

WHITE PAPER · THE FUTURE OF SELLING

The Future of Selling

From Value Selling to Value Engineering

Designing, selling, and capturing value across six dimensions.

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Executive Summary

Most B2B companies still think they win by proving their product is better. In many markets they don't anymore. Customers are buying something else — system outcomes, decision safety, the confidence that the change they are about to fund will land — and the suppliers who continue to sell as if value were self-evident are watching their deals collapse to price.

The argument of this paper is that **value has expanded into six dimensions that customers now care about**, and that the discipline of designing, selling, and capturing value across all six is itself a new commercial capability — one we call **Value Engineering**. The expansion is not a fashion. It is the consequence of **externalities being repriced**: real costs (and real benefits) that economic activity created without paying for are arriving in the commercial equation through regulation, litigation, capital markets, insurance, and customer demand. Externalities have not just become morally visible. They have become *financially material* — affecting cash flows, compliance cost, asset values, financing terms, insurance, procurement eligibility, and customer risk.

This paper draws on the Future of Selling research programme — a multi-year effort co-led by Prof. dr. Régis Lemmens (Future of Selling, Solvay Business School, AMS Antwerp) and Prof. dr. Javier Marcos (Cranfield School of Management). It is built on continuous field research and on direct consulting engagements where the patterns described here are tested in commercial reality. The named cases — ING, Robovision, Delaware, Nexus, Accent, Circl, and Sun Is Up — are illustrations of patterns that recur across that wider research base.

The structure of the argument is straightforward. The first part documents what has changed about value: how externalities are being repriced, what financial materiality means commercially, and why this is not the ESG argument. The second part presents four trends already reshaping B2B selling — risk reduction, system transformation, regenerative value, and the shift from information advantage to human trust. The third part presents the six dimensions of customer value as the consequence of those trends and clarifies the distinction between operational risk and strategic risk. The fourth part introduces Value Engineering as a three-pillar discipline — Design, Sell, Capture — and the Layered Business Case as the artefact that holds the discipline together. The closing section addresses what this means for commercial leaders today.

Who this paper is for

This paper is written for CEOs, CSOs, and senior commercial leaders in B2B organisations whose offerings are technically credible but whose deals are increasingly being commoditised by procurement. It is also relevant to commercial enablement teams, account directors, sustainability officers asked to translate ESG into commercial terms, and consulting and solution providers operating in complex, multi-stakeholder buying environments.

It does not assume familiarity with sales methodology. It assumes familiarity with the experience of leading a B2B commercial function in a market that has become harder to read, harder to win in, and harder to defend a margin in.

Why Value Has Expanded

The years since the COVID period have produced an unusual concentration of pressure on the way B2B value is created and bought. Supply chains have been disrupted at scale. Energy markets have remained volatile. Inflation has reshaped capital allocation. Regulation has expanded into territory — supply-chain due diligence, environmental disclosure, AI governance — that touches every part of the commercial conversation. Each of these is a real shock. Together they have produced a buying environment in which uncertainty itself has become the dominant decision criterion.

Buyers no longer evaluate suppliers on benefits versus costs alone. They evaluate them on whether the proposed solution will land, be adopted, and reduce exposure. The value they are buying is closer to confidence than to capability. Beneath the surface volatility, a more durable shift is taking place: the dimensions of value that matter to a customer are expanding, and the conversation about what a solution is worth is being restructured at the same time.

What externalities are, and why they are being repriced

Externalities are real costs *or benefits* created by economic activity that are not fully priced into the transaction that caused them. They remain "external" only until something pulls them back into the commercial equation.

For most of the twentieth century, B2B commerce operated as if there were three clean categories of cost: costs the firm measured and managed, costs the firm bore but ignored, and costs the firm passed onto someone else — communities downstream from a factory, ecosystems cleared for raw materials, future generations who would inherit the consequences. The buyer and seller agree a price; a third party pays a cost they never agreed to and cannot recover.

What is happening now is that the second and third categories are migrating into the first. Costs that were once invisible or pushed onto someone else are becoming direct business liabilities. Benefits that were once given away — innovation spillovers, workforce upskilling, ecosystem restoration, supply-chain resilience — are increasingly being priced as commercial advantages. The boundary between externalised and internalised value is collapsing in both directions.

Five transmission mechanisms

Five distinct mechanisms are pulling externalities into the commercial equation. They operate on different timescales and through different channels, but they push in the same direction: previously externalised costs and benefits become visible, accountable, and commercially material.

- **Physical reality.** Floods, heat, drought, supply disruption, energy volatility. The planetary-boundaries framework identifies nine critical Earth-system thresholds that define the stable operating conditions civilisation depends on; seven have been breached. The physical systems that supply chains, agriculture, energy infrastructure, and water security rely on are operating outside their stable range, which produces the resource scarcity and ecosystem stress that arrive at the firm as direct business risk through supply-chain disruption, energy-price volatility, and operational failure.
- **Regulation.** CSRD, CSDDD, CBAM, EUDR, the EU Taxonomy, product-liability law, and the digital-regulation cluster (DSA, AI Act). These are forcing environmental and social externalities onto balance sheets. What was once a community's problem is becoming a CFO's problem. The regulatory channel converts what was voluntary into mandatory and what was externalised into reportable.
- **Capital markets.** ESG risk models, cost-of-capital adjustments, valuation discounts, stranded-asset recognition. Investors are pricing systemic risk into the cost of capital itself. Companies that degrade the systems they depend on are increasingly seen as fragile by the investors who matter; companies that demonstrably reduce their exposure to systemic risk are increasingly seen as robust. Both effects compress into the cost of capital.
- **Insurance and litigation.** Liability claims, declining insurability, lawsuits, risk-transfer becoming harder. Some assets in some sectors are now structurally uninsurable. Litigation is

converting historically externalised harms — tobacco, opioids, asbestos, PFAS, climate damage — into direct corporate liabilities. The insurance and litigation channel operates retroactively and on long timescales, which makes it disproportionately consequential for capital-intensive industries.

- **Data visibility.** ERP, integrated supply-chain platforms, AI, traceability infrastructure, digital product passports, real-time emissions data. Internal IT visibility has made the downstream consequences of upstream decisions legible for the first time. A procurement decision that saves money in one business unit but creates rework, delay, employee disengagement, regulatory exposure, or quality failure in another is no longer invisible — it shows up in the data. Visible costs create accountability. Accountability changes buying criteria.

The decisive shift: financial materiality

The decisive shift is not that externalities have become morally visible. They have become *financially material*. They affect cash flows, compliance cost, asset values, financing terms, insurance, procurement eligibility, and customer risk. The word "material" is technical here — it is the same word the Corporate Sustainability Reporting Directive uses, the same word the IFRS Sustainability Disclosure Standards use, the same word a CFO uses when weighing whether to disclose a contingent liability. When externalities become material, they enter the formal apparatus through which firms make decisions: financial planning, risk registers, audit, capital allocation. They are no longer arguments. They are inputs.

This is not the ESG argument

It is important to be precise about what this argument is and what it is not. ESG and externality reasoning sound similar; they are not. ESG asks whether a company is doing harm. Externality reasoning asks which harms are becoming business risks — and which benefits are becoming commercial advantages. The first is a moral conversation in a sustainability department. The second is a commercial conversation across the executive team. ESG framing tends to land as reputation management, reporting compliance, and a sustainability-department deliverable. Externality framing lands as valuation, decision-making, competitive advantage, and a CFO-sales-procurement-risk-strategy concern. The two conversations cover overlapping territory but they have different consequences and different audiences. Suppliers who can hold the externality framing — without collapsing into the ESG one — are competing in a different commercial space.

Four Trends Reshaping Value in B2B

The pressures documented in the previous section produce four observable trends in B2B selling. Three of them — risk reduction, regenerative value, and the shift from information advantage to human trust — are pressures arriving from outside the buying organisation. The fourth — system transformation — is what those three pressures produce inside it. Each trend is illustrated with cases drawn from the Future of Selling research programme.

Trend 1 — From Benefits and Costs to Risk Reduction

Traditional value selling rests on a benefit-versus-cost calculation. That logic still operates, but it has been overtaken by a different one: how much exposure does this decision create, and how much does it remove? Planetary-boundary breaches produce geopolitical instability; instability produces regulatory response; regulatory response produces capital-market response. Company valuation is now arithmetically linked to ESG-aware risk evaluation. The supplier who can demonstrably reduce a customer's exposure across operational, compliance, supply-chain, and reputational risk is creating real, paid-for differentiation.

What this changes for the value proposition

Solutions must be designed and described in terms of the risks they remove, not only the benefits they add. Benefits remain; they no longer carry the case. The supplier who quantifies how a procurement decision affects the buyer's cost of capital, insurance premiums, regulatory exposure, or supply-chain fragility is operating in a different conversation than the supplier who lists product features. This is now the table stakes of senior-level B2B selling.

What this changes for the commercial function

ING illustrates what risk-aware selling looks like at scale. Marc Carlier, Head of Sustainability Business Banking Belgium, describes the bank's strategy as translating ESG from compliance language into financing language. Future access to capital, the cost of that capital, and the company's market valuation will all depend on it. The bank no longer treats sustainability as an after-sales add-on; it has become a primary frame for credit decisions. Robovision illustrates the same trend in industrial AI. Founder Jonathan Berte stopped selling fixed AI solutions because the use cases shift faster than implementations can keep up. He now sells what he calls a "LEGO box"

— a capability platform configured by the customer's own operators as needs change. The platform absorbs the time risk into the product itself; the customer is buying optionality, not a frozen specification.

Trend 2 — From Point Solutions to System Transformation

Multi-stakeholder buying is not the trend. B2B buying has involved multiple stakeholders for decades. Two things are genuinely new. First, there are more stakeholders *inside* the customer organisation because purchases now address company-wide systems rather than departmental solutions — HR, sustainability, legal, IT, and finance now all have a vote where once procurement alone signed. Second, and more decisively, stakeholders increasingly sit *outside* the customer organisation entirely. Tightening regulation produces certification and audit bodies whose approval is legally required for the deal to proceed; they do not intend to be prescribers, but in practice they often determine which suppliers the customer can buy from. Circular-economy propositions extend the coalition further still — recycling partners, downstream offtakers, regulators of end-of-life processes. The buying coalition stretches across the whole system the proposition addresses, not just the organisation that signs the contract.

What this changes for the value proposition

Many B2B deals have become change programmes. The salesperson is no longer selling a product to a buyer; the salesperson is helping a coalition execute a transformation. Adoption matters more than installation. Governance matters more than features. The value proposition itself has to be designed for the wider coalition — addressing the HR director's adoption risk, the sustainability officer's CSRD reporting obligation, the audit body's certification requirements, the procurement function's defensibility — not only the technical buyer's specifications.

What this changes for the commercial function

Delaware shows the implication for commercial structure. Bart Van Kerkhoven, the company's commercial lead, describes how the firm shifted from selling SAP modules to selling business outcomes. Bonus-malus pricing, embedded customer-success roles ("the labrador" in his term), and multi-year relationships replaced single-deal transactions. "The problem is never the technology," he says. "It is the change process around it." A second case from the research illustrates the cost of getting this wrong: an occupational-health services provider lost a major hospital-group account by delivering excellently against the old contract. The HR director had

stopped buying medical control and started buying systemic improvement of wellbeing. The supplier delivered to the wrong contract because the contract had been overtaken by a wider system change inside the customer.

Trend 3 — From Sustainability to Regenerative Value

Sustainability has become a qualifying condition. The frontier of the conversation is moving further still — from doing less harm to doing positive good. The pattern is a three-rung ladder: extractive, sustainable, regenerative. Most B2B leaders have not yet encountered the term "regenerative" and find the standard hard to imagine reaching. That gap is itself the picture. The regenerative end of the ladder is the frontier of the next decade of B2B value creation, and suppliers who learn to articulate value there will compete in a market with very few competitors in it. This is not a moral conversation. It is a risk-and-capital one. Translation, not ideology, is the work.

What this changes for the value proposition

The supplier whose offering reduces resource extraction, restores ecosystem function, or upgrades supply-chain resilience by design has access to dimensions of value the conventional ROI case cannot reach. These are not bolted-on sustainability claims; they have to be designed into the proposition itself. A claim that cannot be substantiated does not start the conversation neutral.

What this changes for the commercial function

Circl, a Belgian modular-construction firm, builds prefabricated, low-carbon homes designed for disassembly. Forty-nine fewer tonnes of CO₂ per 150 m² home, nine-day on-site build. The argument that wins is not the carbon number — it is that traditional contractors overrun budget by 10–15% and leave buyers with buildings that won't comply with 2030 regulations. The carbon argument is the entry; the risk-and-cost argument is the close. Sun Is Up, a solar platform working with the Regenerative Marketing Institute (founded by Philip Kotler; led by Jef Tuegels and Christian Sakker), reframed an ROI proposition as community impact: same offer, dimension competitors couldn't match on rate alone. The Institute develops the People-and-Planet reframing systematically, providing the translation infrastructure between regenerative concepts and commercial conversations.

Trend 4 — From Information Advantage to Human Trust

AI completes a movement that began two decades ago. The internet ended the era of the talking brochure; social media accelerated the commoditisation of information; AI is finishing the job. Buyers can now use AI to compare solutions, draft requirements, and generate internal arguments. The activities for which customers used to depend on salespeople — product explanation, market comparison, internal case-making — are increasingly handled by tools the customer already controls. The commercial value of human time has shifted decisively away from information transfer and toward what AI cannot do well: building trust across a buying group, facilitating decisions under uncertainty, translating between stakeholders who do not share a common frame.

What this changes for the value proposition

The salesperson's contribution is no longer information. It is presence, judgement, and translation. The proposition must be designed to support this — its evidence should be auditable, its claims should be substantiable, its language should be tunable to different stakeholder concerns — because the salesperson is no longer the gatekeeper to the information. The customer already has it. The salesperson's job is to help the customer make sense of it.

What this changes for the commercial function

Nexus illustrates the inversion. CEO Luc Jacobs describes how in 2012, 80% of the sales process required physical presence; today the proportion is reversed. The capex-to-opex shift moved trust-building to after the sale. The human bond, he says, "is today even more important after the sale than before." Accent's Chief Commercial Officer Lien Byttebier describes how salespeople create value by challenging clients with proprietary data — industry benchmarks, hidden onboarding costs, slow internal feedback — expressed in the language of operations, safety, CFO, and works council. The same insight phrased differently for each stakeholder creates value AI cannot replicate.

The Six Dimensions of Customer Value

The four trends produce a single consequence: value can no longer be expressed in one dimension. It has expanded across six. These are the six dimensions across which customers now

evaluate value. Not all dimensions are activated in every deal — the framework is a diagnostic, not a checklist. But suppliers who can recognise which dimensions are activated, articulate value in each one, and surface the hidden risk-of-inaction where each dimension is being ignored, are operating in a different conversation than competitors who default to ROI alone.

Each dimension answers two questions from the customer's perspective: *what's in it for me?* and *what do I have to sacrifice?* The salesperson who only argues the financial dimension is leaving the rest of the buyer's decision unmapped — and every dimension left unmapped is a risk left unmanaged.

The six dimensions

1. ROI / Economic. Will this make or save money? Revenue growth, cost savings, margin improvement, productivity gains, faster payback. The sacrifice is budget, implementation effort, transition cost, and resource allocation during change. The hidden risk if ignored: underestimating the total cost of change; ROI that looks strong on paper but evaporates at implementation when hidden costs emerge.

2. Risk & Resilience (operational). Does this protect operations against shocks? Reduced operational and supply risk, greater continuity, ability to absorb disruption, volatility, and compliance pressure. The sacrifice is transition risk, new vendor dependencies, and short-term loss of control during implementation. The hidden risk if ignored: vendor lock-in, supply-chain fragility, regulatory exposure — operational vulnerabilities that only appear when the next shock hits.

3. Life-Cycle & Circular. Does it reduce waste, downtime, or disposal costs? Lower total cost of ownership across use, maintenance, repair, logistics, reuse, and end-of-life. Improved reparability and residual value. The sacrifice is upfront investment, process redesign, decommissioning of legacy systems. The hidden risk if ignored: solutions optimised for purchase price that cost multiples more over their lifetime; circular value never appears because it was never asked for.

4. Strategic. Does this fit where we are going as a business? Supports transformation goals: growth, differentiation, digitalisation, sustainability, compliance, market positioning. The sacrifice is strategic lock-in, opportunity cost, reputational exposure during transition, risk of backing the

wrong direction. The hidden risk if ignored: erosion of competitive position; identity misalignment triggering talent and customer loss; solutions that optimise the present at the cost of the future.

5. People. Will people actually use it? Does it make work easier? Better employee experience, safer and more effective work, stronger collaboration, reduced internal friction, higher adoption. The sacrifice is learning curve, change fatigue, loss of familiar ways of working, disruption to adjacent teams. The hidden risk if ignored: adoption failure, hidden productivity loss, disengagement — costs borne by people not present at the decision and invisible until the post-implementation review.

6. Planet & Societal. Does this reduce harm to society or the environment? Reduced emissions, waste, and resource use; positive social impact; compliance with sustainability expectations. The sacrifice is short-term cost of greener choices, process adaptation, supply-chain redesign, investment in measurement. The hidden risk if ignored: regulatory liability, stranded assets, reputational damage as standards tighten; externalised costs that return as regulation, litigation, or supply-chain disruption.

Operational risk versus strategic risk

It is worth being precise about risk, because the word does double duty in this framework. Risk & Resilience (Dimension 2) refers specifically to *operational risk* — supply-chain disruption, vendor lock-in, regulatory compliance failures, business-continuity exposure. It is one of the six dimensions, sitting alongside ROI, Life-Cycle, Strategic, People, and Planet.

But there is a second kind of risk that is not in the framework: *strategic risk* — the integrated risk produced by leaving any of the six dimensions unmapped. Strategic risk is not a dimension; it is the field. The reason a customer should care about Life-Cycle is that ignoring it creates strategic risk. The reason they should care about People is that ignoring it creates strategic risk. The reason they should care about Planet is that ignoring it creates strategic risk. Operational risk is what Dimension 2 measures; strategic risk is what the whole framework manages. Every cost a customer cannot measure today is a strategic risk they will have to manage tomorrow.

Value Engineering: A Three-Pillar Discipline

The four trends and the six dimensions describe what value has become. They do not, by themselves, tell a B2B firm what to do about it. The discipline that translates them into commercial action is what we call **Value Engineering**. It is the supplier's response to externalities being repriced. It is broader than selling because it answers what happens before, during, and after the deal: redesign the proposition so it carries value across all six dimensions, sell it through a layered business case the buying coalition can defend, and capture the value at the customer so the next deal can be proven.

Value Engineering has three pillars. Each pillar is a separate capability, with its own tools, methods, and accountability. The three pillars are connected: a poorly designed proposition cannot be sold across six dimensions, and even a well-sold proposition produces no business outcome if the value is not captured at the customer post-sale.

Pillar 1 — Value Design

A salesperson cannot articulate six-layer value if the proposition was only designed for the financial dimension. Value Design is the work of adding new value layers to the existing proposition where they are absent and relevant — and reframing the offer from a solution into a system-wide proposal. This is structural work that often involves external partners with capabilities the supplier does not have alone, because moving from solution to system enlarges the scope of what is being sold. It produces a redesigned proposition and a template business case that quantifies the values across the dimensions in play.

The work is typically run as a four-step workshop sequence.

Step 1 — Reframe from solution to system. Force the team to move from "what solution do we sell?" to "what system-wide proposal can we make?" Modern customers care less about individual solutions and more about improving complete systems. This step is the precondition for everything that follows — without it, the dimension audit collapses back to the original solution.

Step 2 — Audit the six dimensions of value. Walk through which of the six dimensions are present in the system-wide proposition and which can be added. Not all six apply to every

offering, but the ones that should be are often missing because the supplier was previously focused only on the financial dimension.

Step 3 — Map the partner ecosystem. Adding dimensions and reframing to system level often requires capabilities the supplier does not have. This is normal: the supplier was scoped to its own solution, not the full system. Identify which external partners must be brought in to deliver the wider proposition.

Step 4 — Build the template business case. Quantify the values across the dimensions that are now in scope. The template carries the FAB structure (Feature/Capability → Advantage → Benefit → Evidence) for each layer, plus the risk-of-inaction argument that closes the gap between mentioned and embedded value.

Pillar 2 — Value Selling

Value Selling is the practical method by which a sales organisation operates the six-dimension framework in live engagements. We refer to it as Systemic Value Selling, or SVS. Selling itself runs across four sequential stages — diagnosis informs design, design informs justification, justification informs alignment. Deployment, the post-sale work, sits in Pillar 3 (Capture) and is presented separately.

Stage 1 — Discover. Surface value leaks across all dimensions. Map what each stakeholder gains and sacrifices. Identify which costs and risks are still hidden — the dimensions where value is being created or destroyed but not yet measured.

Stage 2 — Design. Co-design the solution and value proposition jointly with the customer, shaped by the diagnostic before quantification begins. The work moves from generic offering to a configuration that addresses the dimensions activated in this specific account.

Stage 3 — Justify. Co-author the Layered Business Case: a named layer per activated dimension, with FAB evidence, a stakeholder owner, and a risk-of-inaction argument. This is where the gap between mentioned value and embedded value is closed.

Stage 4 — Align. Bring stakeholders not in the diagnostic on board. Tailor the sub-message per stakeholder to the dimensions they weight most heavily. The technical buyer hears one message; the sustainability officer hears another; the CFO hears a third. The Layered Business Case structures all of them as one defensible decision.

Salespeople translate double materiality into commercial materiality

It is worth naming what is happening in Pillar 2 in regulatory terms, because the regulatory language has become useful. Double materiality is the framework that asks two questions: how does the outside world affect this company, and how does this company affect the outside world. The first is *financial materiality*; the second is *impact materiality*. Both matter for reporting. Neither is what the salesperson is paid to answer. The salesperson's job is to translate both into a third question — how do these affect the buying decision in front of us — and to structure the business case so the answer is undeniable. We call this third translation **commercial materiality**. It is the proprietary work of Value Engineering. ESG reporting tells you what is materially relevant to disclose. Commercial materiality tells you what is materially relevant to *buy and sell*. The Layered Business Case is the artefact in which commercial materiality lives.

The Layered Business Case

Salespeople know that non-financial benefits exist. They mention them, may believe in them. But when the formal business case is constructed, those benefits disappear — because they resist the spreadsheet. The case reverts to the metric everyone can measure: cost. The conversation collapses to price. Mentioning a benefit in a conversation is not the same as embedding it in a business case. Only embedded benefits survive contact with a procurement committee.

The Layered Business Case is the SVS artefact that closes the gap between mentioned value and embedded value. It makes non-financial dimensions **explicit and structured** — not as a narrative appendix to the ROI calculation, but as named layers with their own evidence, their own stakeholder owners, and their own risk-of-inaction argument.

Non-financial dimensions do not need to be fully quantified to be credible. What they need is to be named precisely, owned by a specific stakeholder, connected to a risk the buyer already recognises, and structured *alongside* the financial case so they are part of the decision architecture rather than a footnote to it.

The goal is not to talk about sustainability, resilience, or people impact. The goal is to make them *undeniable* at the moment the decision is made — structured, owned, and visible alongside the financial case, not beneath it.

Pillar 3 — Value Capturing

A value proposition that is well-designed and well-sold still fails if the customer does not capture the value post-sale. Adoption fails. Internal champions move on. Promised outcomes never materialise. The hidden cost of poor capture is that it makes the next deal harder — the supplier no longer has a proven outcome to point to. Value Capturing is the third pillar that closes the loop, and it has its own three-stage structure.

Stage 1 — Deploy. Manage the change required for the value to materialise — at individual, team, and project level. The People-dimension sacrifices surfaced during Discover (learning curve, change fatigue, hidden impact on adjacent teams) now require active management. The Transtheoretical Model of behaviour change tells the salesperson where each stakeholder sits on the readiness spectrum. The COM-B model (Capability, Opportunity, Motivation) identifies whether the barrier is capability, opportunity, or motivation. Adoption failure is a People-dimension failure that was invisible in the value conversation.

Stage 2 — Measure. Track the value that was promised at the sale against the value being captured at the customer. Create a feedback loop: which dimensions delivered, which under-delivered, and why. The data this generates is the evidence base for the next proposition redesign — and for the next deal.

Stage 3 — Expand. A captured outcome is the strongest possible argument for the next deal — at the same customer (land-and-expand) or at a comparable one (reference selling). Without active capture, the supplier loses both the proof and the expansion opportunity. Value Capturing is not the end of the cycle; it is the beginning of the next one.

What This Means For Commercial Leaders

If the argument in this paper holds, your firm is now operating in a B2B environment where the rules have shifted. The four diagnostic questions below are designed to surface where you stand — across all three pillars of Value Engineering. Honest answers are required.

Design. Is your value proposition designed across the six dimensions, or only the financial one? Have you mapped which dimensions matter to which stakeholder in your top three accounts? If

a customer were to ask, today, how your offering reduces strategic risk across the six dimensions of customer value, would your sales materials answer the question?

Sell. Can your salespeople articulate value at all six layers, or do they default to features-and-benefits? Do they know how to translate double materiality into commercial materiality in a live conversation? Does your business-case template embed non-financial dimensions as named layers, or relegate them to a narrative appendix?

Capture. Are you measuring the value being captured at the customer post-sale — and using it to expand the next deal? Do you have a structured feedback loop between captured outcomes and proposition redesign? Or are you discovering at the next renewal that the value you promised was never proven?

Suppliers who answer "no" or "not yet" to most of these questions are not in immediate trouble. They are in the position B2B firms occupied a decade before the internet ended the talking-brochure era — operating in a world that was about to be restructured around them while still optimising for the old one. The competitive consequence is not visible in any single quarter; it is visible across multi-year cycles, in deal velocity, in renewal economics, in the gradual displacement of incumbents who were technically credible but commercially out of date.

The opposite move — building Value Engineering as a deliberate three-pillar discipline — is not a marketing reframe. It is a structural commitment that touches product management, sales enablement, customer success, and finance. It rewards firms that take it seriously with access to dimensions of customer value competitors cannot reach, and with deals that compete on something other than price.

This paper is the first publication of an argument the Future of Selling research programme will continue to develop. The accompanying executive summary, slide deck, and Systemic Value Selling framework explainer document the argument at different levels of depth. Engagement with practitioners in commercial leadership, sustainability, and finance is welcome and is how the research programme refines its claims.

About the Authors

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A note on research method

The Future of Selling research programme is a multi-year, practitioner-grounded effort tracking how B2B sales is actually changing in firms across Europe. It draws on hundreds of in-depth interviews and structured workshops with B2B commercial leaders across industries; on consulting engagements where the patterns are tested in commercial reality; and on collaboration with academic partners (Solvay, AMS, Cranfield) and practitioner partners (the Regenerative Marketing Institute, founded by Philip Kotler and led by Jef Tuegels and Christian Sakker). The named cases in this paper are illustrations of patterns that recur across that wider research base.

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