Account-Based Marketing in Small and Medium-sized B2B Companies:

A study of practical implementation in the DACH region in 2025

Lisa Neumaier and Carolin Durst

Lisa Neumaier, Growth Marketing Manager – Business Partnerships at sevDesk GmbH, Würzburg, Germany

Carolin Durst, Professor for Digital Marketing, Ansbach University of Applied Sciences, Ansbach, Germany

Abstract: Account-based marketing (ABM) is an emerging trend in the marketing landscape that focuses on the targeted engagement of strategically valuable and high-revenue customers. The approach emphasizes personalised communication with carefully selected new and existing customers. While ABM often requires significant human and financial resources, it promises substantial returns on investment. This research explores the application of ABM in small and medium-sized b2b enterprises (SMEs) within the DACH region. SMEs often face particular challenges with ABM, as limited resources and the risk of developing dependency on a few large clients can hinder effective implementation. The aim of this study is to provide a practical overview of how SMEs are utilizing ABM, with a specific focus on strategic objectives and marketing activities employed. 20 semi-structured interviews were conducted with professionals responsible for ABM in their companies.
The study shows that SMEs deviate from idealized academic ABM models, more frequently using scalable approaches that target 11-50 accounts individually or 51-300 in groups. ABM is typically used in combination with other marketing activities, and customer acquisition is the objective mentioned most often. While some companies address the full customer journey, fewer than half mentioned including retention and expansion. Reported marketing activities differ by target group size and degree of personalization: customized content and events dominate highly personalized strategies, while advertising, content marketing, and social media prevail in group targeting. Overall, the interview data indicate that outbound tactics are referenced more frequently than inbound efforts, offering practical insights into SME ABM practice.

Keywords: Account-based marketing, Small and medium-sized enterprises, B2B marketing, qualitative study

Introduction

In b2b markets, companies operate under increasing competitive pressure, which includes higher production, material, and labor costs alongside price competition from low-wage countries, like China (Icks & Brink, 2023). To operate successfully, companies emphasize on differentiation and efficient market communication. High-value b2b purchases often involve complex decisions, multiple stakeholders, and long sales cycles (Cairns, 2023). At the same time, customers increasingly expect tailored content that speaks to their specific needs and challenges (Salesforce Inc., 2022).

Account-based marketing (ABM) addresses these conditions. To ensure a more efficient use of marketing and sales resources, ABM targets a select set of high-value accounts, key companies, with significant revenue potential and strategic relevance (Bacon, 2021). It enables highly specific personalization and focuses resources where they create the highest business value (Krings, Kastner, & Jensen, 2023). In this context, effective reach refers to engaging the relevant decision makers within strategically important accounts, while efficient reach means reducing scatter loss from untargeted outreach and concentrating resources on priority accounts. While large companies already use ABM to drive growth with high-value customers, its reliance on personalized engagement makes it resource intensive, raising the question of whether small and medium-sized enterprises (SMEs) can also adopt this approach and benefit from it.

Existing research largely comes from ABM providers and focuses on large companies (Gartner Inc., 2022; momentum itsma & ABM Leadership Alliance, 2022; Terminus Software, 2021; The Foundry Visionmongers Limited, 2023). Scientific research examining how b2b SMEs in the DACH region use ABM in practice remains limited. This study contributes to this gap by providing an overview of how SMEs describe their ABM use in practice. To ensure a clear focus and practical relevance, the study examines two core questions:

- What objectives do small and medium-sized b2b companies in the DACH region pursue with ABM?
- What marketing activities do they use?

The aim is to contribute to the academic understanding of SME-specific ABM use while offering actionable insights for practitioners. To examine these questions, 20 semi-structured interviews were conducted with marketing professionals responsible for ABM in their respective SMEs.

Theoretical Background: Account-Based Marketing

Account-based marketing is defined as a „business approach that treats individual accounts as markets in their own right, account-based growth is designed to create long-term impact within your most valuable accounts and deliver more effectively on overall business priorities." (Bennington, 2022). In practice, this means that selected accounts – particularly high-value or strategically important customers – are treated as distinct markets and addressed with tailored strategies. ABM therefore emphasizes building long-term relationships and achieving sustainable growth within priority accounts, while supporting broader corporate objectives (Bennington, 2022).

From a theoretical perspective, ABM can be understood as a relationship-oriented, account-focused approach that builds on principles from b2b relationship marketing, key account management, market segmentation and targeting, and resource-based theory. Relationship marketing highlights the importance of long-term, trust-based customer development (Berry, 1983; Copulsky & Wolf, 1990; Peppers & Rogers, 1993), which aligns with ABM's emphasis on sustained engagement with strategically important accounts. In

addition, ABM uses principles of market segmentation (Dannenberg & Zupancic, 2008; Freter & Hohl, 2010; Krafft & Albers, 2000) and targeting (Cahill, 1997), as it requires companies to identify and prioritize high-value accounts as distinct micro-markets. Finally, ABM can be linked to resource-based views (Kozlenkova, Samaha, & Palmatier, 2014) of the company, as it focuses organizational resources on accounts with the highest expected strategic return.

To clarify how ABM differs from neighboring concepts, the following distinctions are relevant. Key Account Marketing focuses on the targeted, marketing-oriented development of existing key accounts (Sidow, 2014). It differs from ABM, because its scope is limited to existing customers, whereas ABM includes both existing and newly targeted accounts. A distinction from general lead generation is that ABM begins with the deliberate selection of specific target accounts. In contrast, b2b lead generation aims to convert unknown or loosely identified prospects into leads, ensuring a quantifiable inflow of potential new customers (Wenger, 2021). b2b content marketing provides value-adding content to build trust and stimulate demand (Seebacher, 2021). As such, it acts as a component within ABM but does not entail the account-specific targeting central to ABM.

The literature typically distinguishes three main types of ABM (Bacon, 2023) (see Figure 1).

1. *Strategic ABM (One-to-One)*: Highly individualized engagement of a small number of key accounts, usually fewer than 10.
2. *ABM Lite (One-to-Few)*: Targeting small clusters of similar accounts, typically up to 100.
3. *Programmatic ABM (One-to-Many)*: Scalable engagement of more than 100 accounts. This type is often not regarded as "pure" ABM, as it dilutes the focus on a few high-value accounts and instead addresses broader segments.

In general, the narrower the target group, the higher the investment required for ABM activities – yet the potential return on investment per customer also increases.
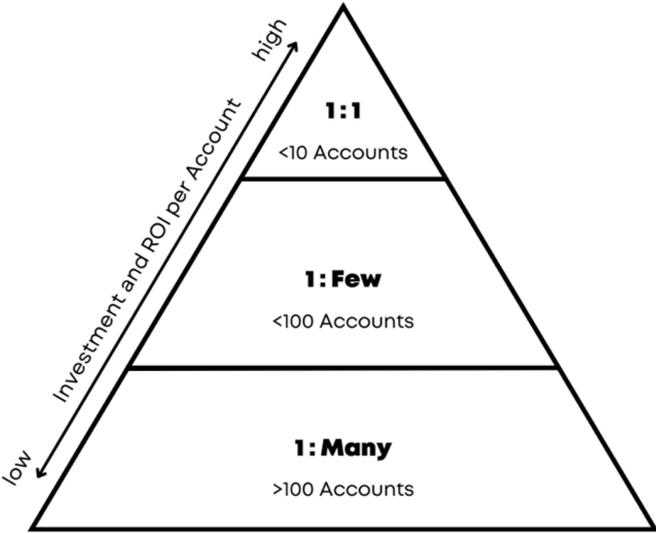

Figure 1: ABM types (own illustration based on Bacon, 2023)

The literature review indicates that recent ABM research is primarily practice-driven. Between 2021 and 2024, six studies were published, most of which were conducted by providers of ABM software and services (see Table 1).

Table 1: Overview identified ABM Studies

No.	Study	Sample	Scope	Reference

S1	The State of ABM In Europe A Look into ABM in the United States, United Kingdom, France, and Germany	450 marketing, sales and customer professionals in US, UK, France and Germany	Adoption of account-based marketing across regions	Terminus Software, Inc. (2021)
S2	Tech Marketing Benchmarks Survey	142 international marketing and sales professionals	Marketing benchmarks including account-based marketing channels	Gartner, Inc. (2022)
S3	Elevating ABM: Building Blocks for Long-Term Growth	279 international ABM practitioners	Account-based marketing benchmarks	momentum itsma & ABM Leadership Alliance (2022)
S4	ABM and Intent Benchmarking Study 2023 Increasingly confident marketers find new ways to apply ABM	500 marketers from North America, Europe/Middle East/Africa, and Asia/Pacific	Account-based marketing benchmarks	The Foundry Visionmongers Limited (2023)
S5	Marketingmaßnahmen- und Budgetstudie 2022	104 German companies from the ICT industry	Marketing and communication activities, budgets and trends	Bitkom e.V. (2022)
S6	NINTH EDITION State of Marketing The latest trends on Al, data, and personalization with insights from nearly 5,000 marketers worldwide.	4,850 marketing decision makers from North America, Latin America, Asia-Pacific, and Europe	Marketing trends on AI, data and personalisation	Salesforce, Inc. (2024)

These studies were analyzed to identify the ABM objectives and activities that were mentioned most frequently. Table 2 presents the frequencies with which these objectives and activities were reported across the studies.

Table 2: Frequency of the mentioned objectives and marketing activites (grouped by touchpoints) per study

	S1	S2	S3	S4	S5	S6	Count
Main ABM objectives							
Customer retention	x		x	x		x	4
Customer acquisition			x	x	x	x	4
Revenue growth	x		x	x			3
Identifying and targeting large Accounts	x		x	x			3
Marketing and sales Alignment	x		x				2
Brand and image			x		x		2
Marketing activities (grouped by touchpoints)							
Content			x		x	x	3
Direct marketing & email marketing			x		x	x	3
Website				x	x	x	3
Social media			x	x	x		3
Advertising			x	x	x		3
Customer service			x	x			2
Events			x		x		2

Key ABM objectives that appear across the six studies can be listed according to their frequency of mention:
- *Customer retention*: Mentioned in four studies, including upselling, cross-selling, and growth within existing accounts.

- *Customer acquisition*: Also mentioned in four studies, including references to winning new customers and improving lead generation.
- *Revenue growth*: Reported in three studies with mentions of pipeline optimization, higher conversion rates, efficiency improvements, and holistic revenue management.
- *Identifying and targeting large accounts*: Also reported in three studies, with tactics such as intent data and IP-based targeting for focused engagement.
- *Marketing and sales alignment*: Noted in two studies as a way to break down silos and ensure consistent engagement of target accounts.
- *Brand and image*: Cited in two studies, including objectives such as expanding reach, shifting customer perceptions, and strengthening corporate reputation.
- *Other objectives*: Less frequently mentioned objectives include entering new markets, orchestrating campaigns, improving products, responding to changing customer behavior, and maintaining competitiveness.

The studies also identify a broad range of ABM activities, which are grouped into eight categories representing different toucpoints:
- *Content*: Mentioned in the studies in the form of tailored materials provided across multiple formats and channels, including expert articles, advertorials, studies, brochures, white papers, blog posts, onboarding resources, support guides, and loyalty program content.
- *Direct marketing*: Described as One-to-One outreach via phone, mail, or email.
- *Email marketing*: A subcategory of direct marketing, that enables personalized messages dynamically adapted to account-specific signals.
- *Website*: A digital touchpoint with personalized sites and landing pages that adapt content in real time based on user behavior and data. Continuous optimization enhances user experience and visibility.
- *Social media*: Includes mentions of paid campaigns on platforms such as LinkedIn, Instagram, or Facebook, as well as organic social media maintains relationships and builds trust through consistent, value-driven content.
- *Advertising*: In addition to traditional display, search, and social ads, ABM uses formats like retargeting campaigns, including reverse IP lookups to reach selected accounts.
- *Customer service*: Includes references to dedicated account-level service, the use of tools such as chatbots or executive-to-executive relationship programs that connect leadership teams across companies, as well as loyalty initiatives.
- *Events*: Encompnasses both proprietary events (e.g., roadshows, customer days) and participation in external trade shows, conferences, and congresses, as well as digital formats such as webinars or virtual events.

Together, the objectives and activities reported in the studies reflect the range of areas in which ABM is applied, including revenue-related goals, the targeting of strategic accounts, marketing–sales coordination, and brand-related aims. The studies also describe a diversity of channels, such as personalized content, direct outreach, advertising, customer-service formats, and events, in connection with ABM initiatives.

Method

To address the research questions, a qualitative research design was applied (Döring, 2023), to examine ABM use among b2b SMEs in the DACH region. Data were collected via semi-structured interviews (Döring, 2023). The interview guide was developed based on the

six studies included in the literature review and covered objectives, activities, and additional factors such as the type of ABM usage, marketing–sales collaboration, and related challenges. In total, 20 interviews with 22 individuals were conducted (see Table 3). The sample consisted of b2b marketers working in DACH-based SMEs who reported applying ABM approaches in their work. Prior to the interviews, it was verified that the companies met the European Commission's SME definition of having fewer than 250 employees and annual revenue of up to €50 million (European Commission, 2003).

Table 3: Demographics of interview participants

Interview No. & Gender	Interview Date	Duration (min:sec)	Age	Country	Position	Industry	Founding year
1 F	16.01.25	27:51	30-39	DE	Head of Marketing	SaaS	2014
2 M	17.01.25	21:28	30-39	DE	Senior Marketing Manager	Software	2017
3 F (3 people)	24.01.25	29:15	2x 30-39 1x 20-29	DE	Senior Business Development Manager Sales Representative Growth Marketing Manager	Software	2017
4 F	24.01.25	51:53	30-39	DE	Marketing Team Lead	SaaS	2009
5 F	05.02.25	41:56	40-49	DE	Marketing Team Lead	Software	1991
6 M	06.02.25	28:56	30-39	DE	Head of Marketing	Inspection technology	1932
7 F	06.02.25	34:24	60-69	DE	Marketing Manager	Software	2017
8 M	06.02.25	29:02	40-49	DE	Senior Communications Manager	Mechanical engineering	1992
9 M	21.02.25	33:51	30-39	DE	Managing Director	Marketing agency	2020
10 M	21.02.25	34:20	30-39	DE	Managing Director	SaaS	2015
11 M	26.02.25	45:20	40-49	CH	Senior Director of Account Based Marketing	Software	2008
12 M	28.02.25	48:03	30-39	DE	Head of Marketing	Software	2017
13 F	04.03.25	26:47	30-39	DE	Head of Marketing	Software	2015
14 M	04.03.25	41:21	40-49	DE	Head of Marketing	Software	1997
15 M	06.03.25	45:40	60-69	DE	Head of Marketing	Inspection technology	1975
16 F	07 & 13.03.2025	20:37 & 23:12	50-59	DE	Head of Marketing	Mechanical engineering	1836
17 F	07.03.25	40:21	30-39	DE	Head of Marketing	Software	2015
18 M	10.03.25	44:35	20-29	DE	Head of Marketing & PR	Software	2019
19 M	12.03.25	32:24	50-59	CH	Head of Marketing	SaaS	2018
20 F	14.03.25	29:28	30-39	DE	Marketing Manager	Software	1999

The 20 interviews were analyzed using a structuring qualitative content analysis based on Mayring and Fenzl (2019). The analysis was based on a deductively developed coding scheme derived from the studies used to design the interview guide. In total, 2,095 coding units were generated and assigned to predefined categories; a small number of additional categories emerged during the coding process, primarily related to challenges.

The analysis covered six thematic areas: demographics, ABM usage, objectives, activities, marketing–sales collaboration, and challenges. Particular attention was given to objectives and activities, as these correspond to the research questions. The data were systematically analyzed for each interview question and examined in terms of frequencies, trends, and connections. Connections between categories – such as between goals and ABM maturity levels or activities and company characteristics – were presented in tables and visualized using heatmaps to clearly highlight patterns and influencing factors.

Results and Discussion

The interview data indicate that the three ABM types commonly cited in the literature (see Figure 1) do not fully reflect practice among SMEs. Based on these descriptions, an expanded ABM type model (see Figure 2) was developed that combines the number of target accounts (between one and 1,000) with the degree of personalization, referring to whether the accounts were addressed individually or in groups.
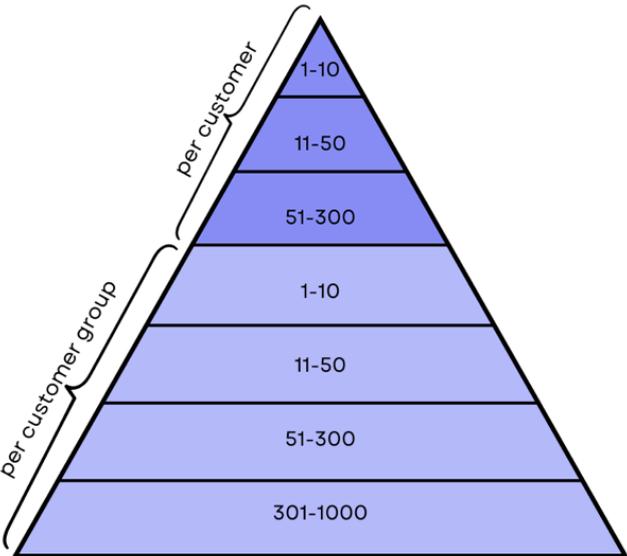

Figure 2: New ABM types for SMEs (own illustration)

In the literature, ABM is frequently described as focusing on a small number of carefully selected accounts through highly tailored One-to-One marketing activities. In the interviews with SMEs, participants reported such approaches less frequently(see Figure 3). Instead, the most commonly mentioned approaches were *One-to-Few (per customer)* – individually engaging 10-50 accounts, and *One-to-Many (per customer group)* – grouping 50-300 similar accounts into homogeneous clusters. These approaches strike a balance between personalization and scalability while reducing the risk of dependence on a few large accounts. Furthermore, half of the companies studied employ multiple approaches in parallel.

A pattern related to company age was also observed in the interview data. Companies that reported using per-customer personalization – the most granular form of personalization – had founding years averaging 2013 (median 2015). In contrast, companies that reported personalizing at the customer-group level had founding years averaging 1976 (median 1997). These observations indicate that companies reporting fully individualized ABM strategies tended to have been founded more recently than those reporting customer-group approaches.
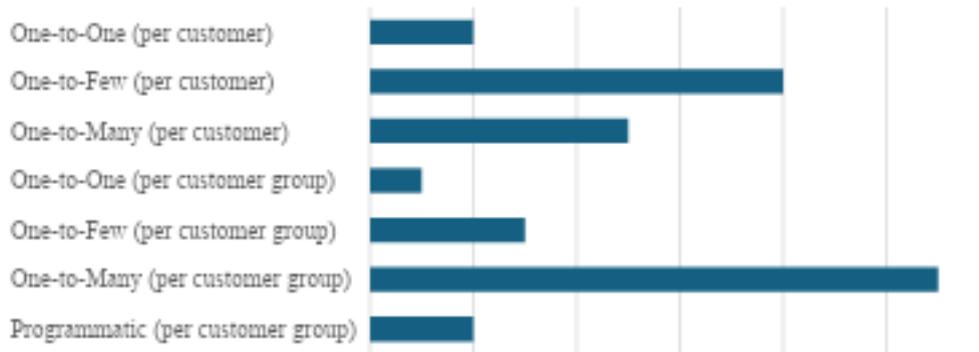
Figure 3: ABM types

In the interviews, SMEs reported using ABM mostly in combination with other marketing activities and only in a small number of cases as a standalone strategy (see Figure 4). A 2022 benchmark study, similarly reported that companies using ABM allocated an average of 28% of their marketing budgets to it (momentum itsma & ABM Leadership Alliance, 2022). In the present sample, participants stated that ABM had been used in their companies for an average of 1.7 years, with no reported usage exceeding four years, which reflects a comparatively early stage of ABM adoption within the sample.
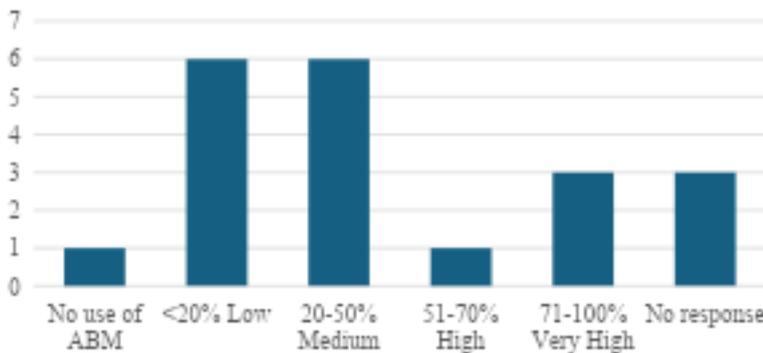

Figure 4: Share of ABM in overall marketing effort

Customer acquisition and lead generation were mentioned in 19 out of 20 interviews. Customer retention and expansion were mentioned less than half as often, followed by revenue growth (see Figure 5).
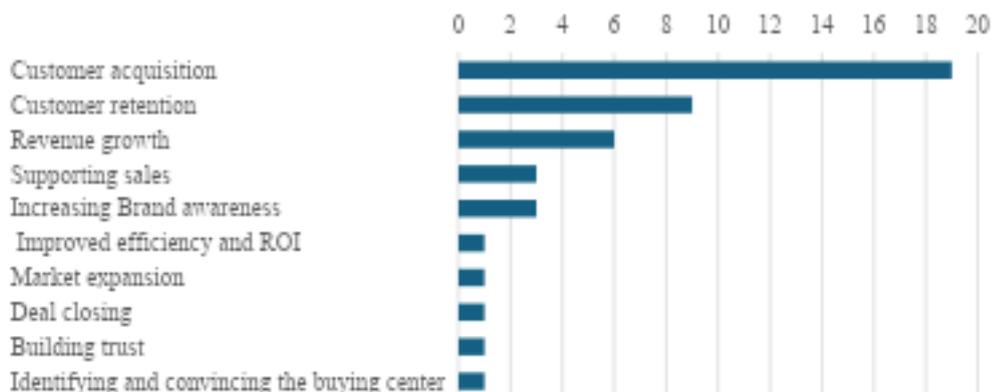

Figure 5: Objectives

This reveals a notable gap between the literature, which positions ABM as covering the entire customer journey, and practice, where the majority of SMEs focus on acquisition. One explanation could be the early stage of ABM implementation in the sample: companies initially concentrate on acquiring new customers, and as their programs mature, retention objectives gain importance. The interview data show that companies with higher reported revenue mentioned retention objectives more frequently.

Given the wide range of mentioned marketing activities – 66 in total – they were grouped into categories reflecting different customer touchpoints to facilitate analysis. These categories were examined in relation to the reported degree of personalization. In ABM approaches that target individual customers, personalized activities were reported predominantly (see Table 4). Content marketing was most frequently mentioned, followed by events and exclusive customer service, as well as online advertising and direct marketing. These approaches were described as including various forms of personalized communication in both digital and offline formats.

Table 4: Frequency of marketing activities (grouped by touchpoints) by ABM type (per customer), in percent

Marketing activities (grouped by touchpoints)	One to One (per customer)	One to Few (per customer)	One to Many (per customer)
Sales	0.0	4.9	15.8
Customer service	18.4	7.3	15.8
Other	7.9	7.3	5.3
Online advertising	2.6	17.1	21.1
Social media	0.0	7.3	10.5
Website	7.9	2.4	0.0
Events	18.4	22.0	10.5
Email marketing/ Newsletters	2.6	0.0	0.0
Direct marketing	0.0	14.6	21.1
Content	42.1	17.1	0.0
SUM	100	100	100

In ABM approaches that address customer groups, scalable activities were mentioned more frequently (see Table 5). Primarily online advertising, followed by events and content, as well as organic social media, particularly LinkedIn. The stronger reliance on digital platforms illustrates how b2b companies seek to balance personalization with scalability when addressing larger segments. Content was reportedly developed for specific segments, primarily industries or personas, and more frequently delivered through automated processes.

Table 5: Frequency of marketing activities (grouped by touchpoints) by ABM type (per customer group), in percent

Marketing activities (grouped by touchpoints)	One to One (per customer group)	One to Few (per customer group)	One to Many (per customer group)	Programmatisches ABM (per customer group)
Sales	18.2	0.0	0.8	10.7
Customer service	0.0	2.6	0.8	0.0
Other	0.0	2.6	4.8	0.0

Online advertising	36.4	15.8	29.0	39.3
Social media	9.1	21.1	14.5	3.6
Website	18.2	0.0	1.6	10.7
Events	0.0	26.3	22.6	17.9
Email marketing/ Newsletters	0.0	0.0	3.2	0.0
Direct marketing	0.0	0.0	6.5	0.0
Content	18.2	31.6	16.1	17.9
SUM	100	100	100	100

Compared with descriptions in the literature, the interviewed SMEs more frequently referred to scalable tactics such as online advertising, alongside mentions of personal formats such as events. Resource-intensive activities, including personalized landing pages or direct mailing, were reported less often in the interviews, compared to literature. This suggests that SMEs shape their ABM activity mix not solely around personalization goals but also with pragmatic considerations, including efficiency and limited resources.

Conclusion, Limitations and Further Research

The literature often portrays SME ABM as highly personalized and focused on a very small number of accounts. In the present study, the interviewed SMEs more frequently reported using scalable approaches, including the individualized engagement of 11-50 accounts or the grouping of 51-300 accounts into segments. Customer acquisition was mentioned most frequently among the reported objectives, while fewer than half of the interviewed firms extend ABM activities across the full customer journey, including retention. This indicates a gap between theoretical ideals and SME practice. The interview data show that reported marketing tactics differed depending on the level of personalization and the size of the target group. Approaches described as highly individualized involved more customized activities, while approaches addressing customer groups included more scalable activities. Compared with descriptions in the literature, the interviewed SMEs referred more often to scalable tactics such as online advertising, alongside mentions of personal formats such as events. Activities involving substantial customization, including personalized landing pages or direct mailings, were reported less frequently. This suggests that SMEs configure their ABM activity mix not solely based on personalization goals but also in response to pragmatic considerations, particularly efficiency and resource limitations.

This study presents an overview of how SMEs in the DACH region describe their use of ABM. Based on the interview data, the existing ABM typology from literature was extended to a seven-stage model that represents the range of ABM approaches in SMEs. The interviews also showed that SMEs deviate from the full-journey ideal, applying ABM primarily for customer acquisition rather than retention. In addition, ABM activity theory was refined by highlighting the personalization-scalability trade-off, demonstrating that SMEs construct hybrid ABM activities to balance personalization and scalability. Together, this represents the theoretical contributions of the study.

The managerial implications, derived from the learnings of the interviews, indicate that SMEs should adopt ABM with realistic expectations and begin with a small-scale pilot to mitigate risks. Given the limited reach and higher risk associated with highly individualized One-to-One ABM, One-to-Few or One-to-Many approaches represent scalable alternatives that can still appear personalized to customers. Effective ABM execution further requires close coordination between marketing and sales and a careful, evidence-based selection of target accounts to ensure that personalization efforts lead to meaningful strategic outcomes.

The study's primary limitation concerns the composition of the sample, in which German firms and software companies are overrepresented. Participants from software companies more frequently described highly individualized ABM approaches, while interviewees from manufacturing companies referred to ABM less often or described it as more closely connected to sales activities. As a result, identifying suitable interview partners in manufacturing contexts was more difficult. Consequently, the quantitative analyses of code frequencies should be interpreted as identifying patterns rather than providing statistically generalizable results. Additionally, although efforts were made to probe responses, social desirability bias cannot be fully ruled out.

Future research could draw on quantitative designs, including longitudinal approaches, to examine ABM use across a broader and more representative sample in the DACH region. Integrating performance data may allow to empirically evaluate the effectiveness of different ABM practices and further explore the applicability of the seven-stage ABM model developed in this study.

Disclaimer

Parts of this paper were translated and linguistically refined with the assistance of ChatGPT and DeepL. All generated text was carefully reviewed for both linguistic accuracy and content validity. The authors take full responsibility for the accuracy, interpretation, and conclusions presented in this work.

References

Bacon, A. (2021). Strategisches kundenorientiertes Marketing – Das ABM-Modell für den perfekten Start in ein Account Based Marketing. In U. Seebacher (Ed.), Praxishandbuch B2B-Marketing (pp. 479-500). Wiesbaden, Germany: Springer Gabler.

Bacon, A. (2023). Strategisches kundenorientiertes Marketing – Das ABM-Modell für den perfekten Start in ein Account Based Marketing. In U. Seebacher (Ed.), Praxishandbuch B2B-Marketing: Neueste Konzepte, Strategien und Technologien sowie praxiserprobte Vorgehensmodelle - mit 14 Fallstudien (2nd ed., pp. 679-703). Wiesbaden, Germany: Springer Gabler.

Bennington, A. (4. Oktober 2022). www.momentumitsma.com/insights/account-based-growth-requires-care-and-feeding. Abgerufen am 11. Dezember 2024 von www.momentumitsma.com: https://momentumitsma.com/insights/account-based-growth-requires-care-and-feeding

Berry, L. L. (1983). Relationship marketing. In L. L. Berry, G. L. Shostack, & G. D. Upah (Eds.), Emerging Perspectives on Service Marketing (pp. 25-38). Chicago, Illinois, USA: American Marketing Association.

Bitkom e.V. (2022). Marketingmaßnahmen- und Budgetstudie 2022. Study, Berlin.

Cahill, D. J. (1997). Target marketing and segmentation: valid and useful tools for marketing. Management Decision, 35(1), pp. 10-13.

Cairns, A. (2023). B2B-Marketing-Strategie – Die Nadel im Heuhaufen finden. In U. Seebacher (Ed.), Praxishandbuch B2B-Marketing (2nd ed., pp. 215-255). Wiesbaden, Germany: Springer Gabler.

Copulsky, J. R., & Wolf, M. J. (1990, July/August). Relationship Marketing: Positioning for the Future. The Journal of Business Strategy.

Dannenberg, H., & Zupancic, D. (2008). Kundensegmentierung. In Spitzenleistungen im Vertrieb (pp. 84-92). Wiesbaden, Germany: Gabler.

Döring, N. (2023). Forschungsmethoden und Evaluation in den Sozial- und Humanwissenschaften (6th ed.). Berlin, Germany: Springer.

European Commission. (2003, May 20). eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32003H0361. Retrieved April 17, 2025, from eur-lex.europa.eu: https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32003H0361

Freter, H., & Hohl, N. A. (2010). Kundensegmentierung im Kundenbeziehungsmanagement. In D. Georgi, & K. Hadwich (Eds.), Management von Kundenbeziehungen (p. 180). Wiesbaden, Germany: Gabler.

Gartner Inc. (2022). 2022 Tech Marketing Benchmarks Survey. Guide, Stamford.

Icks, A., & Brink, S. (2023). Zukunftspanel Mittelstand 2023: Erhöhter Wettbewerbsdruck fordert die Unternehmen heraus. Panel Study, Institut für Mittelstandsforschung Bonn, Bonn.

Kozlenkova, I., Samaha, S., & Palmatier, R. W. (2014). Resource-Based Theory in Marketing. Journal of the Academy of Marketing Science, 42(1), pp. 1-21.

Krafft, M., & Albers, S. (2000, September). Ansätze zur Segmentierung von Kunden — Wie geeignet sind herkömmliche Konzepte? Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung, 52, p. 515.

Krings, W., Kastner, C., & Jensen, T. J. (2023). Account-based B2B-Marketing – Integration zukunftsweisender Technologie zur Optimierung von Prozessen und Leistung. In U. Seebacher (Ed.), Praxishandbuch B2B-Marketing (2nd ed., pp. 705-727). Wiesbaden, Germany: Springer Gabler.

Mayring, P., & Fenzl, T. (2019). Qualitative Inhaltsanalyse. In N. Baur, & J. Blasius (Eds.), Handbuch Methoden der empirischen Sozialforschung (2. Auflage ed., pp. 633-648). Wiesbaden: Springer VS.

momentum itsma & ABM Leadership Alliance. (2022). 2022 ABM Benchmark Study: Elevating ABM: Building Blocks for Long-Term Growth. Study, momentum itsma; ABM Leadership Alliance.

Peppers, D., & Rogers, M. (1993). The One to One Future: Building Relationships one Customer At A Time. New York, New York, USA: Doubleday.

Salesforce Inc. (2022). Fifth Edition: State of the Connected Customer - Insights from nearly 17,000 consumers and business buyers on the new customer engagement landscape. Study, San Francisco.

Salesforce Inc. (2024). Ninth Editon: State of Marketing - The latest trends on Al, data, and personalization with insights from nearly 5,000 marketers worldwide. Study, San Francisco.

Seebacher, U. (2021). Das B2B Marketing Öko-System – Eine Reise durch die bunte Welt der B2B Begriffe. In Praxishandbuch B2B-Marketing (pp. 45-68). Wiesbaden, Germany: Springer Gabler.

Sidow, H. (2014). Key Account Marketing & Key Account Selling: Wie Sie Ihr Geschäft mit Schlüsselkunden nachhaltig sichern und ausbauen (1st ed.). Wiesbaden: Springer Gabler.

Terminus Software. (2021). The State of ABM In Europe: A Look Into ABM in the United States, United Kingdom, France, and Germany. Study.

The Foundry Visionmongers Limited. (2023). ABM and Intent Benchmarking Study 2023. White paper, Needham.

Wenger, S. (2021). Erfolgreiches Lead Management – Nothing's Gonna Stop us Now. In U. Seebacher (Ed.), Praxishandbuch B2B-Marketing (pp. 287-313). Wiesbaden, Germany: Springer Gabler.