



## Strengths and Weaknesses of Brand Positioning Practises in B2B Companies in Norway

A Comparison with Normative Theory

Alina Khurram and Senja Lundén

Supervisor: Magne Supphellen

Master's thesis in Economics and Business Administration

Major in Marketing and Brand Management

#### NORWEGIAN SCHOOL OF ECONOMICS

This thesis was written as a part of the Master of Science in Economics and Business Administration at NHH. Please note that neither the institution nor the examiners are responsible – through the approval of this thesis – for the theories and methods used, or results and conclusions drawn in this work.

**Abstract** 

Background: Brand positioning is a familiar concept in B2C markets which outlines a clear

target for a brand. It is a tool to use in differentiation, which has been shown to increase the

profitability of brands. However, there is a lack of research on brand positioning in the B2B

context but due to increasing competition in all industries there is a palpable need for

differentiation. Thus, the need to study brand positioning practises in the B2B market.

**Purpose:** The aim of this study was to explore the current state of brand positioning in B2B

companies and compare it to normative theory. This facilitated a detailed examination of

whether B2B companies have a clear target perception and do they follow the guidelines of

normative theory. The responses were compared with guidelines developed from the CBBE-

theory and the target network model.

**Method:** A qualitative approach was chosen for this study and 20 semi-structured interviews

were conducted with B2B companies in Norway. The interviews enabled the collection of in-

depth data, which was then analysed and compared with the normative guidelines.

**Conclusion:** The results provide strong support for the notion that B2B companies are moving

from focusing on features toward highlighting intangible perceptions, such as trustworthiness

and competence, in their brand positioning. Although all companies identified differentiating

factors, a major weakness uncovered in this study was the lack of strategic resources identified

by the companies supporting the differentiation. Based on this study the vast majority of

companies do not practice brand positioning according to the normative guidelines.

**Keywords:** Brand Positioning, Differentiation, Business-to-Business, Target network model,

Customer-based brand equity

## **Acknowledgements**

We would like to express our gratitude to everyone who contributed to and facilitated the process of this thesis.

First, we want to thank our supervisor, Professor Magne Supphellen of NHH's Department of Strategy and Management, for his support in choosing the research topic and throughout the process of completing this thesis. Through his engagement and kind guidance, he motivated us to always strive to be better. Additionally, we want to thank Brandinnova, Centre for Brand Research, for giving us the opportunity to be a part of their brand-related research.

Furthermore, we would like to thank all the participants who gave us their valuable time for the interviews.

Lastly, we are extremely grateful for ANFO Annonsørforeningen's help in finding and contacting the participants.

## **Table of Contents**

ΑE	STRACT		2
ΑC	KNOWL	EDGEMENTS	3
1.	INTR	ODUCTION	7
	1.1	Unique Characteristics of B2B.	Q
	1.2	RESEARCH QUESTION	
_			
2.	THEC	RETICAL BACKGROUND	
	2.1	Brand Positioning	
	2.1.1		
	2.2	DIFFERENTIATION	
	2.3	CUSTOMER-BASED BRAND EQUITY	
	2.4	TARGET NETWORK MODEL	
	2.4.1	,	
	2.4.2		
	2.5	IMPLEMENTATION OF THE BRAND POSITIONING INTO THE MARKETING STRATEGY	20
3.	METI	1OD	23
	3.1	INTERVIEW AND FRAMEWORK DESIGN	23
	3.1.1	Sampling	
	3.1.2	, 3	
	3.2	ETHICAL CONSIDERATIONS	
4.		LTS	
4.			
	4.1	TARGET PERCEPTIONS	
	4.2	DIFFERENTIATION	
	4.2.1	5 2	
	4.3	IMPLEMENTATION OF THE TARGET PERCEPTIONS AND BRAND POSITIONING	
	4.3.1	Perceived Advantages of Using the Target Perceptions	
	4.3.2		
	4.4	BUSINESS CAPABILITIES	49
	4.5	OTHER FINDINGS	51
5.	DISC	JSSION	54
	5.1	STRENGTHS	54
	5.2	WEAKNESSES	55
	5.3	THEORETICAL IMPLICATIONS	60
	5.4	Managerial Implications	62
	5.5	LIMITATIONS	63
	5.5.1	Validity and Reliability	63
	5.5.2	•	
	5.5.3	Future Research	66
RE	FERENCE	<u></u>	68
	DENDICE		72

## **List of Figures**

Figure 1 – Brand Positioning Matrix
Figure 2 - Customer-based brand equity model by Keller (2001)
Figure 3 - Revised customer-based brand equity model for B2B by Kuhn et al. $(2008)$
Figure 4 - Target Network Model for Selina: A fictional brand providing website development
and design services
Figure 5 - Suggested Target Perceptions for Company 16
Figure 6 - Suggested Target Perceptions for Company 20
List of Tables
Table 1 - An Overview of the Normative Guidelines
Table 2 - Number of Employees in the Interviewed Companies
Table 3 - Interviewee Titles
Table 4 - Ideal Differentiation
Table 5 - Differentiation Not According to Theory: PODs partly based on target perceptions $33$
Table 6 - Differentiation Not According to Theory: PODs not based on target perceptions $34$
Table 7 - Differentiation Not According to Theory: Values as PODs or differentiate on all target
perceptions
Table 8 - Implementation of the Target Perceptions and Brand Positioning into the Marketing
Mix
Table 9 - Types of Brand Book
Table 10 - Rusiness Canabilities

## **List of Appendices**

Appendix 1 - Interview Framework	73
Appendix 2 - Table A: Development of Target Perceptions	76
Appendix 3 - Table B: Differentiation	82
Appendix 4 - Table C: Use of Brand Positioning	86
Appendix 5 - Interview Consent Form	89
Appendix 6 - Interview Framework: Company 1	90
Appendix 7 - Interview Framework: Company 2	94
Appendix 8 - Interview Framework: Company 3	98
Appendix 9 - Interview Framework: Company 4	102
Appendix 10 - Interview Framework: Company 5	106
Appendix 11 - Interview Framework: Company 6	109
Appendix 12 - Interview Framework: Company 7	113
Appendix 13 - Interview Framework: Company 8	116
Appendix 14 - Interview Framework: Company 9	120
Appendix 15 - Interview Framework: Company 10	123
Appendix 16 - Interview Framework: Company 11	127
Appendix 17 - Interview Framework: Company 12	130
Appendix 18 - Interview Framework: Company 13	134
Appendix 19 - Interview Framework: Company 14	137
Appendix 20 - Interview Framework: Company 15	141
Appendix 21 - Interview Framework: Company 16	146
Appendix 22 - Interview Framework: Company 17	151
Appendix 23 - Interview Framework: Company 18	155
Appendix 24 - Interview Framework: Company 19	159
Appendix 25 - Interview Framework: Company 20	162
Appendix 26 - CBRF-Model for Coca-Cola	166

#### 1. Introduction

Branding is a well-established concept in the consumer markets which aims to create a favourable image of a product or a company in consumers' minds (Leek & Christodoulides, 2011; Dolnicar et al., 2014). Brands provide emotional value for consumers by evoking feelings of trust, loyalty, and social identification (Loureiro et al., 2012) which help consumers in the decision-making process by creating brand preferences. One aspect of branding is brand positioning, which is a way to differentiate a brand from its competitors (Rosenbaum-Elliot et al., 2018). The process of brand positioning involves defining a target market and identifying the specific benefits a brand offers for the target customers. In order to achieve differentiation, it is important to be comparative, and identify the elements in which a brand is superior compared to competitors. Used mostly in B2C context, successful brand positioning leads to a positive brand attitude which in turn influences purchase motive (Rosenbaum-Elliot et al., 2018; Keller & Swaminathan, 2020).

Despite branding being an important strategy for B2C companies and the proven positive effects of branding in B2C context, branding has not received much attention in the B2B field (Leek & Christodoulides, 2011). Previous literature identifies two main reasons for the lack of branding and branding research in the B2B context. First, industrial buyers base their decisions on defined evaluation criteria, thus making the process more rational than emotional (Leek & Christodoulides, 2011). Research has established that important criteria for industrial buyers include delivery period, price, technology, logistics and service, all of which buyers ranked to be more important than the brand (Bendixen et al, 2004; Zablah et al, 2010). In other words, branding does have an effect on industrial buyers, but to a fairly limited extent. Second, the relatively low importance of a brand in B2B decision-making raises a question of whether engaging in branding provides benefits for a B2B company. Building and maintaining a brand involves significant, long-term financial investments, however it is not apparent whether these investments will generate sufficient financial rewards (Leek & Christodoulides, 2011). Therefore, historically branding has been overlooked in the B2B context.

Despite some pessimism toward B2B branding Baumgarth (2010), and more recently Guenther and Guenther (2019), suggested that the importance of B2B branding has increased due to intensifying competition and the consequential product homogeneity. Brands are known

to have the ability to reduce perceived risk related to the purchase in customers' minds, which is extremely important in B2B since the purchases typically involve a high degree of risk due to customisation and product criticality (Guenther & Guenther, 2019; Leek & Christodoulides, 2011). Brand positioning can further reduce the directness of competition in the marketplace by creating strong preferences in the customers' minds (Sharp & Dawes, 2001). Moreover, a recent study highlighted the importance of brand positioning in B2B concluding that undifferentiation strategy results in negative effects on the brand performance (Iyer et al., 2019). Therefore, it is necessary to study current B2B brand positioning, discover common themes and possible contradictions to previous research. This information can further be used in the creation of formal guidelines in B2B brand positioning.

This paper is structured as follows: First, we identify critical differences between B2B and B2C, after which the research question is presented. Second, the theoretical background will provide more details on brand positioning as well as introduce the concept of the target network model. Third, the method of this study is explained. Fourth, the primary data is presented and discussed. Lastly, we review limitations of our study and directions for future research.

## 1.1 Unique Characteristics of B2B

To understand the B2B market and challenges in B2B brand positioning, this section outlines the distinct nature of B2B markets. Kalafatis et al. (2000) argue that brand positioning is just as relevant and applicable in B2B as it is in B2C. However, it is still important to be aware of the differences between the B2B and B2C markets, as previous literature has used many of these differences as a base for their arguments that branding is irrelevant in B2B. Compared to the B2C market where consumers make individual choices, in B2B there are multiple people involved in one purchase decision (Hollensen, 2017). All participants have a different role in the decision-making process, and the challenge is to create a brand positioning which appeals to all different roles (Webster & Keller, 2004). The process of industrial purchasing is also highly rational carried out by professional buyers who have set criteria to use in the decision-making (Martínez Onaindía & Resnick, 2013; Hollensen, 2017).

The B2B market is characterised by complex products and solutions (Mudambi, 2002). Additionally, industrial buyers often demand customised solutions, which increases the perceived risk for the buyers. To facilitate the provision of personalised solutions B2B firms tend to have close relationships with their suppliers (Hollensen, 2017; Mudambi, 2002). All these factors lead to high exit barriers in the B2B market as companies have invested significant time in the relationships and finding a new supplier who is able to offer the same solution might be arduous (Hollensen, 2017).

#### 1.2 Research Question

Due to the distinct nature of the B2B markets, it has been believed that branding plays only a small role in the industrial buyers' decision-making process. This has led to a lack of literature about branding and brand positioning in the B2B context. Moreover, there are no universally agreed theoretical guidelines on how B2B companies should implement brand positioning in their marketing strategies. As a result, there is not only a gap in the literature, but also a gap in the general understanding of how much B2B companies engage in brand positioning and to what extent their actions are in line with existing theory. As the importance of differentiation in B2B increases it is important to develop an understanding of the current state of brand positioning in B2B as well as identify the most common strategies. Based on these issues, the following research question has been developed:

What are the strengths and weaknesses of brand positioning practises in B2B companies compared to the normative theory?

The purpose of this study is to examine the role and extent of brand positioning in B2B companies. We hope to contribute to the existing research gap by gaining a comprehensive understanding of how B2B companies position their brands and how their strategies correspond to existing theory. Additionally, we intend to broaden the use of the target network model into B2B context and identify the most common practises in B2B brand positioning. This will allow us to determine the strengths and possible weaknesses of current B2B brand positioning, thus providing directions for future brand positioning strategies as well as theoretical guidelines.

## 2. Theoretical Background

In this section the relevant theoretical background is presented. First, brand positioning is discussed, followed by a detailed review of differentiation. Thereafter, the relevance of the customer-based brand equity is considered, and the target network model is presented, and then the implementation of brand positioning in the marketing strategy. Lastly, an overview of the normative guidelines regarding brand positioning are summarised in Table 1. To gain a comprehensive understanding of brand positioning and the need for it, literature about marketing strategy and brand management were first reviewed, including academic books as well as peer-reviewed journals Thereafter, the search was narrowed to study literature about brand positioning and lastly the target network model.

## 2.1 Brand Positioning

Brand positioning plays a major role in the success of a company and its marketing (Hollensen, 2017). The aim of brand positioning is to communicate what a brand is about in order to enable it to occupy a "distinct and valued place" in the target groups' minds (Keller, 1993; Rosenbaum-Elliot et al., 2018). A successful brand positioning allows the brand to have value and meaning to the customers, consequently creating competitive advantage by making the brand preferred (Hollensen, 2017). Two aspects of brand positioning are a brand's position relative to its competitors and the benefits a brand offers. Rosenbaum-Elliot et al. (2018), identify three key criteria for the selection of benefits: importance, delivery, and uniqueness. These elements will be discussed in the subsequent paragraphs.

First, importance relates to the motivation of the customers, and how much value they place on a certain benefit. This relates to the target groups' needs and goals, which should be at the centre of brand positioning (Jalkala & Keränen, 2014; Diwan & Bodla, 2011). Therefore, an in-depth understanding of the target groups is necessary, and a detailed segmentation of the market facilitates the creation and implementation of a successful brand positioning. One element is understanding how familiar the target groups are with a brand and what elements drive their brand preferences (Keller & Swaminathan, 2020). Moreover, it is also important to consider the customers' knowledge of the product or service, which in B2B might vary significantly based on the complexity of the solution. Thus, collecting customer data is essential. Product reviews, surveys, interviews, and discussions in general facilitate

understanding of what problems the customers want to solve and what are the most important attributes of a company's offering that contribute to the solution (Roldós, 2020).

Second, delivery focuses on the company's perceived ability to actually deliver the benefits (Rosenbaum-Elliot et al., 2018). This requires evaluating the company's internal resources and capabilities and communicating them effectively to the target groups. Internal resources support the delivery of the capabilities. Examples include technology, management capabilities, financial resources, and human capital, such as skills and expertise (Wu et al., 2008; Zhang & Wu, 2017). One effective tool to use in finding a company's strengths and resources is the SWOT analysis (Hollensen, 2017; Barney 2014). The internal part of the analysis will assist a company to identify its organisational strengths and weaknesses. The strengths identified in SWOT should be the basis for brand positioning, as they reflect the company's core competencies in helping customers reach their goals. Furthermore, the weaknesses in a company are also internal factors. By identifying the weaknesses, it can help identify areas of improvement (Barney, 2014). To categorise the strategic resources, the VRIO framework should be used. VRIO helps the companies categorise and analyse the company's organisational strengths and weaknesses (Barney, 2014). The framework includes four questions to be answered within the company's business activities: Is it valuable, is it rare, is it hard to imitate and is it supported by the organisation? By answering these questions, the companies will establish whether the company's capabilities or resources are strengths or weaknesses (Barney, 2014). The VRIO analysis will be of major importance in terms of generating long-term competitive advantage.

Third, uniqueness deals with differentiation as it is the company's perceived ability to deliver the benefits better than competitors (Rosenbaum-Elliot et al., 2018). This is a combination of knowing exactly what benefits are the most important drivers of choice and having the internal resources to be able to deliver them on a superior level. Identifying the most valued benefits to emphasise in the brand positioning greatly contributes to the success of a brand (Rosenbaum-Elliot et al., 2018). Carrying out a competitor analysis can be helpful, as it allows to discover the competition's core competencies as well as weaknesses which can be used to develop the focal company's unique selling points (Hollensen, 2017). Differentiation will be discussed in more detail in section "2.2 Differentiation".

The previously described process of benefit selection affects the brand attitudes which is the base for brand positioning (Rosenbaum-Elliott et al., 2018). Therefore, the brand positioning is based on the following two components. First, the benefits must be rooted in relevant drivers of choice in target groups' selection process (Supphellen et al., 2014). Second, the company must be able to deliver the benefits better than competitors, supported by their unique resources. Thus, this process requires internal and external considerations. The brand positioning matrix developed by Supphellen et al. (2014) illustrates four different focuses for brand positioning (Figure 1). The matrix separates the external and internal perspectives as well as ideal and actual brand positioning. The preferable brand positioning according to the matrix and the normative theory is the ideal-external perspective. In this particular brand positioning, the focus is on the target groups' main drivers of choice as well as their perceptions of the brand. The ideal brand positioning refers to having clear goals regarding the brand positioning. This is related to being aspirational and always evaluating how the brand could improve (Keller & Swaminathan, 2020). If a brand has an internal perspective to their brand positioning, the communication could be "we are the most skilled". On the contrary, the ideal-external brand positioning is characterised by the customers actually experiencing that the company is the most skilled and being "skilled" is an important driver of choice and finally, the company can successfully deliver on being skilled.

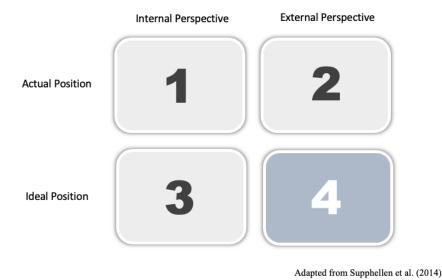


Figure 1 – Brand Positioning Matrix

#### 2.1.1 Brand Positioning in B2B

The literature on brand positioning in B2B context is limited. However, some scholars state that the existing theories from B2C markets could be directly implemented in B2B as well (Kalafatis et al., 2000; Keller, 2001; Webster & Keller, 2004). A strongly positioned brand in the industrial market could offer several benefits regarding differentiation and reducing the customers' perceived risk, as it clearly communicates the company's key capabilities and how they contribute to achieving the customers' goals (Jalkala & Keränen, 2014). Furthermore, it could offer perks internally regarding the culture and guiding employees to perform according to customer expectations (Guenther & Guenther, 2019). Previously, the most common strategies focused on product or service features, such as performance and pricing, as these were thought to be the most important benefits for the rational industrial buyers (Kalafatis et al., 2000). However, with increasing competition and homogeneity in all industries, companies' key capabilities have become more important (Jalkala & Keränen, 2014). This means that the benefits customers are looking for are more related to intangible attributes such as trustworthiness, reliability, and competence.

Especially for solution-oriented companies, it is important to have relevant capabilities throughout the customer journey to support the delivery of the offering. Jalkala and Keränen (2014) highlight four important capabilities. First, the ability to grasp customers' problems and evaluate possible solutions, are supported by business consulting capabilities. This allows the company to develop customised solutions which will satisfy the customers. Second, systems integration and project management capabilities relate to the company's ability to implement the suggested solution. Third, operational service capabilities are concerned with supportive services after the implementation. Being a good partner is crucial at this stage as it enables the realisation of the full value of the solution (Windahl & Lakemond, 2010). Lastly, the capability to describe the benefits of the solution to the customers is associated with value assessment capabilities. It is necessary to be able to illustrate to the customers how the suggested solution will fulfil their needs (Knox et al., 2003).

Mäläskä et al. (2011) suggest that especially SMEs develop their brand in relation to their closest competitors in order to identify their own unique characteristics. Thus, their brand positioning is correlated to the competitors' brand positioning and can be revised based on the competitors' actions. Traditionally, B2B companies place great emphasis on the provision of

a total solution (Jalkala & Keränen, 2014). Even companies offering physical products tend to highlight the services that help with the implementation of the product and support throughout its lifetime. This is because the features of a product can be easily copied by competitors whereas the service-related elements are more challenging to duplicate (Quader & Sohel, 2018). For this reason, service guarantees can be used as physical evidence in brand positioning to further reduce the customers' perceived risk associated with the purchase (McColl et al., 2019).

#### 2.2 Differentiation

As a result of high-level competition, and with many providers in the market, it is challenging to make a brand stand out. Therefore, it is crucial for a company to identify their differentiating factors. Strategic management is primarily involved with creating and implementing strategies that lead a company to competitive advantage and superior performance (Supphellen et al., 2014). With more similar services and products than ever and small differences in the prices, Mizik and Jacobson (2009) discuss the increasing importance of differentiating the brand.

To succeed in differentiation and improve the company's efficiency and effectiveness, it is significantly important that the selected elements are based on the company's unique skills and strategic resources (Barney, 2014). That will give the company the opportunity to create unique value for its customers (Porter, 1980). Company resources are all the assets, capabilities, competencies, organisational processes, company attributes, information, knowledge, and so on, that are managed by the company. The strategic resources can be divided into four different categories, such as organisational capital, financial capital, physical capital, and human capital (Barney, 2014). Financial capital concerns the monetary resources, physical capital concerns the technology, the access to raw materials and equipment, and their location. The human capital comprises the expertise, training, and skilled employees, whilst the most central elements in the organisational capital include the structure of reporting, culture, and the company's ability to utilise and implement their strategies (Barney, 2014). Research within differentiation in B2B markets places great emphasis on the aspect of human capital in strategic resources, strongly focusing on the people within the company and how they might contribute for a brand to stand out (Quader & Sohel, 2018; Judd, 1987).

Discovering if competition is mainly based on price and discounts gives the company insight into the market's motivations. However, nowadays with increasing competition in all industries, competition is rarely solely based on price. Instead, close relationships and other intangible attributes, such as trustworthiness and reliability, have become the main drivers of choice (Jalkala & Keränen, 2014; Guenther & Guenther, 2019). If the company is able to offer superior quality or other unique factors valued by customers through differentiation a competitive advantage can be achieved (Supphellen et al., 2014). Companies can achieve a strong competitive advantage by differentiating themselves through human capital, such as more educated and better trained employees (Kotler & Keller, 2016). Superior knowledge about the associations that shape the customers' perceptions and the ability to connect these perceptions to the brand through communication is necessary to succeed (Supphellen et al., 2014).

Moving on, differentiation should be based on existing parts of the company's target network model and include important drivers of choice. Once the company has clarified which drivers should be differentiated and how they should be executed, the company needs to identify parity factors (Supphellen et al., 2014). That will be discussed in more detail in the following section.

## 2.3 Customer-Based Brand Equity

The customer-based brand equity model (CBBE) is a branding theory presented by Keller (2001), motivated by the value of a brand and strategy-based motivation to improve marketing productivity, where the fundamental logic is to differentiate (Figure 2). The CBBE model has a dominating perspective in branding research, particularly in B2C. The model emphasises different effects of brand knowledge on customers' responses to the communication of a certain brand and is helpful in building a strong brand, highlighting the importance of understanding how the target groups think and feel about a certain brand. CBBE clearly puts emphasis on the customer's attitude towards a brand. A key advantage of clearly defined brand equity is that it enables managers to consider specifically how their marketing programme improves the value of a brand. Successful brand equity depends on how the company's services or products are perceived by the target groups. If the customer has a positive association with a brand and prefers their services or products over the competitor, it will naturally have a positive effect on the company. Thus, resulting in higher revenues and lower

costs (Keller, 1993). This indicates the importance of being favourably differentiated. Furthermore, Keller (1993) claims that the CBBE model can be applied in a B2B context, but detailed analyses and empirical evidence are not yet available.

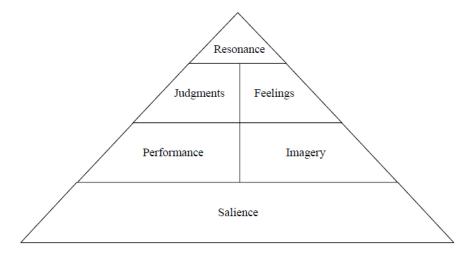


Figure 2 - Customer-based brand equity model by Keller (2001)

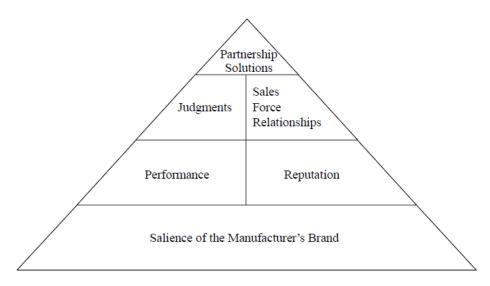


Figure 3 - Revised customer-based brand equity model for B2B by Kuhn et al. (2008)

As there previously did not exist a comprehensive model of B2B branding, Kuhn et al. (2008) developed a revised CBBE model (Figure 3). The revised CBBE model addresses the suitability and limitations of Keller's CBBE model, and also tests its applicability in a B2B market. The implication of branding appears to be that B2B buyers care little about product

slogans for example, and more about the actual product offering, such as usability and simplicity, price, reliability, and dependability. Other interesting findings by Kuhn et al. (2008) were that purchase and usage situations, and credibility are even more important than first intended by Keller (2001). Additionally, they found that feelings did not play a significant role in the B2B marketing context, but rather showed the need for a human element, through having a company representative in building brand equity in the revised B2B model (Kuhn et al., 2008).

## 2.4 Target Network Model

The benefits valued by the customers and the company's resources and skills should be put together to create target perceptions. The target network model developed by Supphellen et al. (2014) combines these elements. It is a tool to concretise the strategic brand positioning and showcases the ideal-external positioning from the brand positioning matrix (Figure 1). Figure 4 is an illustration of a target network model for a fictional brand Selina which provides website development and design services. The primary associations should consist of perceptions that are directly associated with the brand name (Supphellen et al., 2014). These should also reflect the category's main drivers of choice. Usually, the differentiating factors are found at the secondary level, however, the differentiators can also be in combination of the primary and secondary associations. The connections between the associations also serve as a base for differentiation. It is important to keep a customer-focused perspective when developing the target network model and focus on the benefits. This includes considering what benefits a certain attribute offers and how it contributes to reaching the customers' goals (Keller & Swaminathan, 2020). The main elements of the model are the points of parity (POP) and points of differentiation (POD), which are both important elements of strategic brand positioning (Kotler & Keller, 2016). POPs and PODs will be discussed in more detail in the following sections.

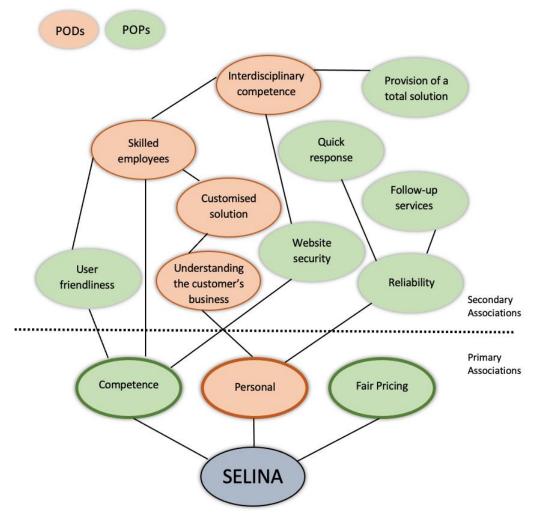


Figure 4 - Target Network Model for Selina: A fictional brand providing website development and design services

#### 2.4.1 Points of Parities

For successful brand positioning, it is important to consider the areas in which a brand is similar to the competitors (Keller & Swaminathan, 2020). These are points of parities, elements in which a brand should perform at the same level as its competitors (Webster & Keller, 2004). They are based on the most fundamental needs in the category and are something that customers expect all brands in a particular category to fulfil (Keller & Swaminathan, 2020). The key is that customers need to perceive that a brand is able to deliver on these elements on a sufficient level so that they are not seen as weaknesses (Keller & Swaminathan, 2020). From the customers' perspective, these associations are "must-haves" in

order for a brand to be considered a valid alternative (Kannan, 2020). For this reason, it is important that a brand fulfils the points of parity before considering differentiation.

Selina has identified that the main drivers of choice in their industry are competence and fair pricing. These represent the basic needs of the customers, as they require a functional, safe, and an easy-to-use website for their own businesses. The major competitors of Selina have all priced their services at the same level, thus Selina will follow similar pricing strategies. Being more expensive would imply that the target groups do not consider Selina in their decision-making whereas being less expensive could give negative cues about the quality. By delivering on these parities, Selina will be considered as a valid alternative by the target groups.

#### 2.4.2 Points of Difference

Points of difference are unique perceptions to a brand that are strong and positive (Webster & Keller, 2004). When a company is able to deliver the points of parity, it can focus on identifying the differentiators. These are elements in which the company can perform significantly better than the competitors or the competitors are not able to provide them at all. The differentiators must still be based on the target groups' needs and goals in order to be relevant. The identification of differentiators tends to be a dynamic process as it involves two significant considerations; what the customers want and what the company can provide. After the customers' needs and goals have been identified and the company has determined a few possible points of differentiation, it must evaluate whether it has the necessary strategic resources to support the differentiation (Supphellen et al., 2014). If the company lacks strategic resources related to a particular association that it intended to differentiate on, it must evaluate whether it is possible to develop the required strategic resources. If this is not possible, the company should evaluate its existing resources in detail and determine if they can apply their strategic resources to something else that is important to the customers.

The PODs tend to be intangible perceptions, such as expertise and trustworthiness, as they are difficult to replicate by competitors and facilitate relationship building (Webster & Keller, 2004). It is important to note a company should not identify too many differentiating factors (Kotler, 2005). This could lead to confusion among customers and oftentimes would not be even viable as companies tend to have limited resources.

Thorough market research conducted by Selina revealed that customers desire more personal relationships with their website developers, but that need is not met at the moment. Thus, Selina aimed to differentiate on this. Previously, Selina was a small start-up but through multiple recruitments, they have hired people with relevant capabilities, such as marketing and branding, graphic design, software engineering, and customer service. After the recruitments, Selina can now differentiate on the "personal" perception, as they have the strategic resource of human capital to support this. This facilitates gaining a deep understanding of the customers' needs and goals as well as their end customers. With this profound knowledge, Selina is able to deliver highly customised solutions while building close relationships, satisfying customers' wants and needs.

# 2.5 Implementation of the Brand Positioning into the Marketing Strategy

Although the brand positioning is usually developed and managed by a small group of people, it is important that it is enforced throughout the company (Webster & Keller, 2004). The target perceptions should serve as inspiration for all business activities and guide the process of delivering value to the customers. Thus, the perceptions should be present in all elements of the marketing mix. For this paper, the 7Ps are considered. The first four Ps are applicable for products and services whereas the last three Ps are specifically developed for service offerings (Booms & Bitner 1981). First, product is the company's offering (Hollensen, 2017). The offering has to be designed in a way that satisfies the customers' needs. Thus, the target perceptions should affect the product by facilitating the research on the market, target groups, and competitors (Marušić, 2019). The offering should then be defined based on the target perceptions and for physical products, they also guide the manufacturing process. If a company has a target perception of "superior quality", it must be able to show in the target network model the elements that support that perception. These could be for example having a quality certification, the newest manufacturing equipment, and high-quality components and raw materials. Second, the price tends to reflect the offering and communicate to customers the value as well as quality (Marušić, 2019). It is important to make sure that the perceptions regarding the offering and its price are not contradicting. In other words, if a company has a target perception of "superior quality", it is not recommended to combine that with a perception of "low price", as these are negatively correlated (Keller & Swaminathan, 2020).

Third, promotion is essential in order to communicate the product and its benefits to the customers (Marušić, 2019). The communication must also highlight the main drivers of choice for a particular brand (Rosenbaum-Elliot, 2018). It is also important to have a clear understanding of whom the communication is aimed toward, in order to decide on the correct forms of communication and platforms (Marušić, 2019). Fourth, place comprises the distribution channels where the product or service is offered. This means not only the physical location but also the distribution channels (Ndlovu & Phiri, 2016). Fifth, process refers to how a service is delivered and the flow of activities (Wilson et al., 2016). This is influenced by the level of customer involvement and whether the solution is highly customised versus standardised. Sixth, physical evidence is valuable with services as it contributes to reducing the customers' perceived purchase risk by providing tangible cues about the quality (Ndlovu & Phiri, 2016). This includes the environment where the service is delivered, any points of interaction between the company and the customer as well as statements and service guarantees. Lastly, seventh, people are the key to good service delivery. Common target perceptions for service companies include competence and expertise. These perceptions need to guide for example recruitment, training, and KPIs related to employee performance (Ndlovu & Phiri, 2016).

An overview of the principles of normative theory are summarised in Table 1.

1. Customer analysis	Evaluate customer needs and goals and what benefits are their main drivers of choice
2. Competitor analysis	Conduct a competitor analysis to evaluate their strengths and weaknesses
3. Internal analysis	Use SWOT and VRIO to discover internal strengths and weaknesses as well as strategic resources
4. POPs	Identify POPs and make sure the company can deliver on them
5. PODs	Identify PODs that are relevant to customers' needs and goals, and supported by the company's strategic resources
5.1. Evaluation	If the company lacks the required strategic resources, evaluate if it is possible to differentiate on something else, or find ways to acquire the strategic resources
6. Implementation	Implement the brand positioning into the marketing strategy and all operations of the company

Table 1 - An Overview of the Normative Guidelines

## 3. Method

In this section the method of this study is described. This includes all elements regarding the execution and design of this study as well as the collection of primary data and analysis. Lastly, the ethical considerations are discussed.

## 3.1 Interview and Framework Design

For the primary data, semi-structured interviews were conducted. As the topic of B2B brand positioning is relatively understudied, this thesis was designed to be descriptive in nature. The objective of descriptive research is to describe a phenomenon and this type of research is not concerned with uncovering causal relationships between variables (Nassaji, 2015). In our case, the purpose was to study the current state of brand positioning in B2B, meaning what companies in the B2B field are actually doing regarding brand positioning. Qualitative research is ideal for descriptive research as it facilitates the gathering of detailed data about the interviewees' understanding, experiences, and opinions (Collis & Hussey, 2014). As the interviews were semi-structured, the framework was used as a guide to ensure that all essential themes are discussed. In each interview, follow-up questions were asked based on the responses to probe more details. These questions related mostly to asking the interviewee to clarify their response, elaborate on the relevance and provide more depth for instance by using examples (Collis & Hussey, 2014). This was one of the main reasons why semi-structured interviews were chosen as the method. The loose structure and follow-up questions made it possible to customise the interviews for each company. Since the companies in this research were very diverse in size and age, it would have been difficult to develop detailed questions that suited them all. The interviews were scheduled to last 30 minutes, which in most cases was enough to ask all the questions in the framework.

The framework was designed to act as a guide for the interviews as well as to offer an easy way to have an overview of the collected data. The questions were based on the most relevant elements of brand positioning, such as target perceptions, differentiation, and the development of target perceptions. Furthermore, the questions were adjusted in collaboration with our thesis supervisor, Professor Magne Supphellen. The column for desired answers based on theory was added to be able to pick the most relevant elements from the interviews as well as to immediately make comparisons between the collected data and the theory. The framework

consists of seven main questions for the interview, two of which are not presented in this thesis as they contain sensitive information about the brand name and target groups. The questions are open-ended, thus requiring the interviewee to reflect and be elaborative in their answers (Collis & Hussey, 2014). The framework can be seen in Appendix 1.

It is important to understand the implications of open-ended questions. As the aim was to uncover the realistic current state of brand positioning in B2B companies, the main questions, as well as the follow-up questions were carefully formed in a way that does not let the interviewee know what the desired answer based on theory is. This is because asking for example "Do you have strategic resources?" suggests to the interviewee that saying "yes" is the acceptable answer. This could lead to a distortion in the results. Thus, for instance with question 4B(i) "How did you decide that you wanted to differentiate on these things?" the objective was to see how many interviewees mention strategic resources without being led on to talk about them. The lack of companies mentioning strategic resources in this research should not therefore be interpreted as the companies not having strategic resources, but rather that the interviewees did not identify them in the interviews.

#### 3.1.1 Sampling

To be able to discover trends and draw conclusions about the current B2B brand positioning, we aimed for a sample size between 20 and 30. Our main sample consisted of companies that are members of Annonsørforeningen (ANFO). We received a list of the member companies from which we eliminated all B2C companies. That resulted in a list of 109 B2B companies. Using a randomisation tool in Excel, we generated a random sample of 50 companies which we then planned to contact. We were unable to reach six companies in that list, as they either did not have a contact person listed, or the provided email address did not exist, making the number of companies contacted 44. From this sample, we were able to generate 16 interviews. In the process of trying to obtain more interviews, we received contacts to eight companies from other sources. These resulted in four interviews, making the total sample size 20. Based on research and general recommendations for qualitative interviews, it is sufficient to have a sample size of 20-30 to meet objectives in qualitative research (Mason, 2010; Marshall et al., 2013). Thus, the sample size of this study is satisfactory.

The industry or the size of the companies were not used as criteria when defining the sample. For this research, these elements were not of importance as the aim was not to identify causal relationships between the level of brand positioning and the characteristics of the companies. Thus, the sample consisted of a diverse group of companies. The industries that are represented in this thesis are the following: Oil, gas and energy, Telecommunication, Construction, Media and consulting, Manufacturing, Finance and insurance, Legal services, and lastly Industrial services. The size of the company is based on the number of employees. Table 2 shows the distribution of companies based on clusters for the number of employees and Table 3 shows the title of the interviewee.

Number of employees	Number of companies in the cluster
1–100	7
101–1 000	6
1 001–10 000	4
10 001–400 000	3

Table 2 - Number of Employees in the Interviewed Companies

Company	Interviewee	Company	Interviewee
Company 1	HR and Organisation Manager	Company 11	Chief Brand Officer
Company 2	Senior advisor / Academic director	Company 12	Country Manager Norway
Company 3	Senior Digital Marketing Manager, and Brand Manager (two interviewees)	Company 13	Communications Director
Company 4	Executive Vice President, Communications and Marketing	Company 14	Company Director
Company 5	Senior Marketing Manager	Company 15	Head of Marketing, Corporate
Company 6	Head of Marketing - Growth Office	Company 16	CEO
Company 7	Head of Brand and Creative	Company 17	CEO
Company 8	Head of Marketing and Brand	Company 18	Head of Marketing and Brand
Company 9	Sales and Marketing Director	Company 19	CEO
Company 10	B2B Marketing Specialist	Company 20	Marketing Manager

Table 3 - Interviewee Titles

#### 3.1.2 Coding of the Data

In order to discover themes and patterns, the data from the interviews were collected in tables. There are three tables, all dealing with different areas of the developed framework, and they are the basis for our analysis. Table A (Appendix 2) presents relevant elements regarding target perceptions and their development, Table B (Appendix 3) deals with differentiation while Table C (Appendix 4) summarises the use of the brand positioning in daily operations of the companies. The tables present the most important elements in a summarised form, and it is easier to compare the data. This facilitated data reduction. The main objective was to have a more manageable amount of data presented in one document. Moreover, it allowed us to categorise certain answers in a meaningful way, for example indicating if the definition of the target group is low, medium, or high, and are the target perceptions used internally, externally, or mixed. Based on the tables, it is also straightforward to quantify certain aspects of the data, for example, how many companies have a brand book and how many companies have developed the target perceptions from their customers' point of view.

#### 3.2 Ethical Considerations

The most important ethical consideration in this study was interviewee anonymity. To fully ensure that the participants, as well as the companies, would remain anonymous, we designed clusters for the number of employees, rather than indicating the exact number for each company. Furthermore, the cluster in which a certain company belongs to will not be indicated. The interviewees will be identified by their titles when using quotes. When filling out the frameworks and the tables, all sensitive information was redacted. This included the interviewee mentioning the brand name, specific details about the industry as well as thorough descriptions of the product or service, which make the company more easily identifiable. These measures, as well as not sharing any elements of this study to anyone outside the research team allowed us to have good confidence in interviewee and company anonymity.

All interviewees were sent an interview consent form to sign. In the consent form, we informed them about the anonymity and also pointed out that the interview will be recorded. These recordings were safely stored, not shared with anyone outside the research team, and will be deleted within a month of the completion of this study. The consent form can be seen in Appendix 5.

The conducting of interviews was split between the researchers in order to complete them in a shorter time frame. To make sure that the responses were not misinterpreted, they were listened to by both researchers, discussed, and agreed upon. About 90% of the interpretations and the categorisation of answers were initially agreed on and the rest were discussed until an agreement was reached. This suggests high inter-rater reliability, as there was a great degree of agreement and collaboration between the researchers (McAlister et al., 2017). Having recorded the interviews hugely reduces the risk of misinterpretation, as it is possible to listen to them multiple times.

#### 4. Results

This section presents the results from the primary data that are relevant in answering the research question. First, we discuss the results of how the companies developed their target perceptions. Second major point is differentiation followed by how the companies have implemented the target perceptions and brand positioning in their operations. Lastly, we present other interesting findings from this research. Tables A, B, and C, shown as Appendices 2, 3 and 4, present all relevant results and excerpts of these tables are presented in the text below. Furthermore, the filled-out interview frameworks for each company can be seen in Appendices 6-25.

## 4.1 Target Perceptions

For a company, it is important to clearly identify the target groups. In the first column of Table A, the level of specificity was considered, indicating if the definition of the target groups was low, medium, or high. Out of 20 firms, six had medium level of specificity, 13 had high level of specificity, and one had low. As an in-depth understanding of the target groups facilitates the creation and implementation of a successful brand positioning, it is necessary to clearly define the target groups to succeed (Jalkala & Keränen, 2014).

In the second column of Table A the development of target perceptions was explored, showing if the company had developed their target perceptions internally, externally, or both internally and externally (mixed). When referring to the development (internally, externally, mixed), it is important to note that it is about the perspective on how the companies define their target perceptions. All companies develop the target perceptions internally, which means within the company, but it is about the perspective on how they are applied, when they define the target perceptions. Two of the companies developed their target perceptions internally, eight externally and 10 had developed their target perceptions both internally and externally.

Ideally, the target perceptions are developed from the customers' point of view while considering the company's resources, as it is not solely about what the customers want, but also about what the company can deliver (Supphellen et al., 2014). A great example of a company that had this approach is provided below:

"A combination of what the world needs and also our strategic resources of where we can make a difference (...)" (Company 7).

The last quote exemplifies that Company 7 understands that the target perceptions should be developed from the customers' point of view while considering their own resources, which according to theory is the correct way to execute it (Supphellen et al., 2014). The benefits valued by the customers and the company's resources and skills should be put together to create target perceptions.

It is also important to highlight that the target perceptions should be created from already established associations to the brand. The following quote clearly exemplifies that Company 10 does that.

"It's all part of an extensive work of finding out what is important for the customers, how do we keep the customers satisfied and how do we keep them loyal (...) We track everything, we track customers, their satisfaction, liking on marketing, sales numbers, our way of developing, everything is tracked. All the information that we are gathering is being analysed constantly in management" (Company 10).

Whether the companies identified benefits to customers through target perceptions, were explored in the third column of Table A, with yes or no as measures. 17 interviewees identified benefits based on the target perceptions to customers, while the remaining three did not. By identifying the most valued benefits to the customers, it will contribute to the success of the company (Rosenbaum-Elliot et al., 2018). Thus, it is crucial to identify valuable benefits to the customers. There are three key criteria for the selection of benefits as discussed previously: importance, delivery, and uniqueness, which ideally are identified by the companies. The interview framework did not specifically include questions about the selection of benefits, since the aim was that the interviewees would mention them voluntarily.

"(...) The feedback from all of our clients is that they are very happy to work with a (...) Norwegian company that has short decision lines because there's a lot of money involved in investments and if they don't have to invest in [the product] themselves but rely that we have a solid [product] to rent to them, that's a really big thing " (Company 1).

This quote is a great example of a company that covers all three key criteria, as they know the needs and goals of their target groups (importance), their ability to actually deliver the benefits (delivery), and their ability to deliver the benefits better than competitors (uniqueness). Other quotes that exemplify the identified benefits to customers are presented below.

"The amount of customer data that we have available is quite unique compared to our competitors. We can provide customers insight and reports that they don't get anywhere else. We also now have the power to introduce new technologies, new services and digital solutions that other players don't have. These are also factors that will distinguish us from our competitors in the market" (Company 3).

"A lot of variety in the expertise within the company, provides a huge benefit to the customers (...)" (Company 6).

"Always evaluate what the customer needs (...) Everything we do has to be in the interest of the client" (Company 8).

"We want to provide good solutions that bring value to our customers and through our knowledge (...) we want to make sure that we are giving an improved customer experience for our customers and their customers" (Company 13).

"(...) deliver according to customer's order and expectation (...) had to change the strategy based on customers' wishes. From focusing more on the product to focusing more on the relationship building, as that turned out to be even more important than initially expected (...) Saw what the market needed at that time and adjusted accordingly" (Company 16).

Next, in the fourth column of Table A, whether the target perceptions were based on customer data were explored, where "yes", "no" and "no response" were used as measures. A total of 13 companies said that their target perceptions were based on customer data and five said that they were not. "No response" was filled in the table if the question was not asked due to time restriction or the interviewee did not have an answer. As discussed previously, product reviews, surveys, interviews, and discussions, in general, facilitate understanding of what problems the customers want to solve and what are the most important attributes of a company's offering that contribute to the solution. Thus, according to theory, the target perceptions should be based on customer data (Roldós, 2020). The companies that said their

target perceptions were based on customer data carried out: customer surveys, a survey of the drivers of choice, satisfaction indexes, evaluation of customer needs, internal tracking about customer perceptions, research study on main drivers, and tracking customer satisfaction, exemplified below.

"The target perceptions are based on surveys of drivers in the market by customers" (Company 15).

"We used a combination of our own reputation tracking (...) and we also know the most important drivers for trust in a company like ours (...) but also lots of syndicated research around the importance of what does it take to succeed in [the market]" (Company 7).

"It's all part of an extensive work of finding out what is important for the customers, how do we keep the customers satisfied and how do we keep them loyal (...) We track everything, we track customers, their satisfaction, liking on marketing, sales numbers, our way of developing, everything is tracked. All the information that we are gathering is being analysed constantly in management" (Company 10).

"(...) satisfaction indexes to always to get better (...)" (Company 6).

"We use a lot of data and insights (...)" (Company 14).

"We regularly run user surveys, market surveys, via an external agency" (Company 15).

Whether the interviewees mentioned both POPs and PODs was looked at in the fifth column of Table A, using the measures "yes", "yes, but did not use the explicit terms", and "no". Out of 20 companies, only one specifically mentioned both POPs and PODs (Company 7), one touched upon the elements but did not use the explicit terms (Company 6), and the rest did not mention them at all. In order to be perceived as a legitimate alternative by the target groups, the company needs to identify POPs. If POPs are not identified, it could indicate that the companies do not know enough about the market their brand operates in. Usually, POPs are not the main drivers in choosing a certain brand, but the absence can be a reason to avoid the particular brand.

"(...) the points of parity is probably about the people, and also innovation (...) the most important point of difference for [the company] is a combination of competence (...) I also think that the industrial muscle for a company like [the company] is probably also a point of difference for us" (Company 7).

"We want to be perceived in a different way, and need to differentiate in only SOME areas" (Company 6).

#### 4.2 Differentiation

In order to achieve differentiation, it is important to identify the elements in which a brand is superior compared to competitors (Keller & Swaminathan, 2020; Rosenbaum-Elliot et al., 2018). Successful brand positioning leads to a positive brand attitude which in turn influences purchase motive. Ideally, the differentiating factors should be based on the previously mentioned target perceptions. In other words, when asked about the target perceptions, the interviewee would reply perceptions A, B, C, D and E. Then when discussing the differentiators, the interviewee should say that the company differentiates on perceptions B and E, for example. In this research, six companies replied in this manner, and these can be seen in Table 4.

Company	Target Perceptions	Differentiation	
Company 5 <b>Trust</b> , knowledge, variety of skill sets		Trust	
Company 6	Expert, personal, responsible, and sustainable	Being sustainable	
Company 7	Leading brand in the industry. People, innovation, competence, industrial muscle	Competence, industrial muscle	
Company 8	Create simple solutions, fast and trustworthy	Create simple solutions	
Company 16	Quality, <b>good customer follow-</b> <b>up, relationship building</b> and customer care	Good customer-follow up and close relationship	
Company 17	1. Highly professional 2. Courageous 3. Honest 4. Friendly 5. Solution-oriented 6.Problem- solver 7. Highly-skilled 8. Responsible <b>9. Creative</b>	Creativity	

Table 4 - Ideal Differentiation

Five companies are categorised to "partly" have their differentiators based on the target perceptions as can be seen in Table 5. These companies mentioned one of the target perceptions as a differentiating factor, but then also identified other differentiators that were not part of the target perceptions. For example, Company 1 identified their local ownership both in the target perceptions as well as in the differentiators. They also then identified their lean process as a differentiator, which was not mentioned when asked about the target perceptions. All of these differentiators are good, intangible perceptions but in order to be ideal according to theory, all differentiators should also be identified as target perceptions. For Companies 13 and 15, the differentiating factors which were not mentioned as target perceptions are somewhat related to the target perceptions and the other differentiator. For example, "providing everything at one place" (Company 15) seems to be linked to their broad competence and provision of good solutions, which they mention in the target perceptions. For the rest of the companies in Table 5, the differentiating factors which were not mentioned as target perceptions are not so closely related and seem to address a different topic.

Company	Company Target Perceptions		
Company 1	Competence, <b>local ownership</b> , product quality	Local ownership, lean process	
Company 4	Customers = owners, caring, based on customer needs, no conflicting interests, industry expert, trustworthy and transparent	Customers = owners. Communication is focusing on highlighting the customers rather than the brand. Informational and educational	
Company 13	Good partner, offering the company's values, <b>a good place to work,</b> close to the customers	A good place to work, unique culture based on wanting do good projects that are good for their people	
Company 15	Safe, stable and long-term provider. Offer great self-service solutions and simple digital services. <b>Broad competence</b> . Competitive prices. Market leader.	The broad competence and providing everything at one place	
Company 18	Highly professional, <b>provider of value and valuable advice</b> , deliver good solutions	More human touch and value	

Table 5 - Differentiation Not According to Theory: PODs partly based on target perceptions

Similarly, Table 6 presents two companies who identified good differentiating factors, but none of them were identified in the target perceptions. There are several reasons as to why the differentiating factors should be identified as target perceptions. As they are unique to the brand, they tend to play a major role in the customers' decision-making when choosing a brand. If a brand does not identify their differentiating factors as target perceptions it can be difficult to communicate them to the target markets. Without communicating a brand's PODs, it can seem to just fulfil the POPs, which are not enough for customers to base their decisions on.

Company	Target Perceptions	Differentiators
Company 11	Specialist, experts	More agile, closer relationships with customers
Company 19	Sustainable, a serious company, different, quality	Unique resources

Table 6 - Differentiation Not According to Theory: PODs not based on target perceptions

Lastly, in Table 7 are the remaining seven companies and an explanation as to why their differentiation strategy might be impractical. Three companies are categorised to differentiate on all the identified target perceptions. Company 9 specifically mentioned all target perceptions as differentiators while Companies 10 and 20 differentiate in areas within their target perceptions. For example, Company 10 talked about delivering on the perceptions in a different way than competitors and mentioned "It is not just one factor here and one factor there, it is the whole thing", which makes them differentiated from the competitors. Company 20 identified areas within their target perceptions as the differentiating factors, for example, having formal certification regarding information security. Differentiating on all target perceptions is not ideal, since this can be confusing to the customers (Kotler, 2005). And as discussed before, it is important to identify POPs, areas in which the company performs at a similar level to competitors, in order to be considered as a good alternative by the target groups.

The rest four companies in Table 7 share a common theme of mentioning values as their target perceptions and as differentiating factors. These are marked red in the table. Company 12 would have been classified to have an ideal differentiation strategy if the perceptions were not repeatedly referred to as values. Company 2 identified one of their differentiating factors in the target perceptions and additionally differentiate on other elements and a value. This is similar to Company 3, which identified the target perceptions of "market leader" and four values. When asked about differentiation, they mention "analytical" which was not mentioned as a target perception as well as one of the values. Company 14 identified all their target perceptions as values and differentiate on one of the values and an additional element. Values by nature are internal factors that are developed based on what is important to the company itself. They usually guide the actions of the company and while they can be attractive to the customers, they are not the main drivers of choice. Having values that are regarded as positive by the target groups is not going to compensate for the lack of relevant target perceptions.

Company	Target Perceptions	Differentiation	Explanation
Company 2	Helps customers with growth, close relationships, <b>get things done</b> , create growth, competence, achieving customers' goals, customised solutions	"We are that company we wished existed when we were customers".  Actually get things done with their competence. "Forward leaning" value. Honesty toward customers: "Yes we could do that but why do you need it?"	One differentiator is identified as a target perception, however, the company also identified other differentiators and a value
Company 3	Market leader + values	Analytical: most data allows the company to create better solutions.  Ethics (value): taking into account all three stakeholders	None of the differentiators were mentioned in the target perceptions and also differentiate on a value
Company 9	Higher product quality and service quality, reliability and Scandinavian culture	Quality, service, reliability and Scandinavian culture	Differentiate on all target perceptions
Company 10	Providing the best experience with the service, personal service, provision of total solution. Overall goal to be a premium player	"We have to do it better and better by doing it in another way but giving the same results or higher value to the customers". "When we add on the information and the ability to buy more products that cover your needs as well as being personal and have the human side of it. All these bits and pieces make us more differentiated than the big competitor. It is not just one factor here and one factor there, it is the whole thing"	Differentiate on all target perceptions
Company 12	Values: Trustworthy, personal, competent, and innovative	Trustworthy and personal	All identified target perceptions were referred to as values
Company 14	Values: Committed, solution- oriented and genuine/real + data-driven and insight-based	Solution-oriented (value) and "The quality of what we deliver, based on data insight is where we must differentiate ourselves".	All identified target perceptions were referred to as values and also identify another differentiating factor which was not identified in the perceptions
Company 20	Strong employer brand, information security	Only company in the industry to have formal certifications in information security, only company in the industry to have a formal communicated philosophy regarding employee happiness	Differentiate on all target perceptions

Table 7 - Differentiation Not According to Theory: Values as PODs or differentiate on all target perceptions

#### 4.2.1 Decision-Making Behind Differentiating Factors

In this section, we present the results for how the companies decided to differentiate on the factors they identified. Ideally, the differentiation should be based on something that is important to the customers, and most importantly, the companies should mention the strategic resources supporting the differentiation. In this research, only one company described their decision-making process in this manner and that is Company 7.

"The most important point of difference for [the company] I think that is a combination of competence because as you said, we were founded in [year] so for [number of years] we have built a solid competent task force challenging big industrial projects. I also think that the industrial muscle for a company like [the company] is probably also a point of difference for us. (...) We know that what drives trust in a brand like ours is all about innovation, sustainability and responsible company etc. so when we look at that external perspective as well as where we believe that our most important strategic resources are, I think it's fair to say that it's in the combination of these two" (Company 7).

This quote illustrates the ideal differentiation according to theory. It shows the external perspective of what the customers consider important drivers of trust as well as the company's strategic resources that allow them to differentiate on "competence" and "industrial muscle". Company 7 was also the only one who specifically mentioned "strategic resources". Company 15 described a similar process to Company 7 but did not mention "strategic resources".

"We want to differentiate ourselves on exactly these points because that is exactly what we are best at. Is about what is important to the customer, but also what we ourselves are good at" (Company 15).

Companies 5 and 16 identified the external perspective for differentiation during the interview but did not discuss the internal perspective to support differentiation.

"Because we see that's the main driver in the category to be perceived as a trustworthy advisor" (Company 5).

"This is what customers want. Very simple" (Company 16).

From the remaining 16 companies, 13 talked about elements that could be classified as strategic resources or resources but did not identify them as such. This can be seen in Table B column "Internal resources". These commonly included the companies' founders' or management's experiences and knowledge of the market as can be seen below.

"Just based on our own experience on the other side of the table (...) the feeling of a need that wasn't being met" (Company 2).

"It's always been there. It was one of the founding fathers decided that that was really important (...) making sure that people thrive and want to stay is the difficult part" (Company 13).

Many companies touched upon human capital throughout the interviews, for example, Company 12 mentioned juridical staff, Company 13 identified many capabilities that the employees have, Companies 16 and 17 said that they have employees with varying backgrounds and knowledge, and Company 19 identified their scientists as an important part in their differentiation.

Previous research has concluded that especially SMEs base their brand positioning and differentiation on their competitors (Mäläskä et al., 2011). Companies 1 and 11 discussed how competitor analysis affected their differentiation, as seen below.

"We had a wakeup call three years ago when we saw that the growth had done lot of things with us but the companies that we are competing with had a better earning than we had (...) We did an analysis of all our competitors (...) most of our big competitors are bought up by international companies. What our experience is then, when you do that you are just part of a big puzzle. So we saw a gap there (...) to establish ourselves as a really good Norwegian alternative" (Company 1).

"We wanted to secure our position. When we started it was one of the opportunities we had because we can't compete with the big guys on size or manpower (...) so we have to be better, we have to be more specialists (...) We need to be more accessible to our clients than other brands" (Company 11).

Companies 3 and 9 identified reasons for differentiating but did not elaborate much on the drivers and reasoning behind the differentiation strategy. According to theory, the choice of differentiators should be more meticulous and clearly based on internal resources and customers' needs.

"This was decided on the group level but I think it's also quite natural due to our role and also what we do. And of course we are also the biggest in the market (...) which also influences how we must take our role seriously (...) It's a free position in the market, no one has actually managed to get to that position so to be able to differentiate from our competitors we needed to find an open slot in the market" (Company 3).

"Why we do it is to be competitive. If we deliver products in Latin America, we have competitors there, so we need to behave in that way" (Company 9).

# 4.3 Implementation of the Target Perceptions and Brand Positioning

The target perceptions should be rooted in the whole company at all levels. To examine how the companies in this research have implemented the perceptions and the brand positioning, we consider the 7Ps. Table 8 presents the companies and which of the 7Ps they identified to be influenced by the target perceptions.

Company	Which of the 7Ps	Company	Which of the 7Ps
Company 1	Product, Promotion, Process	Company 11	Promotion, Process, Physical evidence, People
Company 2	Promotion, People, Process	Company 12	Product, Promotion, People
Company 3	Product, Promotion	Company 13	Promotion, Place, People, Physical evidence
Company 4	Product, Promotion	Company 14	Process, People
Company 5	Promotion, Process	Company 15	Price, Promotion, Process, People
Company 6	Promotion, Place, People	Company 16	Price, Promotion, Process, People
Company 7	Product, Promotion	Company 17	Product, Promotion, Process, People
Company 8	Product, Promotion, People	Company 18	Product, Promotion, Process, People
Company 9	Product, Place, People	Company 19	Product, Promotion, Place, Physical evidence, People
Company 10	Product, Process, People	Company 20	Physical evidence, People

Table 8 - Implementation of the Target Perceptions and Brand Positioning into the Marketing Mix

11 companies described their product to be influenced by the target perceptions. The main element here should be that the offering is designed to meet the customers' needs and help them achieve their goals. Furthermore, perceptions such as "superior quality" and "expertise" should be reflected in the offering and its creation, as identified by Company 9.

"(...) we should never have any deviations on our products when we deliver to the customer. We have these specifications on each product that we need to deliver within" (Company 9).

Below are some other great examples of companies developing their product based on the target perceptions.

"(...) we are always saying that we shouldn't do anything or develop any service that is not based on the question 'is this beneficial for our customers?'. If the answer is no or maybe, we shouldn't do it" (Company 4).

"It's very important that people know that we deliver and have all the services that one company needs" (Company 10).

"(...) look into what customers actually need. Without providing value to our customers, we are worthless" (Company 18).

"The product has to deliver on the claims that we say around the product (...) according to the definitions, the standard and the formulations" (Company 19).

Only two companies identified their pricing being influenced by their target perceptions. These companies did not explicitly express that the target perceptions allow them to have premium-priced services. Company 16 described that in order to satisfy customers' needs for closer relationships and follow-up, they needed to increase their pricing. Company 15 said their pricing is a strategic decision. These quotes can be seen below.

"(...) gone from delivering good quality at a cheap price to delivering good quality, but now at a medium-level price (...) the reason for this is an increasing focus on customer follow-up" (Company 16).

"We will never be able to be the cheapest, as we are a market leader and the biggest (...) it is a strategic decision (...) choose some products where we can be very cheap, but overall, we want good, competitive prices, or good enough prices (...) proper price-level to what we provide through the breadth of services" (Company 15).

16 companies discussed promotion. Common themes here among the companies were the "voice of the brand", how the brand should speak, and strengthening the target perceptions. Company 3 also identified the importance of having different channels for different target groups. Examples are presented below.

"We have to have different channels for the different (target) groups (...) on Facebook we have a very different marketing and communication strategy than let's say LinkedIn or YouTube (...)" (Company 3).

"For us it's very important (...) on the marketing side to use data what are the target perceptions, what are the brand associations that we want to build or strengthen, and will this activity help reach that objective (...) so everyone working in communications

in [the company] should be aware of the target perceptions we want to build" (Company 7).

"In our marketing we use the word "specialist" quite a lot of times" (Company 11).

"It affects both the way we communicate internally and externally. I hope that when you visit our website, you would find traces of competence, personal and trustworthiness and also innovation, how we communicate and also how we look at ourselves (...)" (Company 12).

"The target perceptions are used a lot in the daily operations of [the company] and are important throughout the whole value chain (...) it is the whole core pillar of how we communicate (...)" (Company 15).

"In all the communication, we rely on our basic perceptions and brand values (...)" (Company 17).

Five companies talked about the place, as exemplified below. Company 9 talked about physical distribution channels while Companies 13 and 6 described the location of operations, all highlighting the importance of being close to the customers.

"(...) we are not situated in Oslo either, we are outside in a smaller town, so we are very approachable both to the small and big companies (...)" (Company 2).

"Good service what we do there is to have the product in time (...) we need to have the product in stock at the customers' side" (Company 9).

"We have 14 offices in [countries] to be close enough to our clients both language culture, business, that allows us to anchor and solve most assignments locally (...)" (Company 13).

"We are representing across the globe (...) because our big clients are there so we need to help out also in their big markets. That's why we are there (...) product needs that are nice to have close to them" (Company 6).

Ten companies talked about the process of delivering the offering. Some companies identified that their processes are highly customised, for example, Companies 2 and 14. Companies 10 and 16 described their flow of activities and expressed that it all starts with gaining insights

on a particular customer. Company 1 talked about their ongoing lean process encompassing all activities.

"Very customised (...) we of course have our methods that we've developed over time and methods of working but it's always very customised" (Company 2).

"(...) tailor-made solution for each and every customer" (Company 14).

"We need to know the customer to be able to serve them well" (Company 10).

"The customer must be involved in influencing how the work process should be, how much contact and follow-up they want, what types of reports they should receive, how simple or how complicated they should be (...) The customer participates in a journey, which means that the end result is that they feel taken care of" (Company 16).

"We have a big lean process going on in the company, by of course improving all our working processes (...) make every process that we do better than before (...) We go to the bottom, the root of the problem and try to solve that. And the better we become in housekeeping for ourselves, the more the customers will benefit on that" (Company 1).

Four companies talked about physical evidence. Companies 11 and 13 mentioned evidence that they use to show their target groups their knowledge and competence, as presented in the following quotes. Company 20 discussed their formal certification regarding information security which sets them apart from competitors and provides cues to the customers.

"We want to prove that what we say is right so instead of saying that we are really good at what we do, we show the projects that we do, and we offer the proof instead of just the praise" (Company 13).

"We run another company (...) we use that to prove to the clients that we sort of know what we are talking about" (Company 11).

14 companies discussed the importance of people. Companies 2 and 13 identified how the target perceptions affect the recruitment process in order to make sure that they hire the right people that suit their companies. The three following quotes are great examples of companies that highlight the importance of competence and expertise in the people.

"A lot of variety in the expertise within the company, providing a huge benefit to the customers" (Company 6).

"We always have to increase our competence internally" (Company 14).

"We want to be perceived as solution-oriented, that by solving the client's problems, using our highly skilled [employees]" (Company 17).

Company 10 discussed how the employees are being monitored on their performance regarding the company's target perceptions.

"I am being measured on KPIs connected to these pillars. So, if I don't deliver on that I don't do my job. We have a very tight structure of KPIs throughout the whole company that all our goals are defined as goals on a personal level, on a group level and on a division level" (Company 10).

Companies 12 and 20 recognised the significant importance of people in service companies and Company 20 also identified that constant training and education of employees is crucial in order to provide a good customer experience.

"Since we are a system provider, you don't really buy a system, you buy the people behind the system. That goes for the service desk, IT people, salespersons, marketing persons and everybody else that are in some way contact with our customers. So that's really essential I think in order to deliver great value to the customer, you must be personal with your customers" (Company 12).

"We know that a positive, motivated and skilled employee will represent the brand so much better than someone who is disconnected (...) One pillar for being a happy employee we believe is that you know what you need to do, you have all the information, you are continuously trained and educated in the specific things you need to do (...) employees that understand that are comfortable in what they are doing also builds confidence and happiness in the workplace" (Company 20).

#### 4.3.1 Perceived Advantages of Using the Target Perceptions

Interestingly based on this research, the perceived advantages of using the target perceptions in the companies' daily operations were mostly internal. Seven companies specifically identified that the target perceptions create an internal culture in the companies. Quotes can be seen below. Companies 13 and 17 also mentioned that they use their target perceptions as part of the decision-making of what projects the company should do.

"And it makes it easier for us to recruit (...) they have to have all the competence, knowledge that we need in that specific role (...) so I think it's really helpful both in the recruiting process and when they come on board, they know what is expected of them and we talk about it a lot before they start working here (...)" (Company 2).

"(...) through the guidelines and the brand manual I think it was much easier for us as communication and marketing employees to actually grasp what the company wanted from us" (Company 3).

"(...) the reason why we involve everyone is to build the culture, so they feel that they are a part of what we do and they understand why we do it" (Company 9).

"I hear [the employees] refer to the values when they evaluate the colleagues, evaluate the way we communicate, evaluate the customer success work, 'is this really personal' (...) it's a part of our daily language" (Company 12).

"Those are essential things that we operate on a day-to-day basis on, which gives a lot of focus inside the company" (Company 20).

"We make the decision on which projects to work with, based on the target perceptions" (Company 17).

Some more external benefits that were described during the interviews were facilitating competitiveness, ensuring the company's alignment, and creating trust in the company, as exemplified by the following quotes.

"In a practical world with a high competition, you are always in danger of talking about discounts instead of all these things so that's what we have to work with every day. What are the unique selling points for us, well it's quality, competence, local

ownership, close to the decision making et cetera. If we go into compete with the big ones and just talk about discounts, then we will lose" (Company 1).

"(...) we attract more positivity, more trust (...)" (Company 4).

"It secures the alignment of what we are saying versus what we are doing as well as what the target group is expecting" (Company 5).

"Relationship building is mostly about building trust. Having continuity in meeting activities, dialogue via telephone and email, receiving reports etc. means that we have the opportunity to achieve good relations and the relationship between us and the customer becomes much stronger" (Company 16).

"Guarantee for well-made work and put security in the customer minds: that they are in safe hands" (Company 17).

"(...) through providing great value and good solutions, we are able to build trust and good relations" (Company 18).

Lastly, three companies described that having the target perceptions allows them to fully understand what the customers want. Company 4 talked about how their whole service development is based on the question "is this beneficial for our customers?". This allows them to fully focus on their customers in all their operations. Similarly, Companies 11 and 15 identified that the target perceptions allow them to gain an in-depth understanding of the customers' needs and goals, as exemplified below.

"When you go deep into a client you understand more what they actually want to achieve" (Company 11).

"It is a great advantage knowing what the customers want" (Company 15).

#### 4.3.2 Brand Book

The last question in the interviews was about the companies having a brand book or a similar document describing the brand and its positioning. As can be seen from Table 9, 18 companies have a brand book.

Type of Brand Book	Number of Companies
Visual and strategic	14
Strategic	1
Visual	3
No brand book	2

Table 9 - Types of Brand Book

14 have both visual and strategic considerations in their brand books, which is the ideal. These brand books are extremely comprehensive, as can be seen from the quotes below.

"It grabs everything from visual identity to brand identity, values, stakeholders, positioning, anything a marketer could need or an employee in the company (...)" (Company 3).

"The vision, values, what differentiates us, what we want to have people think about us as their impression, what kind of words we use to describe ourselves, what kind of emotions. Of course, the whole design guidelines: this is how we speak, this is how we look, this is what we sound" (Company 4).

"How our brand is perceived, to our visual identity, profile, how we use our brand in terms of difference sense, what our tone of voice are, what our internal values and strategic platform is, what do we deem as best practise going forward, what is not best practise (...)" (Company 8).

"The brand name described (...) why we do it, how we do it. Colours, describing the vision, values, the mission, how we do everything from business cars to the flags we have in the factory (...) it's very important for us if you send a document, if you send an email that it's correctly following our brand book (...), the fonts, profile, categories, photo styles" (Company 9).

"Everything is put down in words (...) We have the brand, target groups defined, we have defined trigger emotions and we have statements on sustainability. Our values are defined and explained, our promise is defined and explained, our purpose, the personality, and we also have a brand dictionary. Then we also have information on how to name our products and services, how do we score our brand, the brand scorecard, and brand alliances. In addition to that we have a library on what is our visual identity (...) and we have a library of customer experience and also partnership guidelines" (Company 10).

As presented below, three companies have only visual considerations in their brand book.

"Yes, we have a design handbook (...) which is quite rigid in terms of fonts and use of colour (...) logo (...)" (Company 14).

"Yes, we have a design handbook, an own design profile (...) not yet defined many main elements and especially not within branding, as this is fluid and organic" (Company 16).

"Graphical profile (...) Types and logos and colours" (Company 20).

One company mentioned only strategic elements from their brand book.

"We have a communication strategy (...) and a brand stamp. Values, target groups (...)" (Company 2).

# 4.4 Business Capabilities

The capabilities of the companies were not explicitly asked about, but they were looked for throughout the interviews as they support the provision of solutions (Jalkala & Keränen, 2014). A summary of the results can be seen in Table 10. Value assessment capabilities were almost totally absent hence why they are not present in Table 10. This is a consequence of the openended questions which did not give hints to the interviewees about the details that were looked for. However, it is interesting to note that when not directly asked about the benefits to customers and the value of said benefits, the interviewees were tentative to explicitly touch upon these elements.

Capability	Number of Companies	
Business Consulting	8	
System Integration	3	
Operational Service	5	

Table 10 - Business Capabilities

The classification of answers into the different capabilities was done strictly based on keywords and themes. These elements are highlighted in the quotes below. For business consulting capabilities the key elements were customers' goals and problems, creating a customised solution, and understanding the customers in general. Eight companies talked about these components. Examples of this are presented in the following quotes. Company 2 touched upon all three capabilities in the interview by explaining that they first develop a customised strategy based on the customer's goals, then they also take the strategy into action and follow up on it.

"We sometimes help them **define their goals** too, they don't always know exactly the goals (...) and **then we help them not just with the strategy** but actually **taking it into action** and **following it through** (...)" (Company 2).

"When you go deep into a client you understand more what they actually want to achieve (...) it's a very good thing to understand the clients better" (Company 11).

"When we work with our corporate customers (...) it is important for them that [the company] understands the industry in which they operate in. This is to be able to give the best advice" (Company 15).

"(...) solving the client's problems, using our highly skilled [employees]" (Company 17).

As system integration capabilities are concerned with being able to implement the right solutions, the elements sought in the interviews were implementation, carrying out the strategy, and taking it into action. Three companies discussed this, one of them being Company 2 as discussed above. Company 5 also talked about both business consulting capabilities as well as system integration capabilities by highlighting that they define the solution and support the customers in the implementation.

"(...) be able to implement whatever solutions we are telling (...) we can both (come up with) the solution as well as help them in achieving that" (Company 5).

Operational service capabilities are concerned with supportive services after the implementation of the solution (Jalkala & Keränen, 2014). Five companies described the ways in which they support the customers even after the implementation, as exemplified below.

"If there are any problems with the products, it happens, then we just take it back and replace it with a new one, we don't make huge discussions over whose fault it is, we take it back and just fix it" (Company 9).

"Our service hotline serves in Norway approximately 40 000 service calls a year (...) we answer and help our customers (...) making right decisions and make them a little bit more competent" (Company 12).

"We don't leave the customers when the final product is delivered, we monitor them afterwards (...) hand-in-hand with the customer all the time" (Company 17).

# 4.5 Other Findings

The interview framework includes a question about the challenges of using target perceptions as a tool in daily operations of the companies. Based on previous literature, the main difficulties relate to the significant financial commitment that is required to create and maintain the perceptions (Leek & Christodoulides, 2011). Furthermore, there is uncertainty regarding how much branding efforts actually matter to the industrial buyers (Zablah et al., 2010; Mudambi, 2002; Baumgarth, 2010). Company 15 was the only one who identified the costs required to be perceived as having broad competence. While other companies in this research did not identify the aforementioned elements, some participants identified other interesting challenges.

"Focusing on being a [company] that has a broad competence is expensive. It is costly to have highly competent employees" (Company 15).

Company 5 recognised a challenge regarding the meaning of the perceptions. One of their target perceptions is "trust", which is highly intangible and can have different meanings for different individuals. Thus, Company 5 emphasised the importance of having clear definitions for the target perceptions.

"It is a challenge because when you are talking about trust, it can be so many different things. The main challenge is to really define what trust means for us as a company and use that in our communication. Cause it could easily drift out." (Company 5).

Company 11 touched upon a similar challenge and discussed the legitimacy of the meanings behind certain words used as target perceptions. They identified the increasing need to actually offer proof that they are experts, as the word is used so commonly.

"Maybe a saturation of the word specialist or experts, cause you don't have to have a marketing degree to call yourself an [expert in the industry], and you don't have to actually have done anything to call yourself an [expert in the industry] (...) that's why we try to have our accounts that we harness attention on organically (...) and we try to use that as a leverage or proof that we actually know what we are talking about" (Company 11).

Company 9 talked about the time commitment required to create and implement the perceptions throughout the company. In order to ground the perceptions to all levels of the

organisation, Company 9 also emphasised the need to build an internal culture around the perceptions.

"It's difficult to get the whole company to implement it to be honest, it is difficult to get them to get involved in all the areas of what we send and what we sell to the customer. So these projects are time consuming but hugely important (...)" (Company 9).

Companies 4 and 10 examined how the target perceptions affect the way of working. Company 4 is extremely focused on their customers' interests and concentrates on being trustworthy and transparent in all their actions. For these reasons, they do not utilise aggressive marketing to promote their products and services. The interviewee identified that this approach can feel limiting to certain parts of the organisation. Company 10 has a structure of KPIs related to their performance on the target perceptions and the interviewee discussed how this affects the company's agility.

"[Different business sectors] want to build volume and sometimes I think they would like to use some other kind of tools that are not quite in tune with the overall brand perception. We will not be an aggressive marketer, we don't want to have any hidden costs (...) sometimes I think that can feel a little bit limiting for the people in sales and responsible for building the volumes" (Company 4).

"(...) working in this tight system makes it important and very visible that there are not much room for jumping straight to conclusions (...) maybe it's more a matter of culture and it's not a culture that suits everyone (...) When you have this very tight system of KPIs, targets, strategies, everything, you lose some flexibility in an organisation, you lose agility to work and to adapt to quick changes but that's more the nature of an enterprise (...)" (Company 10).

Lastly, Company 7 and 17 discussed challenges regarding communication and target perceptions. They elaborated that designing communication that strengthens and is aligned with the target perceptions can be difficult.

"Of course, it's sometimes hard to know exactly will this SoMe post or will this podcast or will this commercial on TV, will it be the right kind of association so it's sometimes also down to get feeling (...)" (Company 7).

"A difficulty is to make great communication out of the target perceptions because we have to turn the perspective from internal values to the values of the customer" (Company 17).

#### 5. Discussion

In this section, the results are interpreted, and the research question is answered. First, we discuss the strengths of B2B brand positioning followed by the observed weaknesses. Subsequently, the theoretical and managerial implications are discussed. Lastly, we identify limitations regarding this study as well as directions for future research.

# 5.1 Strengths

The results of this study clearly indicate that all companies in this research have defined targets for perceptions. Half of the companies have perceptions revolving around competence and expertise. Other commonly mentioned perceptions touched upon being personal and having close customer relationships as well as trustworthiness. This is consistent with previous literature which suggest that B2B brands should be based on intangible associations specifically about expertise, the company's capabilities, and trustworthiness (Webster & Keller, 2004; Jalkala & Keränen, 2014). These perceptions are of high importance in industrial markets as the perceived risk associated with the purchases tends to be high for the customers (Leek & Christodoulides, 2011). Previously, Kalafatis et al. (2000) suggested that B2B companies should focus on concrete features, such as product performance and pricing in their perceptions as these were thought to be the most appealing for B2B buyers. However, the results from this research are more aligned with a more recent study which concluded that even for B2B companies the perceptions and brand positioning should focus on the company's key skills and competencies (Jalkala & Keränen, 2014). It is important to note that the vast majority of companies in this research were service providers, which could explain the lack of feature-related perceptions. The absence of price-related perceptions, however, supports the notion that B2B brands are increasingly used to facilitate relationship building in order to reduce the perceived risk (Guenther & Guenther, 2019; Leek & Christodoulides, 2011).

All companies were also aware of the need for differentiation and identified intangible differentiating factors. 13 companies used customer data in the process of identifying their target perceptions and differentiators, indicating that they are designed around customers' needs and goals. Many companies also identified internal competencies which support differentiation, such as experience and knowledge of the market. It is important to have a clear view of the company's resources which allow them to deliver on the differentiating factors

and although strategic resources were only mentioned by one company, identifying the capabilities and internal resources is a good start. The lack of strategic resources identified by the companies in this research will be discussed more in the following section "5.2 Weaknesses".

Regarding the implementation of target perceptions into the companies' marketing mix, the majority of companies discussed their product, people, process, and promotion. This is extremely positive as it showcases that companies generally use their target perceptions as a guide in varying parts of their operations. The product is the core of a company, and it is important that it is developed to meet the customers' expectations which are shaped by the target perceptions. As the majority of the companies in this research were service providers it is good that so many companies mentioned the target perceptions' effect on people. The employees are the key to a good service experience whether it is them actually delivering the service or providing customer service after implementation. Employee training and creating a culture around the target perceptions are extremely important in B2B companies as the relationships that customers have with the employees tend to be a major driver for loyalty and satisfaction. The way most companies described their process was related to customisability which is a key characteristic of the B2B market. The ability to customise the product or service adds value to the customers and often is even required by industrial customers. Promotion is a way to communicate the target perceptions to the target groups and strengthen the desired associations to the brand. Multiple companies described how they evaluate their communications to try to ensure that they are in line with the target perceptions. This is valuable as the target groups can evaluate the brand and the quality of its offering partly based on the promotion, which is especially important when so few companies identified separate physical evidence. This will be discussed more in the next section.

#### 5.2 Weaknesses

Although all companies identified differentiating elements, only six companies are categorised to have ideal differentiation (Table 4), and only one of those six companies mentioned strategic resources. This indicates that the companies recognise the need for differentiation but the concept of differentiation from a theoretical point of view might be unfamiliar to them. As strategic resources together with customer needs are the basis for successful differentiation according to theory, it is clear that based on this study's sample the majority of companies do

not operate according to the normative theory. Furthermore, it is also interesting to note that 15 of the companies have brand books with strategic considerations and still only one company mentioned strategic resources in their differentiation during the interviews. Many companies described their capabilities vaguely, such as "our knowledge" and "our experiences" when discussing the decision-making behind differentiation. Companies 1 and 12 described the process in a way that could be interpreted as discovering and developing strategic resources, but this was not explicitly mentioned by the interviewees.

"It was mostly looking at ourselves to be honest" (Company 1).

"Then we started to discuss internally (...) how do we become trustworthy, competent, personal and innovative?" (Company 12).

The vast majority of companies mentioned differentiating factors that were not initially mentioned as target perceptions. It is important that the companies recognise their differentiating factors as target perceptions in order to highlight them in their promotion as well as integrate them into all other elements of the marketing mix. This should be done as PODs tend to be major drivers of choice and if they are unclear to the company itself, it cannot communicate them to the target groups either. For example, Company 11 identified target perceptions "specialists" and "experts" and their PODs were "more agile" and "closer to the customers". During the interview, Company 11 mentioned that they often use the word "specialist" in their communications. However, the interviewee did not describe how the company conveys the PODs to the target groups before they make a purchase decision. Based on the interview, it was clear that the company's PODs are valued by the customers, so it would be beneficial to integrate them into the promotion so potential customers are also aware of them.

The benefit of conducting interviews was to be able to see the participants' body language and genuine reactions to the questions. This was a major objective of this study, and the reason participants were not sent the questions beforehand was to avoid them having prepared answers. When asking about the differentiation, it was noticeable that most of the participants had to think before answering. We also noted that many participants started to use words such as "maybe" and "I think" when talking about the differentiation. As differentiation is a major source of competitive advantage for the companies and provides unique value for the customers, the PODs should be defined in great detail (Supphellen et al., 2014; Porter, 1980).

They should also be based on the customers' needs and the company's capabilities and resources. Company 7 specifically mentioned strategic resources and drivers of trust supporting their differentiation while Company 15 elaborated that their differentiation is based on what is important to the customers as well as what the company is good at. These two companies are the only ones in this research who addressed both the internal and external considerations in their differentiation strategies.

In some cases, the target perceptions and PODs identified by the companies do not clearly describe the benefits to the target groups. In order to communicate the benefits efficiently, the target perceptions should be expressed in short, meaningful words. For example, Company 6 has easily understandable perceptions of "expert", "personal", "responsible" and "sustainable", which are formed in a way that conveys benefits to the customers. Company 16 discussed having target perceptions of "good customer follow-up" and "relationship building". These are great perceptions, but we propose using "personal" as the main perception and having the two aforementioned perceptions as the meaning behind "personal". This suggestion is illustrated in Figure 5. Furthermore, Company 20 stated their perceptions to be "information security" and "strong employer brand/happy philosophy". These do not really articulate the benefits to the customers. Thus, we believe it would be preferable to have perceptions of "competence" and "committed", for example, and the information security and strong employer brand are factors that allow the company to deliver on those perceptions. This can be seen in Figure 6. Similar examples are "local ownership" and "lean process" (Company 1), "a good place to work" (Company 13), and "unique resources" (Company 19), which seem more internal rather than expressing the benefits for customers and how they help the customers reach their goals. The benefits that stem from "local ownership" and "lean process" (Company 1) according to the interviewee relate to being able to serve customers better and faster, and those should be more visibly expressed in the PODs.

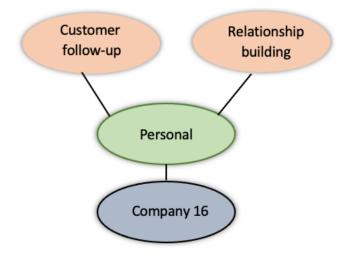


Figure 5 - Suggested Target Perceptions for Company 16

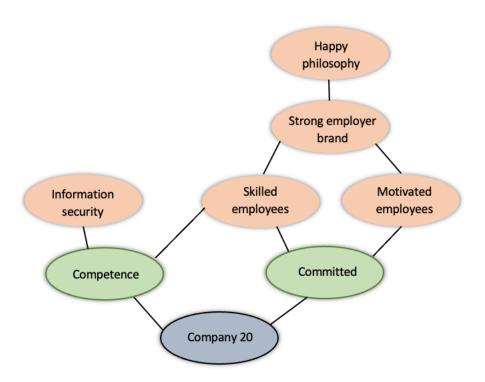


Figure 6 - Suggested Target Perceptions for Company 20

Several companies presented their values as target perceptions. Values are internal elements that are defined based on what the company itself thinks is important. They can contribute to making employees more motivated and create a sense of purpose internally (Forsey, 2021). Values can be an important part of the brand identity (Mizera, 2020), but they are not based on customers' needs, desired benefits, or perceptions. Furthermore, values can be inconsistent with customer perceptions. For example, one core value of the fast-fashion brand Zara is "sustainability" (Inditex, n.d.). However, we would like to argue that very few consumers actually perceive the brand to be and act sustainably (see for example Chana, 2021; Dockrill, 2020). Internal corporate values are also not very efficient in describing the benefits of a brand to the target groups. As the benefits are the main drivers of choice, they should be extremely visible to the target groups (Supphellen et al., 2014). Thus, the target perceptions are a better tool as they are related to the benefits and how they help the customers reach their goals.

Interestingly, physical evidence, a prominent notion in B2B branding specifically for service companies, was nearly absent from our findings. Only four companies mentioned elements that they use as proof of their skills, competencies, and knowledge. As the service quality is difficult to evaluate before the purchase, physical evidence such as statements, certificates, and past projects should be used. These provide the target groups with more concrete aspects of the service that they can use as cues about the quality. The purpose of physical evidence is to reduce the customers' perceived risk, which was not specifically mentioned by any of the companies in this sample.

Price was only touched upon by two companies. Generally, it is assumed that a well-positioned brand would be able to charge premium prices for their offering since customers place value not just on the core offering but also for example on the relationship. However, the companies talking about price did not identify this. As more recent literature suggests that brand positioning in B2B could offer similar benefits as in B2C, our results might still imply that B2B buyers are extremely price sensitive. It could be that a strongly positioned brand with relevant POPs and unique PODs is able to attract customers better than competitors. However, it is unknown what would happen if that strongly positioned brand increased their pricing to be considerably more expensive than the competitors. Based on our results we could suggest that the extremely price-sensitive industrial buyers might switch to the competitors, given that they are perceived to deliver at least on the POPs. Premium pricing in B2B is a complicated

matter which not only depends on the brand but on criticality, complexity, and switching costs from the customers' point of view. This analysis is out of the scope of this research but presents compelling ideas for future research.

# 5.3 Theoretical Implications

Our findings provide several implications for normative theory on brand positioning. The theoretical implications of this study are related to the relevance of the CBBE-model and the target network model in B2B context. The CBBE-model has been almost exclusively used in a B2C context, in which imagery and feelings toward a brand play a major role. For these reasons the direct applicability in B2B is questionable. Appendix 26 shows the CBBE-model for Coca-Cola, and it is clear that feelings such as "happiness", "warmth" and "social approval" tend to be absent from B2B brands and industrial buyers' decision-making. The process of evaluating possible suppliers and partners in B2B is highly rational and the most important criteria are related to delivery time, price, quality, performance, and after-sales service (Bendixen et al., 2004). It is clear, based on our and previous research, that even B2B companies are moving toward highlighting their unique capabilities in their branding rather than the features of the offering. However, even intangible perceptions such as "trustworthiness" and "competence" are associated with the performance of the product or service, rather than how it makes the customer feel. Furthermore, we argue that the concept of loyalty in B2B is different from B2C. In B2C, consumers choose to be loyal to brands even though there are a lot of alternative brands in the market providing extremely similar products. This is different from B2B, where there typically are not many companies offering similar solutions. This creates high exit barriers and increased switching costs for industrial buyers, as finding a new partner would be expensive and time-consuming. This relationship was briefly discussed by Companies 2 and 11, who touched upon loyalty being a result of dependency. This is naturally an outcome of these companies being able to provide highquality service and deliver on all important elements to the customers, which create high exit barriers.

"(...) so I think that's why they become very dependent on us, many of them, and they need us to succeed and to grow (...)" (Company 2).

"(...) we need to make people (the customers) shine and that will in turn make them dependent on us because they will know that we helped them with that (...)" (Company 11).

Kuhn et al. (2008) have revised the CBBE-model to be more appropriate for B2B, by removing the elements of feelings and imagery and replacing them with reputation and people-related aspects (Figure 3). This is based on their study's conclusion that feelings were irrelevant in the B2B context. Our findings were concurrent with this conclusion, as feelings were not mentioned by any of the interviewees. Additionally, Company 12 specifically mentioned the target perceptions being related to their reputation. This emphasises that in the B2B context brands rarely evoke strong feelings in the buyers, but rather the rational evaluation process is partly based on the companies' reputation. Furthermore, the importance of people based on this research also offers support for the revised model by Kuhn et al. (2008).

The discussion above indicates that the CBBE-model has to be revised and tested before implementing in a B2B context. However, based on our research we do not see a similar issue with the target network model. The model's elements, primary associations, secondary associations, PODs, and POPs do not seem to only be limited to the consumer markets but also applicable for industrial markets. The target network model does not specify the elements that should be included, for example, feelings and product features, which makes it highly adjustable. On the other hand, the CBBE-model has a clear structure of categories that should be present in the model, which could be restrictive. In the target network model, a brand is able to design the perceptions completely based on their customers and their internal capabilities. Furthermore, we argue that with the target network model it would be easier to map out all different perceptions and dimensions of the brand to ensure that it is attractive to everyone involved in the purchasing decision. This is an important consideration, as in B2B there are usually multiple people involved in the decision-making process. Depending on the peoples' roles in the decision-making they value different things, such as price, delivery time, or competence (Webster & Keller, 2004).

# 5.4 Managerial Implications

This study poses several implications for managers and marketers. Firstly, focusing on defining clear points of differentiation should be a priority. Having PODs that are relevant to the target groups has the potential to create competitive advantage. It is also important to understand that POPs and PODs work together, and it is thus also necessary to identify the main drivers of the category. Companies can only focus on differentiation once they are perceived to offer the POPs, the basic needs of customers in a certain category. Second, in order to identify the customers' needs, the target groups must be clearly defined. This will allow the managers to understand the POPs in a certain category as well as develop compatible PODs. The target perceptions are most effective in driving choice when they are specifically defined based on the needs and goals of a particular target group. Consequently, the companies are then able to use and strengthen the desired target perceptions throughout their operations and especially in communications. Third, the target perceptions should be formulated in a way that easily conveys the benefits to the target groups.

Fourth, it is important to highlight that good brand positioning consists of two considerations; what the market wants, and what the company can deliver. Developing the target network model is a continuous process, giving the managers the opportunity to go back and evaluate the target perceptions. If a company does not have strong PODs or has problems with supporting the PODs with strategic resources, changes should be implemented. A suggestion could be to examine present data and look for whether the company can apply its strategic resources on something else that is important to the customers. If the company realises that there is something that is very important to the customers but lacks the strategic resources to support that POD, it is suggested to evaluate opportunities on how these PODs could be strengthened by the development of strategic resources through for example new collaborations or new development partners. Additionally, it would be beneficial to define the strategic resources clearly in the brand book and actively refer back to them in all operations when thinking about differentiation.

Lastly, making sure that the target perceptions are implemented to all relevant elements of the marketing mix is vital. This will make sure that the company is actually able to deliver on the perceptions and benefits that they promise to the target groups. For service firms, it is highly

recommended to provide physical evidence to reduce the perceived risk. This can be for example in the form of statements, service guarantees, and showing past projects.

#### 5.5 Limitations

In this part the validity and reliability of this research is evaluated, followed by the limitations. Lastly, we discuss possibilities for future research.

#### 5.5.1 Validity and Reliability

External validity is the degree to which the study's findings can be applied to a wider context (Bhandari, 2021; Saunders et al., 2009). That means that if the findings in this study are representative, they can be applied to other settings. As this research has a satisfactory sample, and the study was collected across various industries, with different sized companies around the whole country, the results could be applicable to the general situation in the industrial sector in Norway. Even though the sample size of this research is satisfactory, it is worth mentioning that without time limitation, the sample size could have been larger. However, it is important to note that as the sample was heterogeneous on different factors, such as company size, type of industry, and age, that does not necessarily mean that the study is generalisable to all the different industries for example. As we interviewed a limited number of companies where several industries are not represented, this makes it a limitation of the study, as well as also limiting the generalisability to other countries. A larger sample could possibly lead to other or different findings, and thus, give greater external validity, making this research even more applicable.

In terms of internal validity, it is important to point out that this study is not about finding causal relationships, but rather there is an underlying assumption that the normative theory will assist companies in doing better and developing stronger brands. But whether an approach where the companies improve their brand positioning according to theory will lead to better performance, must be addressed in other types of research than this one. Furthermore, the construct validity and statistical validity should be addressed in a quantitative study.

As discussed in "3.2 Ethical Considerations", both researchers were involved in interpreting and coding of the data. About 90% of the categorisation and interpretations were agreed on

and the rest were discussed until an agreement was reached. Therefore, this study has a high inter-rater reliability as a result of the collaboration between the researchers (McAlister et al., 2017). However, personal perceptions and comprehension, as well as the approach to coding play a role when interpreting qualitative data. Thus, other coders may have coded and interpreted the responses differently.

#### 5.5.2 General Limitations

An important limitation of this study is the lack of previous research on brand positioning and implementation of the target network model in B2B companies, as existing studies have primarily investigated the consumer markets (Kuhn et al., 2008). This presented challenges in finding enough relevant literature, formulating the interview questions, and analysing the data, as there are no universally agreed on theories and models in this field.

In the data collection, the aim was to conduct the interviews with the most qualified people in the companies in the field of brand management and marketing. The interviewees were mainly from the marketing sector, such as Head of Marketing, Marketing Manager, Chief Brand Officer. Initially, that was considered an advantage, as it was believed that the interviewees to some extent had knowledge about the main topics in the study. However, the results suggest that people working with marketing and branding are extremely knowledgeable about communication, but the strategic considerations were not sufficiently touched upon by the participants. There is no doubt there are people in the companies that are more concerned about the strategic resources. Thus, this presents a limitation, as people in other positions could have answered the strategic aspects in more detail.

Further, a limitation of this study is related to the consequence of the open-ended questions. While allowing the interviewees to explain their answers in detail and elaborate on them, it could also allow for too much freedom and result in the participants not identifying the desired elements. This is the case for strategic resources. The lack of companies mentioning their strategic resources cannot be interpreted as them not having them. Consequently, this finding cannot be generalised to the broader context as we believe that many companies have actually identified their strategic resources, but the open-ended questions resulted in the participants not talking about them. Compared to close-ended questions, open-ended questions could also

lead to difficulties in interpreting and analysing the detailed and in some situations, comprehensive answers, making this an important limitation of the study.

Another important limitation of this research is the language. As this thesis is written in English it was natural to conduct the interviews in the same language. This also allowed us to spend more time on the analysis rather than translating. Out of the 20 interviews, three were conducted in Norwegian, due to interviewees' request. It is important to note that for everyone involved in this study, English is not the native language. That could possibly lead to misunderstandings and misinterpretations of both questions and answers. Furthermore, the quotes used throughout the research were all written in English, meaning that the quotes from the Norwegian interviews were translated into English. A limitation in translating quotes is that it poses challenges, as it might be difficult to translate specific concepts and words that were used by the interviewees from Norwegian to English. Translating these words could reduce or enforce their meanings. Furthermore, adding more words than in the original quotes might change the voice of the interviewee (van Nes et al., 2010). Even though the interviews were listened to multiple times, there is a risk that something was misinterpreted and translated in a wrong way.

Lastly, it is important to note that the interviewees were not given the topics or any questions prior to the interview. If allowing the participants to prepare beforehand, that could have possibly led to more detailed and informative answers. For example, regarding the components in the brand book, or the use of theories while developing the target perceptions. A fair amount of the interviewees did not know how the perceptions were developed, or who was involved in the process. As discussed previously, it is important to highlight the limitation of the fact that the questions asked throughout the interview could have been more accurate. If provided with more precise questions in the interviews, the result would most likely have been more detailed, for example, "What allows you to differentiate on these factors?", making this an important limitation of the study.

#### 5.5.3 Future Research

The findings and limitations of this study have interesting implications for future research. As there are not a lot of similar studies, firstly, a suggestion is to replicate this study, with a larger or an industry-specific sample. It would be interesting to see if any specific industries are better than others in positioning themselves, or whether the findings in this study would be the same if replicated with a larger sample. Furthermore, it would be beneficial to supplement this study with quantitative data to develop a more holistic overview of the normative brand positioning and implementation of the target network model in a B2B setting. As this research was descriptive in nature, establishing causal relationships between different variables was not the objective. Executing a quantitative study could provide insights on causal relationships between variables of interest. It would be interesting to examine if a good brand positioning according to the normative theory has an effect on financial performance, or whether the company size or age has an effect on the level of the brand positioning and how well executed the company's brand positioning is. It will possibly to a greater extent make the findings in our study empirically strengthened. Thus, further research on the effects of brand positioning should be done.

Furthermore, it would be interesting to study companies that not yet have implemented brand positioning, implement the target network to their daily operations, and see the effects on different aspects of their brand performance. This research will require studying several companies over an extended period, with the goal to discover relationships between variables (Thomas, 2021; Johannessen et al., 2011). Thus, a longitudinal study is proposed.

As discussed in the limitations, interviewing people in different positions from the same company could provide beneficial insights. Therefore, carrying out a qualitative research and conducting interviews with these people is suggested. As seen in our study, most of the interviewees knew the target perceptions, but a minority of them could identify the reasoning behind them. Here, it is assumed that someone from the strategic team would know why the explicit perceptions are chosen and could identify the strategic resources that support the differentiation in the company. Thus, interviewing a marketer and someone in charge of the company's strategy would complement each other, and is therefore highly recommended.

There are not many studies about the importance customers place on a specific brand. Thus, another interesting angle would be to study the industrial buyers, investigating whether they actually care about a brand's positioning, or whether a brand's target perceptions are done correctly according to normative theory. Next, investigating whether the customers still care mostly about getting the cheapest price and not other elements would be interesting. As only two of the companies in our study mentioned anything related to the price, it is implied that either the other companies do not recognise the importance of price for the buyers, or the customers do not have price as priority number one, but rather other perceptions, like relationship building, trustworthiness, or quality. Thus, making this an interesting field to study in the future.

As we did not put high emphasis on the customer-based brand equity model in this study, it would be interesting to deeply investigate what advantages it would provide the companies when actively using the CBBE in daily operations.

Lastly, the gaps in the prior literature need to be further explored and studied to provide more insights. A more comprehensive in-depth study is suggested, focusing strictly on for example target perceptions or differentiation alone.

#### References

- Barney, J.B. (2014). Gaining and sustaining competitive advantage. (4th, Pearson new international edition). Pearson.
- Baumgarth, C. (2010). "Living the brand": Brand orientation in the business-to-business sector. *European Journal of Marketing*, 44(5), 653–671. https://doi.org/10.1108/03090561011032315
- Bendixen, M., Bukasa, K. A., & Abratt, R. (2004). Brand equity in the business-to-business market. *Industrial Marketing Management*, *33*(5), 371–380. https://doi.org/10.1016/j.indmarman.2003.10.001
- Bhandari, P. (2021, April 2). *Understanding external validity*. Scribbr. Retrieved November 13, 2021, from https://www.scribbr.com/methodology/external-validity/
- Booms, B.H. and Bitner, M.J. (1981). Marketing Strategies and Organization Structures for Service Firms. In: Marketing of Services, American Marketing Association, Chicago, 47-51
- Chana, A. (2021, June 21). *Is Zara Ethical and Sustainable?*. Attire Media. https://www.attiremedia.com/popular-brands/is-zara-ethical-and-sustainable
- Collis, J., & Hussey, R. (2014). Business Research: A practical guide for undergraduate and postgraduate students. PALGRAVE.
- Diwan, S. P., & Bodla, B. S. (2011). Development of empirically based customer-derived positioning typology in the automobile industry. *Journal of Strategic Marketing*, 19(6), 531–550. https://doi.org/10.1080/0965254X.2011.586716
- Dockrill, M. (2020, August 28). *How Ethical Is Zara*?. good on you. https://goodonyou.eco/how-ethical-is-zara/
- Dolnicar, S., Hurlimann, A., & Grün, B. (2014). Branding water. *Water Research*, *57*, 325–338. https://doi.org/10.1016/j.watres.2014.03.056
- Forsey, C. (2021, September 2021). *18 Core Company Values That Will Shape Your Culture & Inspire Your Employees*. HubSpot. Retrieved November 11, 2021, from https://blog.hubspot.com/marketing/company-values
- Guenther, M., & Guenther, P. (2019). The value of branding for B2B service firms—The shareholders' perspective. *Industrial Marketing Management*, 78, 88–101. https://doi.org/10.1016/j.indmarman.2017.11.013
- Hollensen, S. (2017). *Global Marketing*. (7th ed.). Pearson Education Limited.

- Inditex. (n.d.). *Zara*. Retrieved November 22, 2021, from https://www.inditex.com/about-us/our-brands/zara
- Iyer, P., Davari, A., Zolfagharian, M., & Paswan, A. (2019). Market orientation, positioning strategy and brand performance. *Industrial Marketing Management*, 81, 16–29. https://doi.org/10.1016/j.indmarman.2018.11.004
- Jalkala, A. M., & Keränen, J. (2014). Brand positioning strategies for industrial firms providing customer solutions. *Journal of Business and Industrial Marketing*, 29(3), 253–264. https://doi.org/10.1108/JBIM-10-2011-0138
- Johannessen, A., Christoffersen, L., & Tufte, P. A. (2011). Forskningsmetode for økonomisk-administrative fag. (3<sup>rd</sup> ed.). Abstrakt forlag AS.
- Judd, V. C. (1987). Differentiate with the 5th P: People. *Industrial Marketing Management*, 16(4), 241–247. https://doi.org/10.1016/0019-8501(87)90032-0
- Kalafatis, S. P., Tsogas, M. H., & Blankson, C. (2000). Positioning strategies in business markets. *Journal of Business and Industrial Marketing*, 15(6), 416–437. https://doi.org/10.1108/08858620010349501
- Kannan, S. (2020, June 10). Points Of Parity, First step in Your Brand Positioning. LinkedIn. https://www.linkedin.com/pulse/points-parity-first-step-your-brand-positioning-satheesh-kannan
- Keller, K. L. (1993). Conceptualizing, Measuring, and Managing Customer-Based Brand Equity. *Journal of Marketing*, *57*(1), 1–22. https://doi.org/10.1177/002224299305700101
- Keller, K. L. (2001). Building Customer-Based Brand Equity: A Blueprint for Creating Strong Brands Building Customer-Based Brand Equity: A Blueprint for Creating Strong Brands. *Journal of Marketing Communications*, *15*(2–3), 139–155. https://doi.org/10.1080/13527260902757530
- Keller, K. L., Sternthal, B., & Tybout, A. (2002). Three questions you need to ask about your brand. *Harvard Business Review*, 80(9):80-6, 125. https://pubmed.ncbi.nlm.nih.gov/12227148/
- Keller, K. L., & Swaminathan, V. (2020). *Strategic Brand Management: Building, Measuring, and Managing Brand Equity.* (5<sup>th</sup> ed.). Pearson Education Limited.
- Knox, S., Payne, A., Ryals, L., Maklan, S., & Peppard, J. (2003). *Customer Relationship Management: Perspectives from the Market Place*. Butterworth-Heinemann.
- Kotler, P. (2005). *Markedsføringsledelse*. (3<sup>rd</sup> ed.). Gyldendal Akademisk.

- Kotler, P., & Keller, K. L. (2016). *Markedsføringsledelse*. (5<sup>th</sup> ed.). Gyldendal Norsk Forlag AS.
- Kuhn, K. A. L., Alpert, F., & Pope, N. K. L. (2008). An application of Keller's brand equity model in a B2B context. *Qualitative Market Research*, 11(1), 40–58. https://doi.org/10.1108/13522750810845540
- Leek, S., & Christodoulides, G. (2011). A literature review and future agenda for B2B branding: Challenges of branding in a B2B context. *Industrial Marketing Management*, 40(6), 830–837. https://doi.org/10.1016/j.indmarman.2011.06.006
- Loureiro, S. M. C., Ruediger, K. H., & Demetris, V. (2012). Brand emotional connection and loyalty. *Journal of Brand Management*, 20(1), 13–27. https://doi.org/10.1057/bm.2012.3
- Marshall, B., Cardon, P., Poddar, A., & Fontenot, R. (2013). Does sample size matter in qualitative research?: A review of qualitative interviews in is research. *Journal of Computer Information Systems*, *54*(1), 11–22. https://doi.org/10.1080/08874417.2013.11645667
- Martinez Onaindia, C., & Resnick, B. (2013). Designing B2B brands: lessons from Deloitte and 195,000 brand managers. *Choice Reviews Online*, *51*(01), 51-0373-51–0373. https://doi.org/10.5860/choice.51-0373
- Marušić, T. (2019). IMPORTANCE OF MARKETING MIX IN SUCCESSFUL POSITIONING OF PRODUCTS AND SERVICES ON THE MARKET. *Ekonomska Misao i Praksa*, (1), 431–446. https://www.proquest.com/docview/2249684183?parentSessionId=wT4dDG7CL2se LMykznvqpwoDOjagbjuuvkLkuFA2Myc%3D&pq-origsite=primo&accountid=37265
- Mason, M. (2010). Sample size and saturation in PhD studies using qualitative interviews. *Forum Qualitative Sozialforschung*, 11(3). https://doi.org/10.17169/fqs-11.3.1428
- McAlister, A. M., Lee, D. M., Ehlert, K. M., Kajfez, R. L., Faber, C. J., & Kennedy, M. S. (2017). Qualitative coding: An approach to assess inter-rater reliability. In *ASEE Annual Conference and Exposition, Conference Proceedings* (Vol. 2017-June). American Society for Engineering Education. https://doi.org/10.18260/1-2--28777
- McColl, R., Truong, Y., & La Rocca, A. (2019). Service guarantees as a base for positioning in B2B. *Industrial Marketing Management*, 81, 78–86. https://doi.org/10.1016/j.indmarman.2018.11.015
- Mizera, S. (2020, April 15). *The time for core values has never been more urgent*. B2B Marketing. https://www.b2bmarketing.net/en-gb/resources/blog/time-core-values-has-never-been-more-urgent

- Mizik, N., & Jacobson, R. (2009). Valuing branded businesses. *Journal of Marketing*, 73(6), 137–153. https://doi.org/10.1509/jmkg.73.6.137
- Mudambi, S. (2002). Branding importance in business-to-business markets. Three buyer clusters. *Industrial Marketing Management*, *31*(6), 525–533. https://doi.org/10.1016/S0019-8501(02)00184-0
- Mäläskä, M., Saraniemi, S., & Tähtinen, J. (2011). Network actors' participation in B2B SME branding. *Industrial Marketing Management*, 40(7), 1144–1152. https://doi.org/10.1016/j.indmarman.2011.09.005
- Nassaji, H. (2015, March 16). Qualitative and descriptive research: Data type versus data analysis. *Language Teaching Research*. SAGE Publications Ltd. https://doi.org/10.1177/1362168815572747
- Ndlovu, L., & Phiri, M. A. (2016). Governance of the municipal services to the population: The case of an emerging economy. *Risk Governance and Control: Financial Markets and Institutions*, 6(4), 84–95. https://doi.org/10.22495/rcgv6i4art11
- Porter, M. E. (1980). *Competitive strategy: Techniques for analyzing industries and companies*. Free Press.
- Quader, M.S., & Sohel, S.M. (2018). Strategic Brand Experience To Differentiate B2B Service Offering: A Case Study Analysis. *European Journal of Management Studies*, 23(1), 49–82. https://www.researchgate.net/publication/332118988\_Strategic\_Brand\_Experience\_t o\_Differentiate\_B2B\_Service\_Offering\_A\_Case\_Study\_Analysis
- Roldós, I. (2020, December 10). *Customer Needs Analysis: Do It Right in 2021*. MonkeyLearn. https://monkeylearn.com/blog/customer-needs-analysis/
- Rosenbaum-Elliot, R., Percy, L., & Pervan, S. (2018). *Strategic Brand Management*. (4<sup>th</sup> ed.). Oxford University Press.
- Saunders, M., Lewis, P., & Thornhill, A. (2009). *Research methods for business students*. (5<sup>th</sup> ed.). Pearson Education Limited.
- Sharp, B., & Dawes, J. (2001). What is Differentiation and How Does it Work? *Journal of Marketing Management*, 17(7–8), 739–759. https://doi.org/10.1362/026725701323366809
- Supphellen, M., Thorbjørnsen, H., & Troye, S.V. (2014). *Markedsføring: Verdibasert Forventningsledelse*. Fagbokforlaget.
- Thomas, L. (2021, October 5). *What is a longitudinal study*?. Scribbr. Retrieved December 16, 2021, from https://www.scribbr.com/methodology/longitudinal-study/

- van Nes, F., Abma, T., Jonsson, H., & Deeg, D. (2010). Language differences in qualitative research: Is meaning lost in translation? *European Journal of Ageing*, 7(4), 313–316. https://doi.org/10.1007/s10433-010-0168-y
- Webster, F. E., & Keller, K. L. (2004). A roadmap for branding in industrial markets. *Journal of Brand Management*, 11(5), 388–402. https://doi.org/10.1057/palgrave.bm.2540184
- Wilson, A. M., Zeithaml, V. A., Bitner, M. J., & Gremler, D. D. (2016). *Services marketing : integrating customer focus across the firm* (3<sup>rd</sup> ed.). McGraw-Hill.
- Windahl, C., & Lakemond, N. (2010). Integrated solutions from a service-centered perspective: Applicability and limitations in the capital goods industry. *Industrial Marketing Management*, *39*(8), 1278–1290. https://doi.org/10.1016/j.indmarman.2010.03.001
- Wu, L. Y., Wang, C. J., Chen, C. P., & Pan, L. Y. (2008). Internal resources, external network, and competitiveness during the growth stage: A study of Taiwanese high-tech ventures 1. *Entrepreneurship: Theory and Practice*, *32*(3), 529–549. https://doi.org/10.1111/j.1540-6520.2008.00239.x
- Zhang, J., & Wu, W. ping. (2017). Leveraging internal resources and external business networks for new product success: A dynamic capabilities perspective. *Industrial Marketing Management*, *61*, 170–181. https://doi.org/10.1016/j.indmarman.2016.06.001
- Zablah, A. R., Brown, B. P., & Donthu, N. (2010). The relative importance of brands in modified rebuy purchase situations. *International Journal of Research in Marketing*, 27(3), 248–260. https://doi.org/10.1016/j.ijresmar.2010.02.005

# **Appendices**

# Appendix 1 - Interview Framework

Question	Desired answer	Actual answer
1. What is the name of your main corporate brand?	X	
2. What are the most important target groups for this brand?	X	
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its	

	points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	
c) How did you come up with the target perception? Can you describe the process?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).	
<ul><li>i) Use of research (what kind of data? Data on competitors?)</li><li>ii) Who were involved? (marketing, top management, etc.?)</li></ul>	Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).	
<ul><li>iii) External support from consultancy/ad agency?</li><li>iv) Framework/model/inspiration?</li></ul>	How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not	
	only communications but pricing, innovations	
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019). Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	

b) Challenges/difficulties  7) Do you have a formal document that describes the brand and the	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010) Yes	
brand positioning, e.g. a "brand book" or something similar?		
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.	
	Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)	
	Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	
b) How did you develop this document? Can you describe the process?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	
i) Who were involved? (marketing, top management, etc.?)	involved	
ii) External support from consultancy/ad agency?		
iii) Framework/model/inspiration?		

## Appendix 2 - Table A: Development of Target Perceptions

	Level of specificity in target group (high, medium, low)	Target perceptions developed (internally, externally, mixed)	Benefits to customers (yes,	Target perceptions based on customer data? (Yes, no)	Mention both POPs and PODs? (yes, no, yes, but do not use the terms)	Citations (customer benefits)	Citations (development of target perceptions)
Company 1	Medium	Mixed	Yes	Yes	No	"() if you have knowledge about the [product] you are much more able to have professional discussions with our clients". "The feedback from all of our clients is that they are very happy to work with a () Norwegian company that has short decision lines because there's a lot of money involved in investments and if they don't have to invest in [the product] themselves but rely that we have a solid [product] to rent to them, that's a really big thing"	"Both. We are very tight to our customers and we also do a () survey with our customers () the feedback was pretty clear on that view why do they choose [the company] as a supplier, and competence, quality of [the product], local ownership, all of those things rated very high".
Company 2	Medium	Externally	Yes	No	No	"We sometimes help them define their goals too, they don't always know exactly the goals, but we start often with a staretgy process and then we help with not just with the strategy but actually taking it into action and following it through ()". "We are always ahead of our customers, we follow up faster and they know that you are in safe hands here and we look after you and make sure you reach your goals ()". "At the beginning of a new business relationship we always start by really taking time to understand insights, understand the business, the industry, their customers, what's important to them () what's important to them () what's "Very customised () we of course have our methods that we've developed over time and methods of working but it's always very customised"	"We are all about insights () you have to think from the outside in and not from inside out. We started this company because we came from the otderside of the table () and our whole idea was to create a [company] we wished existed when we sat on the otherside of the table"

Compar 3	<sup>IY</sup> High	Mixed	Yes	Yes	No	"The amount of customer data that we have available is quite unique compared to our competitors. We can provide customers insight and reports that they don't get anywehere else. We also have now the power to introduce new technologies, new services and digital solutions that other players don't have. These are also factors that will distinguish us from our competitors in the market"	"I would say our clients () they assimilate us with the same kind of values and framework as we want them to perceive us, because we do actually create ethical solutions". "We do actually measure these things as well, so we do surveys and how we are perceived. We have done that twice and based on that we have defined the sort of key factors that we want to be perceived as. And then we measure how people actually perceive us and then we work towards one or two really important factors"
Compar 4	<sup>lY</sup> High	Externally	Yes	Yes	No	"Everything we do is based on their actual needs, we don't have any other specific agenda () so everything we do is designed to be in their best interest"	"We have a lot of internal culture on this area and we are always saying that we shouldn't do anything or develop any service that is not based on the questions is this beneficial for our customers. If the answer is no or maybe, we shouldn't do it". "When we do this educational communication we are almost automatically perceived as experts so we are building the expert role and trust". "We are very research driven so we used a lot of both quantitative and qualitative research, we were going back in the history of [the company] to really find the differentiators, we were testing different hypotheses with focus groups, we did interviews ()"
Compar 5	<sup>IY</sup> High	Externally	Yes	Yes	No	"Knowledge is about having that industry specific know-how to both understand what you are talking about but also to provide solutions in how to solve whatever situation our clients are in".	"They are based on our customers' feedback () we would ask what are you looking for to our clients but their answer will reflect what the category's language is. So if we have talked about trust [jn the history] the chances of our audience answering trust is higher than if we hadn't talked about trust. So it's customer based but it's open for discussion". "It's an ongoing projects so we do different types of brand tracks, and competitor

							analysis as well as the survey where we try to figure out what kind of drivers we should focus on"
Company 6	High	Externally	Yes	Yes	Yes, but do not use the terms	"A lot of variety in the exterpertise within the company, provide a huge benefit to the customers ()". By being personal, the customer better understand the "language". "Always covering the need of the customer". "We should always be relevant, and have the relevant expertise".	
Company 7	High	Mixed	No	Yes	Yes		"A combination of what the world needs and also our strategic resources of where we can make a differerence, our contribution and that's why innovation and technologies and new ideas are so important"
Company 8	High	Externally	Yes	Yes	No	"Always evaluate what the customer needs". "() Everything we do has to be in the interest of the client". "() we have a really high trust, and are perceived as trustworthy provider of our [solution].	"We have a very clear position as a brand that wants to create simple solutions for our consumers" () truly derived from a consumercentric approach".
Company 9	High	Mixed	No	No response 1	No	-	"We have had internal discussions on this but we also had this customer service every second year () so if you have a bad review on something we take this topic and work with it internally"
Company 10	High	Externally	Yes	Yes	No	"It's a matter of delivering growth to the company as well, so it's very important that people know that we deliver and have all the services one company needs". "We need to know the customer to be able to serve them well"	"It's all part of an extensive work of finding out what is important for the customers, how do we keep the customers satisfied and how do we keep them loyal". "We track everything, we track customers, their satisfaction, liking on marketing, sales numbers, our way of developing, everything is tracked. All the information that we are gathering is being analysed constantly in management"
Company 11	Medium	Internally	Yes	No	No	"What we really sell is competence in [business field]". "When you go deep into a client you understand more what they actually want to achieve"	"[The founders] worked in digital marketing () that's why we thought we had something to do in the [business field] so we just made a

							swing for it". "Just felt it that this is the way to go, because we don't have the nice offices, we don't have the money, we don't have the amount of people so we need to be like a SWAT team, we can't be the general police force over here because then we are just going to be blending in () we need to just be better and work harder and if we do this, I thought that our clients are going to be happier"
Company 12	High	Mixed	Yes	Yes	No	"We answer and help our customers [in the business field] and make them a little more competent"	"I would say it's 2/3 inside out and 1/3 outside in, and we track them regularly in order to see that the customers agree with us". "[The company] has always been a value-driven company () We started a culture programme which included all of the employees [in the company], we started to discuss have we asked the customers what do you think of us, how do you think about us, what is important for you in the future and so forth and we got the market telling us what is important and how do you deliver on these important measures and values. And then we started to dicsuss internally () how do we become trustworthy, personal, competent and innovative () and we agreed that we needed to be innovative to be competitive in the future market"
Company 13	Low	Mixed	Yes	No response 1	No	"We want to provide good solutions that brings value to our customers and through our knowledge () we want to make sure that we are giving an improved customer experience for our customers and their customers"	"Both. Our responsibility is to make sure that we know about the newest technology (), making sure that we can give the best advice. But then again obviously we have to meet the demand and reuirements from our customers. So it's a collaboration really". "I think it was the experience of the people making the company, what they experiened before, what they

							wanted, what they didn't like from where they came from"
Company 14	Medium	Mixed	Yes	Yes	No	"We want to build long-term relationships through trust, the product and the people".	"() mostly designed for the customer to get the most out of the service". () by being geniune, we build good long term relationships".
Company 15	High	Externally	Yes	Yes	No	"It's about what is important to the customer, but also what we ourselves are good at "	"The target perceptions are based on surveys of drivers in the market by customers". "We regularly run user surveys (market surveys) via an external supplier / agency".
Company 16	Medium	Externally	Yes	No	No	"() saw an increased focus on customer follow-up". "Deliver according to customer's order and expectation". "Customers should easily know what we do for them, as well as the results of the measures that are implemented". "() had to change the strategy based on customers' wishes. From focusing more on the product to focusing more on the relationship building, as that turned out to be even more important than initially expected". "Saw what the market needed at that time, and adjusted accordingly"	"The customer has a specific order, and that is often not the challenge. What is often the challenge is the expectations associated with delivery that are not described. Often where it intersects. Therefore, it is important to be clear on what we deliver, so that the customer can choose whether this is what they actually want"
Company 17	High	Internally	Yes	No	No	"we want to be perceived as solution- oriented, that by solving the client's problems, using our highly skilled [employees].	"It is extremely important that the branding starts within the company. So we need to run the company by brand values".
Company 18	High	Mixed	Yes	No	No	"If we do not listen to our customers, they will not hire us". () look into what customers actually need". "Without providing value to our customers, we are worthless"." To provide value within the relationship in the advice that we give, is very important".	"This is a top management decision, it has been developing over many many years from the DNA of the firm".
Company 19	Medium	Mixed	No	Yes	No	"the product has to deliever on the claims that we say around the product". "Quality in the product, but also in evertything we do". "We can document everything we say and do () have scientists in the team".	-
Company 20	High	Mixed	Yes	No response 1	No	"We know that a positive, motivated and skilled employee will represent the brand so much better". "In the digital era we want to be the number one partner for [the clients] to protect and echance their brand". "Overall it's about making sure that a client coming to	"In parallel () always a tricky question to answer () what comes first". "The founders of the company all came from this industry and () recognised that the way we treat people will never make a good

			us must feel 100% comfortable that protecting their brand". "() our e-ledigital training tool, that's where we show the client that our employees continuosly trained in all these thing are related to information security".	carning clients". "It came of course from a perception that we are not doing a good job here previously because
--	--	--	--	---

# Appendix 3 - Table B: Differentiation

1 = Question was not asked due to time restriction or interviewee did not have an answer 2 = Mentioned values as target perceptions and/or differentiate on a value 3 = Differentiate on all target perceptions

	Differentiators are based on the previously mentioned target perceptions. (Yes, no, partly)	Specifically mentions "strategic resources"(yes, no)	Internal resources	Theoretical frameworks/models (Yes, no)	Citations	
Company 1	Partly	No	-	No	"We had a wakeup call three years ago when we saw that the growth had done lot of things with us but the companies that we are competing with had a better earning than we had". "It was most looking at ourselves to be honest". "We did an analysis of all our competitors () most of our big competitors are bought up by international companies. What our experience is then, when you do that, you are just part of a big puzzle. So, we saw a gap there () to establish ourselves as a really good Norwegian alternative"	
Company 2	No 2	No	Founders' experiences, networks, industry knowledge	AIDA, brand stamp	"Just based on own experience on the other side of the table () the feeling of a need that wasn't being met"	
Company 3	No 2	No	Most data compared to competitors	No response 1	"This was decided on the group level, but I think it's also quite natural due to our role and also what we do. And of course, we are also the biggest in the market () which also influences how we must take our role seriously". "It's a free position in the market, no one has actually managed to get to that position so to be able to differentiate from our competitors we needed to find an open slot in the market"	
Company 4	Partly	No	Interviewee's personal	No	" () [the customers] didn't have a real emotional attachment to the company or what we are helping them	

			experiences with brand strategy restructuring		with. So, it was important to have a strategy that was building the brand to stand more out, to be more visible, to communicate something about why are we here, what we do and how this help the society as a whole"	
Company 5	Yes	No	-	Given by external parties	"Because we see that's the main driver in the category to be perceived as a trustworthy advisor"	
Company 6	Yes	No	Expertise		"We want to be perceived in a different way and need to differentiate in some areas".	"Very many [competing companies] have the sustainability area within this setup, but if I review what we are doing within [the company] in sustainability, I think no one can beat us at all () but we are not good enough at communicating it ()".
Company 7	Yes	Yes		No	"The most important point of difference for [the company] I think that is a combination of competence because as you said, we were founded in [year] so for [number of years] we have built a solid competent task force challenging big industrial projects. I also think that the industrial muscle for a company like [the company] is probably also a point of difference for us. So, in order to take a leading role in [the market] we also have the industrial muscle we believe to make a difference". "We know that what drives trust in a brand like ours is all about innovation, sustainability and responsible company etc. so when we look at that external perspective as well as where we believe that our most important strategic resources are, I think it's fair to say that it's in the combination of these two". "We used a combination of our own reputation tracking () and we also know the most important drivers for trust in a company like ours () but also lots of syndicated research around the importance of what does it take to succeed in [the market]"	
Company 8	Yes	No	-	No response 1	"For us, it is not about to be differentiated in terms of our competitors, it is about delivering the main, most important driver and the most important issue for the consumers () for us it is about being distinctive".	
Company 9	No 3	No	"We are located where we are so we have the advantage with the green energy, we have the energy produced from water (to	Start with why	"Why we do it is to be competitive. If we deliver products in Latin America, we have competitors there, so we need to behave in that way"	

			support differentiation)"			
Company 10	No 3	No	-	No	"If we are not able to be the biggest, we can work the hardest to get there () our outmost goal is to be a daring challenger". "We have to do it better and better by doing it in another way but giving the same results or higher value to the customers". "All these bits and pieces makes us more differentiated than the big competitor all in all, so it's not just one factor here and one factor there, it's the whole shebang, all in all". "This is a result of work over years () it's research, lot of knowledge and it is also a matter of trying to differentiate our own business as we know from drivers of satisfaction, drivers of loyalty and drivers of brand perceptions"	
Company 11	No	No	Founders' experiences, industry knowledge, agility	No	"We try to be more agile, we try to be closer with our customers () 95% of our attention went to existing customers and providing an insane service level to them and trying to outperform the other brands in our market, so the clients we had really felt that we are taking care of them and helping them". "We wanted to secure our position. When we started it was one of the opportunities we had because we can't compete with the big guys on size or manpower () so we have to be better, we have to be more specialists". "() what we tried to do was to outwork everybody () we can go for 16 hours per day, we can talk to people all night ()". "We need to be more accessible to our clients than other brands". "We can turn on a dime here () it's a very nimble organisation and we can adjust very quickly to the demands of the clients".	
Company 12	No 2	No	Expertise, innovation, and juridical staff	Brand footprint	"We had quite an extensive internal process before we ended on these 4 values"	
Company 13	Partly	No	"Our knowledge". Skills in photography, graphic design, writing, filming and streaming	No	"It's always been there. It was one of the founding fathers decided that that was really important () making sure that people thrive and want to stay is the difficult part"	
Company 14	No 2	No	-		"In the past, price that was decisive in very many situations."	
Company 15	Partly	No	Broad competence and a unique width in the company	-	"We want to choose the target perceptions based on the needs of customer = competent [company] (). "We differentiate on our competence, as we have an unique width in our company" (). We have to show the customer that they get everything they need at one place.	"We want to differentiate ourselves on exactly these points because that is exactly what we are good / best at. Is about what is important to the

						customer, but also what we ourselves are good at".
Company 16	Yes	No	Good at adapting, employees from solid and varied backgrounds	No	"This is what customers want. Very simple".	"We explain the results or the possible result of our job in a simple way, as well as we simplify what we do, so that the customer can participate in making decisions". "If the customer does not understand the problem, they cannot be a part of the solution either".
Company 17	Yes	No	Experience, different knowledge within the departments	No	"Each product has its own agenda and an unique positioning, () we are different through a different and unique experience". "Everyone in the company is involved, on different levels, but everyone has their saying".	
Company 18	Partly	No	High quality knowledge build upon the years	Given by external parties (frameworks and models)	"By knowing how to deal with people, we are better at dealing with companies, because companies are run by people". "This is a top management decision, it has been developing over many many years from the DNA of the firm".	
Company 19	No	No	Scientists in the team, provider of a product with an unique combination of ingredients, Norwegian quality (specialists, industry knowledge).	Given by external parties	"Had a process around who we are, and who we want to be. We also had a competitor-analysis". "We had interviews with our B2B-customers () and workshops with our workers. This to help us with the positioning".	"We can document everything we say and do () have scientists in the team". "The product has an unique combination of ingredients". "Norwegian quality".
Company 20	No 3	No	Management competence	No response 1	"Information security for sure as we are the only one going all the way to formal certification () we have a unique position here, we are early in the market in the sense that () the realisation in the market that we need to choose a partner that has this certification () this is not where [the market is] at yet". "We are the only one that has a formal communicated philosophy [regarding employer brand]".	

## Appendix 4 - Table C: Use of Brand Positioning

	How are the target perceptions used in the daily operations? (Internally, externally, mixed)	Which of the 7Ps?	Perceived advantages of using target perceptions	Brand book (Yes, no, visual, strategic)	Citations
Company 1	Mixed	Product, Promotion, Process	Allow to compete and differentiate	Visual and strategic	"In a practical world with a high competition, you are always in danger of talking about discounts instead of all these things so that's what we have to work with every day. What are the unique selling points for us, well it's quality, competence, local ownership, close to the decision making et cetera. If we go into compete with the big ones and just talk about discounts, then we will lose".
Company 2	Mixed	Promotion, People, Process	Making the company more approachable, culture, recruitment	Strategic	"We are very focused on living the brand () for instance the way we have development conversations () the way we work with that is very much connected to how we want to be perceived. So that includes our employees rate themselves on how do you live our values () the people are the brand". "Our brand communication is very playful, personal [on the website]". "It can be intimidating with the very polished [competitors] so I think it is a strength () so we are very approachable"
Company 3	Mixed	Product, Promotion	Culture. Employees know what is expected of them	Visual and strategic	"[The target groups] influence everything we do. We have to have different channels for the different groups () like in Facebook we have a very different market and communication strategy than lets say LinkedIn and YouTube". "() and also internally to create proud employees and employer branding". "() through the guidelines and the brand manual I think it was much easier for us as communication and marketing employees to actually grasp what the company wanted from us"
Company 4	Mixed	Product, Promotion	Internal pride allows full focus to be on the customers. Attract more positivity and trust in the brand	Visual and strategic	"() with the branding and communications, it kind of puts an engine on how we think about ourselves. So, I think it has really fuelled the service development and the way we think about and treat our customers and also build a lot of pride internally". "Our communication is not about [the company] () the focus is all the time on [the customers]"
Company 5	Mixed	Promotion, Process	Meeting the expectations of customers. Ensuring alignment between what they say and their actions.	Visual and strategic	"It does reflect on what kind of campaigns we're running, what kind of messaging we are using, and what kind of visuals we use". "It secures the alignment of what we are saying versus what we are doing as well as what the target group is expecting".
Company 6	Mixed	Promotion, Product	No response	Visual and strategic	
Company 7	Mixed	Product, Promotion	No response	Visual and strategic	"For us it's very important for every project to use data; what are the target perceptions, what are the brand association that we want to build or strengthen,

					and will this activity help reach this objective () so the brand positioning and the key associations that we want to strengthen that is at the forefront of all activities. So, everyone working in communications in [the company] should be aware of what the target perceptions what we want to build are"
Company 8	Mixed	Promotion, Product	Evaluating company's performance and find points for improvements	Visual and strategic	"Oh yes, we just recently did () a big research study on the main drivers in the market, and how we perform on them, and based on that report we then evaluate which/where we obviously need to put more effort ()". "We have a good understanding of where we are performing well and where we are not performing so good ()".
Company 9	Mixed	Product, Place	Culture	Visual and strategic	"These kinds of things are very different from where you work in the company. So, quality from factory could be something completely different for us in sales () that's why we try to build the culture as well so they have their own representation of the slogan or what we try to brand, goes through the whole company".
Company 10	Mixed	Product, Process, People	No response	Visual and strategic	"It is our DNA () and I'm being measured on KPIs connected to these three pillars (the perceptions)". "It's throughout the organisation, customer services, delivering of the services, commercial management, IT services, infrastructure, all divisions, all units are kind of tailor and suited to deliver on the main pillars"
Company 11	Mixed	Promotion, Process, Physical evidence	Culture, employee dedication	No	"I feel like it is in our culture and in our DNA and we talk about it with the people in the organisation in meeting () the culture is quite good, I feel, it's a great working environment". "In our marketing we use the word specialist quite a lot of times".
Company 12	Mixed	Product, Promotion, People	Culture	Visual and strategic	"It affects both the way we communicate internally and externally. I hope that when you visit our website, you would find traces of competence, personal and trustworthiness and also innovation, how we communicate and also how we look at ourselves () and sales of course". "I hear [the employees] refer to the values when they evaluate the colleagues, evaluate the way we communicate, evaluate the customer success work, 'is this really personal' () it's a part of our daily language"
Company 13	Mixed	Promotion, Product	Easy to evaluate the activities the company should do (based on values)	Visual and strategic	"We want to be truthful so whatever we say has to be proven to be right". "Instead of saying that we are really good at what we do, we show the projects that we do and we offer the proof instead of just the praise". "We filter all our activities through our values". "Having the filters that we have through our values, through our vision and ambition, then we can always sort of test the activities, if they suit these values or our vision and then it's easy also to then say no to the people who comes up with the ideas, if we feel that it doesn't suit, because they can also see it. And the other way around, it's really easy to put the energy behind an activity that really suits it"
Company 14	Internally	-	Employees can make greater decisions based on data and insights.	Visual	"We always have to increase our competence internally". "() is also constantly changing, and it takes a lot of resources to maintain the Design Handbook. Therefore, in principle, it does not function as a leading document."
Company 15	Mixed	Promotion, Product	Allows to understand the customer needs, and also meet them	Visual and strategic	"It is a great advantage knowing what the customers want". "The target perceptions are used a lot in the daily operations of [company] and are important throughout our value chain".

Company 16	Mixed	Promotion, Product	Relationship building with customers and facilitating trust (closer relationships)	Visual	"The target perceptions affects [company] to a very large extent () and we use them foundation in everything we develop () mostly through existing customer relationships.
Company 17	Mixed	Promotion, Product	Facilitating trust	No	"We make the decision on which projects to work with, based on the target perceptions". "In all the communication, we rely on our basic perceptions and brand values" () and nourishes our work. "Guarantee for well-made work and put security in the customer minds: that they are in safe hands".
Company 18	Mixed	Promotion, Product	Trust in the brand and relationship building with customers	Visual and strategic	"We try to navigate through () guide the [employees]". "Ideally it should affect all the business activities". "
Company 19	Mixed	Promotion, Product, Place	No response	Visual and strategic	"Quality in the product, but also in everything we do". "We worked out positioning statements, that we look into in terms of how we write, speak". "The company should be presented in the same way by all the employees () we also still use the external to ensure that we are on the right path". "We have been adjusting the design and the positioning".
Company 20	Internally	Product, Physical evidence, People	Employee retention. Ability to create better customer experiences	Visual	"There are 3 main targets () which is the basis for the strategy of the company, one is for sure the 'happy' thing, to continuously work with the work force to make sure that we meet what we say we should do in the happy philosophy, our core values, continuous training () making sure that everybody understands what they do day-to-day () there are different KPIs that we in some parts of the company measure and follow up on". "Digital management system which give us the base line for driving this continuous improvement around information security () we measure anything from, we do risk assessment continuously, all these kinds of things we need to do so we can hold the certificate". "Those are essential things that we operate on a day-to-day basis on which gives a lot of focus inside the company".

## Appendix 5 - Interview Consent Form

#### **Interview Consent Form**

		_	
Partio	cipant's name		Interview date
Projec Master	ct r's thesis within NHH Marketing and Brand	Management	
:	Participation in this interview is done on volume Participants and the companies will be kep well as in the final thesis Researchers may use quotations by anonymil be public The interview is recorded. The recording we research team, and it will be deleted within	anonymous durinous participants i	n the final thesis, which
	Participant's signature		
_	Date signed		
1	Researchers' signatures		
	Alina Khurram		
_	Senja Lunden		

Date signed 18.10.2021

# Appendix 6 - Interview Framework: Company 1

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	Most competitive company regarding competence  Large geographical reach  Local ownership  Product quality
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Competence: knowledge about the [product] allows for professional discussions with the clients. Mechanical staff. More knowledge means less repair work in the field and educating customers on how the products work. Good maintenance  Local ownership: short decision line, decide everything themselves. Close relation between operation and management. Feedback from clients indicates that this is appreciated. "They are very happy to work with, especially these days, a Norwegian company that has short decision lines because there is a lot of money involved in investments () If you work in a big international company, you know that the priority list is different"  Quality: good maintenance plans for the [product] and appearance  Developed both from customers' point of view as well as internally. Survey among the customers gave insights on why they choose this company

b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	Lean process: improving all working processes. If business is not done correctly, the company has to go out to the customers to fix problems. Asking why do we have to go to the customer? Customer did not know how to use the product. Why? Because he did not get an education before getting the product. Finding the root of the problem and solving it. Good preparations, maintenance and education of customers have to be maximised. "The better we become in housekeeping for ourselves, the more the customers will benefit"  Noticed that competitors were performing better financially. Looking at the company and seeing where are the possibilities to differentiate. A lot of competitors are bought by international companies. "We saw a gap there () there was an option for us to go further in and establish ourselves as a really good Norwegian alternative"
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	Competitor analysis. Most of them have been bought by international companies. Creates a big puzzle. Saw a gap there to establish the company as a really good Norwegian alternative  Major shareholders, the board, management, local leaders and other key personnel in the regional locations
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Adjusting strategies regionally  Branding  Sales strategies

6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019). Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Helps internally with culture  Help in a competitive market where competition based on price is not feasible
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	"In a practical world with high competition, you are always in danger to talk about discounts, instead of these things (perceptions)"  Adjusting the strategies based on brand recognition regionally
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Yes

a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	Process descriptions related to marketing  How communications are done, strategy, missions, visual guidelines, colours, how to use them on the products
b) How did you develop this document? Can you describe the process?  i) Who were involved? (marketing, top management, etc.?)  ii) External support from consultancy/ad agency?  iii) Framework/model/inspiration?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	Developed together with a branding company which helped with the profile and the development of the profile

# Appendix 7 - Interview Framework: Company 2

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014).  Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000).  Benefits for the target group	Helps customers with growth, follows them through the entire process  Close relationships with customers  Get things done and create results  Good at what they do: competence  Help the customers to achieve their goals and in some cases help them define the goals  Values: honest and "on your toes/forward leaning/being ahead of the customers"  Customised solutions
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Competence: "everything we deliver to our customers, should be things we believe we are the best people to do. If we are not experts in it, we don't do it". Customers should feel safe that they get what they need.  Honesty: honesty toward customers and internally. Not adding extra costs and transparency in all financial areas  Close relationships: being present through the entire process.  Personal, really understanding the customers' business, industry, and their customers. Build competence in the customers. Sharing information, providing knowledge, and building customers' confidence  Customised solutions: adjusting to the needs of the customers, how much of the company's services do they need

		Perceptions developed from the customer point of view. Insight driven company and founded based on what the founders wished was in the market earlier.
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	Before founding this company, the founders were on the customer side, they used services from these kinds of companies. "We are that company we wished existed when we were customers". Getting things done and really understanding what the customers need. The "forward leaning" value  Honesty: helping customers get things done but always with the right strategy. "Yes, we could do that but why do you need it?"  Differentiation based on the founders' own experiences. What they wished would exist, feeling of a need that was not met previously
c) How did you come up with the target perception? Can you describe the process?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).	Founders' experiences and informal discussions with their networks
i) Use of research (what kind of data? Data on competitors?) ii) Who were involved? (marketing, top management, etc.?) iii) External support from consultancy/ad agency? iv) Framework/model/inspiration?	Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	No formal market research  Believed in the idea and then founded the company  Everything done internally  AIDA model  Have made their own 8 questions that should be answered in their marketing strategy  Brand stamp
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Editing and revising  Strategic direction talks (for example sustainability is becoming important for customers, adjusting their actions based on that)  Living the brand  Development conversations internally: employees rate themselves how do they live up to

		the values and evaluate their performances  Brand communication: showing "personal" and playful. More informal
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019). Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Attract certain industries and customers with their more informal and personal brand. Competitors can have very "polished" brands which can be intimidating  Making the company more approachable to all kinds of customers  Easier for the employees to be the brand and what is expected of them  Helps in the recruitment: they have to match all the values and have competence and knowledge. Helps to find the right people for the company  Employees believe in the values and the value proposition
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	The company might not appeal to everyone since the brand is more personal, informal and playful
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Yes  Communication strategy Brand stamp
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual	Values, target audience

	guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	
b) How did you develop this document? Can you describe the process?  i) Who were involved? (Marketing, top management, etc.?)  ii) External support from consultancy/ad agency?  iii) Framework/model/inspiration?	Collaborative effort.  Management, designers, marketing, branding and copywriters should be involved	Combining existing theories with their own experiences

## Appendix 8 - Interview Framework: Company 3

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014).  Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000).  Benefits for the target group	Market leader  Values for example: Ethics Solutions
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Market leader: products and services throughout the customer journey. Widest geographical reach, highest turnover, and largest number of employees. Cooperate with decision-makers to make the best solutions to the whole society  Large amounts of customer data is unique. Can provide insights to customers, power to introduce new technologies and services and digital solutions  "Our clients assimilate us with the same kind of values as we want them to perceive us because we actually do provide ethical solutions"

b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	Analytical part: most data, makes it easier to create solutions  Ethics: acknowledging all stakeholders  Decided on the [brand] group level, natural due to the role of the brand and also based on facts (largest player, most data)  Free position in the market that no one has been able to reach
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	Surveys to measure how the brand is perceived and to identify key factors that the company wants to be perceived  Working with an agency  Generally, about branding: Group level sets goals and values and main activities. Each country has their own marketing departments which evaluate the markets individually. Comprehensive process throughout the company  PR agencies, communication agencies, creative agencies
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Re-branding  Marketing  Surveys to measure how the brand is perceived and to identify key factors that the company wants to be perceived  Different channels for different target groups

6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019).  Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).  Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Brand manual and guidelines help employees internally and makes it easy to see what is expected of them
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	X
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Yes

a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	Visual identity, brand identity, values, stakeholders, positioning
b) How did you develop this document? Can you describe the process?  i) Who were involved? (marketing, top management, etc.?)  ii) External support from consultancy/ad agency?  iii) Framework/model/inspiration?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	Company together with an agency  Marketing and management  Brand manual is implemented in all countries

## Appendix 9 - Interview Framework: Company 4

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	Taking care of interests and needs of customers, caring, and actions based on customer needs.  No conflicting interests, allows the company to truly focus on the customer  Creates profitability for the customer asd increased solidity for customers  Industry expert  Trustworthy and transparent
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Caring: everything designed with the customers' interests in mind, ROI, providing easily understandable information, creating a safe and trusting feeling toward the company  Industry expert: taking care of customers' interest and allowing them to focus on their core activities, making their lives easier and alleviating the burden of [business] concerns for the customers. Offering guidance, making information more understandable  Trustworthy and transparent: no hidden costs, everything is visible to the customers. No aggressive marketing to push their services  Customer perspective is strong. Internal culture around customer perspective. "We are always saying that we shouldn't do anything or develop any service that is not based on the question 'is this beneficial for our customers?'. If the answer is no or maybe, we should not do it."

- b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)
- i) How did you decide that you wanted to differentiate on these things and not on other factors?

Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).

Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).

Strategic resources to back up the differentiation

Main differentiator: Customers = owners. Creates trust in that the company always acts in their best interest.

Differentiating also in their communication by highlighting that they care for their customers, appreciate them, and put them in the centre of all activities. A lot of positive feedback from customers on this type of communication

Informational work, educational → leads to the "expert" perception

Previously the company did not have much branding. They were unknown and no emotional attachment toward the brand. New strategy to build the brand to be more visible through more communication and branding building. "Why are we here, what we do and how this helps almost the society as a whole"

From formal  $\rightarrow$  emotional attachment to the company.

- c) How did you come up with the target perception? Can you describe the process?
- i) Use of research (what kind of data? Data on competitors?)
- ii) Who were involved? (marketing, top management, etc.?)
- iii) External support from consultancy/ad agency?
- Framework/model/inspiration?

Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).

Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).

How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).

#### Research driven

Quantitative and qualitative research to find the differentiators, testing different hypotheses with focus groups, interviews with the customers. Strategic and methodical work

Restructured into a monolithic brand in order to have a more efficient brand strategy

Communications and marketing at the forefront, all other business areas were involved, management and subsidiaries in order to have the branding and perceptions resonate in the whole organisation

Used external support from SDG (Scandinavian Design Group), but mostly driven by the firm itself. Have internal capabilities regarding brand strategy and restructuring

5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Drives service development and how we think and treat our customers  Building internal pride in the company  How the company thinks about itself  Communication and marketing
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019). Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Allows to really focus on the customers and their needs and what is best for them. Easy to evaluate what activities the company should do when focusing on the customers  Attract more positivity and trust in the brand.
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Some business areas are more volume oriented and maybe would like to use other tools that are not quite in tune with the overall brand perception (have more aggressive marketing to build the volumes.) Sometimes the current perceptions/strategy can feel a little limiting for the people trying to generate the volumes
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Brand platform (brand strategy and design document)
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.	Vision, values, what differentiates the company, perceptions and impressions. What words are used to describe the company and emotions
	Key elements: About (mission, values, target audience), visual	Design guidelines: how we speak, look and sound

	guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	
b) How did you develop this document? Can you describe the process?  i) Who were involved? (Marketing, top management, etc.?)  ii) External support from consultancy/ad agency?  iii) Framework/model/inspiration?	Collaborative effort.  Management, designers, marketing, branding and copywriters should be involved	SDG was present in the process, but a lot of work was done internally.  Internal capabilities in branding are strong including designers  Theory is present in the process through internal experiences

# Appendix 10 - Interview Framework: Company 5

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	Trust, knowledge, variety of skill sets
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Trust: trust between the company and their clients and between the client and the government. Trust the company as an advisor and provider of their services  Knowledge: having industry specific knowhow to understand what the company is talking about and to provide solutions to customers in how to solve the clients' situations. Knowledge at the macro and micro level. Overview of competition, drivers in the category, portfolio of products and services  Skills: competencies that the company can provide to its clients. Being able to implement whatever solutions the company suggests. The company outlines the solutions for the clients and also help in implementing them  Based on the customers' feedback. What are the customers looking for
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).	Trust has been the main differentiator. That is the main driver in the category to be perceived as a trustworthy advisor

i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	
c) How did you come up with the target perception? Can you describe the process?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).	Brand tracks, competitor analysis, survey on the drivers. Quantitative and qualitative
i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing,	Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).	Marketing at the forefront with inputs from different business units  Have used research agencies in
top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	Models used that are given by the research agencies
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Affects campaigns, messaging, visuals  Brand track to monitor dimensions of the brand
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).	Ensures alignment between what the company is saying and what they are actually doing.  Evaluate what the target groups expect

	Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	For example, trust can be many different things. Main challenge is to define what trust means as a company and use it in the communication
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Yes
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	History, positioning, key messages, the way of doing business and communications, how to use visuals.  Both the technical part of the brand as well as the creative part of the brand
b) How did you develop this document? Can you describe the process?  i) Who were involved? (Marketing, top management, etc.?)  ii) External support from consultancy/ad agency?  iii) Framework/model/inspiration?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	The company has a marketing department which is in charge of these guidelines  Company uses input from external sources when needed but mostly done internally

## Appendix 11 - Interview Framework: Company 6

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	Expert Personal Responsible Sustainable
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Experts: A lot of variety in the expertise within the company, providing a huge benefit to the customers (within different aspects). "We should always be relevant and have the relevant expertise".  Personal: Furthermore, the experts should be easy to understand, using understandable language towards the customer. [company] should have relevant capabilities, resources, and experts. Always covering the needs of the customer.  Responsible: Being sustainable for [brand] is of major importance, as well as supporting other companies that are sustainable and/or have green values. "Always be true to our values".  Sustainable: A broad perspective here. In terms of the environment, equality, good working conditions, being "green".  Currently [brand] is going through changes and aiming to get insights on what to do in terms of target perceptions

		(going through the business goals, and how they should be approached through the brand). This is done through a collaborative work.
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	Understands that it is important to differentiate, but also have points of parity - "We want to be perceived in a different way and need to differentiate in SOME areas".  → Being sustainable  "Very many [competing companies] have the sustainability area within this setup, but if I review what we are doing within [the company] in sustainability, I think no one can beat us at all () but we are not good enough at communicating it ()".  (Treating the customers as partners, giving them support and advice. Having a heavily involved top management).  Using customer satisfaction indexes to change and get even better.
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	Every aspect of the strategy work is based on insights and data, and historical points.  Different areas in the [company] have been driving initiatives on the brand direction based on insight. Involving the top management and also the board.  Used external agencies in some areas.

5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Always differentiating the target country within the target perceptions, including different directions/ starting points.  Through communication
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	-
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019). Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	-
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	-
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Yes

a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	Brand guidelines  Visual identity  Policies  Guidelines on the sustainable choice  Voice guideline  Aiming guidelines  Build up values internally  Domain and trademark-guidelines
b) How did you develop this document? Can you describe the process?  i) Who were involved? (marketing, top management, etc.?)  ii) External support from consultancy/ad agency?  iii) Framework/model/inspiration?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	A collaboration involving a lot of different areas.  Top-down approach

## Appendix 12 - Interview Framework: Company 7

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014).  Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000).  Benefits for the target group	Leading brand in the industry  POP: people and innovation  POD: competence. Long history in the industry. Industrial muscle to make the difference
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Being at the forefront of innovation, new technologies and solutions  As a response to current challenges in the industry and the world
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	POD: competence. Long history in the industry. Industrial muscle to make the difference  What drives trust in this kind of company is all about innovation, sustainability, and responsible actions. Strategic resources are in the combination of competence and industrial muscle  "We also have the industrial muscle we believe to make a difference".  "What drives trust in a brand like ours is all about innovation, sustainability, and responsible company. When we look at that external perspective as well as where we believe that our most strategic resources are, I think it is fair to say that it is in the combination of these two"

c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	Reputation tracking, drivers for trust, syndicated research on what does it take to succeed in the industry  Business strategy is the first thing at the top. Management and board.  Marketing and branding are building the brand and marketing strategy based on that  Mostly done internally, external parties within strategies, PR and advertising
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?  6) Which are the main strengths and difficulties with	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations  Build trust and credibility	Using data about brand associations and perceptions. Evaluating "will this activity help us reach that objective?"  "Everyone working in communications in [company] should be aware of the target perceptions that we want to build"  Using visual guidelines and tone of voice
using the target perception as a tool in daily operations?		
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019). Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Difficult to know if a certain activity will lead to the right association.  Takes time to change the perceptions

7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Yes
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of	Combination of practical tools and guidelines and brand assets. Logo, name, font, photography, colour  Detailed part describing the tone of voice
b) How did you develop this document? Can you describe the process?  i) Who were involved? (Marketing, top management, etc.?)  ii) External support from consultancy/ad agency?  iii) Framework/model/inspiration?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	Top-down approach, similar to the perceptions. Management made the guidelines and marketing, and other departments implement them  There was a revision done. Looked at the strengths and weaknesses and made adjustments  External support

# Appendix 13 - Interview Framework: Company 8

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	Has a very clear positioning as a brand: Creating simple solutions for their customers - "We have a very clear position as a brand that wants to create simple solutions for our consumers".  Create simple solutions that will benefit the customer in different ways, giving them the opportunity to have even more satisfied customers (end-consumer).  Simpler/ easier solution than others: Being consistent, and always delivering on that (being even easier and more simple than before).  Fast  Trustworthy
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Simpler/ easier solution than others: Simple solutions for customers are the DNA of the company. The goal was to take away the atrocious way of [service]  "We aim to be an easy [business] solution provider for the merchants. Everything we do has to be in the interest of the client".  Truly derived from a consumer-centric approach.  The meanings are based both on responses from the market and the customers, but also on the company's perceptions.

b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	More easy and simple than others.  Initially saw the need and the opportunity in the market, thus the brand was created. Differentiation based on the customer's needs.  "We want to be perceived as an easy and simple [business] solution provider".  "For us, it is not about trying to differentiate, it is about delivering the most important driver, being distinctive".
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	Always evaluate what the customer needs. Doing internal tracking about the customers' perceptions. The company has their own team that delivers on these types of insights (insight and analyst team). Big collaborative work within different departments in the company. Making everyone aligned. Holistic approach, but the lead responsibility lies in the analyst and insights team.  Do use a great number of external agencies (e.g., ad agencies, analytics agencies, research agencies etc.).
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Did a big research study on their main drivers in the market, and how they perform within these. Based on that report, an evaluation on what to do in the future was considered and where to do changes and focus more on.  Communication
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	

a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019). Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Have a good understanding of where they are performing well and where they aren't performing as good as wished. Using that to get even better in different sectors of the brand.  "We have a good understanding of where we are performing well and where we are not performing so good ()".
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Finding out how to develop all the ideas (e.g., integrations)  Making strategic partners (that is a challenge through communication).
7) Do you have a formal document that describes the brand and the brand positioning, e.g., a "brand book" or something similar?	Yes	Yes
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	<ul> <li>How the brand is perceived</li> <li>Visual identity</li> <li>Profile</li> <li>How to use the brand</li> <li>The voice (tone)</li> <li>Internal values</li> <li>Strategic platform</li> <li>What is our best practice? And what is not?</li> <li>How we should communicate</li> <li>How we should develop the products.</li> </ul> "Everything we do, is through our brand".

<ul><li>b) How did you develop this document? Can you describe the process?</li><li>i) Who were involved? (marketing, top management, etc.?)</li></ul>	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	A broad-based initiative, led by the brand and marketing department.  Some consultancy agency was also involved.
<ul><li>ii) External support from consultancy/ad agency?</li><li>iii) Framework/model/inspiration?</li></ul>		

# Appendix 14 - Interview Framework: Company 9

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014).  Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000).  Benefits for the target group	Higher product quality and service quality, Scandinavian culture
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Good service: product in time to customers. If there are problems with the product, it is easily and quickly replaced. Reliability  Product quality: above competitors' quality, no deviations on quality, specifications for each product that need to be met  Internal discussions and customer surveys every other year
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	"We try to differentiate with these kinds of stuff, the quality, the Scandinavian culture ()"  Quality and service, especially the service and reliability. Service and reliability. Trying to give the customers the best possible service  To be competitive. Have to behave in this way to stand out from competitors
c) How did you come up with the target perception? Can you describe the process?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).	Internally, the whole company was involved in order to build the culture

<ul> <li>i) Use of research (what kind of data? Data on competitors?)</li> <li>ii) Who were involved? (marketing, top management, etc.?)</li> <li>iii) External support from consultancy/ad agency?</li> <li>iv) Framework/model/inspiration?</li> </ul>	Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	and make sure that everyone understands why things are done this way  Another company in the concern helped
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Different meanings of perceptions based on where in the company you work (quality can have different meaning in the factory and in the sales). Trying to make sure that all business levels have their own representation of the slogan and the brand  Building the culture  Customer surveys every other year
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019).  Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).  Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Culture
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Difficult to get the whole company to implement these and get them involved in all the areas. These projects are time consuming but important
7) Do you have a formal document that describes the brand and the	Yes	Yes

brand positioning, e.g. a "brand book" or something similar?		
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.	Brand name, way of working, colours, fonts, vision, values, mission, photostyle
	Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)	
	Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	
b) How did you develop this document? Can you describe the process?  i) Who were involved? (Marketing, top management, etc.?)	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	Marketing team together with the external company "Start with why" framework
ii) External support from consultancy/ad agency?		
iii) Framework/model/inspiration?		

Appendix 15 - Interview Framework: Company 10

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	Providing the best [service] experience for the customers, personal service, delivering convergent services (get all services from the company = total solution)
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Being a premium player: being the top 2 player in all areas  Best [service] experience: main driver for satisfaction. Solidity and dependability on the service and on the company. Delivers critical services for the customers  Personal service: to be human, customers put at the front, customer centric approach, personalisation. Know the customers in order to serve them well  Customers' point of view.  Extensive work to find out what is important for them, how do we keep them satisfied and loyal
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).	Be a daring challenger, if we cannot be the biggest company, we have to work the hardest. Challenge the way to get there, challenge the perception, way of working, services that the company supplies. Have to do them better by doing it another way but giving the same results or higher value to customers. Delivering the core service on a good level, having add-on products/services based on customer needs and being personal and human. All of these

	Strategic resources to back up the differentiation	together as a whole create differentiation  "When we add on the information and the ability to buy more products that cover your needs as well as being personal and have the human side of it. All these bits and pieces make us more differentiated than the big competitor. It is not just one factor here and one factor there, it is the whole thing"  Result of work over years and over months. Brand platform is the backbone. Research, knowledge, drivers of satisfaction, loyalty and perception
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	Brand platform was defined in the company. Company level decides overall who we want to be. Local adaptations.  Making small changes based on either customers or company decisions  Track customers, satisfaction, liking, sales numbers, own way of developing. This information is constantly analysed by management.  External support regarding buying analysis during the research periods. A lot of work done internally  Filtrating and sort information, more than using models
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Marketing plans for each year, each segment, and each market  KPIs connected to the perceptions throughout the company. All goals are defined as KPIs on a personal level, on a group level and on a division level  Influence customer service, delivering the services, infrastructure, commercial management

6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019). Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Culture, strengthens the belonging to the company
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Not straightforward work. If you have ideas, you cannot directly jump to conclusions. The tight system of KPIs makes it important and very visible that you cannot jump to conclusions. This way of working and the culture does not suit everyone. This also results in loss of flexibility and agility to adapt to quick changes
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Yes
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and	Who we are and who we are not, how we work and how do we not work  Target groups, trigger emotions, statements on sustainability, values, promise, purpose, personality, brand story, brand dictionary  Information on how to name products and services, how to score the brand, brand alliances  Visual identity, partnership guidelines

add depth to the brand positioning by aligning it with the business strategy of the brand	
---	--

## Appendix 16 - Interview Framework: Company 11

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	Specialists  Experts
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Expert: making customers more comfortable with using [the business field]. Competence. "We sell the physical product but what we really sell is competence in [the business field].  Developed more from an internal point of view. Founders worked in related fields and thought they could have something to give.
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	Be more agile and closer to the customers. Close relationships facilitate better understanding of the customers and what they actually want to achieve. Understanding the customers' goals.  "When you sell to business, you sell to people. () People like to be taken serious, they like to be treated good, they like to be catered, be served fast, precise responses"  Agile: being able to outperform competitors, more accessible to clients, allows the company to be more responsive and adapt to changes and demands of the clients

	T	
		To secure the company's position in the market. Cannot compete with size or manpower
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	Founders' experiences from the market, identified the areas in which they cannot compete in with the competitors and that led to the "specialist" perception. Be better and work harder would lead to happy clients  No data, based on the founders' experiences and feelings of the market  All done internally by the founders
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Perceptions are in the culture  Discuss about the culture in meetings  Need to have an internal perception  Marketing and communication
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019).  Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).  Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Culture, employee dedication
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011)	Saturation of the words for example "expert". You don't need a qualification/degree or any proof that you are actually

	Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	an expert. The company has to work hard to show proof that they are experts
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	No
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.	
	Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)	
	Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	
b) How did you develop this document? Can you describe the process?  i) Who were involved? (Marketing, top management, etc.?)	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	
ii) External support from consultancy/ad agency?		
iii) Framework/model/inspiration?		

## Appendix 17 - Interview Framework: Company 12

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	Values: Trustworthy, personal, competent, and innovative.  Using these both internally and externally
<ul> <li>a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)</li> <li>i) What is the meaning of (e.g., quality) in this context?</li> </ul>	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Trustworthy: expertise, juridical staff. Information given to customers must be correct. Availability, answering their customers and help the customers to make right decisions
ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?		Personal: Customers buy the people behind the service. People behind the system are essential in delivering value to the customers. You must be personal with the customers
		Competent: juridical staff, service line for customers. Producing articles to attractive to potential customers
		Innovative: Have been a first mover in a lot of aspects
		Meaning developed 2/3 inside out, 1/3 outside in. Tracked regularly to make sure that customers agree with them. Perceptions were developed by asking customers what do you think of us, what is important for customers in the future.
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).	Trustworthy and personal.  Extensive internal process to decide on the four values

i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	Culture programme including all employees. Asking customers what do you think of us, what is important for customers in the future. Internal discussions afterwards on how we become trustworthy, personal, competent, and innovative. Innovative: discuss what we have been doing in the past, have we been a first mover and what did the customers think. Conclusion was that we probably are more innovative than we initially thought.  All company levels involved  Most of the work done internally, some output from the outside to get a different point of view  No theory involved at that time, now have translated the vision and values into a brand footprint
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	The way we communicate internally and externally. Try to integrate the values on their website to make them visible  Tracked regularly to make sure that customers agree with them  Also affects sales
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	Definitely a strength

a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019). Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Employees refer to the values and refer to them in their actions. Evaluating "Was this really personal?"  Part of the daily language
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	X
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Yes Design handbook Our DNA (our way of making the vision, values and how to live up to them internally. What we expect from the managers and the employees)
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.	Different logos, different fonts, pictures, colours, supporting the basic values
	Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)	
	Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	
b) How did you develop this document? Can you describe the process?	Collaborative effort. Management, designers, marketing, branding and	Own internal marketing department, own designers. Most work done internally

<ul><li>i) Who were involved? (Marketing, top management, etc.?)</li><li>ii) External support from consultancy/ad agency?</li></ul>	copywriters should be involved	The whole organisation recognises the final document. Got feedback from all levels of the organisation but in the end marketing and management decided on it.
iii) Framework/model/inspiration?		

## Appendix 18 - Interview Framework: Company 13

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	Good partner, offer our values to the customers, being known as a good place to work (putting employees first, customers second) which is also important for our customers
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Partnership: Provide good solutions that bring value to our customers. Through our knowledge we want to make sure that we are giving an improved customer experience to our customers and their customers. Providing good advice  Meaning designed both internally and externally. Our responsibility is that we know about the newest and best technology. Meet the demands and needs of the customers while being a good advisor
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	Good place to work (employees have the best working environment, making sure they are happy). Unique culture based on employee happiness which in turn will make happy customers. We are not really into growing and becoming huge, trying to go slowly so we keep our culture and don't leave anyone behind. Competitors are perhaps a bit more hungry for growth and getting projects. We want to make sure that we do good projects that are good for our people  These perceptions have always been there, one of the founders decided on these. They decided that it is important that people thrive and want to stay  Our knowledge

		Must be able to prove that what we say is true
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	No data used, perceptions based on the experience of the people who came up with them, the founders of the company  Communications director is responsible for communicating the brand. Top management is always close to the process, and they work closely in order to assure that the brand is communicated in the right/desired way  Top management, having their perceptions and their say about the perceptions and making sure they are translated correctly into the brand  We look at our competitors and we see that they talk in a different way. We are not interested in having a competition because we see that we are in the same team. Sometimes we are quiet when our competitors are being loud. We have a different way of talking, so we want to show the proof of what we have done with past projects instead of just saying that we are good
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?  6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations  Build trust and credibility	Guides the voice of the brand All activities are filtered through the values Evaluating if possible new projects fit in these values Prove that the perceptions are true
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019). Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek &	

	Christodoulides, 2011; Guenther & Guenther, 2019). Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Proving the perceptions to be true
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Not yet, they have a graphic profile which helps in making the brand book.  Communications strategy
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it	Trying to create a persona  Have a goal and how we want to be perceived and where we don't want to go as a brand  Freedom of the different company regions in how they can speak for themselves and do things on their own
b) How did you develop this	with the business strategy of the brand  Collaborative effort.	Workshop with top management. Top
document? Can you describe the process?  i) Who were involved? (marketing, top management, etc.?)	Management, designers, marketing, branding and copywriters should be involved	management was involved and representatives from other regions in addition to marketing and communications
ii) External support from consultancy/ad agency?		No external support, usually do everything themselves. Internal capabilities include for example photography, graphic design, and writing
iii) Framework/model/inspiration?		

## Appendix 19 - Interview Framework: Company 14

Spørsmål	Ønsket svar	Faktisk svar
3. Har dere et definert mål for hvordan dere ønsker at skal bli oppfattet av de nevnte målgruppene?	Yes	Per i dag jobber de etter 3 kjerneverdier:  1. Engasjert  2. Løsningsorientert  3. Ekte
		Jobber mot å bygge verdier rundt det å være datadrevet og innsiktsbasert, spesielt det som går mot B2B-markedet, for nå stilles det helt andre krav enn tidligere.
4. Hva er disse oppfatningene, og hvordan vil du definere/beskrive disse?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014).	Engasjert, løsningsorientert og ekte: "tidligere var B2B-markedet veldig lokalt og regionalt. Transformasjon i selskapet når det gjelder både produkter og tjenester har skjedd. Dermed må kjerneverdiene endres".
	Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000).	
	Benefits for the target group	
a) Oppfølgingsspørsmål: fokus på betydningen av disse assosiasjonene/ordene. (f.eks. kvalitet)  i) Hva er meningen med (f.eks. kvalitet) i denne sammenhengen?  ii) Er denne betydningen (f.eks. kvalitet) basert på svar fra kunder, eller er dette din (bedriftens) oppfatning av kvalitet?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Mesteparten er designet for at kunde skal få mest mulig ut av tjenesten.  Ekte: basert på ønsket om å ha langsiktige kundeforhold. Dermed er det av stor betydning å være ekte og troverdige (for å bygge langsiktige relasjoner). «Vi ønsker gjennom tilliten, produktet og menneskene bygge langsiktige relasjoner».  Engasjert, løsningsorientert og ekte: Oppstod internt etter å ha kjørt et prosjekt blant ledelsen og ansatte.  Samt. kjørt et nytt strategiprosjekt med innleid eksternt selskap. Her har ledelsen, ansatte, B2B-kunder, samt B2C-kunder fått delta.  Etter dette strategiprosjektet, forstod de at det å være data- og teknologidrevet og innsiktsbasert vil være sentralt i fremtiden.

b) Hvilke av disse tingene			
(ord/assosiasjoner) ønsker dere å			
differensiere dere på? (Være			
bedre/annerledes enn			
konkurrenten)			

i) Hvordan bestemte dere for at dere ønsket å skille på disse tingene
– og ikke på andre faktorer?

Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).

Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).

Strategic resources to back up the differentiation

"Tidligere var det pris som var avgjørende i veldig mange situasjoner".

"Vi kaller oss løsningsorienterte, og i det legger vi at vi leverer alltid på TIDEN."

"Kunder blir mer kravstore, det holder ikke lenger å følge magefølelse, her trenger vi å vise til data". Oftere har kunder stor innsikt internt, dermed er vi alltid nødt til å øke kompetansen internt".

"Vi må stille med god argumentasjon for hvorfor ting blir gjort som de blir gjort, samt. skal kunne måle effekt sammen med kunden. = kvaliteten i leveransene basert på datainnsikt er der vi skal differensiere oss."

- c) Hvordan kom dere på akkurat disse (hoved)oppfatningene? Kan du beskrive prosessen?
- i) Bruk av ekstern forskning (hva slags data? Data om konkurrenter?)
- ii) Hvem var involvert? (markedsføring, toppledelse, etc.?)
- iii) Ekstern støtte fra konsulent-/annonsebyrå?
- iv)
  Rammeverk/modell/inspirasjon?

Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).

Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).

How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).

Basert på tilbakemeldinger fra de fire ulike gruppene som ble intervjuet.

Både interne og eksterne parter var med under prosessen.

5) Hvordan bruker dere disse ønskede oppfatningene i deres daglige drift? Påvirker de noen aktiviteter som dere gjør daglig?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	"Vi prøver. Da vi består av mange ulike fagprofesjoner og er i en transformasjon per dags dato, jobber vi med å oppnå å kunne bruke disse oppfatningen, med mål om å oppnå dette i år [20XX]."
6) Hva er hovedfordelene og ulempene ved å bruke oppfatningene vi har snakket om, som et verktøy i deres daglige drift?	Build trust and credibility	
a) Styrker/fordeler	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019).  Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).  Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Datadreven og innsiktsbasert: kan ta de riktige avgjørelser basert på fakta.  Løsningsorientert: Skreddersydd løsning for enhver kunde - "kunden skal kunne få alt gjennom et kontaktpunkt, og det skal være oss".
b) Utfordringer/ulemper	Long-term financial commitment (Leek & Christodoulides, 2011)  Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Innsiktsbasert: Tar veldig lang tid, og flere krav og spørsmål kommer.  Løsningsorientert: Kan i tilfeller være for mye "kreativitet", som kanskje kan stride med etikk og moral, og lover og regler, og samtidig bryte med bedriftens verdier (gå utover KPI'er etc.).

7) Har dere et formelt dokument som beskriver deres merkevare og deres merkeposisjon, f.eks. en "brand book (designhåndbok)" eller noe lignende?	Yes	"Ja, vi har en design-håndbok () som i utgangspunktet er ganske rigid med tanke på fonter og fargebruk () og det som tradisjonelt ligger i et sånt dokument () logo.  "Er også i kontinuerlig endring, og det tar mye ressurser å vedlikeholde denne design-håndboka. Derfor fungerer den i utgangspunktet ikke som et ledende dokument."
a) Hvis ja, hva er hovedelementene eller komponentene i dette dokumentet eller "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand.	<ul> <li>Farger</li> <li>Fonter</li> <li>Logo</li> <li>Mye som er tilpasningsdyktig</li> </ul>
b) Hvordan utviklet dere dette dokumentet? Kan du beskrive prosessen?  i) Hvem var involvert? (markedsføring, toppledelse, etc.?)  ii) Ekstern støtte fra konsulent/annonsebyrå?  iii) Rammeverk/modell/inspirasjon?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	Ble utviklet av et internt byrå.  Brukt mye kompetanse fra merkevarebygging, samt. brukt gjeldende teori.

## Appendix 20 - Interview Framework: Company 15

Spørsmål	Ønsket svar	Faktisk svar
3. Har dere et definert mål for hvordan dere ønsker at skal bli oppfattet av de nevnte målgruppene?	Yes	Ja
4. Hva er disse oppfatningene, og hvordan vil du definere/beskrive disse?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014).  Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000).  Benefits for the target group	Opptre som trygg, langsiktig og stabil [bedrift] ("veldig viktig, og det er absolutt slik vi ønsker å bli oppfattet").  Gode selvbetjeningsløsninger  Gode og enkle digitale tjenester  Kompetanse: Riktig (bransje) kompetanse innenfor de ulike kundebransjene  Konkurransedyktige priser  Markedsleder
a) Oppfølgingsspørsmål: fokus på betydningen av disse assosiasjonene/ordene. (f.eks. kvalitet) i) Hva er meningen med (f.eks. kvalitet) i denne sammenhengen? ii) Er denne betydningen (f.eks. kvalitet) basert på svar fra kunder, eller er dette din (bedriftens) oppfatning av kvalitet?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Trygg, langsiktig og stabil: De ønskede oppfatningene ligger litt ulikt fra segment til segment, samt til ulik tid.  Trygghet i form av å sikre kundene våre i [diverse] tjenester  Konkurransedyktige priser: «Vi kommer aldri til å klare å være billigst» (en strategisk avgjørelse: de ønsker ikke å skorte på bredden av produkter og tjenester, kompetansen og helheten). Velger seg ut noen produkter der de kan være veldig billige, men i en total helhet ønsker de å ha gode, konkurransedyktige priser, eller "Gode nok priser". = legge til et riktig prisnivå på hva vi leverer av bredden av tjenester.  Riktig kompetanse: "innenfor våre kundesegmenter er det mange

ulike bransjer. Vi skal kunne vise at vi har kompetanse på breddenivå, av hva bedriftskunder bedriver". Viktig for kunde at [selskapet] skjønner bransjen de opererer i. Dette for å kunne gi de beste rådene. Markedsleder: Stor kundemasse. ikke markedsleder på alle produktene i [bedriften]. = totalt sett en markedsleder i dette markedet i landet. "Vi kjører jevnlig brukerundersøkelser (markedsundersøkelser) via en ekstern leverandør/ byråer". Bruker outsourcing. Jobber deretter systematisk med å oppfattes på denne måten (basert på informasjon fra undersøkelser på analyse-avdelingen). Veldig kundedrevet. "Vi ønsker å velge assosiasjoner b) Hvilke av disse tingene Unique elements that basert på behovene hos kunde = (ord/assosiasjoner) ønsker dere cannot be easily copied by kompetent [selskap], enkle, å differensiere dere på? (Være competitors. Focusing on digitale tjenester" bedre/annerledes enn the company's key konkurrenten) capabilities and Differensierer seg på customers' goals (Jalkala & kompetansen. Har en unik bredde Keränen, 2014). i) Hvordan bestemte dere for at på huset. dere ønsket å skille på disse Effective brand tingene – og ikke på andre Alt på et sted. positioning requires not faktorer? only careful consideration Ønsker å differensiere seg på of a brand's points of akkurat disse punktene fordi det er difference, but also its akkurat det de er gode/best på. points of parity with other Handler om hva som er viktig for products (Keller, Sternthal & kunden, men også hva de selv er Tybout, 2002). gode på. Strategic resources to back up the differentiation

c) Hvordan kom dere på akkurat disse (hoved)oppfatningene? Kan du beskrive prosessen?  i) Bruk av ekstern forskning (hva slags data? Data om konkurrenter?)  ii) Hvem var involvert? (markedsføring, toppledelse, etc.?)  iii) Ekstern støtte fra konsulent/annonsebyrå?  iv) Rammeverk/modell/inspirasjon?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	De ønskede oppfatningene baserer seg på undersøkelser av drivere i markedet (hos kunder), hva som er de viktigste driverne ved valg av denne type virksomhet.  Bruker ekstern støtte.
5) Hvordan bruker dere disse ønskede oppfatningene i deres daglige drift? Påvirker de noen aktiviteter som dere gjør daglig?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	De ønskede oppfatningene blir brukt masse i den daglige driften hos [selskapet], og er viktige i hele verdikjeden.  "Det er hele grunnpilaren på hvordan vi kommuniserer, og det er kjempeviktig for oss å vite hva som er viktig for brukeren".  • Kommunikasjon • Salg • Rådgivning
6) Hva er hovedfordelene og ulempene ved å bruke oppfatningene vi har snakket om, som et verktøy i deres daglige drift?	Build trust and credibility	
a) Styrker/fordeler	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019).  Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).	Stor fordel med å vite hva kundene vil ha.

	Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	
b) Utfordringer/ulemper	Long-term financial commitment (Leek & Christodoulides, 2011)  Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Bred kompetanse: "Det å fokusere på at vi skal være en [bedrift] som har mye kompetanse er dyrt. Det er jo kostnadsdrivende å ha høyt kompetente medarbeidere".
7) Har dere et formelt dokument som beskriver deres merkevare og deres merkeposisjon, f.eks. en "brand book (designhåndbok)" eller noe lignende?	Yes	Ja
a) Hvis ja, hva er hovedelementene eller komponentene i dette dokumentet eller "brand booka"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography).  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	Den visuelle merkevaren: profilhåndbok  • Hvordan [bedrift] skal oppfattes som en merkevare  • Lyd • Kleskode • Hvordan språk som skal brukes i kommunikasjonen • Hvordan typer bilder skal brukes • Font  Merkevareplattform: -Definert drivere -Kundeløfter -Hvilke etterlatte inntrykk kunder skal sitte igjen med etter å ha vært i kontakt med [bedrift] -Hvilke følelser og assosiasjoner kunder skal ha (bruker ofte kartlegging av assosiasjoner).  F.eks. (Gjøre om persepsjonen "dyr", til "mer verdi")

b) Hvordan utviklet dere dette dokumentet? Kan du beskrive prosessen?

- i) Hvem var involvert? (markedsføring, toppledelse, etc.?)
- ii) Ekstern støtte fra konsulent/annonsebyrå?

iii)
Rammeverk/modell/inspirasjon?

Collaborative effort. Management, designers, marketing, branding and copywriters should be involved Utviklet dokumentet selv internt.

I dokumentet, har ulike avdelinger vært med å spille en rolle. Helt opp til merkevaredirektør-nivå.

Ledelsen får vite hva som skjer, men har ikke hatt en spesiell rolle i prosessen.

Appendix 21 - Interview Framework: Company 16

Spørsmål	Ønsket svar	Faktisk svar
3. Har dere et definert mål for hvordan dere ønsker at skal bli oppfattet av de nevnte målgruppene?	Yes	Ja
4. Hva er disse oppfatningene, og hvordan vil du definere/beskrive disse?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014).  Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000).  Benefits for the target group	Kvalitet  God kundeoppfølging  "() gått fra å levere god kvalitet til en billig penge" til "å levere kvalitet, men nå til en midt på treet-pris". Grunnen til dette er stadig mer fokus på kundeoppfølging".  Mer fokus på relasjonsbygging og kundepleie: Kunde skal føle seg ivaretatt.
a) Oppfølgingsspørsmål: fokus på betydningen av disse assosiasjonene/ordene. (f.eks. kvalitet)  i) Hva er meningen med (f.eks. kvalitet) i denne sammenhengen?  ii) Er denne betydningen (f.eks. kvalitet) basert på svar fra kunder, eller er dette din (bedriftens) oppfatning av kvalitet?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Kvalitet: "levere etter kundens bestilling og forventning". "Kundene skal enkelt vite hva vi gjør for de, samt resultatene av de tiltakene som blir iverksatt"  "Kunden har en konkret bestilling, og det er ofte ikke utfordringen. Det som ofte er utfordringen, er de ubeskrevne forventningene knyttet til leveranse. Ofte der det skjærer seg". Derfor er det viktig å være tydelige på hva [bedriften] leverer, slik at kunden selv kan velge om det er dette de ønsker.  Ivaretatt: kunden skal få være med på å påvirke hvordan arbeidsprosess skal være, hvor mye kontakt og oppfølging de ønsker, hvilke typer rapporter de skal få (hvor enkelt eller hvor komplisert det skal være). Kunden er med på å legge et løp, som gjør at sluttresultatet er at de føler seg ivaretatt.

beslutningene som har blitt tatt.

perspektiv og ønsker blir prioritert

"Det er det kundene ønsker. Veldig enkelt". Kunders

sterkt.

Relasjonsbygging: handler i stor grad om å bygge tillit. Ha kontinuitet i møtevirksomhet, dialog via telefon og mail, motta rapporter etc. gjør at de har muligheten til å oppnå gode relasjoner og forholdet mellom selskapet og kunde blir mye sterkere. Måtte endre strategi basert på kunders ønsker: Fra produktrelatert til relasjonsbygging, da dette viste seg å være enda viktigere enn antatt. Har ikke hatt noen aktive b) Hvilke av disse tingene Unique elements that strategier for merkevarebygging (ord/assosiasjoner) ønsker dere cannot be easily copied by internt. Vet hvem de vil være, å differensiere dere på? (Være competitors. Focusing on posisjonerer seg mot eksisterende bedre/annerledes enn the company's key kunder. konkurrenten) capabilities and customers' goals (Jalkala & "Vi skal forklare resultatet eller i) Hvordan bestemte dere for at Keränen, 2014). det mulige resultatet av jobben vår dere ønsket å skille på disse på en enkel måte, samt forenkle Effective brand tingene – og ikke på andre det vi gjør, slik at kunden kan få positioning requires not faktorer? være med på å ta beslutninger". only careful consideration of a brand's points of "HVIS KUNDEN IKKE difference, but also its FORSTÅR points of parity with other PROBLEMSTILLINGEN, KAN products (Keller, Sternthal & DE HELLER IKKE VÆRE EN Tybout, 2002). DEL AV LØSNINGEN. Strategic resources to back Differensiere: up the differentiation - på "veien videre". Det som har blitt gjort for kunden, skal presenteres i form av resultater på måter som gjør det enkelt for kunden å forstå og være med i beslutninger. På denne måten får kunden også større eierskap til

c) Hvordan kom dere på akkurat disse (hoved)oppfatningene? Kan du beskrive prosessen?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).	Hovedoppfatningene har kommet til etter justeringer basert på kunders ønsker gjennom årene.  Primært vært internt.
<ul><li>i) Bruk av ekstern forskning (hva slags data? Data om konkurrenter?)</li><li>ii) Hvem var involvert? (markedsføring, toppledelse, etc.?)</li></ul>	Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).	
iii) Ekstern støtte fra konsulent-/annonsebyrå?  iv) Rammeverk/modell/inspirasjon?	How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	
5) Hvordan bruker dere disse ønskede oppfatningene i deres daglige drift? Påvirker de noen aktiviteter som dere gjør daglig?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	De ønskede oppfatningene påvirker [bedrift] i veldig stor grad.  Veldig opptatt av at når det gjennomføres kundemøter, skal disse ønskede oppfatningene ligge til som fundament i alt som blir utviklet og presentert for kunden.  Spesielt gjennom eksisterende kundeforhold.  «Vi har det som et fundament i alt vi utvikler».
6) Hva er hovedfordelene og ulempene ved å bruke oppfatningene vi har snakket om, som et verktøy i deres daglige drift?	Build trust and credibility	

a) Styrker/fordeler	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019).  Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).  Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Relasjonsbygging: Tett forhold mellom bedrift og kunde.  Kvalitet: fornøyde kunder.
b) Utfordringer/ulemper  7) Har dere et formelt dokument	Long-term financial commitment (Leek & Christodoulides, 2011)  Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Relasjonsbygging: Personavhengig. Kunden har oftere et sterkere forhold til personen enn til bedrift. Om personen slutter i bedriften, kan det bli implikasjoner med kunden, og det gjør det også vanskeligere å beholde kunden.  Kvalitet: ofte taper penger på prosjekter.  Ja
som beskriver deres merkevare og deres merkeposisjon, f.eks. en "brand book (designhåndbok)" eller noe lignende?	Tes	
a) Hvis ja, hva er hovedelementene eller komponentene i dette dokumentet eller "brand booka"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography).  Includes strategic guidelines, covering all the	Design håndbok  Designprofil  "Ja, vi har en design-håndbok, egen design profil selvfølgelig () Har ikke definert mye hovedelementer og spesielt ikke innen merkevarebygging, da dette er flytende og organisk".  På sikt og med vekst, vil det nok settes mer fokus på merkevarebygging.

	aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	
b) Hvordan utviklet dere dette dokumentet? Kan du beskrive prosessen?  i) Hvem var involvert? (markedsføring, toppledelse, etc.?)  ii) Ekstern støtte fra konsulent/annonsebyrå?  iii) Rammeverk/modell/inspirasjon?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	

# Appendix 22 - Interview Framework: Company 17

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014).  Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000).  Benefits for the target group	1. Highly professional 2. Courageous 3. Honest 4. Friendly 5. Solution-oriented 6. Problem solver 7. Highly skilled 8. Responsible 9. Creative  Wants to be perceived as highly professional, courageous ("because we do things that are hard to do"), honest and friendly. In general, they want to be perceived as solution-oriented, by solving clients' problems with their highly skilled [employees].  "We want to be perceived as solution-oriented, that by solving the client's problems, using our highly skilled [employees].  They have tools and applications where they gather their information, and get them into scalable products.
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Highly professional: Always deliver on the quality of their service.  Courageous = "because we do things that are hard to do".  Highly skilled: "That we are very good at what we are doing, knowing the possibilities within our field".  "We don't leave the customers when the final product is delivered, we monitor them afterwards"  "Hand-in-hand" with the customer all the time.  Responsible: Follow the client from A to Z.

b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	Creative: Make it work.  "It is extremely important that the branding starts within the company. So, we need to run the company by brand values".  Creativity: Different and unique propositions for the different targeting groups. "Each product has its own agenda and unique positioning, together with this and the creativity we are different through a different experience".  They see creativity as the core of [the business]. Creativity is present in all parts of the company.
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	They decided it mostly internally, through an evolution. Everyone in the company was involved, on different levels, but everyone had their saying.  They have just applied for an external company.

5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	They make the decision on which projects to work with, based on the target perceptions.  Communication: through the basic perceptions and brand values. They see themself as a value-driven company. The values nourish all the operations.  "In all communication, we rely on our basic perceptions and brand values () I would like to think that we are a value-driven company () so the values provide or nourish all our operations really".
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019).  Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).  Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Through ensuring well-made work they make sure the customer feels like they are in safe hands and get quality.
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	A difficulty is to make great communication out of the target perceptions because they have to turn the perspective from internal values to the perceptions/values of the customer.
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	No, not yet  They will have it in a couple of months, as they just started working with the external agency.  They will be making a brand guide, covering the brand identity.
a) If yes, which are the main elements or components of	Specific guidelines for using brand identity in external	

this document or "brand book"?	and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of	
b) How did you develop this document? Can you describe the process?  i) Who were involved? (marketing, top management, etc.?)  ii) External support from consultancy/ad agency?  iii) Framework/model/inspiration?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	

# Appendix 23 - Interview Framework: Company 18

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	-Highly professional provider of [service] -Provide value/valuable advice -Give good solutions "To provide value within the relationship in the [service] that we give, is very important". "Without providing value to our customers, we are worthless"Building good relationships within the business community is very important
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Good solutions: Ensuring that the solutions are good in the longer term, and not only in the short term.  Value: Take the customer in a good direction and solve the "problem" for them. Creating value for the firm in terms of choosing the right people, doing that in the right way. Give value in terms of money and also do the right thing. Providing high-level knowledge.  "If we do not listen to our customers, then they will not hire us".  Look into what customers actually need.  Perceptions are based on a combination from the customers and the management.
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's	More human touch = They are top 20 [-] firms in Norway, that also deal with the B2C market. B2B is around 65-70 & and the rest B2C. Which is not a very common thing in this market. "By knowing how to deal with people, we are better at dealing with companies, because companies are run by people". "With being at

	points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	both sides of the table, we appear to be better advisors".  They understand that in a market with a lot of competition, it is also important to be perceived as unique and good/better than others.  Differentiators are a top management decision.  "This is a top management decision; it has been developing over many many years from the DNA of the firm".
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?  5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).  Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Both internal and external: Based on knowledge build-up through the years.  In addition, some projects were done the last years internally in terms of positioning in the market and defining who they are.  External support was used, and frameworks and models were used.  The target perceptions guide them to navigate through their business plan, pitches and in terms of marketing.  They try to guide the employees to remember what they are working for and what they believe in.  The target perceptions also define how they plan and schedule for working digitally, with technology, IT and also in terms of HR.
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility (with the content)	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019).  Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).	Through providing great value and good solutions they are able to build trust and good relationships with their customers.  "Through providing great value and good solutions, we are able to build trust and good relations".

	Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011)  Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Value: They find communicating with the target group hard, as they are very busy. The service sold is not something sold easily, it is a lot of decision-making in the process.  The customer actually has to have a need for the [service]. They also mention that they need to be top of mind all the time, for the customers and the decision-makers.  Relationship: Busy customers, there is a need for the chemistry between them and the customer. Trust is important but fairly hard to achieve.  Good solutions: They have to prove it, cannot prove anything before it is seen. "It is a challenge to prove it, because it cannot be proven until it is done."
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Yes
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	Brand platform: "We do have a brand platform where we define our values, our vision and our target groups, and our promises to the target groups ()"  -Defining the values and their vision -The target groups -Promises to the target groups -Specific promises to the different target groups  Design Handbook: -Logo -Colours -Typography -Photo -Grid -Graphical elements
b) How did you develop this document? Can you describe the process?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	A big project with an external agency. Been through the board and all the decision-makers in the firm.

i) Who were involved? (marketing, top management, etc.?)	A design procedure through an external company was used.
ii) External support from consultancy/ad agency?	
iii) Framework/model/inspiration?	

# Appendix 24 - Interview Framework: Company 19

Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014).  Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000).  Benefits for the target group	-Sustainable (sustainability) -A serious company -Different -Norwegian quality:" Quality in the product, but also in everything we do".
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Serious: High-quality standards, can document everything they say and do, scientists in the team.  Quality: the product has to deliver the claims that the company says around the product  • have the quality according to the definitions, the standard, and the formulations.
b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	-Unique resource (as the product has a unique combination of ingredients)  In terms of branding: -Standing out (colourful, playful marketing, pictures)  i) Worked with a design and marketing bureau (Scandinavian Design Group).  The process around: "Who we are, and who we want to be"?
c) How did you come up with the target perception? Can you describe the process? i) Use of research (what kind of data? Data on competitors?)	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's	Had an analysis of competitors (worldwide) + interviews with the B2B consumers/partners in several countries (Mentions design, positioning, associations). Additionally, workshops internally.

ii) Who were involved? (marketing, top management, etc.?) iii) External support from consultancy/ad agency? iv) Framework/model/inspiration?	uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	Went through what's unique with both the product, but also the company.  Both internally and externally, mostly internally.  SDG collected data and information, came up with suggestion, but it was the company that had the final "word".  Internal involvement: Management, scientists, sales reps, and marketing department.
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Mostly through communication and presentations (branded equipment).  Worked out positioning statements (everyone follows these, in terms of how they speak, present the company etc).  "The company should be presented in the same way by the employees".  They still use SDG to ensure that the company is always on the right path (layout, design, positioning) - and they have been adjusting the positioning and design, especially after they started with sales and marketing activities. Then again got feedback and adjusted it to be even more precise (re-evaluation and updates).  Also, influenced science and documentation - more routines, rapport the deviations, implemented a quality system.
6) Which are the main strengths and difficulties with using the target perception as a tool in daily operations?	Build trust and credibility (with the content)	
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019).  Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).  Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	-
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011)	Main challenge: "remember who we are, especially hard after rebranding".

	Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	Structure (maintaining a good structure as they are growing).  Make the customer understand what the company is (in terms of what they are doing sustainability-wise)  Communicate the aspect of sustainability.
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Yes, a brand pad (The designers use when they make the material)  Also have a separate document that writes out the positioning, in terms of what sentences to use.
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	-Logo -Colours -Writing Script -Font -Wording -Examples of design elements (Can and cannot be used) -Description of photos -Templates for letters, ppt etc.
b) How did you develop this document? Can you describe the process?  i) Who were involved? (marketing, top management, etc.?)  ii) External support from consultancy/ad agency?  iii) Framework/model/inspiration?	Collaborative effort. Management, designers, marketing, branding and copywriters should be involved	Scandinavian Design Group did develop these.  +internal: sales, marketing department, and the scientists.  digital workshops, feedback  Revised the elements, new suggestions  iii) SDG use their frameworks  -Who are you?  -What do you want to be?  -What can you be?

# Appendix 25 - Interview Framework: Company 20

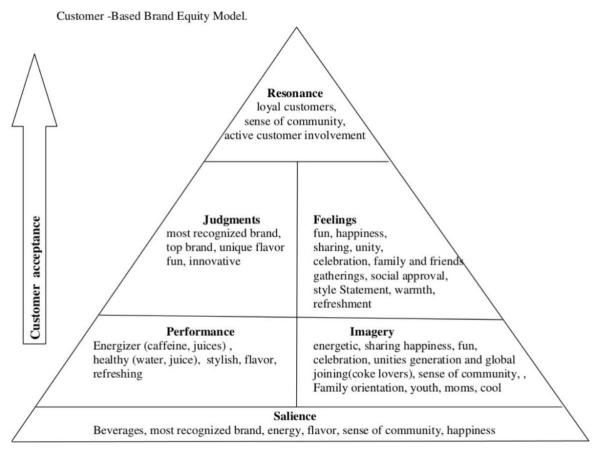
Question	Desired answer	Actual answer
3. Is there a defined target for how you want your brand to be perceived by the target groups?	Yes	Yes
4. How would you define/describe these target perceptions?	Intangibles such as expertise, trustworthiness, provision of total solution and customers' goals (Webster & Keller, 2004; Jalkala & Keränen, 2014). Features such as product performance and pricing (Kalafatis, Tsogas & Blankson, 2000). Benefits for the target group	Employer brand (skilled and trained employees)  Information security  These perceptions are aimed toward the clients feeling comfortable that the company protects the clients' brands
a) A follow-up question: focusing on the meaning of those associations/words. (e.g., high quality)  i) What is the meaning of (e.g., quality) in this context?  ii) Is this meaning (e.g., quality) based on responses from customers or is this your (company's) perception of quality?	Should be designed from the customers' point of view, helping customers to reach their goals. Offering customer solutions (Diwan & Bodla, 2011; Jalkala & Keränen, 2014).	Employer brand: build a strong employer brand and good employment conditions. Customers interact with the employees and a positive, motivated and skilled employee represents the brand better. Building confidence and trust in the employees. Training and education of employees. Clear expectations, continuous improvement  Information security: want to be the number one partner for those brands that are concerned about managing their customer data in a secure manner. The company manages critical data. Integrity and trust that the company does not share the data with anyone. Technical measures and internal guidelines to protect the data. Management competence ensures that employees are trained and skilled which facilitates the customers trusting them  Developed from both an internal and customer perspective. Difficult to say which one comes first. The founders of the company recognised that the way people were treated at the time will never make a good customer experience. They came together to start a company which values happiness and employees (because then employees are able to perform better and represent the brand better → creates better customer experiences)

b) On which of these things (words/associations) do you intend to differentiate? (Be better/different than your competitor)  i) How did you decide that you wanted to differentiate on these things – and not on other factors?	Unique elements that cannot be easily copied by competitors. Focusing on the company's key capabilities and customers' goals (Jalkala & Keränen, 2014).  Effective brand positioning requires not only careful consideration of a brand's points of difference, but also its points of parity with other products (Keller, Sternthal & Tybout, 2002).  Strategic resources to back up the differentiation	More a market driven position than customer driven. Taking into account the trends in the general market and development of society  Information security: only company having formal certifications which creates an unique positioning. The company is early in the market when it comes to the certification and that can be an asset in the future when competition intensifies and customers demand certifications  Employer branding: only one in the industry to have a formal communicated philosophy regarding employee happiness
c) How did you come up with the target perception? Can you describe the process?  i) Use of research (what kind of data? Data on competitors?)  ii) Who were involved? (marketing, top management, etc.?)  iii) External support from consultancy/ad agency?  iv) Framework/model/inspiration?	Customer-based approach (Kalafatis et al., 2000; Jalkala & Keränen, 2014; Diwan & Bodla, 2011).  Often developed with an eye on the closest competitors to highlight the focal brand's uniqueness (Mäläskä, Saraniemi & Tähtinen, 2011).  How the brand's products/services can help customers reach their goals (Jalkala & Keränen, 2014).	One partner manages digital presence strictly to the site, google ads, SEO
5) How do you use the target perception in the daily operations of the company? In what way does it influence activities?	Constantly re-evaluated and updated (Mäläskä et al., 2011).  Through communication  Inspiration for all marketing activities, not only communications but pricing, innovations	Benchmarking and KPIs related to employee retention  Continuous improvement in information security, risk assessments and ensuring that the company can hold the certificates
6) Which are the main strengths and difficulties with	Build trust and credibility (with the content)	

using the target perception as a tool in daily operations?		
a) Strengths/advantages	Guiding principles for employee behaviour by creating a shared vision of the service/product (Guenther & Guenther, 2019).  Reducing customers' perceived purchase risk, establish trust and facilitate relationship building (Leek & Christodoulides, 2011; Guenther & Guenther, 2019).  Customers' willingness to pay a premium price (Bendixen, Bukasa & Abratt, 2004).	Skilled, happy and motivated employees create better customer experiences  Employee retention
b) Challenges/difficulties	Long-term financial commitment (Leek & Christodoulides, 2011) Do they matter to customers? (Zablah, Brown & Donthu, 2010; Mudambi, 2002; Baumgarth, 2010)	
7) Do you have a formal document that describes the brand and the brand positioning, e.g. a "brand book" or something similar?	Yes	Graphical profile
a) If yes, which are the main elements or components of this document or "brand book"?	Specific guidelines for using brand identity in external and internal communication. Use of logo, colours, tone of voice.  Key elements: About (mission, values, target audience), visual guidelines (logo, colour, font, brandmark, photography)  Includes strategic guidelines, covering all the aspects of the brand. The main purpose: improving the brand positioning, keep the employees updated and add depth to the brand positioning by aligning it with the business strategy of the brand	Visual guidelines, logos, colours

b) How did you develop this document? Can you describe the process?	Collaborative effort. Management, designers, marketing, branding and copywriters should be	Management with an agency
<ul><li>i) Who were involved?</li><li>(Marketing, top management, etc.?)</li></ul>	involved	
ii) External support from consultancy/ad agency?		
iii) Framework/model/inspiration?		

### Appendix 26 - CBBE-Model for Coca-Cola



Source: Sagar Paryani & Sarah Khan Chandio (2012, December 16). Retrieved from https://www.slideshare.net/skparyani/coca-cola-brand-audit