Practice theory and value co-creation: An assessment model*

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Abstract

Purpose: This paper aims to extend previous value co-creation assessment models providing a new theoretical framework for assessing the value and identifying value co-creation practices.

Methodology: By performing an exploratory single case study and exploiting the Practice Theory, we analyze a company belonging to a professional service industry. The engineering service provider industry is the proper organizational context for studying service provider-customer (SPCI) practices due to the intensity of the interactions and the characteristics of the actors involved.

Findings: The study identifies forty-two new value co-creation practices classified by the capital they affect and the capital variation factor they enable. Eight of these practices are related to the resource integration allowing the inclusion of the concept into the previous theoretical frameworks.

Practical implications: This paper provides a managerial tool for value co-creation and value co-destruction assessment. It also allows monitoring the stages of the shop value (problem definition, problem solution and solution assessment) to drive them towards excellence.

Originality: This study identifies a new set of value co-creation practices related to four forms of capital, which define value. In doing so, it improves the accuracy of the former value co-creation assessment models.

Keywords
Value co-creation; value assessment; practices; Practice Theory; marketing strategy; professional service industry.

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1. Introduction

Service-dominant (S-D) logic describes service as the core purpose of exchange and provides a theoretical understanding of how firms, customers, and other market actors co-create value through their service interactions with each other (Vargo and Lusch 2004, 2008). Scholars define value co-creation as a moment of exchange during which service providers and customers perceive that potential benefits might overcome the incurred costs (Lusch and Vargo, 2014; Payne et al., 2008). The "service provider-customer interactions" (SPCI) foster the economic exchanges (Lusch and Vargo, 2014; Vargo and Lusch, 2016) within a service provider's setting. For instance, in the engineering consultancy industry, whenever the customer buys services from a provider of engineering services, she/he implicitly accepts to cooperate with engineers, due to the complexity of the project. From the supplier's perspective, the cooperation with customers is highly important because it enables to deliver better and tailor-made projects.

Although several scholars already explored the relationship between SPCI and value co-creation (Fischer et al., 2014; Grönroos, 2011; Mikolon et al., 2015; Schau et al., 2009), they did not completely deal with the practices which take place during the interactive process of value creation between service providers and customers. Additionally, another critical issue concerns the value assessment. In literature, there is a lack of models able to assess the value and to recognize the stage in which actors are co-creating or co-destructing value (Plé and Chumpitaz Cáceres, 2010). Even if some authors tried to fill this gap (Lombardo and Cabiddu, 2016), previous assessment models embody some limits. For instance, despite the Pra.v.d.a. Model (Lombardo and Cabiddu, 2016), the acronym of "practice-based model for value definition and assessment", was thought to base the assessment of value co-creation on practices, this linkage is not well explained. Moreover, despite in S-D logic (Vargo and Lusch 2004, 2008), value co-creation is accomplished through resource integration the Pra.v.d.a. Model's framework does not consider the practices related to this dimension.

The lack of attention on the interactional and resource integration practices and the related assessment of value, leads to the following research questions: "what are the value co-creation practices carried out by the service provider and its customers during the interactive and resource integration process?", and "how can these practices be employed to assess value co-creation?'. Answering these question is strongly important for understanding whether the actors involved are co-creating or, conversely, co-destructing value.

The aim of this study is to address these issues by providing an extended Pra.v.d.a. Model. Accordingly, we performed an exploratory single case study and selected a successful road-railway multidisciplinary project from a professional service company based in Scandinavia (Eisenhardt and Graebner, 2007; Miles and Huberman, 1994; Yin, 2009). In the data analysis, we exploited the Practice Theory (Bourdieu, 1986; Reckwitz, 2002) to identify interactional and resources integration value co-creation practices to improve the former Pra.v.d.a. Model. Finally, we applied the extended Pra.v.d.a. Model in order to assess the co-created value in the road-railway project. Its application shows the linkage between practices and the value they created and displays how these practices can be exploited to assess the value co-creation.

Our work contributes theoretically and practically in four important ways. First, it represents an in-depth investigation of service provider-customer interactions associated with different value co-creation practices. Second, it demonstrates different ways in which customers and service providers can contribute to their own value creation. Third, it identifies resource integration practice by extending and testing the former Pra.v.d.a. Model. Fourth, it explores the relationship between service provider-customer interactions and outcomes (e.g., increase of cultural capital).

This article is structured as follows: Firstly, we provide the theoretical background about Pra.v.d.a. Model and the role played by interactions in a context of value co-creation and co-destruction, showing the related literature gaps. Secondly, we describe the methodology by focusing the attention on the process of data analysis. Thirdly, we highlight the findings according to two paragraphs: the identification of practices, and the application of the extended Pra.v.d.a. Model. Finally, we provide a dissertation in which we explain the key contributions, managerial implications, and limits of this work.

2. Theoretical background

The research in marketing field widely concerned on the practices through which service providers and their customers interact, and also the way in which these practices may lead to interactive value creation or destruction (Echeverri and Skålén, 2011; Korkman et al., 2010). Service providers interact with their customers to enhance their value proposition, and also to involve the customer in the process of interactive value creation (Skålén et al., 2015). Therefore, a value proposition is the tool through which service providers try to stimulate customers to assess their offerings, and to engage with them in value co-creation (Ballantyne et al., 2011; Chandler and Lusch, 2014). More recently, the research highlights that customers' decision to engage in value co-creation also depends on their practical interactions with their service providers (Aarikka-Stenroos and Jaakkola, 2012; Cabiddu et al., 2013; Grönroos and Voima, 2013; Lindgreen et al., 2012). For this reason, according to recent marketing literature, the notion of "practice" (Echeverri and Skålén, 2011; Fyrberg Yngfalk, 2013; Schau et al, 2009) has been introduced to suggest that interactive value creation should be studied by taking into account the practices through which service providers interact with their customers (Aarikka-Stenroos and Jaakkola, 2012; Grönroos, 2011; Grönroos and Voima, 2013; Payne and Holt, 2001).

2.1. Value co-creation interactions

Interaction can be defined as a process in which two or more actors reciprocally act and influence each other during a particular timeframe, and represents the core of value co-creation and, in turn, also of value co-destruction processes. Consequently, firms should be careful in implementing the practices through which actors interact in a specific context, in order to co-create value in the design and market of their value proposition (Fischer et al., 2014; Mikolon et al., 2015). Some scholars identify the process through which a common set of practices is established in a brand community (Schau et al., 2009). Other use a set of practices to explain how service providers and customers interact to co-create value (Grönroos, 2011). Some researchers have also studied marketing practices to show how markets are built (Kjellberg and Helgesson, 2007). Similarly, other researchers have explored the social context in which service provider–customer interactions (SPCI) occur (Edvardsson et al., 2011). Because of the growing importance of practices' role in literature, and even in the assessment of interactive value creation (Ballantyne et al., 2011; Skålén et al., 2015), several contributions explain and conceptualize the practices of service provider–customer interaction. Other studies have explained how customers can actively contribute to service provision and interactive value creation within service-dominant logic (Ordanini and Pasini, 2008). Furthermore, other theoretical frameworks depict how value co-creation occurs through a dyadic process of problem-solving (Payne et al., 2008), and identify which are the critical processes, resources, and roles of service providers and customers in their joint activities (Aarikka-Stenroos and Jaakkola, 2012). Drawing on an empirical study of public transport, some authors studied the formation practices of service provider-customer

interactive value (Echeverri and Skålén, 2011). This study identified five interactive value practices: informing, greeting, delivering, charging and helping. Based on these elements of practices, they can be identified as value co-creation or, conversely, co-destruction practices. Finally, within a setting of service provider-customer interaction, some scholars identified three value co-creation categories: providing access, enabling exploitation, and preventing attrition (Lombardo and Cabiddu, 2016). These authors adopted a definition of value as the coexistence of four forms of capital (economic, social, cultural, and symbolic). The three value co-creation categories refer to practices which increase the level of each form of capital.

Despite previous literature highlighted how theories on practice can be useful to better understand the phenomenon of value co-creation, there are still several gaps to be filled. For example, taken all together, these studies reveal that a deliberate use of Practice Theory (Bourdieu, 1986; Reckwitz, 2002) may provide deeper insights about how practices of service provider-customer interaction can be exploited to assess value in a setting of value co-creation. Moreover, previous research did not explain how to exploit value co-creation practices in order to define and assess value.

To give a proper contribution to these theoretical gaps, this study proposes an in-depth investigation of service provider-customer interactions associated with different value cocreation practices. Second, it demonstrates different ways in which customers and service providers can contribute to their own value creation. Third, it identifies resource integration practice extending and testing the former Pra.v.d.a. Model. Fourth, it explores the relationship between service provider-customer interactions and outcomes (e.g., increase of cultural capital).

2.2. The Pra.v.d.a. Model

In the literature on interactive value creation, scholars usually adopt the definition of value provided by Vargo et al. (2008): value as well-being (Fyrberg Yngfalk, 2013; Kashif and Zarkada, 2015; Laamanen and Skålén, 2014; Smith, 2013; Plé, 2016; Robertson et al, 2014; Vafeas et al., 2016). This definition, describes value "simply in terms of an improvement in system well-being", where well-being's enabler is the "system's adaptiveness" or the "ability to fit in its environment" (Vargo et al., 2008). Although some scholars doubted the definition of value as well-being, they did not provide any alternative definition (Prior and Marcos-Cuevas, 2016; Reikli, 2013). Indeed, the former Pra.v.d.a. Model is based on an alternative definition of value. The coexistence of four forms of capital (economic, cultural, social, and symbolic) determines the overall concept of value (see Table 2 for capitals' definitions). Together, the four forms of capital provide a multidimensional definition of value in which each type of capital represents the sum of its currencies and, in turn, currencies are composed by currency components (Lombardo and Cabiddu, 2016).

This implies that the four capitals considered by the model are the sum of 'n' currency's components. For instance, a component could be represented by cost savings, knowledge of social codes, available social networks, hierarchical positions, etc. Therefore, changes in any of these currencies' components trigger variation in the related form of capital. Variation in the capital form 'k' is the sum of the variations in each of the n components of its currency (Lombardo and Cabiddu, 2016).

There are four types, or factors, of variation: degrees of liquidity (the speed of capital to be transformed into another form), convertibility (the extent to which capital can be transformed into another form); susceptibility to attrition, caused by loss, flight, or inflation (Oakes et al., 1998); and access to the capitals (Lombardo and Cabiddu, 2016).

Access, degrees of liquidity, convertibility, and attrition produce variations in currency's components. In turn, also in the currency itself, and, by extension, from the currency to the form of capital k (see Equation 1):

$$\Delta\ \text{Capital}_k = \sum_{n=1}^{i} (\Delta\ \text{access}_\text{n} + \Delta\ \text{liquidity}_\text{n} + \Delta\ \text{convertibility}_\text{n} + \Delta\ \text{attrition}_\text{n}) \quad (1)$$

Source: Lombardo and Cabiddu 2016, pp. 3.

Because of the different nature of each form of capital, they are not considered as addends, and consequently, they can not be summed. For this reason, changes in currencies in each form of capital (total capital) is considered as independent sets of objects and combined into one union set (see Equation 2):

$$\Delta\ \text{Capital}_\text{total} = \bigcup_{\text{k}=1}^{4} \Delta\ \text{Capital}_\text{k} \quad (2)$$

Source: Lombardo and Cabiddu 2016, pp. 4.

In the interactive value creation process, the total variation of the total capital in circulation indicates the overall value. Therefore, the total value, V_{tot}, created through the interaction between service provider and the customer is defined as (see Equation 3):

$$\text{V}_\text{tot} = \Delta\ \text{Capital}_\text{total} = \bigcup_{\text{k}=1}^{4} \Delta\ \text{Capital}_\text{k} * \text{W}_\text{k} \quad (3)$$

Source: Lombardo and Cabiddu 2016, pp. 4.

In the Equation 3, W_k is the weight that the capital form k owns with respect to the other three forms of capital. Thanks to the weight W_k, the service provider or the customer can specify whether one of the four forms of capital should be predominant in the value assessment. Moreover, equation 3 suggests that a positive score of the total value requires a positive sum of variation in each type of capital. Nevertheless, obtaining a positive total value is a sufficient but not necessary condition. Cases with no value creation or value destruction yield scores in the range $V_{tot}. \leq 0$.

Finally, the Pra.v.d.a. Model "matched the descriptions of the value components with those of the work practices" to figure out the connections between value co-created and co-creation practices (Lombardo and Cabiddu, 2016, p. 9).

Despite the Pra.v.d.a. Model has provided further knowledge on how to define and assess the value and pinpoints some of the related value co-creation practices, it presents limitations. The range of value co-creation practices considered in the Pra.v.d.a. Model is quite narrow. This means that several practices are not already identified, and then can not be evaluated. Even the authors suggest that "future studies should further explore the three general categories of value co-creation practices" (Lombardo and Cabiddu, 2016, p. 13). Moreover, the three categories of practices (access to capital, capital exploitation and capital attrition) were fed just by considering the service provider-customer interaction, and by excluding another important concept in the value co-creation process: the resource integration.

For these reasons, this study proposes an extended Pra.v.d.a. Model which provides a wider range of new value co-creation practices. These new practices try to complete the previous three categories of practices and introduce a new one: the resource integration practices.

3. Methodology

This study uses an exploratory case research method (Eisenhardt and Graebner, 2007; Miles and Huberman, 1994; Yin, 2009) to study value co-creation practices, as a proper and illuminating method of examination because it allows an in-depth analysis to pinpoint value co-creation practices. Practice Theory also played a key role in the research design. We based the research on practices on the following definition: "the practice is a routinized type of behavior, which consists of several elements, interconnected each other: forms of bodily activities, forms of mental activities, 'things' and their use, a background knowledge in the form of understanding, know-how, and states of emotion" (Reckwitz, 2002, p. 249). Therefore, we met practitioners and customers within their environment and used fieldwork (Ian Alam, 2005), face-to-face in-depth interviews, and archival documents to collect data on their experiences and their personal interpretations of value creation process.

3.1. Case selection

To carry out the theoretical sampling, we followed the criteria of: transparency; access to key informants (Pettigrew, 1990; Tsoukas, 2010); a good background knowledge of the firm and its environment (its history, competitors, customers, work habits and routines, way of organizing projects, and standards of excellence) (Bourdieu, 1990; Sandberg and Tsoukas, 2011). Then, we chose to collect cases from an engineering services company based in Scandinavia. We preferred multidisciplinary projects as a good social field (Bourdieu, 1985, 1986) to observe and gather data on value co-creation practices. We also opted for the value shop framework which separates the continuous flow of work in the following typical steps: problem definition (PD), problem-solving (PS), and solution assessment choice (SA) (Stabell and Fjeldstad, 1998). This framework divides service provider-customer interaction into stages of value co-creation.

This research interprets the engineering multidisciplinary project as a case study, whereas workshops correspond to the three stages of value shop framework (PD, PS, SA) (Stabell and Fjeldstad, 1998). The case selection started by considering 50 available projects. We applied the following criteria to pinpoint the case for this study among the available projects of the company:

- checked whether the projects were multidisciplinary or not;
- checked if the multidisciplinary projects were divided into workshops and whether we could access to secondary data;
- established to consider only the multidisciplinary projects in which project managers (PM) volunteered for in-depth face-to-face interviews (Fontana and Frey, 2000).

At the end of the selection process, we selected a road-railway multidisciplinary engineering project which ended creating value for both the company and the customer.

3.2. Data collection

To carry out the semi-structured interviews with the professional service providers and customers, we followed an interview protocol (Fontana and Frey, 2000), which consists of an introduction followed by twelve open-ended questions and seven bullet questions, and a conclusion. As mentioned above, in order to test and validate the Pra.v.d.a. Model we linked the questions to the four types of capital (cultural, economic, social and symbolic). We asked three questions for each capital because each one was related to a capital variation factor (access, exploitation, attrition). The capital variation factors might have positive or negative effects on the four types of capital. We shaped the questions to investigate on positive effects.

We interviewed three key informants from the engineering consultancy company and three from the customer (see Table 1). The interviews took from 40 to 96 minutes, and have been

accurately recorded, transcribed and coded through the software Nvivo 10, as well as the other primary and secondary data sources.

Table 1. Summary of the data: interviews with key informants and participant observation during the workshops

Source of data	Interviewee	Position	Interview (minute)
Semi-structured interview	Consultant	Project Manager	84
Semi-structured interview	Consultant	Process Manager	45
Semi-structured interview	Consultant	Engineer	49
	Client	Project Manager	96
Semi-structured interview	Client	General Manager	58
Semi-structured interview	Client	Engineer	40
Source of data	**Workshop**	**Position**	**Duration (hours)**
Participant observation	Problem definition	Consultant: project manager; 2 engineers; process manager. Client: general manger; project manager.	4
Participant observation	Problem definition	Consultant: project manager; 2 engineers; process manager. Client: general manger; project manager.	2
Participant observation	Problem-solving	Consultant: project manager; 2 engineers; process manager; innovation expert. Client: general manger; project manager; 5 engineers; 1 architect. Railway company: 2 engineers.	4
Participant observation	Problem-solving	Consultant: project manager; 3 engineers; process manager; innovation expert. Client: general manger; project manager; 5 engineers; 1 architect. Railway company: 2 engineers.	4
Participant observation	Solution assessment choice	Consultant: project manager; 1 engineers; process manager; innovation expert. Client: general manger; project manager; 2 engineers; 1 politician.	6

Source: own elaboration

In the meantime, we conducted five participant observations in each of the five workshops related to the road-railway project (see Table 1). These consultant-customer interaction observations were conducted during proper work activities (group work) and informal interaction, for example, breaks time. During the workshops, we did an extensive use of hand notes by writing down salient points of speeches and important expressions of body language to also collect information on non-verbal communication. The day after the workshop, we transcribed the hand notes with thick descriptions to enrich the contents and combined the observations when they diverged (Geertz, 1973; Yin, 2009). Once the workshop ended, we began to identify patterns and contextualized them in the phenomenon setting (Holloway, 1997). Therefore, the thick description provided both context and meaning to practices.

Additionally, we gathered secondary data from corporate databases, such as project documentation, e-mails, meeting minutes, and strategy reports.

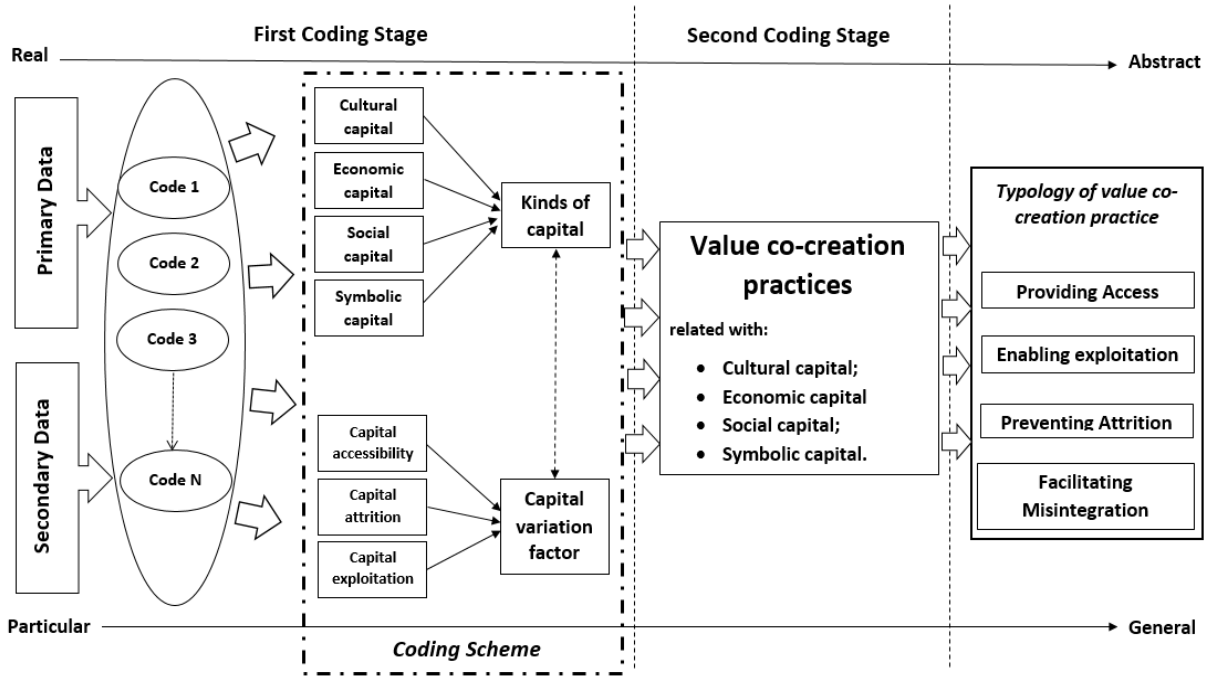
3.3. Data analysis

This study considers the practice as a unit of analysis, whereas the level of analysis focuses on the value shop phases in which the interaction between service providers and customers takes place (Stabell and Fjeldstad, 1998).

We developed a strategy of data analysis starting from the raw data, which passed through the coding process and ended with theory generation. To do so, we applied a framework that suggests structuring data analysis starting from the particular case until the general

phenomenon (Saldaña, 2009). By using Nvivo 10, we performed a data analysis process divided into two coding stages (see Figure 1).

Figure 1. Data analysis process structure.



Source: adapted from Saldaña (2009)

The **first coding stage** started from the raw data (primary and secondary data sources) collected from the road-railway project. During this stage, we looked for descriptive and interpretative codes (Miles and Huberman, 1994). We considered themes such as the different forms of capital (economic, social, cultural and symbolic) and capital variation factors (access, exploitation, and attrition) from the former Pra.v.d.a. Model (Lombardo and Cabiddu, 2016) to pinpoint new practices which could fit into this model. In the meantime, we also wanted to test and validate the cornerstone concepts of the former Pra.v.d.a. Model. Consequently, we structured the codes in clusters and sub-clusters according to a concept-driven scheme (Figure 1) (Gibbs, 2007). At this point, we compared each code with the definitions reported in Table 2 in order to verify the correspondence between theory and practices. We matched codes and definitions, and then we decided, case by case, whether a code matched one definition rather than another one. We applied this process throughout the whole dataset. To improve the consistency of data segmentation process (Tesch, 2013), we labelled each node and provided a definition, a description, and an example of it (see Table 2) (Boyatzis, 1998). We provided sample quotes, additional to the quotations included in the findings section, to support data and to establish trustworthiness (Pratt, 2008, p. 501). The result of the first coding stage is a set of value co-creation practices that we used to extend and test the former Pra.v.d.a. Model. The first coding round was performed separately and simultaneously by two coauthors. At the end of this stage, we run a coding comparison query and discussed the inconsistencies until the value of Kappa coefficient was above 0.75.

Table 2. Summary of the first coding stage: concepts with their labels, definitions, descriptions, and examples.

Concept	Definition	Description	Example
Capital variation factors	Factors that can positively or negatively modify the capitals and, consequently, the value. Changes in any of these factors entail changes in capitals.	Three kinds of variation factors: access; exploit; and attrition.	
Capital accessibility	The characteristic of the capital to be easy to obtain.	Passages in which an actor gain access to one of the four capitals.	"We have done a meticulous work to make it an innovative project. We also got experts from another country. We brought in the project the best experts we have in the company."
Capital attrition	The process of reducing an actor's capitals strength or effectiveness through sustained attack or pressure from another actor.	Passages in which an actor gain capital avoiding a competition with another actor.	"we work together for some years, we know each other and our ways, we know our competencies, I know where I can get the good solution."
Capital exploitation	The characteristic of the capital to be transformed into another usable kind of capital.	Passages in which is described a successful exchange between capitals.	"we are willing to lose money just to get the job because it has something that we really want to do because it's related to how we want to develop ourselves."
Forms of capital	Capital appears in four different kinds: cultural, economic, social, and symbolic.	The four kinds of capital taken together to assess whether the value is co-created or co-destructed.	
Cultural capital	Know-how and scholastic knowledge, which people would use to undergird their place in the social hierarchy.	Passages in which an actor's knowledge and know-how were used.	"I can really just get into a discussion and afterward it's hard to know who came out with that idea because it somebody started and somebody else took and run it a little bit longer and we came back with another different. It's a good process if it ends like this, where people participate and are not just sit and watch."
Economic capital	Defined as in classic economics in financial and monetary terms.	Passages that illustrate unexpected decrease of costs or increase of economic and financial resources.	"We are going to finish our project under the budget, I have a proposal for the customer for [the money] they didn't spend. We have a really cool project that we can do for them"
Social capital	"Sum of the resources, actual or virtual, that accrue to an individual or a group by virtue of possessing a durable network of more or less institutionalized relationships of mutual acquaintance and recognition" (Bourdieu and Wacquant, 1992, p. 119).	Passages in which an actor describe good social relationships with the working group and the customer.	"We [the project manager and the customer] are almost buddies, you know? If he goes hunting I'll go hunting, we have kids who compete in cross country sky and we talk about it, we have more than a couple of things in common, so it's a really strong trust relationship"
Symbolic capital	Expression of authority and legitimacy provided by owning the other three forms of capital.	Passages in which an actor improves his/her legitimacy or hierarchical position.	"It's the first time I have brought an innovation workshop in my project. I've been taking part in the workshop before but I have never employed it in my own project. So, I definitely think that it will help me in my career."

Source: own elaboration

Furthermore, we conducted a **second coding stage**, which led the analysis to a further level of abstraction and generalization (see Figure 1). At the end of the first stage, we obtained a former collection of structured codes (Miles and Huberman, 1994). The coding process started matching codes and definitions provided by the former Pra.v.d.a. Model. The outcomes of the second coding round were four nodes: providing access; enabling exploitation; preventing attrition; and obstructing misintegration. Also for this stage, we provided a definition, a description, and an example of them (see Table 3) (Boyatzis, 1998). Providing access, enabling exploitation, preventing attrition were already part of the former Pra.v.d.a. Model, whereas obstructing misintegration (of resources) is a new one related to the resources integration between the service provider and its customer. The first three patterns help to test the former Pra.v.d.a. Model and the last one further extends the model. Even the

second coding stage was performed separately and simultaneously by two coauthors. A coding comparison query was run and we found a common solution until the value of Kappa coefficient was above 0.75.

Table 3. Summary of the second coding stage: typologies of value co-creation practice with their labels, definitions, descriptions, and examples.

Typology of practices	Definition	Description	Example
Providing access	SPCI practices in which the consultant or the customer support the access to one or various forms of capital.	Passages in which an actor let the other actor accessing to any forms of capital.	"I try to give people [the engineers] the respect during the meeting. The clients relate with them as people they should respect."
Enabling exploitation	SPCI practices in which actors agreed in exploiting one or more forms of capital.	Passages in which an actor permit the other actor use any forms of capital to improve a better service.	"When we present a low project price the client gets optimistic: <<Yes, let's go for that, we ask our manager more money to do that>> they said."
Preventing attrition	SPCI practices in which an actor tries to avoid or minimize capitals attrition.	Passages in which an actor tries to avoid the process of reducing any forms of capital.	"It's a railway station not far from here. I believe that our project should do more than what we were asked for to do. So, I'm telling the client that they need to review the scope of the job because they risk arriving at the end of their funds."
Obstructing misintegration	SPCI practice in which an actor's action hinders resource discrepancy	Passages in which is described a process of resources alignment.	"the question is to listen to the client and the client is always right, in many ways. We as consultants we can only advise doing stuff. In the end, they have to make their own decisions based on their need for the project. […] we are just a part of the project and the client has to make their decision based on all sequence of events."

Source: own elaboration

4. Findings

The following section is divided into two paragraphs. In the first one, through the double stage of coding, we propose an in-depth investigation of service provider-customer interactions associated with different value co-creation practices. In the meantime, we pinpointed new value co-creation practices to extend the former Pra.v.d.a. Model and we linked these practices with the forms of capital they affect. Finally, we observed a new typology of practices that was neglected before: obstructing misintegration. The second paragraph displays how the extended Pra.v.d.a. Model is applied to a case of value co-creation. At this stage, we attributed a score to each phase of value shop and computed the overall value of the multidisciplinary road-railway project. The assessment was performed by considering the consultant and customer's joint perspective. This represents the last part of the validation process, which displays how the extend Pra.v.d.a. Model could be successfully applied in the value co-creation setting.

4.1. Practices of value co-creation

The practices are showed in a matrix in which the rows are the four forms of capital, whereas the columns are the variation factors (see Table 4). Although we divided and classified the practices, we specify that value is a continuum, and the four forms of capital are an effort to simplify the study of this phenomenon. For this reason, we recognize that a practice could lay between two capitals, and also that a practice could affect simultaneously more capitals. Since we based the research of value co-creation practices on the aforementioned definitions of value co-creation and practice, we identified forty-two value

co-creation practices (see Table 4). Practices are structured in sixteen groups pinpointed by the intersection between variation factors and capital forms. A representative co-creation practice is described for each group.

From the match between **providing access** and **cultural capital** (see Table 4), we identified five value co-creation practices. When a project needs a particular expertise, a project manager can add members from other teams or divisions. This practice is called 'Including experts in the project': *"We are free as a project manager to select other people and in those meetings [specifically designed for a purpose], I would select people like those from [head of innovation's] department to assist me or people from 3D drawing, depending on what kind of a project it is."*.

When **providing access** meets **economic capital** (see Table 4), we found three practices. 'Determining properly the investment (or working hours) budget' is a value co-creation process in which, for some reasons, the budget could not be estimated properly. In this situation, the interaction with customers plays an important role: *"My experience is if they [customers] are fully aware of the number of hours we used and the reason are they used, then it's easier to ask for more hours, they would understand that."* This practice allowed to turn a potential situation of value co-destruction into a value co-creation one.

Providing access influences also the **social capital** (see Table 4). In this case, we pinpointed three more practices. 'Solving the problems caused by an argument as soon as possible' is one of those. Talking with the consultant project manager, he said: *"I've talked [with the customer] after the meeting because I wasn't in the meeting, but there were the experts of my team… and… I felt betrayed… literally betrayed. So, first I had to talk with him, I think that this kind of problems needs to be solved right away."* The time of interaction is important: in these circumstances, an immediate explanation between the service provider and its client avoided a reduction of social capital.

Lastly, the **providing access** meets the **symbolic capital** (see Table 4), generating three value co-creation practices. 'Making a proper use of hierarchical power' often implies interactions with customers: *"when I am in a meeting with younger people who don't get respect by the customer, I try to give them the respect in a positive way."* Interaction considers mediators in several situations, especially in a workgroup. Here, the legitimacy or the hierarchical position plays an important role.

The following variation pair is **enabling exploitation** and **cultural capital** (see Table 4). Four value co-creation practices refer to this intersection. 'Integrating knowledge with the others' is a practice which implies to share knowledge through interaction: *"Our company is very opened, you are allowed to share… and you're encouraged to share knowledge too."*

About **enabling exploitation** and **economic capital**, we found four more practices (Table 4). One of these is 'Conducting a meeting in a comfortable and equipped meeting room'. This value co-creation practice makes easier the interactions between consultant and customer. According to the participant observation, we found that *"Get to the office, the room is ready for working and well equipped. On the table, there are some coffee and chocolate biscuits for participants. The meeting room is large with an oval large table at the center."*

By matching **enabling exploitation** and **social capital**, we pinpointed two additional practices (see Table 4). One of them is 'Facilitating the entry of a new member in a workgroup'. It requires a strong interaction between members of the working group. Making jokes helps the new members to interact: *"The process manager introduces the work, he looks at each member and makes few jokes to get the ball rolling because most of the members met here for the first time."*

Finally, **enabling exploitation** and **symbolic capital** (see Table 4). Here, we identified two value co-creation practices. 'Offering some constructive criticisms to customer's willingness' helps to build value because it allows discarding inefficient solution proposed by customers:

"There are some big companies really innovative. They want to be innovative but with unproven technologies. Then, they ask us to guarantee for these solutions. That is a difficult situation, in these cases, the consultant is also an advisor for the customers."

Preventing attrition and **cultural capital** are linked with three value co-creation practices (see Table 4). 'Estimating properly the problem complexity' exploits interactions to co-create value by helping the consultant and the client to concentrate on the right issue. In these cases, the consultant or the customer interacts to estimate the project complexity. About these interactions, an engineer involved in the case study said: *"during some meetings, we discuss the issue and we come into the meeting with an opinion about how to solve it, but during the meeting, more questions come up, more information come up. Because you get more information and you can discuss with competent people, you realize that the solution you thought is not good, so you need to go back and find a new solution."*

For the pair **preventing attrition** and **economic capital**, we found one practice: 'Avoiding to decrease the project quality under the customer's expectations' (Table 4). In doing so, the consultant needs an intense activity of interaction, especially at the beginning. *"I need to know what the client wants when we are back to expectations… so, the client gets the right quality for the money he wants to put into the project if I found out what quality and amount of money he wants to spend. Then, [I need to] understand what I have to produce."*

Preventing attrition and **social capital** provided two practices: 'Attending actively to meetings' and 'Taking the responsibility for the errors' (Table 4). With reference to the first one, during a participant observation we noted: *"The customer is very participatory, he intervened during the presentation of a team member asking for more details about his background. Now he is talking about the company and about the project he has in mind."*

Lastly, we found two more value co-creation practices in the **preventing attrition** and **social capital** pair: 'Avoiding to doubt publicly the consultant's capacity' and 'Abstaining from minimizing colleagues' work' (Table 4). These practices indicate that also avoiding and abstaining from interaction could lead to value co-creation. During an interview with the customer, he said: *"back again to the project that we are working, sometimes I've been thinking about a participant 'why you are in the position you are now?' but I would say that in a meeting."*

Even if we fed the model with new value co-creation practices, the previous categories were already considered by the former Pra.v.d.a. Model (Lombardo and Cabiddu, 2016). Conversely, the pairs composed by **obstructing misintegration** (of resources) and one of the four forms of capital are new ones. Obstructing misintegration may positively affect capitals like the other ones, but it is more related to resources integration between consultant and customer rather than to their interactions.

The first combination is **obstructing misintegration** and **cultural capital**, which relates two practices. 'Developing agreed solutions by the customer and the consultant' is one of them (see Table 4). When the customer and the consultant have found an agreement to solve the problem, they also started to integrate, for instance, two kinds of intangible resource: know-how and know-what: *"the question is to listen to the client […]. We, as consultants, we can only advise doing stuff. In the end, they have to make their own decisions based on their need for the project. […] we are just a part of the project and the client has to make their decision based on all sequence of events."*

By matching **obstructing misintegration** and **economic capital**, we identified one value co-creation practice: 'Reducing the project investment budget to accommodate customer's investment capabilities' (see Table 4). Here, the integration concerns tangible resources, money. Towards this problem, the consultant project manager said: *"we need to have at list a portfolio of projects to manage the price fluctuation."*

By analyzing **obstructing misintegration** and **social capital**, we found three value co-creation practices (see Table 4). For example, 'Integrating members which have divergent ideas' allows integrating several backgrounds and, in turn, different know-how. During the interview with the customer project manager, he claimed that his wide background lets him be integrated into different settings: *"I have three educations and these educations are in three different professions. Inside of each profession, there are rules and values. […] I have experienced that the planners very often want to narrow down the politicians. One of my educations is connected to democracy, I have great respect for the political decision-making process."*

Obstructing misintegration and **symbolic capital** are related to two practices (Table 4). 'Being focused and discuss the topics on the meeting agenda' implies integration of intangible resource like leadership: *"If I am in a meeting where I am the facilitator and I recognize that there is a person that knows everything about the meeting agenda and he is also good at keeping to the point of the agenda, I try to give him the informal leadership of the meeting especially if is a young person."*

Table 4. Value co-creation practice classified by forms of capital and variation factors

Variation factors / Forms of capital	Providing Access	Enabling Exploitation	Preventing Attrition	Obstructing Misintegration
Cultural Capital	• Including experts in the project; • Sharing information; • Making decision when problems occur; • Reducing communication complexity; • Promoting change;	• Integrating knowledge with the others; • Focusing on common interest topics; • Composing working groups with heterogeneous knowledge; • Being clear presenting the solution to the customer;	• Estimating properly the problem complexity; • Respecting the consultant's ambitions; • Finding compromises between contrasting perspectives or schools of thought;	• Developing agreed solutions by the customer and the consultant; • Understanding and knowing the proposal offered to the customer;
Economic Capital	• Determining properly the investment (or working hours) budget; • Allowing the consultant to suggest cost cuts in case of too costly projects; • Evaluating a budget increment suggested by the consultant;	• Conducting a meeting in a comfortable and equipped meeting room; • Engaging the proper number of people needed for the project; • Adopting the method suggested to perform a task; • Managing the time devoted to the project;	• Avoiding to decrease the project quality under the customer's expectations;	• Reducing the project investment budget to accommodate customer's investment capabilities;
Social Capital	• Solving the problems caused by an argument as soon as possible; • Developing social relationships whit the other members; • Supporting the access to the debate to different categories of actor;	• Facilitating the entry of a new member in a workgroup; • Supporting integration between members;	• Attending actively to meetings; • Taking the responsibility for the errors;	• Integrating members which have divergent ideas; • Solving long-standing problems; • Encouraging people to work on projects that are interested in;
Symbolic Capital	• Making a proper use of hierarchical power; • Suiting customer's expectation with suitable project solutions; • Giving the second chance to those who have made a mistake;	• Offering some constructive criticisms to customer's willingness; • Managing the time spent on meeting talking about topics on its agenda;	• Avoiding to doubt publicly the consultant's capacity; • Abstaining from minimizing colleagues' work;	• Being focused and discuss the topics on the meeting agenda; • Delivering a project suitable with the customer's expected value;

4.2. The extended Pra.v.d.a. Model applied to a value co-creation case

As mentioned above, we applied the extended Pra.v.d.a. Model to a value co-creation case. Value assessment can be performed by the point of view of the consultant or customer, both separately or conjunctly (through negotiations). In this study, all estimations were firstly performed subjectively by the authors on the basis of primary and secondary data. Secondly, we double-checked the estimations with key informants (consultant and customer projects managers and representatives).

The case study in which the extended Pra.v.d.a. Model was applied is a civil multidisciplinary project. The project, called "barriers free", was commissioned by the municipality of a Scandinavian city (the consumer). The barriers free project was part of a larger one, which involved the railway connection between two Scandinavian capitals. This part of the railway had to be upgraded to a high-speed line. The barriers free project included the removal of road crossings perpendicular to the railroad, and it had also to provide alternative solutions for crossing. Moreover, the barriers free project had to avoid the separation of the city into two parts by the railway line. This project was multidisciplinary because of it contemporary involved urban, road and railway planners. The analysis of this case was possible thanks to its division of the project into five workshops: two about the problem definition (PD), two related with the problem-solving (PS), and a solution assessment choice (SA) workshops (Stabell and Fjeldstad, 1998). At the same time, this division, well-defined in time and space, allowed a better identification of the practices, their connection with the capital, and the currency's components. Moreover, the division of the project in PD, PS, SA, and the assessment of value step by step allowed simplifying the evaluation process of the total value.

After the explanation of the case study background, we showed the last part of the validation process. In doing so, we applied the extended Pra.v.d.a. Model to the barriers free project. At this stage, we attributed a score to each value shop steps and computed the overall value by using the scoring system provided by the former Pra.v.d.a. Model (see Table 6 in Lombardo and Cabiddu, 2016, p. 7). To assess also the additional variation factor (obstructing misintegration) identified in this work, we adopted the same range of score used in the former Pra.v.d.a. Model (from -3 to 3). We evaluated -3 when the resource integration was obstructed, whereas we gave 3 when the resource integration was fluent. Assessments were performed by both the consultant and customer conjunct perspective. To conclude, Table 5 displays that the extended Pra.v.d.a. Model could be successfully applied to a value co-creation setting.

Table 5. Extended Pra.v.d.a. Model template and value assessment

Practice	Capital	Value shop phase	Problem Solution				Problem solving				Choice of solution				Score
		Currency component	Acc	Exp	Att	Mis	Acc	Exp	Att	Mis	Acc	Exp	Att	Mis	
Including experts in the project	Cultural capital	Know what	1	-1			1	2			1	0			11
Integrating knowledge with the others															
Estimating properly the problem complexity		Know how			3	0			1	2			1	0	
Developing agreed solutions by the customer and the consultant															
Evaluating a budget increment suggested by the consultant	Economic capital	Cost saving	2	0			0	2			0	1			9
Engaging the proper number of people needed for the project															
Avoiding to decrease the project quality under the customer's expectations		Allocated resources			0	0			1	1			2	0	

Reducing the project investment budget to accommodate customer's investment capabilities															
Developing social relationships whit the other members	Social capital	Personal relationship building	0	0			1	2			1	1			8
Supporting integration between members															
Attending actively to meetings		Teamwork efficiency			1	0			2	-1			2	-1	
Integrating members which have divergent ideas															
Making a proper use of hierarchical power	Symbolic capital	Formal hierarchical position	-1	0			-2	3			1	2			8
Managing the time spent on meeting talking about topics in its agenda															
Avoiding to doubt publicly the consultant's capacity		Informal hierarchical position			0	0			1	2			0	2	
Being focused and discuss the topics on the meeting agenda															

*Acc= providing access; Exp= enabling exploitation; Att= preventing attrition; Obs= Obstructing misintegration or resources.

Source: adapted from Lombardo and Cabiddu 2016, pp. 7.

5. Discussion and theoretical contribution

When customers are involved in the development of services with the professional service provider, the understanding of which practices are associated with value co-creation becomes strongly important. The findings of this work show that by understanding the practices of interactions and resource integration between service providers and their customers, one may achieve a deeper understanding of the social dynamics underpinning value formation process. Nonetheless, very few works have empirically studied the relationship between value and practices during the interactional and resource integration processes (Echeverri and Skålén, 2011; Fyrberg Yngfalk, 2013; Schau et al, 2009). By focusing on a multidisciplinary engineering project, this work provides empirical evidence towards the connection between SPCI, resource integration practices and the four forms of capital (Bourdieu, 1986).

The first goal of this paper was to propose an in-depth investigation of service provider-customer interactions associated with different value co-creation practices. Second, it demonstrates different ways in which customers and service providers can contribute to their own value creation. Third, it identifies resource integration practice extending and testing the former Pra.v.d.a. Model. Fourth, it explores the relationship between service provider-customer interactions and outcomes. For this reason, we considered the four forms of capital (economic, social, cultural and symbolic) and the capital variation factors (access, exploitation, and attrition), which represent the cornerstone concepts of the Pra.v.d.a. Model (Lombardo and Cabiddu, 2016). In doing so, this paper contributes to complete the previous literature on SPCI which shed light on value co-creation practices (Echeverri and Skålén, 2011; Fyrberg Yngfalk, 2013; Schau et al, 2009), but neglected to study a value co-creation assessment system.

Additionally, this paper also aims to extend the theoretical framework of the former Pra.v.d.a. Model (Lombardo and Cabiddu, 2016). The first paragraph of the findings reveals new complementary practices of value co-creation and an additional category of practices related to resource integration: obstructing resource misintegration (see Table 4). Therefore, in contrast with the former Pra.v.d.a. Model which defines and assesses value only in terms of the interactional process between the service provider and customers (SPCI), the extended Pra.v.d.a. Model introduces the concept of resource integration within its theoretical structure. Resource integration allows examining value co-creation process from another perspective, whereas new value co-creation practices increase the range of situations in which the model can assess the co-created value. Both aspects of findings improve the precision of the model.

Thereby, the extended Pra.v.d.a. Model integrates the previous literature about value co-creation (Aarikka-Stenroos and Jaakkola, 2012; Cabiddu et al., 2013; Grönroos and Voima, 2013; Lindgreen et al., 2012). The second paragraph of the findings shows how the extended Pra.v.d.a. Model has been applied to a case of value co-creation. Compared with the former Pra.v.d.a. Model, the findings display that the extended Pra.v.d.a. Model can assess value co-creation by considering several practices for each form of capital (see Table 5). In doing so, the findings reinforce the linkages between value assessment and the related value co-creation practices.

5.1. Managerial implications

This study provides practical implications for both service providers and customers who wish to manage their interactions and resource integration process to raise value co-creation. Through the use of the extended Pra.v.d.a. Model, the actors can perform an *ex-ante, ex-post* and even an *in itinere* assessment.

Service providers and customers may use the extended Pra.v.d.a. Model before starting the project (*ex-ante* assessment) in order to estimate their initial amount of economic, cultural, social and symbolic capital. The estimation may increase the awareness about their mutual capitals endowment, which in turn may affect their SPCI or resource integration practices in a way that the actors are focused on the capital they need. For example, a customer could start the project with a low endowment of economic capital, whereas the professional service provider could begin with a low level of social capital. In these conditions, the service provider knows that the customer would appreciate a project able to save money. At the same time, the customer is aware that the service provider needs to tie strong social relationships to develop its social capital.

Once the project is developed, the extended Pra.v.d.a. Model allows practitioners to assess value from both service provider and customer points of view, separately and conjunctively. In this case, the actors can perform an overall *ex-post* evaluation and understand whether the interactional process and the resource integration practices have created of destroyed value. In the case of value production, they can also realize if the co-created value is satisfactory or not. Whether the value is unsatisfactory, the extended Pra.v.d.a. Model could be used as a diagnostic tool to analyze the currencies, capitals and the practices performed during the steps of the project development and understand the causes.

In the effort to avoid unsatisfactory value co-creation or value co-destruction, the model allows monitoring the value formation during the three steps of the value shop (problem finding, problem solution, and solution assessment) (Stabell and Fjeldstad, 1998). When the extended Pra.v.d.a. Model is used in the *in itinere* setting, it unlocks its potential because the model can precisely evaluate practices, capitals, and currencies in each step of the project development. Therefore, practitioners are able to detect the moment in which the value starts to decrease, and they can immediately activate the corrective actions.

5.2. Limitations and future research

Despite the extended Pra.v.d.a. Model tested and enriched the former Pra.v.d.a., these efforts are based on a single case study which belongs to a single industry from a single country. Therefore, researchers and practitioners should take care in generalizing the findings to other contexts. For these reasons, future research should investigate companies from different industries and countries. Such a comparative study would examine deeply whether and to what extent the practices at the base of the theoretical model may change in different companies and social environments. From a methodological perspective, future studies could further develop the model, the approach, and results of this study by testing the extended Pra.v.d.a. Model in different types of professional services.

The selected case study of this work is chosen from the field of advanced and customer-made professional services, where service providers and customers' backgrounds are almost equivalent, both are engineers. Scholars should focus on industries where the knowledge disparity between the service provider and the customer is significant, and they should observe the role played by variables such as trust in the process of value co-creation/co-destruction.

Finally, this study represents the first attempt to include the concept of resource integration in the Pra.v.d.a. Model by identifying a new category of practices: obstruction resources misintegration. Although this finding represents the first step towards the above-mentioned integration, further research is needed to develop the incorporation of the resource integration concept into the extended Pra.v.d.a. Model.

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