A Business to Business Model of Trust

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Abstract

Trust has been the subject of extensive research over the last fifty years, yet the concept has routinely misconstrued and misapplied across different contexts. This lack of clarity has impeded a clear understanding of how trust is developed and applied in B2B, which in turn has proved an obstacle to developing a dynamic model of trust.

This paper explores the extant research, proposes a new and more holistic definition, adopting a multi-level analysis approach between dyads. The research design is focussed on an inter-organisation, inter-team and interpersonal multi-level analysis approach between dyads developed through qualitative grounded theory methodology, using critical incident analysis.

Through investigating the importance of commitment in developing trust in B2B organisational relationships, it concludes that B2B relationships are strategically driven from an organisational level through the relational intent and the establishment of mutual relational benefits. Furthermore, that cognitive and affective dissonance occur when relational intentions fail to meet expectations, engagement and experience that both sides had intentionally set out.

It draws on the analysis to develop a business-to-business trust DNA ™model which builds on current research by creating a framework for intention-ability-credibility-interdependence-mutual value outcomes– time that works across all organisational levels and between dyads.

Key words: *Trust; business to business; mutual value; intention; interdependence; commitment.*

List of abbreviations

B2B = Business to Business

B2C = Business to Consumer

CRM = Customer Relationship Marketing

ROI = Return on investment

CR = Critical realism

SLA = Service Level Agreement

CEO = Chief Executive Officer

FMCG = Fast Moving Consumer Goods

WBS = Wines, Beers and Spirits

P&L = Profit and Loss

CIT = Critical Incident Technique

GT = Grounded Theory

IJV = International Joint Ventures

RBV = Resource-based view

JBP = Joint Business Plan

Introduction

While there has been growing research into the concept of trust in recent years, (Lyon et al. 2012a) trust within business-to-business has been neglected, (Akrout, H and La Rocca, A. 2019), particularly with regard to trust between relational dyads at the differing levels of an organisation which form the key antecedents to development and dilution by organisational level. In 1995, Berry commented that '*relationship marketing was being built upon a foundation of trust'* (Berry, 1995, p242), which positions trust as an enabler within B2B customer relationships, setting it apart from business to consumer relationships. Our understanding of how trust acts as a significant construct in B2B relationships has grown, (Anderson and Weitz, 1989; Doney and Cannon, 1997; Mollering, 2002; McEvily, Zaheer, 2006; Graca, S and Barry, J. 2019; Akrout, H. 2019). This paper explores trust as the foundation of business-to-business relationships. It considers:

I. Does trust exist between dyads in B2B relationships? How does trust develop in B2B relationships at different layers of the organisation? What causes it to grow? What causes it to diminish?

II. How to understand trust at multi-levels of the organisation: organisation to organisation, operations to operations and interpersonal to interpersonal.

III. How trust building antecedents operate dynamically within a Business to Business (B2B) relationship

IV. How the antecedents of trust building can be used pro-actively in the development of trusting relationships between two businesses.

Studies have attempted to address inter-firm or organisational level trust (Doney & Cannon 1997; Zaheer et al.1998; Fang et al. 2008; Hammervoll & Toften 2013; Ashnai et al. 2015). However, within three of the studies (Doney & Cannon 1997; Hammervoll & Toften 2013, Ashnai et al.2015), the research methodology focused on the interaction between single point contacts, i.e., buyer – seller (individuals). This misspecification provides a dyadic perspective of organisational level trust; an anthropomorphising of trust where the organisation is transposed into that of an individual. In essence it means: *I trust you; I trust the organisation,* an approach which creates a mismatch as the level of analysis does not equate with the goal the research intends to measure. While several different types of trust are offered in the literature, (Williamson 1995, Lewicki & Bunker 1998, Sako 1992, Das & Teng 2001, Dyer & Chu 2003, Gargulio & Ertug 2009) minor consideration has been given to the positioning and level of the type of trust and the characteristics of the relationship it supports. Cummins &

Bromley (1995) identified both cognitive and affective antecedents required to develop trust. However, their findings are limited by previous research that fails to identify the antecedents that dynamically move the relationship in either a positive or negative direction and into different levels of trust. Identifying antecedents based on prior research, (Currell and Inkpen 2004) (Akrout, H. and La Rocca, A. 2019), establish a construct to explore trust as a dynamic on both horizontal and vertical levels in multiple contexts across several contacts within a B2B context: organisation to organisation; operations to operations; interpersonal to interpersonal, and vertical at multiple levels, i.e., Interpersonal, inter-operations/team, inter-organisational, and relational levels.

In a B2B context this paper contributes builds on existing research by:

- Understanding how trust operates between dyads in a B2B relationship
- Identifying trust at multi-levels of the organisation and between levels of a B2B relationships.
- Identifying key antecedents for B2B trust dilution or development at each level of the organisation and different sides of the relationship.
- Exploring how trusting relationships develop between businesses.
- It proposes a new and more holistic definition of trust to develop an intention-ability-credibility-interdependence-mutual value outcome framework which works across organisational levels and between dyads. Finally, it builds on the B2B trust definition to explain how both sides of the relationship can work proactively to use trust as a relational enhancer.

2. Literature Review

2.1. Developing effective B2B relationships

Analysing the available B2B literature on trust reveals gaps in knowledge which pave the way to create a more holistic definition of B2B trust. Few existing B2B definitions acknowledge the importance of time as implied through the exchange process (Mc Neil,1978; Huemer, 1998; Hammervoll and Toften, 2013). Without a customer dynamic which allows for repeated interaction over time, reliability, credibility and benevolence can be undermined through opportunistic behaviour, (Williamson 1975). Therefore, this paper addresses the two gaps of time, (Anderson and Narus, 1990; Currall, 2002), and value exchange, (Dowell) pivotal to developing trust within a B2B relationship.

Six common themes (fig1) emerge which are seen as core to B2B relationship development and explored within the next section.

Fig 1: Six themes of B2B relationships

2.1.1. Time and trust in B2B relationships

Researchers argue that time is a key antecedent and enabler in developing trust within B2B relationships without qualifying what time frames are required (Dowell, 2013; Hammervoll and Toften, 2013). Time is a factor in developing collective experiences within the B2B relationship, often through numerous transactions conducted over time. The element of time in itself is key in negating opportunistic behaviour through repeated timely and honest communication (Strong, Ringer and Taylor, 2001; Dowell et al., 2015; Hammervoll and Toften, 2013).

2.1.2. Customer contact in B2B trust-based relationships

Due to the number of contacts, the complexity of the contact patterns and interwoven nature of B2B relationships, it is hardly surprising that contact forms a strong element of trust-building activity, and is a key antecedent.

Zaheer (1995) argued that a buyer's trust in a supplier firm is based in part on encounters with the supplier's salesperson, which suggest an organisation could teach its salespeople how to develop trust (cf, Doyle and Roth, 1992). Doney and Cannon (1997, p.47) similarly claimed social interaction, open communication and customer orientation are important antecedents. They maintain sales people should contact customers often as study results show frequent contact plays a central role in developing trust. What is less clear is the role of contact once the relationship has developed. Studies by Dowell (2015) showed frequent contact is effective in the early (affective) stage but gives way to a more formalised contact and competency in the cognitive stage as time elapses and the relationship matures.

2.1.3. Economic exchange in B2B trust-based relationships

Zaheer (1995) investigated economic exchange as a benefit within B2B relationships, and the role of trust as a governing factor. His research supports Williamson's (1995) more generalised view of the economic nature of trust through transaction cost reduction. Zaheer's work is a key link to the research question as an indication of the economic benefits and value creation of trust as a key trigger/antecedent, and dynamic within B2B relationships. It essence, it identifies the value generated from trust as the relationship develops.

The share of the total business increases through a focal supplier within a trust-based and interdependent relationship as developed by Zaheer (1995), Inkpen and Currall (2004) and Hammervoll and Toften (2013), Doney et al. (2009) also demonstrated that trust has a significant linkage to loyalty commitment and share of purchases.

Doney and Cannon (1997), Inkpen and Currall (2004), Doney et al. (2009) and Laaksonen et al. (2007) showed how the costs of doing business and transaction costs are reduced as it is easier and more cost-effective to do business with an organisation you trust.

2.1.4. Information and communication in B2B trust-based relationship.

Hammervoll and Toften (2013) identified relational investments, relationship length, and the sharing of strategic information as key drivers of inter-organisational trust (measured for the whole exchange relationship and not as either buyer or supplier trust). They segment information sharing into strategic and operational, viewing operational information sharing as a hygiene factor or a ‘so what!’ Strategic information sharing is a trigger to trust and relationship building, which may be considered interpersonal as their research targets are owners and/or managers of businesses.

2.1.5. Joint actions and mutual investments in B2B trust-based relationships

A key area and differentiator within B2B literature arises from the level of joint actions and mutual investments undertaken within the relationship, as indicated by Zaheer, (1995), Wilson (1995), Doney and Cannon (1997), Currall (2002) and Inkpen and Currall (2004), Doney et al. (2009). Their research highlighted the need for a definition of trust in action with both sides taking a risk through mutual investments, joint actions and activities in the expectation that it will lead to mutual value. Anderson and Narus (1990) suggested a positive path from cooperation (joint working) to satisfaction. They claimed working together with a partner firm in pursuit of mutual benefits increases each firm’s perception of compatibility, as well as the fulfilment associated with attaining the desired outcomes. In short, this affords a strong feeling of ‘chemistry’ and results in satisfaction with the partnership.

2.1.6. Commitment in B2B trust-based relationships

Is trust an enabler of commitment or is commitment an enabler of trust? Several academics (Morgan and Hunt, 1994, Dowell, 2013, Ashnai, 2014) argued commitment is the key enabler in developing trust-based relationship. Morgan and Hunt’s (1994) seminal work on commitment-based theory developed trust as an antecedent of commitment, claiming commitment within the relationship is a key indicator of relational trust. Furthermore, Ashnai, 2014, Dowell, (2015), argued that within an attitude-behaviour–outcome framework, commitment played a decisive role in developing trust, However, Cook and Emerson, (1978); Dwyer et al.,(1987); Anderson and Weitz, (1992); Jap and Ganesan, (2000), disputed this argument, claiming commitment is as an antecedent to trust. Morgan and Hunt (1984); Aurier and N’Goala (2010) claim commitment is mediating variable, as does Dowell (2015) where commitment acts as a meditating variable between cognitive elements of trust and relationship performance. Without the presence of trust, it is unlikely the necessary confidence in the partner to meet obligations would be sufficient, causing the relationship to either falter or discontinue (Aurier and N’Goala, 2010) So, in this case, trust precedes commitment, with a level of trust needing to be present to create the conditions necessary to commit (Aurier and N’Goala, 2010; Dowell, 2013).

2.2. Trust as a vertical and horizontal dynamic in B2B

Apart from the six themes commonly considered in the research, a further factor to consider is how trust operates vertically through organisational levels in a relationship, and horizontally across the relational dyad between levels. The majority of research focusses on how trust develops along the *horizontal axis,* (Doney and Cannon, 1997; Dowell (2015). Currall and Inkpen (2002) also suggested trust can operate along horizontal dimensions as identified by Sheppard and Sherman (1998) and Lewicki et al. Currall and Inkpen (2002) are alone in showing trust has the potential to develop along a *vertica*l axis. Scant research exists into this interaction between the vertical and horizontal axes.

Lewicki and Bunker (1995) argued for different levels of trusting relationships. Those built on calculative trust form the lowest and most fragile level link to co-existence and shallow dependence levels, driven through everyday trust, and vertically within an organisation between sales person (interpersonal), group, team, division (Inter-group) and the organisation (inter-organisational). Doney and Cannon (1997) built on this with a framework to establish calculative trust. The highest level of trusting relationship is based on internalising the other's desires and intentions – where trust emerges through the process of intentionality. Their approach relates to the deep dependence and deep interdependence levels of relational trust posited by Sheppard and Sherman (1998), who build their community development model on work undertaken by Fiske (1992)

Observing on ways trust moves across levels, Currall and Inkpen (2006) focused on the trustworthiness of a trustee, person, group or organisation. They argued that trust is a dynamic construct. The constant flow of trust-related behaviour at personal, group or organisational levels means the counterpart is constantly updating and/or re-calibrating their assessment of the trustworthiness of the trustee. Stevens et al. (2014) developed Currall and Inkpen’s argument into two district actions related to the dynamic nature of trust based on recalibration (fine-tuning the relationship based on the constant flow of relational information, evidence and performance), cementing the idea of trust as a dynamic which can travel across levels.

Trust built on identification with partners is adaptive to changing conditions, according to Lewicki and Bunker, (1995), and as a harder bond to break than calculative trust, it forms a key characteristic of deep interdependent relationships which means that the interpersonal trust created by sales people and transferred to the supplier plays a key role in developing and maintaining enduring buyer-seller relationships.

Initial research into trust in inter-organisational relationships focused on a single level of analysis, typically the individual or organisational level, and treated trust as a fairly static phenomenon (Schilke and Cook, 2013), with a tendency to concentrate on one level of the relationship, e.g., buyer-seller. It then extrapolated the findings to other levels as seen in the studies of McEvily and Zaheer (2006) and Ashnai (2014). Yet, as Zaheer showed (1998), trust can be considered in a similar way to inter-firm exchange relationship performance in that it is multi-dimensional and operates as a multi-level phenomenon, McEvily and Zaheer (2006)

When studying trust across organisational levels, it is important to clarify the level of the organisation being measured, and the level of measurement (identify *level of theory* and *level of measurement*, Rousseau, 1985; Kliene, Dansereau and Hall, 1994) (Currall and Inkpen, 2002), argued the *'level of theory'* refers to the unit (i.e., person, group or firm) and the researcher seeks to explore and understand which attribution and generalisations are made (p.480). The level of measurement refers to the source of the information and establishing the level where the source measurement resides – again, in this example, the *organisation*.

Within this dynamic multi-dimensional view of trust, it is necessary to define what is meant by the organisational context, (Zaheer., 1995; Doney et al., 2009; Suvanto, 2012; Hammervoll and Toften, 2013; Ashnai, 2014). An organisation is made up of many individuals and as Blois (1999) argues, one person's view is not equivalent to an organisational view.

Two broad approaches attempt to define trust at an organisational level: a behavioural approach, (Currall and Inkpen, 2002) and an attitudinal approach (Janowicz and Noorderhaven, 2006). The behavioural conceptualisation allows trust to be extended to the level of a group or an organisation (Currall and Inkpen, 2002). Here, it can be defined as: *'the willingness to increase one's vulnerability to another whose behaviour is not under one's control…..'* (Zand, 1972, p.230). Here the organisation is the subject, and the trust behaviour attributable to the organisation as an entity. Unfortunately, this view does not account for trust behaviours exhibited and observed due to other factors than trust, e.g., relationship lock-in, contractual obligation, and dependence on a partner (Nooteboom et al.,1997).

With an attitudinal approach, trust becomes an expectation of the partners' reliability regarding its obligation, predictability and fairness in business dealings when faced with the potential to behave opportunistically (cf Zaheer et al., 1998). This becomes problematic when considering attitudinal approach to organisational-level trust as an attitude cannot be attributed to an organisation; it is an inherently individual phenomenon. Organisations do not possess the ability to experience an attitude (Madhok, 1995; Aulakh et al., 1996; Dyer and Chu, 2000). However, individual agents that define attitudes and behaviours do. Therefore, the subject of an attitudinal approach is less about inter-organisational trust and more about organisational members; *'the subjective probability that one assigns to benevolent actions by another agent or group of agents'* (Nooteboom et al., 1997, p.311).

Stevens et al. (2015) argued that trust exists at the inter-organisational level when one organisation's members hold positive expectations towards another organisation and its members (Zaheer et al. 1998; Schoorman et al., 2007) drawing on expectational assets such as shared identity, role and rules (Kramer and Lewicki, 2010). Even though process, systems and relationship dynamics that develop trust may not be the managerial focus point, trust is continually affected by and emerges from them, manifested through the steady flow of small commitments made and fulfilled in every day exchange and discussion.

Legood et al. (2016) suggested that leaders with different organisational positions play a pivotal role in building trust, not only towards themselves, but also the organisation they represent. They argued for a need to consider the leaders' behaviour as an important determinant of trust in these two important referents. Their findings are not only consistent with Gillespie and Dietz's (2009) theories on the determinants of organisational trust but also with the more general line of research that has shown employees generalising attitudes towards supervisors and to the organisation as a whole (e.g., Eisenberger et al.,2010). However Legood et al. (2016) went further by articulating the specific kinds of behaviours that build organisational trust.

2.3. **Re-defining B2B Trust**

Redefining B2B trust definitions highlight two key gaps identified in existing literature:

- How relationships can and do develop, dependent on their tenure,
- How mutual value outcomes are captured within this context.

As previously discussed, few existing B2B definitions address the importance of time as implied through the exchange process (Mc Neil, 1978 ; Huemer, 1998; Hammervoll and Toften, 2013). Yet, without a customer dynamic which allows for repeated interaction, reliability, credibility and benevolence can be undermined through opportunistic behaviour, (Williamson 1975), coercive power or relational conflict (Hollyoake, Ashleigh and Higgs, 2016). Consequently, any new definition of trust must incorporate these concerns.

a). The addition of time (Dowell, 2015). As Ring and Van de Ven (1992) showed, the longer the relationship and more often the transactions between the parties take place, the more important trust becomes and could be a controlling/governing factor within the relationship.

b). A focus on mutual value exchange (Anderson and Narus, 1990; Currall, 2002), as a link between the relationship and the outcomes from that relationship (Anderson and Narus, 1990; Anderson and Weitz, 1990).

Working with an accurate and clear definition determines how a customer relationship within B2B can be seen to be effective or ineffective. It is important that any new definition specifically relates to trust within a B2B context and incorporates key elements of the relationship; vulnerability credibility, longevity, interdependence, reciprocity and mutual value.

'*The willingness to be vulnerable to another party and the decision to engage in actions based upon an interpretation of their ability, credibility and the expectations of mutual value exchange over time'.* (Hollyoake, M. 2020).

Research Objective and Questions

The key research objective is to determine the dynamics of trust building in B2B customer relationships at interpersonal, inter-team/group and inter-organisational levels, and through this understanding identify how to apply the dynamics to enhance customer relationships. This overall objective frames the more specific objectives outlined in this section. When viewed graphically (**Figure 1**), trust is placed first with the potential to affect relational performance.

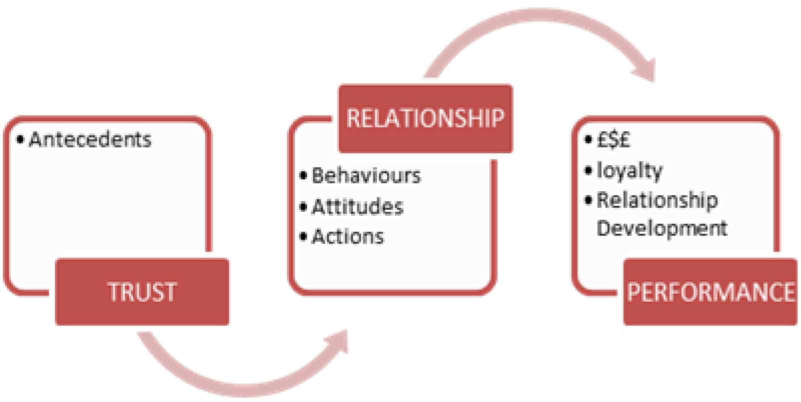


Figure 1: Trust, relationship, performance framework.

This section attempts to investigate the different aspects of trust: inter-firm/organisation, inter-team/group, and interpersonal, and examine how they operate in the dyad, with a view to understanding the value of their interactions.

The principle research question asks:

To what extent is B2B trust at an organisational level strategic, perceived and intentional in nature, and does it differ at operations/team and interpersonal levels? (Currall, 2002; Janowicz and Noorderhaven, 2006b)

As we have seen, trust between organisations is a multi-level phenomenon (Zaheer et al., 1998). Inter-organisational-level trust operates directly and is a predictor of exchange performance; however, at an interpersonal level both/multiple levels played a role in trust development as shown by (Zaheer et al.,1998). Currall and Inkpen (2002) demonstrated that organisations could be viewed as trusting, if trust is conceptualised as an action rather than as an expectation.

This research sets out to understand how the impact of action and/or intention could affect the relationship at other levels and relationship outcomes. It asks how at an organisational level B2B trust impacts on the actors in the relationship? (Zaheer et al., 1998; McEvily and Zaheer, 2006: Clark et al., 2010) It attempts to address the suggestion surfaced by Zaheer et al. (1998) of an apparent link between inter-firm and interpersonal roles that both levels of trust played. The nature of organisation/firm-level trust and how those manifests in the actors in the relationship could have implications for the realisation of the intention and turning the intention into a trust-based reality (Giddens, 1994) which could lead to a model connecting organisation-level intention to relationship-actor impact.

It investigates the relationship between the impact of B2B trust antecedents, both on the behaviours and attitudes at an individual level (Kumar et al., 1995; Zaheer, 2006; Schoorman et al., 2007; Kumar, 2012). Businesses behave in certain ways in their relationship with other businesses. This may vary at different levels (Currall and Inkpen, 2002). They may invest significantly in a relationship (Heide and John, 1992), develop strategic information exchange (Cannon and Homburg, 2001; Hammervol and Toften, 2013), and deepen their commitment (Morgan and Hunt, 1994). They may also work together to share co-creation and relationship-specific assets (Anderson and Narus, 1992). Anderson and Weitz (1992) argued that a relationship could exist between trusted and related constructs and behavioural attributes. Fang (2008) discussed how a higher level of trust can result in a higher level of investment in the relationship, which supports the thinking of Lewicki and Bunker (1995) and Sheppard and Sherman (1998). However, McEvily and Zaheer (2006) suggested financial outcomes are among the most relevant and compelling indicators of inter-firm / organisation performance, while Luo (2001) and Dwyer and Chu (2003) uncovered a positive link between trust and performance enhancement.

The fact that trust operates at multi-levels – inter-firm, inter-group and interpersonal – is important in inter-organisational studies (Mouzas et al., 2007; Ashnai, 2014). Studies have set out to investigate inter-firm, or organisational-level trust (Doney and Cannon, 1997; Zaheer et al., 1998; Fang, 2008; Hammervol and Toften, 2013; Ashnai 2014; Nikolova, 2015). However, there has been a lack of comparison between dyads across all levels which requires careful evaluation, (Dwyer and Oh, 1987; Ashani, 2014).

Further investigations need to focus upon the positioning/level of the type of trust and characteristics of the relationship it supports (Currall and Inkpen, 2002). While Fang (2008) has contributed to this debate, there is a need for more empirical studies. Research into which antecedents are required to move the positioning / level into another identifiable form are also scarce (Schoorman et al., 2007). Academics have attempted to explore the cognitive (Dowell 2015) and affective (Nikolova, 2015; Akrout, 2017) nature of trust between dyads. However, there is a paucity of studies examining the dynamic between dyads at multi-levels, and the positive and negative effects on the relationship in terms of attitudes and behaviours. There is also limited research into the role of trust at the inter-firm, inter-group and interpersonal levels, to understand how they are interrelated, and how the cognitive and affective aspects play out in business relationship development or dilution. In short: how do they influence the attitudes behaviours and actions and of actors in the relationship?

It is important to understand the nature of trust at an organisational level in terms of whether it is intentional, and is conferred impact on the actors in the relationship (Zaheer et al., 1998; Currall, 2002; Janowicz and Noorderhaven, 2006; McEvily and Zaheer, 2006; Clark et al., 2010). And how intentionality can potentially impact on relational outcomes and performance (Palmatier et al., 2007a). Developing a framework and/or model to bring elements of B2B inter-firm trust together may provide greater insight into relational outcomes.

3.1.Research methodology

Trust research employs a diversity of methods, disciplines and traditions. Lyon et al, (2012b), proposed that as research on trust matures, it provides opportunities to reflect on methods used by trust researchers, which this research did by evaluating existing methodologies prior to identifying and selecting relevant research tools. Methodology included grounded theory (GT) and critical incident technique (CIT) (Flanagan, 1954) to collect, codify, analyse and generate insight. The methodology developed and deployed involved firstly a focus group and then qualitative interviews across four distinct B2B relationships.

3.1.1.Treatment of qualitative data

In this study, the unit of analysis is the level of an organisation between both sides of the relational dyad. Specifically, this represents the relationship between one company (supplying company) at a defined level (i.e., interpersonal, inter-team/group, inter-organisation) and another company at a defined level. Identifying critical incidents (CIT) in the relationship(s) (Flanagan, 1954) between both sides of the relational dyad at multiple levels developed the application of the CIT.

The research used grounded theory and semi-structured interviews as a way to unlock incidents to develop initial codes for analysis (first-cycle codes). The respondents (the unit of measurement of the critical incidents) represent the three levels of the organisation(s) being researched:

- Informants from organisational/leadership level who are knowledgeable about the relationship the two organisations have at an organisation-to-organisation level, and how the other levels interact with the leadership/organisational level.
- Informants from the team/group level who are knowledgeable about the relationship between the two organisations at this level, as well as their relationship with the other levels.
- Informants from the staff/personal level who are knowledgeable about their one-to-one relationship with the other organisation and the other levels.

Previous studies into business relationships have focused solely on the supplier side of the relational dyad (Barnes et al, 2007; Joshi, 2009). Typically data was collected from informants with a more functional responsibility (Rindfleisch and Heide, 1997), including sales managers (Anderson, 1985; 1988; John and Weitz, 1988; 1989), purchasing managers (Heide and John, 1990; Noordewier et al, 1990), or agents' intermediaries (Anderson and Narus, 1992). By working with respondants and informants at all three levels of the relational dyad, this research examines relationships between organisations to include project managers, customer services, administration, finance, information technology, operations and respondents from three levels in each organisation (personal, group/team, and leadership/organisational).

3.1.1.1.Focus group participants and recruitment

Participants were selected using purposive sampling (Hair et al, 2009) on the basis that they occupy or have occupied a senior position within a B2B organisation within a customer-facing role and were known to the researcher either professionally or personally. They represent a diverse number of sectors: outsource services, pharmaceuticals, wines, beers and spirits, fast-moving consumer goods, and information technology services.

	Role	Company/organisation
	Client Director	Information Technology Services
	International Markets Director	FMCG
	Commercial Excellence Manager	Pharmaceuticals
	Commercial Director, Grocery	WBS
	Business Account Manager	WBS
	MD	Outsource Services
	Commercial Director	FMCG
	Sales Development Director	Information Technology services
	MD	Outsource services

	Lead researcher /facilitator	
	Support researcher /notes	
	Support researcher /sound	

Figure 2: Focus group participants.

The leadership level of research participants enabled a multi-level view of trust within B2B relationships. Zaheer et al (1998) argued that the leadership team can reflect the action conceptualisation of trust through their intentions, actions, behaviours, attitudes, reality of the actions and the effect they have both internally and externally. Furthermore, the experience and roles of the group offer the potential to provide insights into the group/team and interpersonal levels of trust in B2B relationships. The initial theming and coding of the focus group was undertaken based on the flipchart output and touch-type notes. These were uploaded into NVivo and analysed for critical incidents and frequency of reference.

3.1.1.2.Qualitative interviews

The sample consisted of 37 interviews: 18 interviews with representatives from selling-side organisations and 19 interviews with representatives from buying-side organisations. The respondents represented organisations from financial services, fast moving consumer goods, outsourced information technology services, utilities, pharmaceuticals, and retail.
Each organisation and key contact was known to the researcher through longstanding professional relationships. They were informed of the research aims and objectives and potential organisational insights for relational improvement were discussed.

Relationships explored during trust research:

• Relationship 1. Financial services organisation to a key intermediary: the relationship has existed for over five years, is mature, and the exchanges represent a combination of channel marketing and distribution.

• Relationship 2. Pharmaceutical organisation to a key wholesale/retail/hospital organisation: the relationship has existed for over ten years, is mature, and the exchanges represent a combination of supply chain, channel partner and specialist service provision.

• Relationship 3. Fast-moving consumer goods organisation to a multiple retail grocery company: the relationship has existed for over 15 years, is mature, and the exchanges are across multiple categories, facia formats and locations at a shopper/consumer level.

• Relationship 4. Outsourced technology, information and data organisation to a key utility provider: the relationship has existed for over five years, is maturing, and the exchanges represent the provision of contracted services across multiple functions, departments and sites

Research participant procedure:

Interviews took place face to face. Extensive notes were taken during each interview. All interviews were audio taped and transcribed verbatim. Only four interviews were not recorded, due to internal security procedures and regulations. In this instance the handwritten notes were transcribed. Each side of the relationship was represented and had respondents from all three levels of organisational structure: leadership level – inter-organisational, management level – inter-group/team, and operational/activation level – interpersonal. The interviews followed a semi-structured approach.

3.1.1.3.Working with the data corpus

The data were coded in two separate stages to demonstrate objectivity and develop first-cycle and second-cycle codes which provided the platform for emergent theory development. The data were collected from two primary sources: focus group and research partner interviews. The first stage involved transcribing focus group session from a recording of the entire event conducted with eight respondents into a Word document. Doing this provided the researcher with the opportunity to listen and compare the transcript to the notation taken in parallel as the fall-back plan to check for validity. During this process the narrative was coded to each participant to ensure anonymity, yet allow analysis of the respondent's answers within the focus group session. The second step involved loading the transcript into NVivo.
An initial word-frequency query provided insight at a high level and a cross-check against the common themes emerging from the focus group. This allowed the first-code generation. At this step, the focus group transcript and themes were shared with two independent observers to verify the initial themes. A less than 10% divergence was observed, validating the approach. The third step involved transcribing the 37 digitally recorded interviews into individual Word

documents. These were individually coded to allow respondent analysis – i.e., by level, by supplier/customer – while retaining individual and organisational anonymity.

3.1.1.4.Developing the initial codes

Systematic interrogation of each transcript identified themes relating to the focus group and critical incidents. Specific coding approaches were selected and developed based on “fit” to the subject and qualitative nature of the research. Three methods were deployed at this stage: initial coding, *invivo* coding, and process coding.

The next stage involved searching for themes across 175 codes in two discreet steps; one of which offers a new methodological approach to qualitative research. To explore the total data corpus for code frequencies for qualities (Saldana 2016), the data corpus was split into the two sides of the relationship – buyer/suppliers – and code frequency was once again used to explore the data for qualities within and between the two datasets.

The next step was to reframe the data corpus to show the level of respondent. The research was organised and conducted to reflect the different levels/structure in both sides of the relationship: leadership – inter-organisational level, management – inter-team/group level, and staff – interpersonal level. At this level, the analysis focused on variance between levels and across the dyad, “what’s working” and “what’s not working” at each level, highlighting and captured as code charting which led to the identification of 14 trust-building themes and 16 trust-diluting themes.

3.1.1.5.Reviewing the initial themes

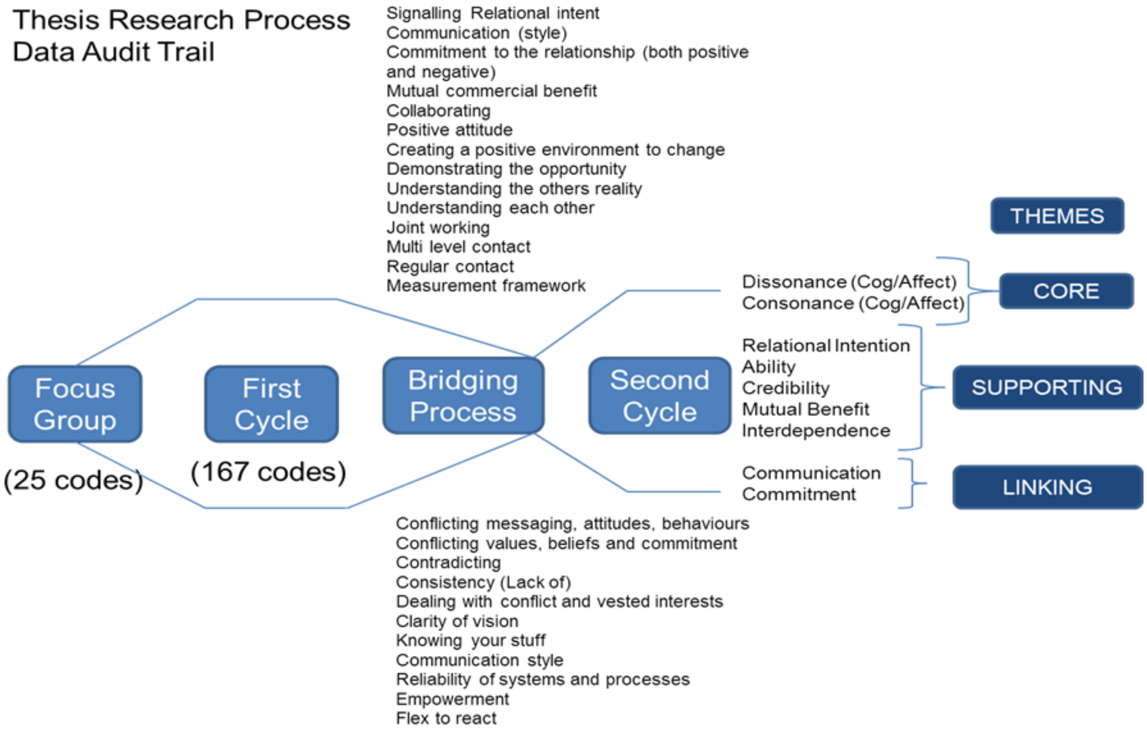
Focused coding: This searches for the most frequent or significant codes to develop the most salient categories in the data corpus. Focused coding is seen as appropriate for virtually all qualitative studies, but particularly for grounded theory methodology, and the development of major categories of themes from data. (Saunders et al. 2006) Using the lens of focused coding in conjunction with theoretical coding applied to the 30 themes emanating from the bridging process led to amalgamation of the 30 themes into:

Four core themes – cognitive dissonance, affective dissonance, cognitive consonance, and affective consonance.

Five supporting themes – relational intention, relational ability, relational credibility, relational interdependence, and relational mutual benefit.

Two linking themes – relational commitment and relational communication.

Fig 4: The data trial in infographic form.



4.Findings and discussion

This research clearly argues trust is a key concept for relationship development or dilution, influencing B2B relationships at multiple levels. It confirms the findings of previous studies on the effect of trust on relationship outcomes – i.e., strategic information sharing, cooperative behaviour and relationship benefit (Hammervol and Toften, 2013; Ashnai, 2014; Dowell, 2015), and highlights the role of dissonance (cognitive/affective) and consonance (cognitive/affective) on relationship trust development and its mediating affect.

It evidences the strategic nature of relationship development through the relationship intention as a vision and mutual value opportunity, which leads to positive mutual change outcomes that motivate the relationship at an organisational level. In this instance, the role of commitment has a secondary/supporting role aligned with mutual value, relational intent and understanding each other, which is counter to Morgan and Hunt (1994), Palmatier et al (2007a), and Ashnai (2014), who suggested commitment has a central role in determining relationship outcomes. This is an organisation-level specific finding that adds to and builds on organisational-level trust-building.

The distinctions between cognitive and affective trust are confirmed in line with previous studies, (Dowell, 2015; Akrout, 2017) by showing and discussing their different impacts, roles and outcome constructs in B2B relationships. However, this research goes further by exploring cognitive and affective trust as the foundational elements of B2B relationships and demonstrates how it affects performance negatively through dissonance and positively through consonance. B2B relationship theory is developed by evidencing the expansionist effect of affective and cognitive antecedents when applied in consonance, and the reductionist effect of affective and cognitive antecedents when applied in dissonance.

The relationship establishes intention as the initial B2B relational trust trigger at organisational level. It operates between both sides, setting out intangible trust expectation “vulnerability” and the engagement required to turn the intangible trust into tangible trust. This is the first stage in the model presented in **Figure 3**. Relational intentions can be attributed to a new relationship or to the continuation of an established relationship.

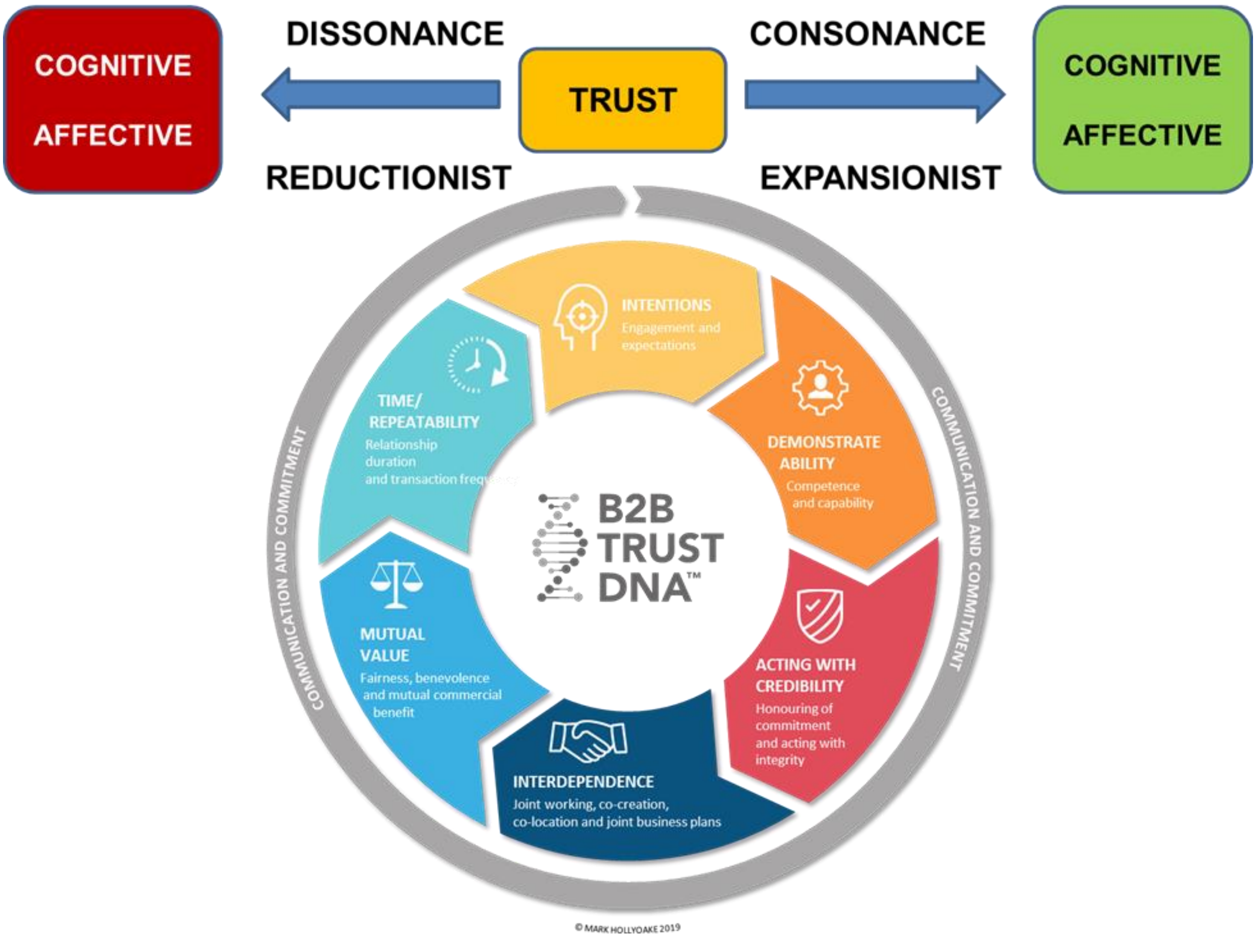


Figure 3: Expansionist effect through consonance or reductionist effect through dissonance.

When operating in an interlinked nature, the six elements depicted in **Figure 3** contain the potential to positively build relational trust through a virtual circle or to negatively dilute trust through a reductionist approach. Ashnai (2014) suggested a relationship framework of attitude-behaviour-outcome in business relationships as an approach to developing trust. This paper goes further in establishing intention – ability/credibility – interdependence and mutual benefit as a relational framework for business relationships. Furthermore, the role of relational intention has a strategic mediating effect at inter-organisational level. Anderson and Weitz (1992) argued that a business partner may undertake an action that demonstrates good faith and binds the channel members to the relationship, affecting the perception of the other party. In this case, Anderson and Weitz (1992) discussed the actualisation of a relational intention that moves from intangible to tangible (Mollering, 2002). However, in a later work, reference is made to relationship intention: '*Businesses send signals that they intend to work together with channel members over the long run. These signals help build the level of mutual trust in a dyad.'* (Anderson and Weitz, 1989, pp. 314,315) Relational intention was found to have a mediating effect at the inter-group level by framing the joint working, co-creation and ways of working which turn intention into reality. At interpersonal level, relationship intention operates on an affective level reflecting the attitude, commitment and expected effect (mutual value) from interpersonal interaction between the dyad.

The research demonstrates that inter-organisation, inter-team/operations and interpersonal trust are three distinct constructs by showing how they interact between the dyad at the three levels. Previous research by Doney and Cannon (1997), Fang et al (2008), Jiang et al (2011), and Ashnai (2014) provided evidence for discriminant validity between inter-organisational and interpersonal aspects of trust. This paper establishes the third level of inter-team/operations.

At the initial stage of the relationship, the intention enacted has the potential to create dissonance if the intention enacted falls short of the expectations established at the intangible stage. The intention shortfall could be at a cognitive or affective level or a combination of both (Dowell, 2015; Akrout, 2017). Both would explain the potential for dissonance occurring at the team/operations and interpersonal level between the dyad, as one side of the dyad failed to live up to the intentions established at organisational strategic level.

4.1.Methodological contributions

Through the use of multi-level research across both sides of the relationship dyad and multiple research partners, the research addresses gaps in B2B trust research methodology.

Moreover, it deepens an understanding of how trust can be proactively developed (intention, ability, credibility, interdependence, mutual value benefit); the roles of cognitive and affective trust, and where these reside at organisation, group/team and interpersonal levels. By applying a methodology that negates misspecification through the use of three methods in triangulation, this research extends our understanding research tools specific to the B2B context. Furthermore, the qualitative approach introduces a bridging process between first- and second-cycle coding, independently validating, informing and contributing to theory development, which augments existing studies, (Zaheer et al, 1998; Currell and Inkpen, 2002; Fang, 2008; Ashnai, 2014; Dowell, 2015; Nikolova, 2015; Stevens et al, 2015; Saunders, 2016; Akrout, 2017).

4.2.Managerial Implications

By investigating the importance of commitment in developing trust in B2B organisational relationships (Morgan and Hunt, 1994; Mouzaz et al, 2007; Ashnai 2014), this research differentiates from previous studies. It emphasises the importance of relationship intentions and builds on intentionality in trust-building, as opposed to proposing commitment at an organisational level as in (Doney & Cannon’s 1997) work. Managers need to be clear about the relational intentions they set in terms of customer or supplier expectations, and the organisation’s ability to meet them. Managers need to ensure relationship measures reflect the true role of commitment in trust development. These two factors impact on the use of net promoter score (NPS) in a B2B relational context.

Commitment and communication are important linking antecedents of B2B relational trust at operations/team and interpersonal level, as intention moves from intangible to tangible action between both sides of the relationship. Understanding this offers managers the potential to track and measure implementation through the commitment and communication displayed within a dyad, within the organisations, and the delivery of the relational intent.

Social exchange theory assumes the role of social interactions and interpersonal relationships are critical in exchanges such as business relationships, (Blau 1964; Emerson 1981). Both social and structural characteristics are considered as influential factors when examining business relationships, (Wilson 1995; Blois 1999; Ashnai 2014). The research findings concur: emotions and feelings play a role in business relationships which involve social exchanges (Thibaut and Kelley 1959; Ashnai 2014). Relationship consonance occurring through cognitive, affective antecedents and/or a combination has an expansionist effect on trust development. To optimise impact, managers/leaders need to match resources in the early relationship affective stage. Care needs to be taken to prevent the relationship becoming stuck at this stage instead of smoothly transitioning into the cognitive stage. Careful selection of the boundary spanners and commensurate development are needed to effectively manage this transition. The resource-based view highlights implementation strategies to enable firms to gain competitive advantages, accessing and managing resources productively, and profitably (Wernerflet 1984; Barney 1986; Ashnai 2014). Building on this perspective, the research develops the theory of dissonance and consonance that incorporates two different groups of characteristics, affective/emotional and cognitive/rational, which have a reductionist and/or expansionist effect on B2B relational trust development between both sides of a relational dyad. Managers/leaders should regularly and objectively survey both sides of the relational dyad. Doing so, would determine the affective/cognitive balance and nature of trust development, enabling corrective action to be taken if required.

Relationship boundary spanners have a mitigating effect on movement from relational intent (intangible) to relational action (tangible), reducing vulnerability which supports the earlier work of Naslund (2012 p.23),who suggested: *'interpretation and expectation are largely based on cognition, while the leap of faith relies more on the affective aspects*'. Naslund's work explored how boundary spanners and affective trust have a positive impact on the move from intangible trust described and formed as organisational intention towards the activation and into tangible trust.

For the boundary spanners and closely related relationship stakeholders to take on responsibility for risk mitigation, another relationship role needs to be considered. One that requires systematic development of capability and competency in the relationship development for the boundary spanners and connected stakeholders – in essence, holding the hand of one side of the relational dyad as they make the step (rather than the leap of faith) (Mollering 2002) to mitigate the risk and ameliorate the vulnerability.

The research concluded that trust resides at organisational level manifested through moral bonds (cultural), action and behavioural conceptualisation. Trust has been argued to pass into the collective entity over time, (Clark 2010) and is seen to live in a state beyond collective individuals, confirming and supporting (Fleetwood 2018) conceptual structuration theory. In answering the academic conundrum of 'Where does trust reside in an organisation?' it draws on social exchange theory (Szomptka P 2017), supporting the conceptualisation of an organisation's actions as a characteristic of trust (Stevens et al 2015).

The strategic importance of the leadership team (Legood et al 2016) in shaping organisational trust through the development and signalling of relationship intentions is paramount. Leaders not only have responsibility for strategic intent, but also the development of the organisation's moral bonds. These emanate from the organisational leadership's actions and behaviours, passing into organisational culture over time. At operational, team and interpersonal level, the contribution builds on structuration theory. Leaders creating organisational trust must ensure the relational intent manifests in artefacts at operations/interpersonal level, and this is communicated effectively, then checked for understanding, relevance and appropriateness at inter-operations and interpersonal levels.

This means ways of working, actions and behaviours are briefed effectively, trained, embedded and rewarded. Over time, if repeated they move into organisational muscle memory, overwriting the historic ways of working. Trust residing at these levels, manifested through artefacts (relationship charter/mission/vision); standard norms (contracts, processes, systems, and ways of working), and cognitive social stuff are the effective memories of the relationship agents.

The model develops an intention-ability-credibility-interdependence-mutual value outcomes–time framework that works across all organisational levels and between dyads. In essence, this provides managers/leaders with a B2B relational trust development blueprint, the "how to guide". This starts at organisational level as strategic intent, turns into relationship reality at operations level, and then into effect through the creation of mutual value. It builds on the definition of B2B trust, and sheds light on how both sides of the relationship can work proactively to use trust to develop the relationship. It provides a sense check as the framework, if applied from an opportunistic/coercive behavioural perspective, has the potential to develop dissonance and a reductionist effect on the relationship. The application of the trust DNA model and its reductionist/expansionist potential impact on the relationship contribute to the understanding of trust as being dynamic in nature through constant updating and/or recalibration of trust between both sides (Stevens et al 2017).

The research bridges two perspectives into the study of business relationships (i.e., social exchange theory and resource-based view), focussing on ways they shape the model/framework, (Fig 5) putting emphasis on outcome(s) from the relationship in the form of mutual value outcomes, and the role of ability and credibility antecedent resource allocation to achieve them.

Fig 5: Trust DNA™ model

5.Research limitations

The research was conducted with organisations operating in the United Kingdom. The organisations researched all operate across a number of distribution channels, with the internet and online business being a key element. However, the online channel was not explicitly researched, and therefore may need further consideration and/or exploration.

It explored B2B trust across dyads and at three different organisational levels: inter-organisational, inter-team/operations and interpersonal. When matching respondents to organisational level, the research cohort at staff/interpersonal level would have benefited from additional respondents to balance with the organisational and inter-team/operations/managerial level.

The qualitative research reached saturation before the total number of respondents were interviewed. When broken down between the supplier/customer sides of the dyad, the number of respondents became somewhat diluted, and could have benefited from additional respondents from both sides.

The research focused on the private sector and one quasi-private/public sector organisation and thus may be subject to issues of generalisability beyond the sectors researched, i.e. the third sector, industrials/auto/manufacturing).This paper is predicated on the research gathered from organisations representing the fast-moving consumer goods, grocery retail, healthcare distribution and retailing, pharmaceutical, utilities and outsourced services sectors. As such, it may not reflect the relational and trust dynamics in the third sector, public sector and other business sectors not covered in this paper.

6.Areas for further research

Other regions – Scholars focusing on researching B2B trust using a cross dyad by organisational-level methodology would benefit from extending the research to encompass other regions, which could offer a comparative analysis on the differences among other regions. Exploring a specific market or country may also add richness to the current research.

Third sector – The development into the third sector could allow comparative analysis by level and cross dyad. The public sector also holds significant opportunity as significant relationships exist between the public sector and business. Research into this sector could provide further insight into mutual value benefit from a not-for-profit relational perspective.

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