

**EXPLORING CLIENT ENTERTAINMENT INITIATIVE (CEI)
IN B2B INDUSTRIAL MARKETING: EFFECTIVENESS,
ETHICAL DEVIATION, AND GOVERNANCE CHALLENGES**

(A CASE STUDY OF CV SBAC)

THESIS



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**This thesis is my own original work,
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***Exploring Client Entertainment Initiative (CEI) In B2B Industrial Marketing:
Effectiveness, Ethical Deviation, and Governance Challenges***

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ABSTRACT

This study aims to explore the implementation of Client Entertainment Initiative (CEI) in B2B industrial marketing through three main dimensions: effectiveness, ethical deviation, and governance challenges at CV SBAC. Employing a qualitative approach with a single case study method, this research involves six key informants consisting of three internal sales staff members and three business partner representatives. The CEI phenomenon is analyzed through its dual relational function—acting as a catalyst for relationship quality under transparent conditions, yet shifting into opportunistic behavior and ethical deviation due to performance pressures and weak internal controls. The findings reveal a three-tier taxonomy of CEI risk gradations (acceptable, risky, and unacceptable), where the absence of formal limitations on entertainment facilities triggers price manipulation, power asymmetry, and paradigms of unethical deviation that undermine corporate integrity. Using the Fraud Triangle and COSO internal control frameworks, the study demonstrates that aggressive target pressures, regulatory oversight gaps, and organizational permissiveness serve as primary determinants of CEI dysfunction. This research contributes theoretically to the literature on the dark side of B2B relationships by offering propositions on the dual relational function of CEI and recommends the formulation of a value-based partnership and digitalized governance to mitigate fraud risks and transform relational practices.

Keywords: *Client Entertainment Initiative, Relational Marketing, Fraud Triangle, Business Ethics, Internal Control.*

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