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The account score hides a political decision

An account score allocates scarce attention, service, and access. Make the resource, buyer evidence, strategic exception, and challenge visible.

Sinan Isoglu, MBA (Quantic)
Commercial growth leader, lecturer and doctoral researcher

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MANAGEMENT SUMMARY

A key-account score looks technical because it turns a contested allocation into a ranked list. But the ranking decides which accounts receive scarce attention, information, service, executive access, and channel protection. Buyer-side post-mortems show why seller explanations alone can miss adaptability, relationship, and cost dimensions in a failed opportunity. Channel research adds a separate strategic layer: coverage, profitability, conflict, and strategic presence can point in different directions. The result is not that scoring is irrational or political in the pejorative sense. It is that the score should disclose the resource it allocates, the buyer evidence behind it, the strategic exception, and who can challenge it. This evidence review turns that disclosure into a decision worksheet without using private account names or current-employer data.

Keywords: Key-account selection · Account scoring · Resource allocation · Buyer-side evidence · Channel strategy

An account score allocates scarce attention, service, and access. It is political in the neutral sense that it distributes organizational resources among parties with different interests. The score becomes safer when it shows what is being allocated, which buyer evidence supports the choice, which strategic exception applies, and who can challenge the ranking.

That is not an argument against scoring. A score can make a decision inspectable. The danger is that a ranked number makes a contested choice look like a measurement of the account itself. The account did not ask to be ranked. People inside the organization decided which resources it should receive.

Why is an account scoring ranking fundamentally a resource allocation choice?

The first question is not whether an account is attractive. It is attractive for what? Executive attention, specialist coverage, implementation capacity, information access, partner protection, or a willingness to customize are different scarce resources. A single score can hide that they do not have the same denominator.

The buyer-side study by Friend and colleagues is useful here because it does not rely only on the seller's explanation of a failed key-account opportunity. It examines 35 cases and 58 decision makers and identifies adaptability, relationship potential, and cost considerations as recurring dimensions of failure (Friend et al., 2014). Those dimensions are not a universal scoring taxonomy. They are a warning that the buyer can see a different decision object from the seller.

If the score is built entirely from seller-owned fields, it may rank the seller's confidence rather than the buyer's readiness. That is an attribution problem before it is a data-quality problem.

Why must leadership account for the cost of strategic scoring overrides?

Sharma and Mehrotra's multichannel framework separates coverage, profitability, conflict, strategic channels, and implementation rules (Sharma & Mehrotra, 2006). The separation matters because an account can be economically unattractive and still be strategically important. Their illustration retains strategic accounts despite short-term economics (Sharma & Mehrotra, 2006). That is not evidence for a universal exception threshold. It is evidence that a short-term account score cannot be the whole policy.

The clean response is not to hide the exception in a manager's override. Put it next to the score. Name the resource being protected. Name the future condition that would make the exception no longer worth carrying. A strategic decision can be defended. An undocumented exception cannot be audited.

Figure 1 The row behind the account score

ACCOUNT OR SEGMENT Use a neutral identifier, not a private name.	RESOURCE ALLOCATED Attention, specialist time, access, service, channel protection, or customization.	ECONOMIC EVIDENCE Potential, margin, cost to serve, or coverage need.	BUYER EVIDENCE Decision-maker, user, relationship, adaptability or cost.	STRATEGIC EXCEPTION Why the resource is protected and when to review it.	CHALLENGE AND OWNER Who can contest the ranking and who decides.

The score is only one field. If the resource, buyer evidence, or challenge route is blank, the ranking is a hidden allocation rather than a complete decision record.

Author's decision worksheet grounded in Friend, Curasi, Boles, and Bellenger (2014) and Sharma and Mehrotra (2006). The worksheet contains no private account, score, or current-employer data.

How do actual buyer procurement behaviors disconfirm vendor account scores?

Buyer evidence should not be a decorative validation column. It should be able to lower the priority of an account that looks good from the seller's side. Is the proposed contact adaptable to the buyer's operating reality? Does the relationship have enough trust to carry a difficult change? Does the cost of the offer make the account unable or unwilling to proceed? These questions are not answered by the seller's potential estimate alone.

Friend and colleagues' study is qualitative and bounded to failed key-account proposals. It does not establish the frequency of any one reason (Friend et al., 2014). Its contribution is the buyer-side lens. That lens is especially important when the sales team is both author and judge of the account record. The score should preserve a route for evidence that does not flatter the seller's forecast.

What does M&A research reveal about redeploying commercial resources across accounts?

Capron and Hulland study the redeployment of brands, sales forces, and general marketing expertise after horizontal acquisitions (Capron & Hulland, 1999). Their result is not an account-selection rule. It is a reminder about a downstream consequence: moving a sales force or capability from one organization to another can have different market-share and profitability consequences depending on the direction of the redeployment.

That matters to account scores because a ranking is never only about who is important. It also says where effort should move from and toward. If a strategic account receives protected attention, the displaced account carries a cost. If a channel is protected, another channel may lose access. The resource field makes that trade visible without claiming that every trade is avoidable.

How can commercial organizations make account prioritization politics transparent?

Use the worksheet in order. Start with the scarce resource, then record the economic and buyer-side evidence. Add the strategic exception only if it states a reason and a review condition. Finally, name the person who can challenge the ranking. A challenge route is not an invitation to override every decision. It is evidence that the score is understood as an allocation with consequences.

The result is a more honest account score. The number can still sort. It no longer pretends to be the account's natural importance, and it can be tested against the evidence that the buyer sees.

Which hidden resource commitments lie concealed behind a single composite score?

An account score often appears to rank a single object, but the organization may be allocating several resources at once. Executive attention, specialist time, implementation capacity, service priority, information access, and channel protection can all sit behind the same label. A high score for one resource does not automatically justify a high score for another.

Sharma and Mehrotra's multichannel framework keeps coverage, profitability, conflict, strategic channels, and implementation rules separate (Sharma & Mehrotra, 2006). That separation is useful beyond channel planning. It asks the score to declare its denominator. Is it ranking expected contribution, the need for protection, the cost of service, or the urgency of a decision? If the answer changes from row to row, the ranking is compressing different decisions into one number.

Compression is not inherently bad. A score can help a team focus. The risk appears when the fields that were compressed cannot be recovered. A reviewer then sees a ranking without the evidence or trade-off that produced it. The number has become an allocation without an audit trail.

When should an account challenge alter actual commercial coverage?

A challenge route is meaningful only if it can alter the decision, the resource, or the review date. Otherwise it is a ceremonial comment field. Buyer evidence should be able to lower priority when adaptability, relationship potential, or cost conditions are weaker than the seller record suggests. Friend and colleagues' buyer-side study provides the reason for keeping that independent layer: its 35 cases and 58 decision makers surface recurring dimensions of failed key-account proposals from the buying side (Friend et al., 2014).

The challenge does not need to win. It needs to be legible. Record what evidence was offered, which part of the ranking it affected, who decided, and when the decision will be revisited. If the challenge has no owner, it is not a control. If the exception has no review condition, it is not a strategy. Both are simply unrecorded power.

What is the real opportunity cost of servicing protected strategic accounts?

The strategic exception is often presented as if it protects only the selected account. It also protects a choice about what the organization will not do elsewhere. Sharma and Mehrotra's illustration retains strategically important accounts despite short-term economics (Sharma & Mehrotra, 2006). The lesson is not that every strategic account deserves protection. It is that strategic presence is a separate decision layer with a cost and a reason.

Capron and Hulland show that the direction of sales-force and capability redeployment after horizontal acquisitions matters for market-share and profitability outcomes (Capron & Hulland, 1999). In the account-score context, direction means that effort moves from somewhere to somewhere. The selected account receives the resource, while another account, channel, or capability may receive less. A decision record should name that displaced option rather than treating the exception as free.

How should sales and finance conduct an objective quarterly ranking audit?

Review a small sample of neutral account identifiers rather than defending the entire portfolio at once. For each row, write the allocated resource, the seller-side evidence, the buyer-side evidence, the strategic reason, the displaced alternative, and the challenge owner. Then ask whether the score would change if the resource changed. If it would not, the score may be a general attractiveness index being used for a more specific allocation.

The review should also preserve uncertainty. A missing buyer field is not proof of buyer weakness. A high seller score is not proof of readiness. A strategic exception is not proof of future value. Each is a proposition that needs a later observation or a stated reason for remaining unresolved.

This makes the political character of the decision ordinary and inspectable. The organization is not pretending that scarce attention distributes itself. It is showing who receives it, why, and what evidence could move it.

Boundary

The held research supports a buyer-side check, a multichannel resource frame, and a warning about the direction of capability redeployment. It does not support a universal key-account taxonomy, an ABM ranking threshold, or the claim that a political decision is irrational. The point is narrower: make the scarce resource and the power to allocate it visible enough to be challenged.

The hidden-choice problem connects to the deal desk as a selection system and the segment that is real when a decision changes, where a score is made accountable to the decision it is supposed to support. It also aligns directly with why ABM selection is not personalization, requiring rigorous resource rationing before campaign customization.

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END OF ESSAY

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