repeating the research. So, other researchers should be able to gain the same results by following the same procedures. Therefore, the followed procedures were described in detail in this method chapter. Two strategies to increase reliability are the creation of a case study protocol and the development of a database and documentation trail (Yin, 1994). In this thesis the case study protocol as described by Voss et al. (2002) is used. They propose seven steps in conducting a case study research and

these were followed step by step. The use of such a protocol contributes to the reliability of the research by standardizing the research, which makes it easier to replicate. The documentation trail is described in detail in section 3.5 and included the development of a database. Besides, the appendices include an interview guide and a part of the coding scheme which is used to analyze the data to further enhance reliability.

Table 5. *Research quality*

Test	Actions
Construct validity	Using multiple sources of evidence
	Accurate documentation
	Processing feedback of interviewees on the transcripts
	Letting the report being reviewed by key informants
External validity	Describing cases and case selection in detail
	Using a multiple case study method and systematic search for cross case patterns
	Using protocols for interviews
	Using procedures for data analysis
Reliability	Creation of a case study protocol
	Detailed description of the followed procedures
	Development of a database and documentation trail

4. Findings

This chapter presents the findings of the empirical research. In first instance, the findings will be presented per case, which is the result of the within case analysis. Here, the same structure will be used as the literature review, so first the B2B2C strategy of the company will shortly be explained and afterwards the use of the different relational elements will be described. So, it is chosen to not only focus on the relational elements but also on the B2B2C strategy of the companies to gain a better understanding of each separate case and to better account for their context. In this way the influence of the realization of the B2B2C strategy on the different relational elements can be taken into account. Each case ends with the presentation of a display (table) which is derived from the research findings. This display presents the information systematically so that valid conclusions can be drawn in the cross-case analyses, which will be presented afterwards. To preserve anonymity the four cases will be referred to as "company A", "Company B" and "company C". For the same reason "A1" will be used to refer to the first interview at Company A and so on. In addition, when the "D" is added in front of the code this refers to documents of a Company (for example DB2, which is document number two of Company B).

4.1 Within case analysis

Company A

B2B2C strategy

The new B2B2C strategy of Company A was implemented in 2014 and means that the company steps over the two chain partners (the wholesaler and installer) and focuses directly on the end consumer, but with respect for the two steps in between. This first means that the communication is much more aimed at the end-customer, through approaching them with different media and online marketing, and thereby creating a pull, by which the end-customer will ask for their product. The B2B2C strategy also means making it as easy as possible for the end-customer, for example by launching an easy-to-use web shop and by offering product rental besides purchase. In the new business concept, Company A respects the existing distribution channels by entering into a win-win partnership with installers and wholesalers in the execution of the activities (DA1) . "*The company still believes in de power of the supply chain. Although we now focus more on the end-customer, the installers and wholesaler remain closely involved*" (A1). What they want is connecting the end-customer to the company brand, but bringing these customers back to the partners. "*A nice English term for this is "pull-through", which means that we bind the end-customer over the heads of the partners, but then pull them back through the channel*" (A1).

Why B2B2C?

In first instance, Company A switched to a B2B2C strategy to strengthen its own position; their partners did not ask for it. The main reason why Company A changed towards a B2B2C strategy is the shifting of power from the installer to the consumer. In the past, the choice of the consumer was determined by the installer who advised the consumer. Therefore, the company put a lot of energy into the installer. However, the autonomous role of the installer has changed, due to the rise of the internet and e-commerce, but also due to rise of franchise formulas and big energy companies who intruded the market. Consumers are increasingly shopping online themselves. "*The market has become very transparent and the consumer has become more empowered, whereby the consumer does not simply assume the advice from the installer anymore*" (A2). The goal of the B2B2C strategy is mainly to increase brand awareness. The company wants to create brand preference at the consumer. "*We would like the consumer to ask the installer for a brand that we have promoted; creating pull*" (A3). To conclude, in first instance, Company A switched to a B2B2C strategy to strengthen its own position, and there was no expressed need from their partners. This observation plays an important role in the interpretation of the relational elements in the next sections.

Relational elements

Table 6 gives an overview of the within case analyses regarding relational elements. As explained in the method section this display is used to systematically present the information to become intimately familiar with each separate case, before generalizing patterns across cases, which will be done afterwards. The display in table 6 shows the most important elements which were identified at Company A, in order to build collaborative relations with their partners. To structure the ways how the company uses different relational elements, a distinction is made between the characteristics/process of the different relational elements and the concrete actions/organization that are used to give substance to these relational elements. Sometimes quotes are used to support the statements. The importance of the different relational elements is judged as 'high' or 'very high', which is not based on quantitative data, but only serves to indicate on which element the company has put emphasis.

As indicated in table 6 Company A has put emphasis on communication. The thorough communication process was seen as the most important success factor for the implementation of the B2B2C strategy. "*The communication process has cost a lot of energy and a lot of budget, but that has been the reason that the new approach has actually slipped in pretty smoothly*" (A4). And; "*By consistently propagating the message and using the right channels for this, it has become a success*" (A1). Besides, the Company has put emphasis on loyalty, especially through launching a partner program in which partner can become "premium partners". This means they receive different advantages (like publicity on the company website or free product training) under certain conditions (such as the installation of a minimum of Company A products per year).

Table 6. *Summarized results case 1*

Element	Importance	Characteristics/proces	Activities/organization
Communication	Very high Communication has been a critic key element, especially in the implementation phase of the B2B2C strategy. *"In the end, it all comes down to communication!"* (A2). *"Communication is the most important there is"* (A3). Communication was especially important since in first instance not all partners agreed with the new approach.	Transparency Company A pursued high transparency. *"The message must be transparent. There is no point in having secret agendas; customers will stick through it"* (A1). Step by step Company A followed a precise and predetermined communication process step-by-step, starting at informing own employees and ending at individual attention for their partners. Different channels Company A communicated their message across different channels; meetings, video's, newsletters.	Clear message It was very important for the partners to know how the strategy exactly works and what it brings them. *"The message was: we are not coming to take work away from you, but we bring you work!"* (A2). Regular meetings On a regular base there are meetings between Company A and their partners. *"We regularly hold sessions in which we ask partners to come up with different themes to spar together. Together we have more knowledge than alone"* (A1). Giving information and getting information Company A intensively exchanges information with partners. *"It is important that we ensure that our partner installers have the right knowledge and have the right tools to ensure that they can give the right advice"* (A1). *"We do not have a future without the information from the customers"* (A3).
Trust	High Besides communication Company A sees trust as an essential element in the B2B2C relationship with their partners. *"Without trust, no business is done, so this is an absolute condition for collaboration"* (A1).	Communication In order to gain **trust**, Company A clearly explained why they switched to a B2B2C strategy. *"We have tried to clarify our intentions in the transition to the B2B2C approach in order to create trust among the partners"* (A3). Supportive attitude A supportive attitude towards the partners was important to gain their trust. *"It should be clear that you always support them, from pre-sales to after-sales, throughout the entire customer journey"* (A2).	Prove in practice It is important to back up words by action and to keep promises and agreements in order to gain trust. *"If they still do not believe you when you explain that your new business model is not bad for them, then practice will have to prove. We will then have to prove that our intentions are sincere"* (A4). Self-enforcing agreements Agreements are not fixed in a contract, but are on basis of mutual trust. *"Especially with the premium partnership, where B2B2C is particularly applicable, the relationship with the partners is mainly based on trust"* (A2).
Mutuality	High Company A wanted to create a win-win situation for both parties, and this mutuality was seen as an important condition to make the B2B2C approach work. *"There must be advantages for both parties"* (A2). *"B2B2C only really works if you provide the partners advantages that justify their loyalty"* (A3).	Financial advantages With the implementation of the B2B2C strategy Company A provided different financial advantages for their partners, mostly through attracting more customers whereby partners gain higher sales and margins. *"The biggest advantage for the installer is that they install boilers that they would otherwise not have been able to install"* (A4). Non-financial advantages The partners who cooperate in the new B2B2C approach receive different non-financial advantages. For example: *"This new product becomes pre-exclusively available for the premium partners. This gives them a distinctive character and advantage over others"* (A2).	Sharing costs and risks Besides advantages, also costs and risks are shared between Company A and their supply chain partners. For example, with jointly investments or in case of product errors. *"In this we are very appreciated by the installer"* (A1). Jointly setting objectives Company A tries to jointly set objectives with their partners. Account plans are drawn up with partners, in which appointments are made concerning sales targets, but also about for example campaigns at local customer groups by the installer. *"Different elements can appear in the account plan"* (A1).
Loyalty	Very high In the new B2B2C strategy Company A strongly focusses on loyalty. *"We have invested in loyalty, which for me means being loyal to an organization or product"* (A3).	Retaining roles Despite focusing on the end-consumer, with the new B2B2C strategy the company remained loyal towards their supply chain partners. *"We have always respected the role of the wholesalers and installers in the B2B2C strategy"* Step-by-step implementation Company A tried to increase loyalty from the partners by implementing the strategy step-by-step. *"When we scale up in the future our installers are already used to the new way of doing business and the resistance has already been overcome and therefore we can scale up without too much extra effort"*	Partner program Company A invested in a platform for installation partners when switching to a B2B2C strategy; the partner program. This partner program is created to strengthen loyalty from the installers towards the company. *"With the advantages that are available for the premium partners, we try to strengthen their loyalty"* (A2).

Company B

B2B2C strategy

Company B is a developer and manufacturer of plastic and aluminum frames and serves both the private market (B2C) and business market (B2B). Since about 3 years Company B wants to differentiate from other manufacturers in the business renovation market by using a B2B2C strategy in which they strongly focus on the wishes of the end-customer. Hereby Company B wants to use its strengths in the private market (knowledge about what the end-customer wants) into the business market. Further, with the new strategy Company B wants to relieve the client by taking over the contact with the end-customer. By doing this the company wants to distinguish from competitors. Lastly, the B2B2C strategy means that Company B can offer all kinds of residents' options (like after-sales or service contracts) now they have direct contact with the end-customer, which yields additional revenues.

Why B2B2C?

With the new B2B2C strategy Company B wants to distinguish itself from other companies by relieving their clients and by aiming at the end-customers wishes instead of mass production and price. The company noticed that different clients had a high need for alleviation and anticipated on this by implementing the B2B2C strategy. *"We want to relieve the contractor. We noticed that this was a need for contractors, because the contact with the end customer is an intensive process. However, one client is more willing here than the other"* (B3)*. Besides, with the B2B2C strategy in the renovation market, the company does what it does best, namely customization and flexibility. To conclude, Company B particularly switched to a B2B2C strategy because herewith they anticipated on the needs of their supply chain partners.

Relational elements

Table 7 gives an overview of the within case analyses regarding the relational elements. This display shows the most important elements which were identified at Company B, in order to build collaborative relations with their partners.

As indicated in the display Company B has put emphasis on trust. Since the B2B2C approach at Company B is particularly aimed at easing the client, this client must trust the company to operate in his interest and not only for its own sake. If there is no trust then the client keeps contact with the end-customer himself, and that is not how Company B wants to operate. Therefore, the company puts lot of energy in building trust. *"How we've now shaped B2B2C in the renovation market, trust is the most important and we invest time to keep it and expand it"* (B3).

Table 7. *Summarized results case 2*

Element	Importance	Characteristics/proces	Activities/organization
Communication	High Communication is seen as an essential relational element in the B2B2C relationship between Company A and its partners. *"Communication and trust are the most important"* (B2). *"If there is no good communication, there is no trust"* (B1). So, communication is especially seen as a precondition to build trust between partners.	Transparency Company B gives high relevance for being open and transparent. In the B2B2C approach, the company must inform the client about agreements between the company and the end-customer, in order to gain trust. *"If this feedback is good, this has a positive effect on trust"* (B3). Continuously Communication must be a continuous process and therefore Company B is constantly around the table with partners to discuss ongoing and future projects. *"Frequent communication is important: many calls and many visits"* (B2).	Giving information and getting information There is a high need for information exchange in both directions. *"It is important that product information also reaches the client, so that they know what they get. We can only deliver this information once we have received the necessary information about the project from them"* (B1). Permanent teams Company B standardly works with permanent teams to facilitate communication. *"Each client has a permanent team and fixed contact point, which makes communication easier"* (B2).
Trust	Very high Company B values trust as the most important element in their B2B2C approach. *"This is key in the collaboration. The most important thing in the B2B2C approach is that trust is built at the client; that we act in his interest in contact with the end-customer"* (B3).	Communication Communication is seen as an important manner to build trust. *"The client must be kept informed that we approach the residents and what we agree with the residents. If this feedback is good, this has a positive effect on trust"* (B3). Permanent partnerships Company B has permanent partnerships with only a few clients, whereby the partners can actually build trust. *Trust sounds easy, but it is fairly unique in the contracting industry. You hear a lot of contractors calling out "we want supply chain cooperation and partners" but they do not propagate this in their actions"* (B3). Early involvement Company B highly values early involvement in order to build trust. *"If partners actively participate in the preliminary phase this benefits the continuation of the project"* (B1).	Prove in practice There can only be full trust if the partners experience the B2B2C strategy of Company B as positive in practice. Therefore, Company B constantly tries to prove and improve themselves. *"We do this by fulfilling our agreements. We must therefore also ensure satisfied customers; no ringing residents with complaints or a planning that is not followed"* (B3). Self-enforcing agreements The cooperation between Company B and their partners is mainly bases on trust and not on third-party agreements. *"The specifications and costs of the product are contractually fixed, but further the entire cooperation is based on trust and on the basis of what we have expressed to each other"* (B3). Permanent teams To build trust on an individual level Company B works with permanent teams for each client. So, besides facilitating communication, permanent teams are used to build trust.
Mutuality	High Company B is convinced that in order to make the B2B2C approach work there must be advantages not only for themselves, but for their client and for the end-customer as well. *"A win-win-win situation must be created"* (B3).	Financial advantages Part of the B2B2C approach is that the company relieves their client by taking over tasks in relation to the end-customer; for example, making appointments or handling complaints. This saves the client time and money, because he is still the one who gets paid by the end-customer Non-financial advantages Company B created other non-financial advantages when switching to a B2B2C strategy. The most important of these is speed. *"When everything runs through the client, it takes far too long"* (B3). By communicating directly with the end-customer the lines are shorter.	Sharing costs and risks Company B and their permanent partners are sharing costs and risks. In some cases, the partners are already planning the project for months, while the client didn´t even receive the formal order himself yet. *"So, both parties are at risk here" (*B1). This also shows a strong relation with trust. Shared vision Lastly, the interviewees of Company B highly emphasize the need for a shared vision between the company and their partners in order to make the B2B2C approach work. *"The contractors we work with have the same philosophy and are an important part of the B2B2C concept. You must do it together. You must put the end user centrally together. You really have to be partners and have the same interests"* (B4).
Loyalty	High	Retaining roles Staying loyal towards the role of the supply chain partners was important for Company B in the new B2B2C approach. *"What we do not want is to pass the contractor by going directly to the end user and bypassing the contractor* (B4).	Distinctiveness Loyalty from their few partners is essential and the company tries to achieve this trough being distinctive in the sector. *"That is why we try to keep ourselves attractive by distinguishing ourselves from other frame manufacturers"* (B2).

Company C

B2B2C strategy

Company C is a service provider in mortgages and credits. Since about 2 years they have a department who has direct contact with the end-customer, instead of doing business with the intermediary, who is the direct customer. However, this does not mean that they fully take over the end-customer and become a competitor of their own client. *"What we do is providing the end customer with the best possible services in cooperation with the intermediary"* (C2). So, at Company C, B2B2C implies that tasks between the company and their partners are divided in such a way that the end-customer is served as good as possible. The intermediary gives the advice and plans the necessary appointments, and Company C does the rest. The new B2B2C model is not imposed at intermediaries, but they can choose themselves. *"When our account managers are visiting the intermediaries and feel there is a need to outsource tasks, they explain that we have a department that can take over tasks"* (C1).

Why B2B2C?

Company C launched their new B2B2C approach because they increasingly noticed a need from the intermediaries to be relieved from tasks that are not their core-business. *"We responded to the intermediaries who wanted to outsource some of their tasks so that they could save costs and could focus more on their core business, namely giving advice"* (C2). Almost weekly there are new intermediaries who want to join the new B2B2C approach. An additional benefit is that herby the company is less vulnerable by focusing on more clients (the end-customer) instead of solely the intermediary. To conclude, with the B2B2C approach the company offers their partners the possibility to be relieved in their tasks in relation to the end-customer. *"It is therefore entirely in support of the intermediary"* (C4).

Relational elements

Table 8 gives an overview of the within case analyses regarding the relational elements. This display shows the most important elements which were identified at Company C, in order to build collaborative relations with their partners.

As indicated in the display Company C has put emphasis on trust. Trust is seen as the key element in their B2B2C relationship with intermediaries. *"There must be trust between us and our partners, otherwise a B2B2C approach will not work"* (C1). This is mainly because Company C is seen as an extension of their partners by end-customers. If the company does something wrong this will blame the name of their partner as well. Therefore, the intermediary only wants to hand over tasks in relation to the end-customer if they fully trust their partner. *"The intermediary only wants to hand over work if he is confident that we will carry out this work as good as possible. He must be able to entrust us with his customers"* (C2). Therefore, the intermediaries who cooperate with Company C in the B2B2C approach, often already know the company for a longer time and therefore entrust their clients.

Table 8. *Summarized results case 3*

Element	Importance	Characteristics/proces	Activities/organization
Communication	High In the new B2B2C approach communication is essential to create trust, according to the interviewees. So, at Company B, communication is particularly seen as an important element to build trust. *"Clear communication is the key word. You only get trust through clear communication"* (C3).	Transparency Company C highly values transparency in the communication with their partners and also highlights this in their conversations with partners. *"It is very important that we are open and honest to each other. I also indicate this in every appointment with a new intermediary; I notice that this greatly contributes to their satisfaction"* (C2). Continuously Especially now Company C and their partners are sharing tasks in serving the end-customer, they regularly come together. *"Usually we have daily contact with the intermediary to briefly go through all the files"* (C3).	Clear message Company B clearly explains their B2B2C model if partners are interested. *"When we have a new intermediary, who is open to the B2B2C approach, someone from Dossier Support personally goes there to explain well what we do and how we do this"* (C1). Giving information and getting information To serve the end-customer as good as possible a high level of information exchange is essential. Both partners do not have all the knowledge themselves and therefore helping each other strengthens their joint efforts towards the end-customer. *"It is very important that we think along and act as sparring partners. Questions and answers need to be constantly interchangeable and we need to help each other solving problems"* (C1).
Trust	Very high At Company C trust is seen as the key element in their B2B2C relationship with intermediaries. *"There must be trust between us and our partners, otherwise a B2B2C approach will not work"* (C1). This is mainly because Company C is seen as an extension of their partners by end-customers.	Communication Communication is seen as an important manner to build trust. Therefore, if an intermediary thinks about joining the B2B2C approach, employees of the department immediately go to this intermediary to explain the way of working. *"All this to ensure that a relationship of trust is built up with the intermediary"* (C1). *"You only get trust through clear communication"* (C3). Supportive attitude Company C tries to be supportive towards their partners in many ways to build and maintain trust. Examples are the implementation of a joint system, a helpdesk and the gathering of scarce knowledge to share with partners.	Prove in practice To maintain trust the company turns words into action, by keeping promises and agreements and by showing that the B2B2C approach really works. Only if the partners experience the advantages of the new approach in practice, they will achieve full trust. *"We simply build trust by doing our job well and showing that B2B2C works; and that is what it is doing right now, the customer is very satisfied"* (C4).
Mutuality	High To achieve a successful collaborative relationship there must be advantages for both the intermediary and the company itself. *"There must be benefits for both us and the partner. There must be a revenue model for both"* (C1).	Financial advantages The B2B2C approach saves the intermediary a lot of time and money. *"If they have people permanently employed, they sometimes only have a few files pending, this is not efficient. With the B2B2C approach the intermediary simply pays us per file and can therefore save time and money"* (C3). Non-financial advantages The biggest non-financial advantage of the B2B2C strategy is speed. Now Company B has direct contact with the end-customer they can act more quickly. *"We can now offer day processing, which means that when a customer delivers documents, we process them the same day"* (C3).	Shared objectives and vision The shared goal of Company C and their partners is especially to successfully complete as much dossiers as possible. The B2B2C approach helps achieving this goal because of its speed. Annual agreements about this are made by the company and its partners. A shared vision about how jointly serving the end-customer as good as possible is needed for their B2B2C approach.
Loyalty	High	Retaining roles Despite focusing on the end-customer in the B2B2C approach Company B always kept loyal towards their chain partners. *"It has never been our intention to take over the work of the intermediary. We are not competitors. Only at the request of the intermediary itself can we take over tasks from them so that they can focus more on their core business"* (C1).	Distinctiveness Company C tries to achieve loyalty from the intermediaries through being distinctive. No other companies are offering this B2B2C approach (yet) and by offering this they make themselves indispensable. *"For us, the bond with the business customer is the biggest advantage; we become indispensable to them. In addition, we distinguish ourselves from the rest by offering this possibility; in this respect we are unique"* C4).

4.2 Cross case analysis

Communication

Commonalities

Communication is a central element in the B2B2C relationship between supply chain partners. In all cases the relevance of this element is strongly confirmed, as expected based on the literature study. More interesting is how businesses give substance to communication in a B2B2C setting. First of all, there are several recurring elements between cases, which are; a clear message, transparency, continuity and bi-directional information exchange.

First, a clear message means that the company must be able to clearly explain their partners how the B2B2C approach works and what it can bring them. Without such explanation a B2B2C approach seems doomed to fail. *"This is exactly the point on which B2B2C initiatives at other companies perished"* (A2). Second, since the B2B2C approach is a new way of working for both parties, the companies highly value transparency in their communication, which means being open in each other's intentions and expectations. Third, continuously communication means that the partners must have contact on a very regular basis. Within the B2B2C approach this continuous communication is seen as particularly important since the partners serve the end-customer together. This for example means that extra meetings are needed to discuss end-customers wishes or to keep track on the joint approach. *"Frequent communication is important: many calls and many visits"* (B2). Lastly, bi-directional information exchange means that the partners are both giving information and getting information. In the B2B2C approach there is a particular relevance for intensively exchanging information in relation to the end-customer. Both partners do not have all the knowledge themselves and therefore helping each other strengthens their joint efforts towards the end-customer.

Differences

So, there are several similarities in the content of communication between cases, but probably even more interesting are the differences and how these differences are caused. As described in the previous three sections the choice for a B2B2C approach is established is several ways. An important distinction can be made between situations where the focal company initiates the shift to a B2B2C strategy and situations in which the supply chain partners themselves have the need for a B2B2C strategy, on which the focal company responds.

If the focal company has the initiative there is a very strong focus on communication, especially in the implementation phase of the B2B2C strategy, because the company first has to convince the supply chain partners. Hereby, on top of the above described common elements, the company uses a step-by-step communication across different channels in order to let the B2B2C strategy succeed. Besides, there is a higher relevance for a clear message towards the partners.

First, the higher relevance for a clear message means that besides explaining how the B2B2C approach works and what it brings the partners, the message must clearly explain the good intentions of the company and the relevance for the partners themselves; the company must convince their supply chain partners that the new strategy is based on the right intentions and that there is a need for change. *"The business model in itself is correct and is a very smart concept, but that should also be seen by the partners"* (A4). Second, the company needs to follow a more precise and predetermined communication process step-by-step. For example, Company A did this with a three-steps model. The first step was communicating the new strategy towards own employees in order to create an unambiguous storyline to the outside. *"Internally, we explained the story thoroughly, so that the story was always told the same way to the outside and with the same arguments"* (A4). The second step was communicating the strategy to the partners, whereby

explaining the how and why of the new strategy, and the third step was giving individual attention to eliminate any frustrations or questions. Lastly, in the situation that the initiative of the new strategy is at the focal company, the company uses different channels to communicate their message. For example, besides organizing meetings Company A invested in a stream of newsletters and a video in which the director approached the partners personally and explained their motives for shifting to a B2B2C approach. This communication across different channels has been an important success factor at Company A.

In the case that the focal company is shifting to a B2B2C strategy as a response on the needs of their partners, the communication is not aimed at convincing the partners; they had the need for B2B2C themselves. Here, communication is particularly aimed at building trust at the partners. *"You only get trust through clear communication"* (C3).

Trust

Commonalities

Also trust is confirmed as an important central element in the B2B2C relationship between supply chain partners. As with communication, there are several recurring elements between cases in how companies give substance to trust. These elements are: good communication, proving in practice, a supportive attitude, and the use of self-enforcing agreements. Underneath these elements will shortly be explained.

First, despite communication is already considered in the previous section, all respondents see communication as an important way to build trust. However, only words are not enough to gain trust from the supply chain partners. It is important to prove yourself in practice, by keeping promises and agreements, by constantly trying to improve, and by showing that the B2B2C approach really works. There can only be full trust if the partners experience the B2B2C strategy as positive in practice. Third, a supportive attitude towards partners helps building trust. *"It should be clear that you always support them, from pre-sales to after-sales, throughout the entire customer journey"* (A2)*. Examples of such a supportive attitude are actively offering each other things the other needs, sharing knowledge and helping each other in conducting activities. Lastly, characteristic in the B2B2C cooperation between the supply chain partners is that they mostly rely on self-enforcing agreements and not on contracts as the most effective form of governance. Things like specifications and costs are contractually fixed, but further the entire cooperation is based on trust and on the basis of what both parties expressed to each other; for example, appointments about shared objectives or how to jointly serve the end-customer.

Differences

Besides these similarities, there are some important differences in the content of trust. Also here, an important distinction can be made between situations where the focal company initiates the shift to a B2B2C strategy and situations in which the supply chain partners themselves have the need for a B2B2C strategy, on which the focal company responds.

If the focal company responds on a need from their partners, there is a strong focus on trust for several reasons. First, in this case the B2B2C approach is particularly aimed at relieving the partner, and therefore this partner must trust the company to operate in his interest and not only for its own sake. *"The most important thing in the B2B2C approach is that trust is built at the client; that we act in his interest in contact with the end-customer"* (B3). Besides, the partner must entrust his customers (the end-customer) to the focal company. If there is no trust, then the client keeps contact with the end-customer himself. Lastly, the company is seen as an extension of their partners by end-customers. If the company does something wrong this will blame the name of their partner as well, so there must be full trust.

There is a strong relation between communication and trust. Despite all companies see communication as an important way to build trust, this communication is done in several ways. In case of initiative at the focal company the communication is particularly aimed at clarifying the intentions in order to create trust. In the case of a need from the partners the communication is particularly aimed at informing the partner about interaction with the end-customer.

Mutuality

Commonalities

Also the third relational element, mutuality, is confirmed as an important central element in the B2B2C relationship between supply chain partners. There are several recurring elements between cases in how companies give substance to mutuality. These elements are: direct financial advantages, non-financial advantages, sharing costs and risks, and shared objectives.

All companies highly emphasize the need for mutual advantages in the B2B2C approach. First, these advantages can be directly financial, for example by providing the clients higher revenues through attracting extra end-customers or by saving the partner time and money by taking over tasks in relation to the end-customer. For example, at Company A part of the B2B2C approach is to sell online directly to the end-customer and thereby providing higher revenues for the partners as well. This is because the partners still install these products and therefore receive more orders. Second, the companies created several non-financial advantages for their partners when switching to a B2B2C strategy. These advantages mostly depend on the nature of the business. For example, at a production company, when launching a new product, this product can firstly come available for the B2B2C partners which gives them competitive advantage. Also, the company can provide sales activities, like visibility on their website. Often speed is an important advantage of the B2B2C approach. By communicating directly with the end-customer the lines are shorter, whereby problems can be solved much quicker and whereby the end-customer is more satisfied. These are all advantages that make the partners positive about the B2B2C approach and therefore facilitates building collaborative relationships. Third, the companies want to achieve mutuality by sharing costs and risks with their supply chain partners, for example by joint investments or joint project preparations. At Company B the partners are in some cases already planning the project for months, while the client didn´t even receive the formal order himself yet; so, both parties are at risk here. Lastly, the companies and their partners formulate shared goals, for example in the form of annual agreements or partnership covenants. The purpose of this is particularly to work together towards the end-customer.

Differences

Besides these similarities, there are some important differences in the content of mutuality. Also here, an important distinction can be made between situations where the focal company initiates the shift to a B2B2C strategy and situations in which the supply chain partners themselves have the need for a B2B2C strategy, on which the focal company responds.

If the focal company responds on a need from their partners, they highly emphasize the need for a shared vision between the company and their partners in order to make the B2B2C approach work. *"The contractors we work with have the same philosophy and are an important part of the B2B2C concept. You have to do it together. You must put the end user centrally together. You really have to be partners and have the same interests"* (B4).

On the other hand, if the focal company initiates the shift to a B2B2C strategy, the focus is much more on communicating the mutual advantages of the new strategy instead of jointly developing a shared vision. The goal here is to convince the partners to participate in the new way of working.

Loyalty

Besides communication, trust and mutuality, which are also recognized in the model of Barrett, the companies mention loyalty as an important relational element in their B2B2C strategy. This loyalty is particularly about respecting and retaining the role of supply chain partners in the chain. Despite focusing on the consumer, which used to be the customer of the customer, with the new B2B2C strategy all companies remained loyal towards these partners. *"We have always respected the role of the wholesalers and installers in the B2B2C strategy"* (A4). *"What we do not want is to pass the contractor by going directly to the end user and bypassing the contractor* (B4). *"It has never been our intention to take over the work of the intermediary. We are not competitors"* (C1).

Differences

However, there were also important differences in the way how companies give substance to loyalty. Also here, a distinction can be made between situations where the focal company initiates the shift to a B2B2C strategy and situations in which the supply chain partners themselves have the need for a B2B2C strategy, on which the focal company responds.

In the situation that the focal company initiated the B2B2C strategy there was a much higher focus on loyalty. For example, Company A launched the new strategy together with a loyalty program, which had the goal to increase loyalty from their partners. This was needed since the company actually imposed the new strategy to their partners; they did not ask for it. The loyalty program mainly meant that clients can become premium partner under certain conditions, and in return they receive different advantages, whereby the company tries to bind its partner. *"With the advantages that are available for the premium partners, we try to strengthen their loyalty"* (A2). Besides the loyalty program, the company choose a step-by-step implementation of the new strategy to let partners get used to the new way of working before expanding it. When they scale up in the future the partners are already used to the new way of doing business and the resistance has already be overcome.

The companies that shifted to a B2B2C strategy as a response to the needs of their partners did not need such a step-by-step implementation or loyalty program, since there was already acceptation from their partners. These companies particularly tried to achieve loyalty by offering the B2B2C approach to partners, and hereby being distinctive. *"We try to keep ourselves attractive by distinguishing ourselves from other frame manufacturers by offering a different approach (B2B2C)"* (B2). So, this distinctiveness was used to achieve loyalty from partners, which was not the case at Company A where this distinctiveness just led to resistance in first instance.

4.3 Empirical model

Through the research several key insights were gained, which are summarized in the empirical model on the next page. This empirical model focusses on the differences in relational elements in different situations since these gained the most useful insights. Important to understand in the model is that 'initiative' in the first column does not mean who is the party that launched the B2B2C strategy; in both cases this is the focal company and not their supply chain partner. Initiative means where the need for B2B2C started; in the first case this started at the focal company, who has to convince their partners afterwards, in the second case this started at the supply chain partners on which the focal company responds afterwards.

Table 9. *Empirical model*

Relational element	SCENARIO 1 Initiative for B2B2C at focal company		SCENARIO 2 Initiative for B2B2C at supply chain partners	
	Relevance	Goal and supportive elements	Relevance	Goal and supportive elements
Communication	Very high	**Goal**: convincing supply chain partners.	High	**Goal**: building trust
		Supportive elements: Step-by-step communication across different channels and a clear message towards the partners that explains the good intentions of the company and the relevance for the partners themselves.		**Supportive elements**: Being transparent in mutual intentions and expectations, and continuously communicating agreements with the end-customer
Trust	High	**Goal**: convincing supply chain partners	Very high	**Goal**: building trust relationship with partners so they believe that you act in their interest and so they entrust you with their customers.
		Supportive elements: Being supportive towards partners by sharing skills and knowledge and explaining the companies intentions.		**Supportive elements:** Entering permanent partnerships with few clients in which one works with permanent teams. Pursue early involvement in the case of projects and actively inform partners about interaction with the end-customer.
Mutuality	High	**Goal**: convincing supply chain partners.	High	**Goal:** building trust
		Supportive elements: Clearly communicating the mutual advantages towards partners		**Supportive elements:** Jointly developing a shared vision with the partners
Loyalty	Very high	**Goal**: maintaining clients	High	**Goal**: attracting clients
		Supportive elements: Choosing a step-by-step implementation to let partners get used to the new way of working, and launching the new strategy together with a loyalty program.		**Supportive elements:** Being distinctive by distinguishing from competitors by offering a unique B2B2C approach.

5. Conclusions

A multiple case study was conducted to explore the relevant relational elements in the B2B2C approach. This last chapter will first answer the research question as stated in the introduction. Second, the theoretical and practical contributions of this thesis are elucidated, by reflecting the relevance as described in the introduction. The chapter ends with the limitations of this research and suggestions for future research.

5.1 Answering the research question

As indicated in the introduction the research question of this thesis was the following:

In which ways are communication, trust, mutuality and other relevant relational elements used to build collaborative relationships with channel partners in a B2B2C setting?

The results gave an extensive answer on this question by showing how companies give substance to these elements and by explaining the similarities and differences. Besides the three named elements, loyalty was explicitly appointed as additional relevant element.

If the initiative is at the focal company, then the focus is on communication and loyalty. The goal here is maintaining partners and convincing them about the new approach. With good communication the company tries to prevent tensions and frustrations at their partners and hereby letting the new B2B2C strategy succeed. The company achieves these goals by using a precise and predetermined step-by-step communication process across different channels. Besides, the company focuses on a clear message towards partners that explains the good intentions of the company and the relevance for the supply chain partners themselves. Also, the company clearly communicate the mutual advantages towards their partners. To increase loyalty the company uses a step-by-step implementation to let partners get used to the new way of working. Besides, the new strategy can come along with a loyalty program which is aimed at providing partners advantages for joining in the new approach.

If the initiative is at the supply chain partners, then the focus is on trust; the goal is to build trust with the partners so these partners assume that you act in their interest and so they entrust you with their customers. Companies achieve this goal by entering permanent partnerships with few clients, and by working with permanent teams. Besides the partners must be actively informed about interactions and agreements with the end-customer. In the case of projects early involvement into the project is essential to build trust. The role of communication is different here; it is not aimed at convincing the supply chain partners, since they came up with the need for B2B2C themselves. Communication here is particularly aimed at building trust. Companies do this by being transparent in mutual intentions and expectations, and by continuously communicating and exchanging information, especially in relation to the end customer. Also mutuality is particularly aimed at building trust, and is achieved by developing a shared vision with the partners.

In all cases, regardless of the initiative, companies clearly explain their partners how their B2B2C approach works and ensure mutuality by providing both direct financial, and non-financial advantages. Besides, information is intensively exchanged with their partners to serve the end-customer as good as possible. Self-enforcing agreements based on trust are preferred above formal agreements written in contracts. Lastly, all companies and their partners serve the end-customer through jointly approaching and cooperating towards this end-customer; the end-customer is really seen as a shared customer of both the focal company and their partner, and not only as the client of the supply chain partner who is last in the chain.

5.2 Theoretical contributions

This thesis made several theoretical contributions. First, the current literature about B2B2C is very limited and confuses different forms of B2B2C. Herby it is difficult getting grip on the phenomenon B2B2C in the initial phase of doing research. The 3-model framework which is developed in this research, and which makes a distinction between three different forms of B2B2C, helps understanding B2B2C. The recognition of these different models did not exist yet and therefore makes a contribution to B2B2C literature. Second, by focusing on the first ´B´ in B2B2C, this study uncovered the perspective of the upstream business. The few existing studies in B2B2C solely focus on the last stage (business/end-user), whereby the perspective of the first 'B' in the B2B2C concept is overlooked (Ann & Carland, 2010; Pfoertsch & Chen, 2011). To allocate value to a B2B2C concept it is necessary to include the upstream network, which was the case in this research.

Third, and most important, this thesis provided several useful insights into the relational elements in the B2B2C approach. According to Terpend et al. (2008) research on practices, derived value and mutual efforts within the relationships in the supply chain is critical. Especially, there is a lack of research about the elements of collaboration in a supply chain context (Barratt, 2004; Lee & Whang, 2000). This research made clear which relational elements are essential in the B2B2C relationship between supply chain partners. Also, these elements are deepened, which increases our knowledge about these different relational elements. Lastly, and most importantly, this study revealed the high influence of the realization of the B2B2C strategy (the initiative) on the different relational elements. This importance has not been recognized before and therefore makes an important contribution to the literature.

5.3 Practical contributions

This thesis made some practical contributions as well. First, the development of the three models of B2B2C has important practical contributions as well. The distinction of these different forms of B2B2C helps understanding the phenomenon B2B2C and besides helps researchers framing their research and choosing relevant cases.

Second, the provided insights into the relational elements are valuable for organizations who have a B2B2C strategy, and especially for organizations who want to shift to a B2B2C strategy in the future. The insights of this thesis can be used by businesses to determine their path when shifting to a B2B2C approach. The insights can also be used to improve the collaboration with supply chain partners for businesses that experience struggles in their B2B2C approach.

5.4 Limitations

Despite this research provides some valuable insights, there are some limitations as well. First, to sharpen the results of the research it would have been useful to add one or more negative cases to the research; a case where the B2B2C strategy did not work. It would have added much value to the research if such a case was investigated in terms of its relational elements that made the strategy fail. However, a negative case was not found on time. Initially, it was not found because the B2B2C approach is relatively new and only few organization use this approach, which hinders the luxury to choose specific cases. In one of the interviews the respondent gave an example of a failed case, however, at that time adding an extra case was not possible because of time constraints.

Second, the number of cases included in the research was limited. This decreases external validity and the transferability of findings, which is often found problematic in case study research (Voss, Tsikriktsis, & Frohlich, 2002). The research should have contained four cases in the initial plan; two producing companies and two service providers. However, in a very late stadium of the research the fourth company withdrew. Besides, this company was, like case 1, a company that

imposed the B2B2C strategy to their supply chain partner. Therefore, it would have been valuable to compare the results of the within case analysis of this company with the results of case 1. Nevertheless, also with the three cases involved in this research several interesting conclusions were drawn.

Third, the use of snowball sampling might have resulted in selection bias and a more homogenous sample of interviewees within cases (Atkinson, 2001). Besides, this manner of sampling led to a discrepancy between the level of staff between the three cases. In the one case the staff was more acting on strategic level, while in the other case the staff was more acting on operational level. This was however also due to the difference of size of the companies involved and the fact that in a specific company only few employees were involved in the B2B2C department. To recover balance in this case an extra interviewee was added with the owner of the company, to gain additional information on strategic level.

Lastly, the translation of the interviews in the results could have caused small discrepancies in wording. The interviews were held in Dutch, since this was the mother language of all interviewees. Therefore, the quotes had to be translated into English in the results chapter of the thesis. It is possible that some meaning lost in translation. However, it is tried to prevent this as much as possible by translating accurately. Besides, this disadvantage does not outweigh the advantage that interviewees could express themselves better in Dutch, whereby the collected data is expected to be more valuable as when the interviews were conducted in English.

5.5 Future research

Future research towards the B2B2C approach is important for several reasons. As indicated in the introduction, the B2B2C approach has great potential and responds on several developments in business and academia. However, B2B2C is a relative new phenomenon which is only researched the last few years, whereby there is only little literature. In this research, different relational elements in the B2B2C approach are examined, but further research is needed to improve reliability of the results and to broaden its scope.

First, it would be valuable to replicate this research, but by adding several specific cases to the research. For example, by including cases where the B2B2C cooperation between supply chain partners failed. Hereby the results of the relational elements can be sharpened, and the relevance of specific elements can be examined. Besides, it would be valuable to add more cases where the company imposed their new B2B2C strategy to their supply chain partners. Herby, these cases can be compared with each other, but also with the specific case in this research. This would increase reliability and could give new insights as well. Overall, it would be valuable to verify the outcomes of this research by studying additional cases and comparing the findings in order to analyze similarities or differences. This is especially true since, as far as known, there are no more researches into relational elements in the B2B2C approach.

Second, future research could focus on the effect of the various relational elements and sub-elements on the success of a B2B2C collaboration between supply chain partners. Trust, communication, mutuality and loyalty have been recognized as important relational elements and the research explained how companies use these elements in building collaborative relationships. However, the effect of individual elements on the success of collaboration is not investigated and research in this area would be very valuable.

Lastly, it would be interesting to look deeper into the connections between relational elements. Despite interviewees suspect various relations between these elements, this was not the scope of the research and this was not proved. The suspicions of the interviewees in this research could be used as starting point to build propositions for such kind of research.

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Appendix A: Interview guide

Deelnemers: Joep van der Gulik
Rotterdam School of Management, Erasmus Universiteit

(naam)
(functie/bedrijf)

Datum/tijd: (datum/tijd)

Locatie: (locatie)

Introductie

- Introductie van mijzelf en het onderwerp
- Benadrukken van anonimiteit
- Toestemming om het gesprek om te nemen?
- Duur van het interview

Algemeen

1. Wat is uw rol binnen de organisatie, specifiek in relatie tot B2B2C?
2. Wat verstaat u onder de term B2B2C?
3. Hoe geeft het bedrijf invulling aan B2B2C en sinds wanneer?
4. Onder welke omstandigheden kan een B2B2C benadering werken?
5. Wie heeft het "eigenaarschap" van de relatie met de eindklant?

Elementen voor succesvolle samenwerking (bij B2B2C) met ketenpartner

6. <u>Wat</u> zijn belangrijkste relationele elementen in de samenwerking met ketenpartners teneinde B2B2C te doen slagen?
7. * (<u>Waarom</u> zijn deze elementen zo belangrijk?)
8. * (<u>Hoe</u> geeft het bedrijf concreet invulling aan deze elementen?)

Elementen voor 'vruchtbare' interactie (bij B2B2C) met de eindklant

9. <u>Wat</u> zijn belangrijke relationele elementen in de interactie met de eindklant teneinde B2B2C te doen slagen?
10. * (<u>Waarom</u> zijn deze elementen zo belangrijk?)
11. * (<u>Hoe</u> geeft het bedrijf concreet invulling aan deze elementen?)
12. Zijn er grote verschillen tussen deze elementen en die bij de ketenpartner? Zo ja, welke?

** (De rol van communicatie, vertrouwen en wederkerigheid)

13. Hoe ziet u de rol van communicatie/vertrouwen/wederkerigheid?

Afsluiting

- Afsluiten gesprek
- Aanbieden eindrapport wanneer gereed
- Indien nog benodigd: vragen naar mogelijke extra respondenten
- Bedankten geïnterviewde

* Vervolg vragen zijn alleen gesteld wanneer nog niet beantwoord in de <u>wat</u> vraag
** Deze vragen zijn alleen gesteld wanneer nog niet aan bod gekomen

Appendix B: Coding scheme

This appendix displays the coding scheme which served as the basis for the data analysis. The first table gives an overview of the used structure of the coding scheme. To keep the table clear only the most important part is displayed, namely the relational elements for chain partners. The second table shows a small part of the completed scheme.

	Relationele elementen ketenpartner									
		Communicatie			Vertrouwen			Wederkerigheid		
		Subel. 1	Subel. 2	Subel. 3	Subel. 1	Subel. 2	Subel. 3	Subel. 1	Subel. 2	Subel. 3
Case A										
Interview 1										
Interview 2										
Interview 3										
Interview 4										
Case B										
Interview 1										
Interview 2										
Interview 3										
Interview 4										
Case C										
Interview 1										
Interview 2										
Interview 3										
Interview 4										

Wederkerigheid

	Directe financiële voordelen	Snelheid	Gezamenlijke visie en doelstellingen	Delen kosten en risico's
Case B				
Interview 1	Daarnaast kan het contact met de eindklant opbrengsten opleveren in de aftersales; bijvoorbeeld het naderhand verkopen van horren, raamdecoraties en dergelijke.	Daarnaast worden hierbij de lijnen met de klant korter, wat makkelijker werkt. Wanneer er problemen zijn kunnen wij deze bijvoorbeeld sneller oplossen. Voor de klant is dit dus fijner en hierover krijgen we dan ook vaak positieve reacties. Dit komt ook de opdrachtgever zelf ten goede.	De vaste partners waar we mee samenwerken delen die onze visie en zijn dus ook sterkt gericht op de eindklant. Zij maken bijvoorbeeld een uitgebreid voorbereidingsplan en boek waarin de bewoners wordt laten zien wat er allemaal gaat gebeuren. Ook organiseren zij in samenwerking met ons bewonersavonden om de bewoners voor te lichten. Andere bedrijven geven bijvoorbeeld alleen een offerte. Wij hebben dan ook een vast samenwerkingsverband met ▮▮ en ▮▮ Bij andere bedrijven wordt vaak enkel op basis van de laagste prijs samengewerkt en wordt dit dus per project bekeken.	Naast wederzijdse voordelen zijn er ook wederzijdse risico's. Soms zijn we al maanden bij een project betrokken terwijl de opdrachtgever het werk nog niet eens binnen heeft. Hier lopen we dus beiden een risico.
Interview 2	Met de B2B2C benadering waarin wij ons meer richten op de eindklant proberen we de opdrachtgever te ontzorgen. Voor hem scheelt dit tijd en dus geld. Voor ons is het voordeel dat we een klus binnen halen doordat we iets onderscheidend aanbieden.		Momenteel zijn we bezig met het opstellen van een partnership convenant met de vaste partners omdat de samenwerking de laatste jaren zo goed gaat. In dit convenant willen we vaste jaarafspraken en uitgangspunten vaststellen. Dit zijn afspraken waarbij we ons beide goed voelen en hoe we graag met elkaar samen willen werken. Uiteindelijk is hiervan ook een doel dat we samen optrekken naar de eindgebruiker toe.	Er is in de samenwerking met de opdrachtgever ook sprake van het delen van risico's. Zelfs wanneer de opdrachtgever nog niet zeker weet of hij de opdracht wel gaat krijgen (of bijvoorbeeld wel de benodigde 70% toestemming van inwoners wordt behaald), kiezen we toch liever om een proefwoning in te richten. Hier lopen we gezamenlijk wel risico mee, maar dit vergroot tegelijkertijd ook de kans om de opdracht binnen te krijgen. De kosten hiervan worden achteraf pas verrekend wanneer de opdracht daadwerkelijk binnen is. Vertrouwen in elkaar is hier dus erg belangrijk.
Interview 3	De aannemer wordt ontzorgd en heeft daardoor lagere kosten, wij kunnen wat verdienen (ondanks onze hogere prijs, maar ook door bijvoorbeeld extra opbrengsten door aftersales), en de consumenten hebben kortere lijnen en weten met wie ze te maken hebben.	Wanneer alles via de opdrachtgever verloopt duurt het veel te lang. De lijnen zijn met de B2B2C benadering veel korter, doordat wij nu rechtstreeks communiceren met de eindgebruiker. We proberen dit model dan ook verder uit te bouwen. Hoe minder schakels, hoe sneller het traject gaat en dit komt iedereen ten goede. Ons scheelt dit kosten, de opdrachtgever scheelt dit kosten (bv verletkosten door uitloop) en de klant heeft minder lang overlast.	> Bij aannemers lichten we ook toe wat onze visie is. Sommige aannemers zien dit totaal niet en willen liever zo snel mogelijk een pand opleveren en geloven het vervolgens wel. Dat zijn geen partijen waar wij samen mee willen werken. We willen met partijen samenwerken die onze visie delen. Die We hebben bijvoorbeeld partnerships met ▮▮ en ▮▮ . Die proberen we de komende jaren verder uit te rollen tot vaste jaarafspraken. Zij erkennen ook de toegevoegde waarde die wij aanbieden in het bewonerscontact, de ontzorging en de bewonersopties. > Het is noodzakelijk dat de aannemer erkent dat het ontzorgen goed is voor het bouwproces en ook voor zichzelf baat heeft. Als zij daar geen meerwaarde in ziet gaat het niets worden. De visies moeten op een lijn liggen.	Proefwoning: soms doen we dit al voordat we de opdracht krijgen. Veel partijen doen dit niet en zeggen; geef eerst maar de opdracht, daarna ga ik pas een proefwoning doen. Met onze vaste ketenpartners doen we het dus wel al voor we de opdracht hebben. Dit doen we op basis van vertrouwen. Pas wanneer we de opdracht daadwerkelijk krijgen worden de kosten van de proefkozijnen in de hoofdopdracht verrekend. Voor ons is het wel een extra stok achter de deur, wanneer je een proefwoning hebt gedaan moet het raar lopen wil je de opdracht niet krijgen.
Interview 4		De kortere lijnen met de eindgebruiker komen iedereen ten goede. Voorheen ging de bewoner bij een klacht naar de beheerder (de woningcorporatie). Die beheerder heeft een contactpersoon, waar de klacht weer een paar dagen in de mailbox blijft zitten. Die contactpersoon gaat weer naar ▮▮ en die komt uiteindelijk bij ons terecht. Voordat de klant bij ons is, is bij de bewoner al zoveel frustratie ontstaan dat het goede gevoel bij hem bijna niet meer is te herstellen. Als we zorgen dat de eindklant rechtstreeks met ons kan communiceren is dit veel gemakkelijker. Op het moment dat de bewoners tevreden zijn beoordelen zij de aannemer goed en komen hier vervolgwerken uit. Uiteindelijk levert B2B2C dus een winsituatie voor iedereen.	De visies van ons en de samenwerkingspartner moeten op een lijn liggen en je moet dezelfde ambitie en uitstraling hebben. Er zijn ook bedrijven waarvan we zeggen 'dat past niet'. Je ziet dit vaak gelijk af op een bouwplaats; er is meer onrust op het werk, het is rommeliger, de klantbeoordeling is lager en het is ieder voor zich. Bij ons en de partners is veel meer sprake van een teamverband. De aannemers waar we veel mee samenwerken hebben dezelfde filosofie en zijn dan ook belangrijk onderdeel van het B2B2C concept. Je moet het samen doen. Je moet gezamenlijk de eindgebruiker centraal zetten. Je moet echt partners zijn en dezelfde belangen willen hebben.	