

Corporate culture and co-creation of value. The Zeta Consulting case

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Purpose – Starting from the theoretical perspective of the Service-Dominant Logic (Vargo and Lusch, 2008), the work aims to verify how companies values might facilitate the process of value creation in the service sector. To this end, the focus is on Zeta Consulting, a company recognized as an innovative reality of relevance in the consulting business arena.

Design/methodology/approach – The work is based on the double nature research method of literature review and case study (Yin, 2002). In particular, it was applied the method of the single case study, which is considered suited to the analysis of the phenomenon under study. The analysis makes use of primary and secondary data.

Findings – The research highlights the key elements of a process of value creation that is successful (resources, actors, etc.) (Polese, Pels and Brodie, 2011) in the service sector. It is supported the thesis to which the company values (although impacting at different levels) favor the development of practices aimed at creating a functional, emotional, social, corporate and environmental value (Carroll and Buchholtz, 2014) enjoyed by both internal and external actors to the company.

Research implications – The work explodes the theoretical approach of Service-Dominant Logic to test the co-creation of value in the real and practical phenomena. Co-creation of value is recognizes as a useful process to rethink and improve the service. The work shows new opportunities for service companies that can favor the quality and efficiency in service, in a word excellence.

Originality – Scholars, researchers and entrepreneurs have extensively analyzed and shared the benefits of an entrepreneurial culture that favors the processes of value co-creation (Payne, Storbacka and Frow, 2008). This research investigates in detail the corporate culture, the co-creation of value and the sector of services through the lens of a practical case.

Key words – Value co-creation, networks, corporate culture, service, Viable System Approach

Paper type – Research paper

Introduction

In an international context characterized by high uncertainty, complexity (Barile and Saviano, 2011; Maglio, 2011) and deep changes (Andreu, Ng, Maull and Shadbolt, 2011), it is critical for firms to attempt to capture any opportunity for growth and development. Conscious of such assumption, firms are called to identify and valorize the factors allowing them to respond to current challenges.

The context surrounding modern businesses – that is the dynamic target market tastes, preferences, needs and expectation – requires companies to study the new processes of value creation, possible interactions, new forms of integration of resources, in the attempt to set up and consolidate an approach much closer to the current market needs and better reflecting the reality, developed around a new service concept, certainly more responsive to the competitive environment in our economy, and finally reach a defensible market position over time. Relationships, networks, interactions, co-creation of value are all considered to characterize modern organizations.

At the light of what just said, the aim of the paper lies in analyzing if and how corporate culture could trigger value co-creation process. At this end, the following research question arises: "is it possible to create shared value by implementing and spreading certain corporate culture of a service firm"?

The article is structured as follows. After the introduction, in the first paragraph it is analyzed the literature of reference about S-D logic, value co-creation, networks and corporate culture. The second section is addressed to the service sector; Zeta Consulting case study analysis follows, while paragraphs following are focused on results obtained and the research hypothesis confirmation or rejection as well. The work is completed with the conclusions, implications, study limitations and suggestions for future research.

1. Literature review. The Service Dominant Logic

The Service-Dominant Logic represents a departure from traditional logic dominated by assets (Good-Dominant) and exchanges, which shifts the focus on intangible resources and dynamics, acting on other resources (Vargo and Lusch, 2006). In these words, Stephen Vargo and Robert Lusch had described what it was the S-D Logic, which are considered as the fathers of. Ultimately, this proposal emerges as the deviation from a perspective in which the logic of exchange is centered on the main subject of trade and the service is only a particular type of good. This logic, in fact, does not seem to adapt to the new socio-economic context of post-industrialism, in which it emerges the service sector, which is assuming a growing importance. The post-industrial society witnessing a revolution in consumer behavior, business strategies and disciplines of management change radically. It emerges a new socio-economic context in which the service becomes an imperative, the goods are produced according to the needs and tastes of the target market and, consequently, customer engagement becomes a business strategy. It is clear that in this new context G-D logic appears any more suitable to describe the logic of exchange, nor the creation of value and the dynamics of competitive advantage just emerged in the new post-industrial era. The S-D logic, however, focused on the study of the new processes of value generation, on modern business interactions (Mele and Polese, 2011), on new forms of integration of resources, try to set up and consolidate an approach much closer to the specifications of current market and better reflecting the modern reality, developed around the new concept of service certainly more responsive to the competitive environment of our economy (Barile and Saviano, 2010). It emerges the awareness of a logic linked to the service and to a greater balance in relation to material assets. There has been a shift from a cultural point of view, starting to look closely at the needs of the client, competition increases and a new focus emerges oriented not to the object of economic transaction but to the performance associated with it.

1.1 Emerging concepts of service and value co-creation

As the same Vargo and Lusch claim (Vargo and Lusch, 2006) in S-D paradigm is the service to be exchanged for other services, goods are vehicles used for the provision of services, and there is no value until the offer is perceived and used by the end customer. This is the notion of value in use (Grönroos, 2006). In this new perspective, the customer no longer has a passive role but interactive exchanges with the manufacturer. So, the customer becomes a co-creator of value. Vargo and Lusch have introduced the term co-creator, replacing with it that of co-producer, originally used. More generally, the S-D logic is based on the principle that people, in order to improve individual and social well-being, exchange services among them - applied knowledge and skills (Kuemmerle, 2002; Bottinelli and Pavione, 2011) - yielding different services which other people need about. Taking the definitions of Grönroos (1990) and Gummesson (1979), it is possible to assert that "a service is a process consisting of a series of activities more or less intangible that normally, but not necessarily, take place in the interaction between customer and employed and/or between physical resources or products and/or systems of the service provider, which are provided as solutions to customer problems".

In such a place it seems to be interesting to note that the S-D logic proposes a new role of the client, which now is endogenous to the process of value creation (McColl-Kennedy, Vargo, Dagger and Sweeney, 2012). In other words, the value becomes a joint function between producers and customer activities, but it is determined by the customer. The new philosophy of the service exceeds the distinction between producer and customer as well as the rigidity of the roles they play. Now the focus is directed towards the process of value creation, in which several parties are involved and play an active role by taking part in a win-win logic (Newell, 2003), successful and mutually beneficial. Implement strategies based on mutual trust increases the duration and certainty of income flows (Golinelli, 2010) for the company and for the consumer to obtain excellence in service. The service orientation reflects, for the organization, in the adoption of a long-term policy (Ng, Maull and Smith, 2011; Ng, et al. 2012) aimed at the support and recognition of business behaviors and attitudes able to create and offer excellence in service. In this framework, the customer is always a co-creator of value. This means that the value is recognized in the moment in which its consumer experiences and perceives the service. The S-D Logic also explains that the price of tangible products is only the provision of a "priceless" tied to the relative service, where the first would not even exist without the second.

According to this approach, companies can only make its own proposal of value to offer to the market, but the value is determined by the final consumer, by his choices/preferences, from the way it makes use of the same product purchased and benefits from the related service. The company therefore offers resources applied as value propositions, which in return will be determined only when these proposals will be accepted. Not new, within the Viable System Approach, with their "Vector theory of value" also Panati (1991) claimed that the value of exchange changes as the context changes as well (how much would you be willing to pay for a bottle of water in the desert?). If in classical logic value was observed as a property of a set of assets and resources, and to it was added more value through the production process, reflection and identified the price paid on the market for its exchange (Porter, 1980), the authors of S-D Logic claim that the supplier can only proposes a specific value that could satisfy the customer and that its offer is the result of specific resources. Capacity of enterprise and consumer needs are driven by an on-going two-way relationship, able to generate durable loyalty and competitive advantage (Vargo, Lusch and O'Brien, 2007).

Again, this implies that an economy based on service need to be customer-oriented and focused on the relationship with it, because the benefits are co-determined by the latter. The consumer then ends up being seen not as a target which allocate the offer to, but as a competitive resource to be exploited for the realization of a sustainable and lasting advantage. In practice, it is conceived more

than a customer destroyer of value (a consumer), as a participant in the production process (a prosumer).

Since each actor is part of a wider network of actors in the interactive process of value creation, each entity can be considered a socio-economic provider of resources. Not only from the point of view of information, in a global economy densely interconnected and interrelated, the symmetry of information between producers and customers (and within the entrepreneurial systems among its partners) becomes a necessary driver of development and a source of competitive advantage. This concept stands in sharp contrast to the more traditional visions which interpreted the success and profit as a function of asymmetric information from the market and the production chain. Outside the enterprise, communication usually stretched to a promotional end, now takes conversational character related not only to the end user but also to all stakeholders (Golinelli, 2010, Barile, 2011), immersed in a logic based on dialogue and active participation in the creation of value (Gummesson, 2012).

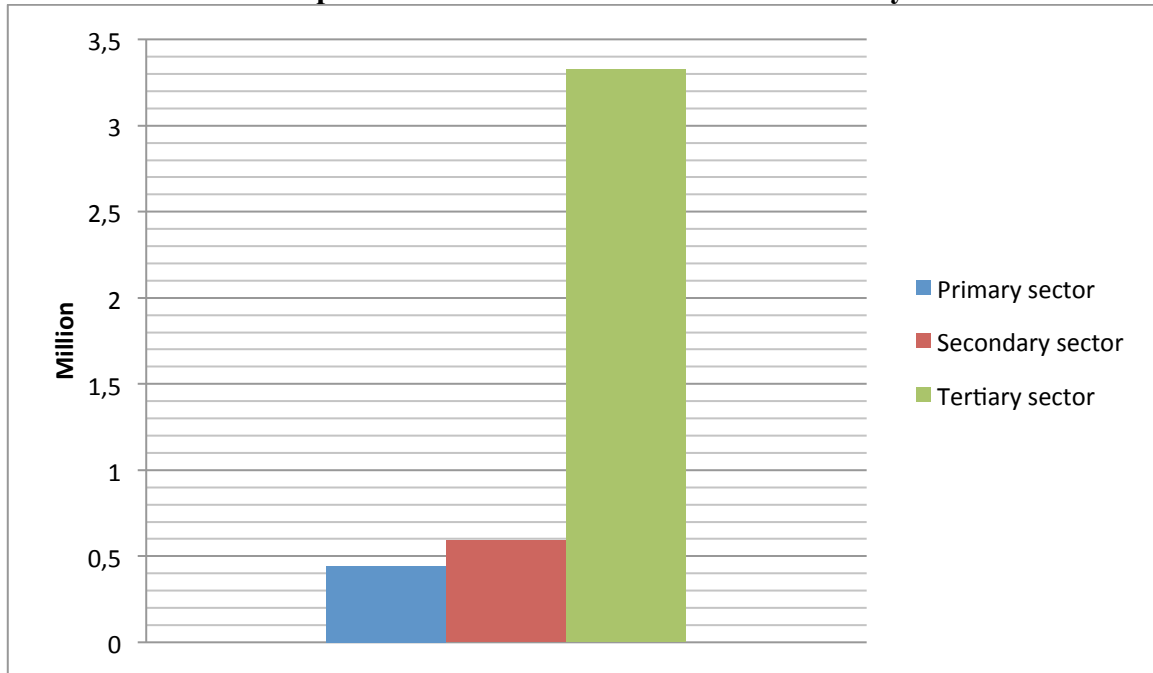
Ultimately, the value is determined by the recipient in a unique and phenomenological way. Following the S-D Logic, when the value is properly implemented and accepted by the consumer, the product may have a defined value, which is therefore understood as co-created; if however there is no participation or reception from the market, it is not possible to correctly define a precise value. From the study of the international literature on services, it derives that the meeting between demand and supply takes place today on different levels and in different ways, depending largely on the characteristics of the product offered and demanded. The meeting between supply and demand depends on the ability of mobility and accessibility of resources (both linked to the transfer), the ability of information and communication (related to knowledge and preferences today by the advent of the internet), the method of use (linked to the quality and innovation of delivery systems), guaranteed by the efficiency in terms of procedures, reliability, image, competence, adaptability (Carrubbo, 2013).

2. Context analysis. An overview on service sector

We live in the services era. The omnipresence of the prefix / suffix service in our daily lives, again emphasized its relevance and importance applied (Polese, 2012). In fact, the logic of service currently permeate , both the world of academic research as the organizational realities, industrial and not.

What once was commonly called tertiary, almost with residuality, today represents something completely new, relevant and decisive. The services move the economy of a country. According to the estimates published in 2015 by the Foreign Ministry, the service sector accounts for two-thirds (approximately 69%) to the formation of the Italian Gross Domestic Product (GDP). In the classification Sna / ISIC, of the 38 categories of economic activities surveyed, 20 of these are related to the world of services. The graph below shows the extent to which the number of active businesses in the services sector exceeds the number of companies operating in other economic sectors.

Graph 1: Number of firms for sector of activity



Source: ISTAT, 2013

These data are confirmed by the total shown in the bottom of the table below, which illustrates, however, that, in our country, the service activities produce a higher value of 1.5 percentage points compared to the activities of the secondary sector.

From the point of view of employment, in 2012 the macro-services sector generated 12.258.245 job placements compared to 3.879.409 in the secondary sector (more than three times). The same holds for the other variables listed in the table: the economic value of investments recorded in the service sector is close to 70% of the total; service employees have earned, in 2012, 88.000 Euros more than the employees in the secondary sector.

Table 1: National Statistics about the firms structure

Territory		Italy								
Year		2012								
Variable	Number of firms	Sales (thousand Euro)	Value of production (thousand Euro)	Value added at cost factors (thousand Euro)	Gross operative margin (thousand Euro)	Goods and services purchase (thousand Euro)	Wages and salaries (thousand Euro)	Gross investments (thousand Euro)	Number of employees	
D: Supply of electricity, gas, steam and air conditioning	8967	32679041	33890810	11507097	4258266	21911320	5163954	3084330	182523	
E: Water supply, wastes draining and recycling	8926	220848525	131876638	29556610	24228511	192223253	3728474	7226207	88208	
F: Buildings	572412	194737400	202692718	53408736	21038521	140514815	22392056	5480816	1553237	
G: Wholesale and retail trade, repair of motor vehicles and motorcycles	1163413	965736027	284058467	115405490	50251286	848418673	47436041	12915755	3432719	
H: Transport and warehousing	131755	144635654	155359835	52483973	16809800	99840012	26166752	9982613	1075959	
I: Accomodation and food business services	307878	69859524	69263074	26922158	9409544	42357238	12947593	4596986	1321676	
J: Information and communication services	97280	110967383	112640356	49279013	26175159	64710917	16689340	5064484	545445	
L: Real estate activities	235434	39988027	43857378	18485796	16564475	22204042	1397054	4968480	289132	
M: Professional, scientific and technical	710017	106316256	109089316	50998260	32718570	54990343	13280713	2851896	1182925	
N: Rental, travel agencies, business support services	143770	88292964	85180582	33499165	10180829	56636752	17020523	3586447	1117712	
O: Public administration and social security	
P: Education	26890	4382027	4836606	2024354	721610	2622157	966202	195254	89239	
Q: Health and social care	259400	45849347	46738309	26813802	14805536	18023968	8836406	2422357	757891	
R: Artistic, sporting, entertainment and fun	63054	21593949	24435687	7730432	3628820	14738159	3280291	910689	170603	
S: Other services activities	202065	16733856	16850833	7828097	3557112	8779342	3185957	886746	450976	
Total	3931261	2062619980	1320770609	485942983	234348039	1587970991	182491356	64173060	12258245	
B: Mining	2451	71086219	71869 846	4706798	2869181	56526860	1261846	1709250	32569	
C: manufacturing activities	417306	906168386	868846271	199296508	68453425	715406828	92945273	25901977	3846840	
Total	419757	977254605	868846271	204003306	71322606	771933688	94207119	27611227	3879409	

Source: ISTAT, 2012

By studying these data and analyzing the most direct and obvious consequences, it can be denoted how the services are actually replacing gradually the role of the classic production: economic, managerial, organizational, interpersonal system are now inevitably oriented service. This change of perspective certainly helps to change the scientific thinking on the subject (theory) and many applications in the field (practice).

Despite the emergence of the service is not new (Norman, 1997; Borgonovi, 1996; Sicca, 1996; Rullani, 1997; Baccarani, 1997), it is very much in line with the changes in global markets increasingly interconnected, dynamic and characterized by strong turbulence. Nowadays we can observe a growing presence of services in all the productions (we are today in the so-called Service Economy, Levitt, 1981), and the classic dichotomy between goods and services tends to lose meaning (Kotler, 1977; Normann, 1991; Rispoli and Tamma, 1992; Cercola, 1996). Today businesses, including industrial, always take more into account the possibility to enrich the whole range with the addition of services, seeking opportunities for interaction, respect and loyalty, traditionally not always inherent in the physical product itself, in order to review the role of business and its relationship with the market (Grönroos, 2000, 2006a, 2006b; Grönroos and Ravald, 2011).

3. Zeta Consulting. The case study

Zeta Consulting is a management consulting firm that operates both nationally and internationally, with three seats respectively in Rome, Frosinone and Torino. Zeta is designed to provide strategic and organizational support to businesses that want to win new competitive challenges.

The company, through a combination of skills in various fields and sectors of the market, it is proposed as an interlocutor trustee able to intervene on the control of strategic, financial, operational and industrial management. Coordinated by partners with specific knowledge, the team Zeta provides effective solutions, ensuring the achievement of objectives.

Zeta Consulting is part of Zeta Group, a group of companies that offers consulting services to support diversified customers at every stage of their entrepreneurship and functional area; in particular: Zeta Consulting for management consulting, Zeta Job & Tax for administrative and corporate tax consulting, DATA ITC for information technology.

Zeta Consulting is organized into four distinct but integrated areas, able to carry out projects that affect the entire structure of the companies that decide to rely on Zeta. Each area is managed by a team of qualified consultants with specific skills. The professional team of the four areas are able to carry out articulated and effective projects compared to the needs of customers; from market repositioning to the introduction of innovative systems of industrial management by controlling factors: materials, equipment and human resources. The areas are:

- Business strategy: the entrepreneur is supported in the build / review of the company strategy, that is to implement maneuvers and actions aimed at improving the economic and financial performance of the company, to strengthen the long-term competitive position and to gain a competitive advantage over competitors. The services offered by this area concerns international development as well as crisis management, generational transitions, strategic business plans, competitive repositioning, reorganization within the Administration Finance & Control and growth management;
- Industrial processes: Zeta together with its client studies and realizes projects for improvement, particularly with respect to the allocation and control of the factors of production. The aim of services offered within this area are the modeling of the budget model and processes and control reorganization, the Balanced Scorecard, analysis and reclassification of costs, profitability analysis, resources planning systems, due diligence and reorganization processes;
- Corporate finance: Zeta supports the entrepreneur in making all decisions to achieve the best balance between the sources available in the company and the application of these in order to ensure an effective and efficient investment. The prerogatives of this area are the management of financial relationships with banks and corporate treasury. Through established relationships with private investors it is possible to offer precise solutions for the financing of corporate growth. In particular, the area of interest deals with specific training courses, funded training, Law 231 model and financial due diligence;
- Training and organization: such area plans and manages corporate training programs that can best contribute to the development of people and organizations by creating and disseminating innovative knowledge. The entrepreneur is supported in order to take full awareness of the business organization, mapping processes and internal activities and specifying the roles, responsibilities and areas with heading subjects who can potentially affected in the administrative responsibility of the Legislative Decree n. 231 / 2001. In detail, the services offered are relations management with the financial system and treasury.

Ultimately, Zeta Consulting, aware of operating in a complex, dynamic and discontinuous context, aims to support entrepreneurs in developing strategies for change, deemed necessary to the evolution of companies, using innovative and customized tools. The relationship with customers is based on the absolute and mutual trust.

Zeta Consulting maintains close relations with the local communities in which it operates. To achieve its goals, the company believes and invests constantly on the value of its employees and the training of their experiences.

3.1 Zeta Consulting and the co-creation of value

In such a place, it is appropriate to emphasize three points of the corporate mission of Zeta Consulting: the importance given to the role of the client, with Zeta builds a relationship of mutual trust, the strong relationship with the local community and the ongoing investment in training and in the growth of experiential level and know-how of its own human resources.

The entrepreneurial culture promoted by Zeta aims to provide a service focused on the customer, who the company respect the preferences of, as well as values and current needs, up to bring out new ones. Zeta consultants and customers come to establish a relationship of maximum openness and mutual trust. The customer then becomes an integral part of the team that follows him, working together in every decision. All of this allows those who choose the support of Zeta Consulting to develop, over time, such skills so that they can become independent and more confident in taking certain decisions and even in the resolution of some problems that can manifest themselves suddenly in the course of business management. Therefore, effective interaction between the team Zeta and the entrepreneur appears essential to increase the skills of the latter. In this sense, the teams Zeta Consulting are not limited to meet the needs of the entrepreneur but open to the awareness of its potential.

The Zeta consultants particularly care not only to both quantity and quality of the contacts with the customer, interfacing with them regularly, with rates and methods that varying from project to project, and can be daily (by phone or via call) or weekly and monthly (meetings). Among the procedures observed by the company the one, fundamental, that the potential customer meets the Founder of Zeta Consulting, Valerio Zoino, in order to understand the business culture and the ways which Zeta works like.

Finally, the Founder verifies periodically, using the figure of the Program Manager of the company, that contacts between consultants and clients take place on time and manner planned and that every potential customer has the opportunity to meet since the first commercial meetings the Founder of Zeta.

The effectiveness of the efforts made by the company will be in such a place evaluated through feedback from customers about the quality of services offered. Zeta Consulting has established in its manual of procedures, a customer satisfaction questionnaire to be held twice a year, specifically in the months of March and September.

In attachment A to this work you can see the questionnaire model, sent to customers in the month of March 2015.

Below (table 2) a summary of the indicators established by the Management, which shows that of the total number of questionnaires sent 90% were back and only 59% without the need to prompt. In addition, 65% of respondents gave results in the average between 8 and 9.

Table 2: Indicators of customer satisfaction questionnaire

ID	Indicators	2015 Resultat	%
CS_01	N. of questionnaires sent	22	100%
CS_02	N. of questionnaires received in 2 weeks with no reminder	13	59,09%
CS_03	N. of questionnaires received in 4 weeks after the first remind	7	31,82%
CS_04	N. of questionnaires received (total)	20	90,91%
CS_05	N. of questionnaires with mean < 8	1	5,00%
CS_06	N. of questionnaires with mean $8 \leq x \leq 9$	13	65,00%
CS_07	N. of questionnaires with mean > 9	6	30,00%

Source: Zeta Consulting, 2015

Table 3, which illustrates the responses received by customers, show that the highest average is shown in the "courtesy and helpfulness of the staff", followed by "Staff professionalism", confirming what said earlier about the high quality consultant training. To emphasize, moreover, that the average of the ratings given varies from a minimum of 8.25 to a maximum of 9.55, then very high values on a scale from 1 to 10.

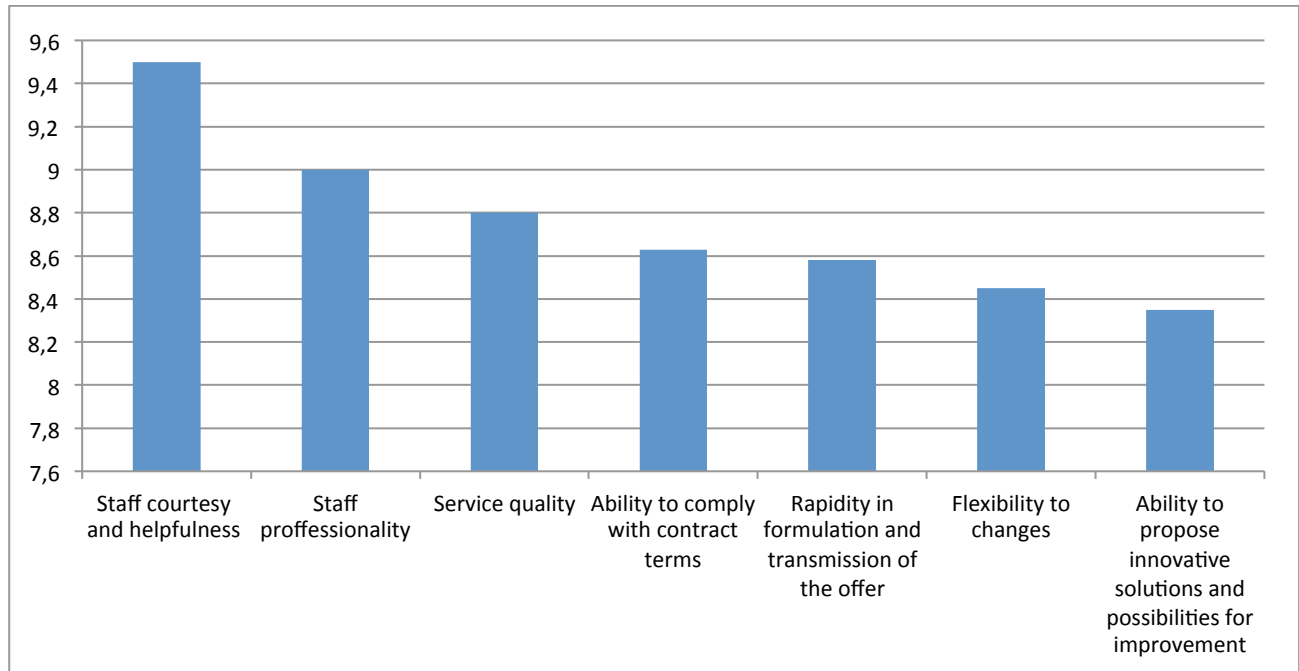
Table 3: Questionnaire results

Company	Ability to identify needs	Responsiveness in sending the offer	Changes responsiveness ability	Ability to comply with the contractual terms	Professionalism of our staff	Ability to propose innovative solutions and possibilities for improvement	Courtesy and helpfulness of our staff	Quality of service offered	What aspects of the service offered by Zeta can be improved or changed?	Advices	Average
1	9	9	9	10	10	9	10	10			9,5
2	8	10	8	10	10	10	10	10			9,5
3	7	8	9	9	8	7	9	8			8,13
4	6	7	7	7	8	6	8	8	Reduce the number of questions preliminary to the analysis of organization and management of the company	Simplify the preparation of the organization, management and control model	7,13
5	10	10	10	10	10	10	10	10			10
6	8	9	7	8	8	8	9	8			8,13
7	8	8	9	8	8	8	9	8			8,25
8	8	9	9	8	10	8	10	9			8,88
9	10	10	10	10	10	10	10	10			10
10	9	9	9	9	10	9	10	9			9,25
11	8	8	9	9	9	8	10	9			8,75
12	9	10	10	9	10	9	10	10			9,63
13	8	8	8	8	8	8	8	8			8,00
14	8		9		9	8	9	9			8,67
15	8	8	7	8	8	8	10	8			8,13
16	8	8	7	7	10	8	10	8			8,25
17	9	8	9	9	9	9	10	9			9,00
18	8	8	7	8	8	8	10	8			8,13
19	8	9	8	9	8	8	9	9			8,50
20	8	7	8	8	9	8	10	8			8,25
Total average	8,25	8,58	8,45	8,63	9,00	8,35	9,55	8,80			9,67

Source: Zeta Consulting, 2015

The following figure is a graphical representation of the analysis of the feedbacks obtained. As mentioned, Zeta customers appreciated more the courtesy and helpfulness of the staff, followed by the professionalism of the consultants and, a short distance, the quality of the service offered.

Graph 2: Summary of questionnaire results



Source: Zeta Consulting, 2015

Moving to the second point, Zeta Consulting adopts and promotes an entrepreneurial attitude oriented primarily towards sustainability of the local community. In fact, the Zeta being strongly linked to its territory is part of the community and participates with it in and promotes several initiatives for the development and growth of the territory itself. Consider, for example, the participation of Zeta Consulting as territorial partner projects for the construction of orientation paths from the world of education with the aim to reduce the time of entry of young graduates into the job market. Meetings therefore training on issues relating to employment scenario and the way to access it as well as on issues related to higher educational or industrial vocation, meetings with entrepreneurs of companies in the Province aimed at strengthening job orientation, business start-up and university education. Not only that, the company always encourages its staff to participate in the activities of the local community by providing their time and talents.

Zeta particularly cares about the climate within the company (Perrone and Chiacchierini, 1999; Pontiggia, 2001; Formisano, 2009), think that in December 2014, the job site were renovated in order to ensure that workers have a work environment more pleasant and comfortable as possible: for example was created a space within the home used as a dining hall, complete with all the possible comforts.

Zeta offers training opportunities to people from the local community through apprenticeships and internships working, and in the choice of suppliers and resources mainly selects subjects from the local area. Just think that, in this regard, the resources belonging Zeta Consulting team (Valerio Zoino, Francesco Velletri, Emanuela Antonucci, Francesco Tomaselli, Flavio Forte, Lara Lisi, Ciro Cennamo, Gianpiero Canestraro, Ornella Volpe, Daniel Iannella, Emilia Capone, Andrea Zannetti, Monica Maiuri and Giuliana Colungi) 11/14 living in the Province of Frosinone, more than 78%. This implies employment, and certain retention of human resources in the territory, in a period when much of Italian young graduated tend to leave the Country to go abroad finding a job. Not only, with a stable and durable employment, people working in Zeta are able to start a family, even

in young age. Thus, an even small contribution in the increase of birth rate among young people and again increasing number of citizen liven the territory up.

What said for the employees holds for suppliers, 88 of which coming from the province of Frosinone, on a total of 450. This means 19.5%, a very high percentage considering the fact that suppliers are chosen on international level and then operating in all countries of the world.

One of the partner of Zeta is the Board of Frosinone Calcio, the local soccer society, which sponsored and supported also by Zeta passed to the second category last year and may even pass in the first category this year, with heavy consequences for the territory under lots of aspect, from the economic to the infrastructural one.

Not last, it seems to be appropriated here to point out that Zeta granted for a large sum a refectory of the city for poor people and contributed economically to other initiatives, such as the support for starting the magazine of a school or also donations for environmental associations.

The third point to be analyzed concerns the increase in the experiential and knowledge level (Penrose, 1959) of the internal resources of Zeta. About this, it is certainly true that the cultural heritage of the entrepreneur who, as previously stated, moved by the affection with the territory, decided to promote the local accumulation of specialized knowledge as a source of competitive advantage for the enterprise and positive effects for the local context and both in terms of employment and image. Practicing in Zeta is paid, on the contrary of almost the rest of companies in the territory, which only repay people for their practicing.

Cultural values specific of the Founder caused, in Zeta, the adoption of strategies to meet the cognitive needs as much as possible (but not only) of company employees. The strategic plan provides for each consultant a training (periodically updated and checked) aimed at recognition of the skills acquired in the course of projects and at the same time to identify any gaps to attended by the employee involved, after which it will be tested the actual filling of the gap initially identified.

Zeta consultants attend training courses at institutions and certified entities, such as the Lazio Region or Universities (eg. Bocconi University of Milan).

Within the last survey for Zeta Consulting employees satisfaction, carried out in December 2014, the average mark was 4,21/5. In particular, the results gathered underline, stress and support what claimed throughout the paper as long as it concerns the importance of the climate in the company, the win-win logic and interaction and integration of resources toward the same goal, the employees show a strong trust for the management of the company and pride to work in it (4,83/5), they also feel as part of a team and of the company, working for common purposes (4,75/5), people in Zeta are happy as well for the treatment received by the management board (4,73/5), and, when asked if they are aware that the business culture is customer-oriented, the 59% of the interviewed answered with maximum mark (5/5) and the missing 41% with a 4/5.

In this framework, we enclose the corporate culture and values, in a view of value and benefit creation for all stakeholders involved, not least the same Zeta Consulting. The return for the company of such a cultural orientation is reflected in the acquisition of a visibility on the territory as well as a social prestige. Nevertheless the investment to develop market relations based on knowledge and trust, and to implement a logic of mutual, long-term co-creation to spread among all stakeholders allowed Zeta Consulting to reach, in 2014, a net profit of 157.355 Euro.

The analysis just completed shows the existence of many, interdependent, interrelated factors to be optimized to achieve the overall results of the business system, which could not lead by optimizing each component separately. Ultimately a service-oriented corporate culture, such as the one adopted by Zeta, creates and promotes actions and behaviors aimed at meeting the expectations of all stakeholders, able to create and offer excellence in service.

Conclusions, managerial implications, limits and future research

From what emerges from the literature, in the post-industrial society, the service becomes an imperative in consumer behavior, in corporate strategies as in disciplines of management.

Thus, a growing awareness that, to create value and competitive advantage, is not enough to produce a good and just place it on the market, but to offer the consumer a comprehensive system of services.

Modern companies have to enhance and promote the cognitive processes, since through the know-how it is possible to meet the needs and expectations of customers. This means to enable effective communication flows for the interactive dialogue with customers and not merely to inform them. So, the company policies are closely linked with the reticular theories among socio-economic actors. In a sense, in those networks it should be able to emerge new exchange solutions for an integrated process in which needs, expectations and pressures of the clients emerge and are met. In this new environment, companies may represent an organizational model emerging, showing a cultural attitude and adopting efficient and successful in the process of value creation.

However, after the analysis of the state of the art, it remains to verify the effectiveness of such efforts. In practice, it was investigated whether a service-oriented corporate culture indeed found practical applications and feedback. From the qualitative data the research hypothesis is confirmed, that is - it is possible to create shared value by implementing and disseminating a certain corporate culture.

The limit of this research lies in the empirical part, as we made use of a single case study. It might therefore appear limited to answer the research question based on a qualitative analysis for the data of a single company. Similarly, the choice of the analysis on the reality Zeta Consulting wanted to highlight the success of a service company that was born in a small area such as Frosinone thanks to the adoption of a corporate culture able to invest resources and promoting a logic focused on excellence in service. For the reasons outlined above, it is intended to bridge the gap existing in future research, which take into account of a broader reference sample.

From the point of view of managerial implications, certainly it is remarkable as the system enterprise alive today contradictions and challenges to meet growing needs while maintaining economic sustainability. The growing and diverse customer expectations, will require forms of multi-specialist and multi-professional consulting in which the central element is the coordination and integration between different services and professionalism.

In difficult times like the present one, the management is called to make difficult decisions when setting and allocated resources within organizations. In fact, a growing number of managers believe that service-oriented culture represents the life and breath of the organizations, but in fact, it is not easy to ignore the effects of the recent economic crisis: many organizations and companies have been closed, or merged to survive.

In light of the economic crisis that business are still experiencing, it would seem that only the most courageous leadership, committed and responsible, identifies, recognizes and takes into account the difference that characterizes the user and the importance of active participation of the latter, which leads to a differentiation and customization of services, reformulating the offer and the organization of the service company.

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