A Habermasian Perspective of the Marketing-Accounting Interface: The communicative role of performance measurement metrics.

Adam Adams

A Thesis submitted for the Degree of
Doctor of Philosophy in Accounting

Essex Business School University of Essex

(October 2023)

Declaration

No portion of the work referred to in the thesis has been submitted in support of an application for another degree or qualification of this or any other university or other institute of learning.

Adam Adams

October 2023

Copyright ©

Copyright to this thesis rests with the author. No quotations from it should be published without the author's prior consent, and information derived from it should be acknowledged.

Dedication

For my parents, Dr. Jackson Adams & Dr. Hala Almahmoud, whose silent sacrifices are the unseen ink with which I write this thesis. Each page is a reflection of the hopes you harboured for me, as well as a monument to your undying love and support for me. With every word and discovery, I wish to honour your dreams and the future you've always imagined. كما يقول المثل العرب: 'القمر يزداد وينقص' " - '*The moon waxes and Wanes*', reminding us of the ever-changing nature of life; but the constancy of your love remains. You are the moon of my life.

Always Lovingly,

Adam Adams

Acknowledgement

ABSTRACT

This study investigates the complex dynamics of the Marketing-Accounting Interface (MAI), a critical organisational component plagued by recurring communication issues. This is done by exploring the communicators' divergent perceptions, the communicative role of performance measurement metrics (PMMs), and the role of top management in the development of the MAI.

The current study is motivated by the lack of sufficient empirical research on the MAI phenomenon, focusing on the human element, the departmental objectives and the performativity of metrics. This will enable achieving an enhanced understanding of the MAI phenomenon based on an interpretivist methodological approach of critical realism. The philosophical framework adopted for interpreting the findings of the study is Habermas' Communicative Action Theory (CAT).

The findings of the study have demonstrated that the MAI is a challenging and multidimensional domain, affected by factors, such as: human perceptions, departmental objectives, measurement metrics, and top management. Due to the negative impact of these factors, the MAI communicators experienced a sense of colonization, engaged in legitimating practices, and suffered the bias of top management through subjective interpretations of the PMMs outcomes. Consequently, the development and effectiveness of the MAI have suffered considerably.

The contribution of the study lies in extending the application of Habermas' Communicative Action Theory to the literature on the MAI, and in adopting an empirical approach that was scarce in this field. Theoretically, the study contributes to the on-going discussion of the performativity of PMMs in the MAI. The methodological contribution has been evident through adopting a critical realist framework that enabled greater exploration and comprehension of the phenomenon by allowing the researcher to go beyond simple empirical observations. As for practice, the study provides a road map for businesses looking to maximise the use of PMMs for precise and strategic planning as well as decision-making.

Table of Contents

A Habermasian Perspective of the Marketing Accounting Interface: The communicative role of performance measurement metrics

Chapter I – An Introduction

1. Introduction

The marketing-accounting interface (MAI) or communication remains **challenging** despite two decades of research in the area – this is due to factors affecting the development of MAI, the behaviour of the users of performance measurement systems, and the impact of performance measurement metrics (PMMs). Integration between the two functions have been found to be affected by factors, such as: management support of integration (policies and operational initiatives), formalisation, centralisation, role flexibility, cultural differences, joint reward, physical proximity, socialisation (Garrett et al, 2006; Kotler et al, 2006; Song and Thieme, 2006; Opute and Madichie, 2016). For instance, Opute and Madichie (2017) have found that structural (decentralisation) and controllable, attitudinal-based features are deeply rooted and endanger the working relationship of MAI subjects; and that management support is the central factor that leads to effective integration. In addition, they found negative influence of cultural diversity (culture, perception and orientation) on MA integration.

In some other instances, the challenge to MAI has come from the demand for greater **marketing accountability**. Hence, the literature has argued that making marketing more accountable can be done by developing marketing performance assessment (MPA) that is based on marketing performance metrics (Katsikeas et al. 2016). However, it was found that MPA system characteristics may affect other stakeholders' (e.g., senior executives, other functions) perceptions of marketing's accountability within the firm (e.g., O'Sullivan & Abela, 2007). For instance, perceived accountability may enhance the internal reputation and "legitimacy" of the marketing function in ways that enhance inter-unit co-operation (Artz et al., 2012; Gök et al., 2015). Yet, employees may alter their behaviour to meet the perceived expectations communicated by an MPA system. In fact, MPA systems should be continuously improved to enable them to adapt to the firm's dynamic marketplace and internal environment.

Hence, applying performance measurement metrics (PMMs) requires full understanding on the part of their users, and this poses a big challenge for the communicational process in the marketing accounting interface (MAI). Users of PMMs need to learn the difference between the various signals of PMMs: a lack of linking PMMs to organisational strategy or lack of understanding of the performance measures may lead to a failure in monitoring and reporting of measures (Morgan, 2022). Thus, PMMs may cause divisions between departments or organisational functions, making them take different courses of actions due to differences in understanding of the signalling of PMMs.

The current research is investigating the communicative role of performance measurement metrics (PMMs) through exploring how they are perceived and interpreted by the communicating parties involved in the marketing-accounting interface (MAI). The investigation also extends to include exploring the actual mechanisms for developing MAI and the impact of the top management on such development. This investigation comes in response to the primary research problem – that is the lack of sufficient empirical evidence regarding the current status of MAI in current business environment. Previous research seems to have not sufficiently covered the communicative role of the PMMs, how they are set, perceived and interpreted by the actual parties of MAI. Thus, the study proposes that regardless of the objectives of MAI, marketing and accounting departments can improve the strategic effectiveness of their communication activities, if they recognise how the communicating parties perceive and interpret PMMs and vary their activities accordingly. To conclude, the primary objective is gaining a better understanding of the role of communicators' perceptions, the communicative role of PMMs in the MAI, and the role of top management in developing MAI in current organisational settings.

The discussion of this chapter incorporates a summary of the key research that will inform the current investigation, explain the theoretical framework and methodology adopted for this study, and outline the motivations for and contributions of this study. The chapter concludes with a summary of the structure of the thesis.

2. MAI – A Challenging Phenomenon

During the last two decades the marketing-accounting interface/ communication (MAI) phenomenon has received significant interest both in theory and practice (Plakoyiannaki and Tzokas, 2002; Barker, 2008; Oakes & Oakes, 2012; Roslender & Wilson, 2013; Kosan, 2014; Kraus et al, 2015;Opute and Madichie, 2017, Genç, 2017; Morgan et al, 2020; Edeling et al, 2020), yet there is still much room for further development in this area – for instance van Helden & Alsem (2016) noted that:

> *"Currently the connection between management accounting and marketing management could be characterized more as a living-apart-together arrangement than as a full-fletched relationship." (p. 5)*

An example of continuing challenge for MAI is valuing intangible assets, such as measuring the value of 'brands' in monetary terms. The challenge of **valuing** intangible assets lies in the fact that they are indicators of the ability to generate future cash flows - "Accounts measure monetary flows well. Intangibles challenge this" (European Commission, 2003). Here, the real problem is to determine what portion of cash outlays should be formally recognised as signalling a reasonable expectation of future benefits. In practice, such issues may give rise to communication problems and cause conflicts between marketing and accounting professionals in organisations. Again, **cultural diversity** between the two disciplines – marketing and accounting – could add to the communication problems between the two groups of professionals (i.e., marketers and accountants), as pointed out by Opute and Madichie (2017: 2):

> *"Accounting and marketing are culturally diverse and strategic managerial mechanisms must be used to maintain a relevant and effective level of information sharing and involvement, towards enhancing organisational performance".*

In addition, **divergent motivations** of the two groups of professionals (Sidhu & Roberts, 2008), and the adoption of different evaluative frameworks for performance measurement (Penman, 2007; Oakes & Oakes, 2012) could be contributing factors to the conflicting views of the two functions – marketing and accounting.

The amounting interest in the MAI phenomenon has been captured by Roslender & Wilson (2008) who emphasised that there is a continuing need for developing a closer relationship between marketing and accounting in the interests of enhanced organisational effectiveness. Therefore, they called for papers on the topic of the marketing/accounting interface (MAI), and the response was quite insightful and informative. A cluster of these papers has showed interest in the MAI phenomenon through exploring the various factors affecting its development (Sidhu & Roberts, 2008), the conceptual linkages between market orientation and contemporary management accounting techniques (Inglis, 2008), and the recognition and measurement of brand assets (El-Tawy & Tollington, 2008). Another cluster of research has focused on the application of MAI through measurement metrics (Ambler & Roberts, 2008), and the synergistic relationship between the marketing/ accounting interface and business performance (Phillips and Halliday, 2008). The third strand of research has focused on the customer by elaborating on the potential of customer accounting (Guilding & McManus, 2008) for MAI, customer valuation metrics (Weir, 2008), customer profitability (Gleaves & Burton, 2008), the measuring of indirect value of a customer (Ryals, 2008).

For example, in elaborating on the MAI development and impacting factors, Sidhu & Roberts (2008) have explored the issues giving rise to the challenges on the interface. They pointed out the threats facing marketing and accounting: marketing is losing its place in the boardroom, and accounting is required to show new indicators of shareholder value which are not captured via the traditional accounting model. They also addressed the need of marketing to report value creation or performance enhancements achieved through its activities. They claimed that this could be achieved through a closer marketing-accounting communication underpinned by a stronger shared language and set of metrics for both accounting and marketing. They believe that Shareholder Value Analysis (SVA) provides a powerful mechanism by which both groups can find a common ground.

In a similar response, Inglis (2008) explored adopting market-oriented accounting (MOA) for establishing MAI, as it reveals conceptual linkages between market orientation and contemporary management accounting techniques. MOA is range of accounting techniques and approaches consistent with a market-oriented emphasis on customers and competitors. In this context, a market orientation has been defined as a customer-focused approach that emphasizes understanding customers' needs and preferences, creating value for customers, and building long-term relationships with customers. However, Inglis (2008)' work has found that there was limited inter-functional communication – as important information was not being shared or acted upon in a timely manner. The accounting department was focused on internal decision-making and external reporting, while the marketing department was focused on external customers and revenue generation.

As for the application of performance measurement metrics, Ambler & Roberts (2008) has advocated the use of multiple metrics for assessing marketing performance; and showed that the multi-dimensional nature of brand equity demands multi-dimensional measures - not just financial (such as: ROI, DCF, ROC). This entails that marketing performance measurement can be done through collaboration between marketers and accountants, which is thought to enhance the quality and value of the corporation. Hence, Phillips and Halliday (2008) have called for developing a synergistic relationship between the marketing/ accounting interface and business performance, relying on evidence from e-business planning.

In focusing on the customer, Guilding & McManus (2008) explored the potential of customer accounting for the interaction between the marketing and accounting functions; and Weir (2008) argued for customer valuation and profitability metrics to establish the accountability of marketing activities. With a similar focus, Gleaves & Burton (2008) called for both disciplines to improve conceptualisation of customer profitability in business management. The two authors have also pointed out the divergence between marketing and accounting in terms of both focus and approach, calling for establishing a common 'platform of understanding' both within and between the two disciplines. Also, Ryals (2008) showed that indirect value has a measurable monetary impact which is not captured by conventional financial tools, and that understanding this fact changes the way in which customers are managed.

3. Prior Research on Marketing-Accounting Interface (MAI)

Further MAI research developments have continued in the past decade, with key studies investigating the MAI phenomenon and calling for stronger integration/ communication between the two functions – marketing and accounting. Examples of these endeavours are: (Oakes & Oakes, 2012; Roslender & Wilson, 2013; Kosan, 2014; Kraus et al, 2015; van Helden & Alsem (2016); Opute and Madichie, 2017, Genç, 2017; Morgan et al, 2020; Edeling et al, 2020).

3.1 Types of MAI (Informing vs Integrating)

The marketing accounting interface (MAI) has been investigated by van Helden & Alsem (2016) by exploring **types of interfaces**, distinguishing between informing interface and integrating interface. In informing interface, information is transferred between marketing and accounting professionals (such as in budgetary control), while in an integrating interface (when using Balanced Scorecard, target costing & customer profitability), professionals coordinate and collaborate in solving a particular problem. For example, the management accounting professionals transfer information about market size and market-mix variances to the marketing professionals, enabling marketers to revise the sales policy. However, in case of the need to achieve higher profits, a mutual consultation can take place between the marketing and accounting professionals. Thus, van Helden & Alsem (2016) have identified that sharing the management control philosophy by the management accounting and marketing management disciplines offers opportunities for several interfaces. MAI takes place in four areas: budgeting, performance measurement, cost management, and capital investment. Yet, the two authors have pointed out that management accounting textbooks and marketing textbooks do not discuss the constructs of each other's sufficiently, and therefore they called for developing a common vocabulary for addressing similar topics. It should be noted here that this study has constrained its investigation to two types of interfaces (informing & integrating), yet it would be worth exploring other potential types of MAI through further research. On the other hand, this work did not offer a definition of the MAI or the forms it may take (direct/ indirect, formal/ informal, etc.). Also, this study has been quite theoretical and without any supportive data, so the voices of marketers and accountants working in the field are missing. These are all potential gaps for further investigation that is based on the perceptions, views, and experiences of those involved in the MAI process.

3.2 Role of MAI

The **role of MAI** has been explored by Oakes & Oakes (2012) specifically in the engagement of organisation with its stakeholders through analysing the annual reports of two large UK-based arts organizations, the Tate Gallery and the National Theatre. In this empirical work, the role of language and communication in shaping accounting and marketing practices in the arts sector has been identified as a research gap for further investigation. Hence, the two authors adopted Habermas's communicative action theory as their theoretical framework to explore how accounting and marketing interact to create a shared understanding of the value and impact of arts organizations. Thus, "*accounting and marketing communications demonstrated ambiguity and overlapping roles in attempts to legitimise frequently contradictory positions, thus reflecting a Habermasian tension between facts and norms*" (Oakes & Oakes, 2012: 209). The two authors argue that language plays a key role in legitimizing accounting and marketing practices, and they use critical discourse analysis to reveal the power dynamics underlying these practices. Several discourses have been identified: the discourse of creativity, the discourse of accountability, and the discourse of marketization. In fact, the significance of this study derives from the theoretical framework chosen - Habermas's communicative action theory, the analysis technique used – discourse analysis - and the theme discussed – the role of language and communication in the MAI. It is an acknowledgement of the social nature of the MAI phenomenon that needs to be investigated contextually. Hence, other factors that may influence the MAI phenomenon such as management support and perceptions and behaviours of involved professionals would also add additional insights. However, as this study is an industry-specific study that has examined the role of MAI in the art industry in the UK, generalisability of the findings to firms in other industries, as well as organisations in other countries, should be taken with caution. Future research could be conducted to further examine companies in other industries or in other countries.

3.3 Development of MAI

An opportunity for **developing MAI** has been identified by Kosan (2014) through marketing performance measurement, which involves linking between both financial and non-financial constructs – as demonstrated in strategic management accounting. He examines the effect of the non-financial constructs (e.g., market share, customer satisfaction, customer loyalty/retention, brand equity, and innovation) - identified by Gao (2020) - on financial performance. This study has adopted a customer-centric approach, which involves practices (e.g., customer relations management and relationship-based marketing) designed to increase customer satisfaction and is believed to increase financial performance and profitability. The author argues that accounting methods (such as activity-based cost management, target cost systems, customer lifetime value, and computer-supported measurement techniques) can be used to measure the performance of customers, suppliers, and competitors. Hence, he explains that marketing accounting has emerged as a component of the modern cost accounting system – here non-financial information related to marketing must be converted into financial data for performance measurement purposes (*see* Seggie et al., 2007), this entails that marketing overlaps with accounting in terms of products, pricing, promotion, distribution, and organization. Therefore, the study contends with Tek and Dalkılıç (2011) and Stewart (2009) that marketing managers must be knowledgeable about important metrics such as sales analyses, market share analyses, the ratio of marketing and sales expenditure to sales, and financial analyses. For instance, financial analysis in marketing has four main functions: financial situation analysis, financial evaluation of alternatives, financial planning, and financial control. In his view, Kosan sees marketing changing from being a cost-based activity to an investment-based activity, and as a result, measuring the return on investment has become crucial in determining the impact of marketing on enterprise performance.

However, Kosan's (2014) study seems to be more of a theoretical endeavour as it does not base its discussion of MAI on empirical data collected for investigating the MAI phenomenon. For him, the relationship between accounting and marketing goes into one direction: he focuses on the importance of accounting for the area of marketing, ignoring the reaction of marketers to the difficulties of imposing accounting/ financial metrics to marketing activities – it seems as if it is one-sided interface. This could be a point of investigation for further research that needs to be based on actual data collected from business field. On the other hand, despite focusing on the customer, Kosan (2014) contends that predominantly financial accounting is a great utility for this customer profitability analysis (CPA). This is contrary to previous research advocation that managerial accounting is the one to use in measuring the performance of customer-centric activities (see Roslender & Wilson 2008). Accordingly, CPA has been considered as the principal exemplar of accounting/ marketing cooperation, and very distinctly a managerial accounting technique (Ibid, 2008). Furthermore, such types of study seem to focus on the performance measurement systems and their techniques as the drivers of the MAI development, ignoring the significant developmental role played by the communicating parties – the marketing and accounting professionals - in the MAI process.

In focusing on '**how**' MAI is developed, Kraus et al. (2015) has identified three stages: developing MAI by including and handling important qualitative aspects; developing MAI by handling and including inter-organisational issues and processes; and developing MAI by analysing the translation from value creation processes to the monetary dimension. He classifies MAI literature into: a stream arguing the need for increased and improved integration and communication between the marketing and accounting functions (Seal & Mattimoe, 2014; Carlsson-Wall et al., 2015); a stream focusing on quantifying the value created by the marketing function (Helgesen, 2007; Gleaves et al., 2008; McManus & Guilding, 2008; Verhoef & Leeflang, 2009); and a stream using the industrial network approach to extend the knowledge of accounting practices (Agndal & Nilsson, 2009; Kraus et al., 2010; Carlsson-Wall & Kraus, 2015). Majority of studies in both streams – one and two – have the market-based approach. For them, the joint goal is creating a competitive company and ensuring long- term survival, this is harmony and balance that is achieved by having the same underlying theoretical approach to marketing and accounting – the market-based approach. The problem with this approach is that accountants are too internally and financially focused, and marketers are externally focused with problems of understanding accounting calculations. Again, accounting systems cannot be developed with a single design for all business relationships and expect it to be acceptable to all business partners. For Kraus et al. (2015), marketing and accounting could be conflicting if they have been designed and implemented in isolation, based on different assumptions about the features of the business landscape (Ford & Hakansoon, 2010). For instance, this takes place in markets where the sellers and buyers are companies – here companies are linked to an entire web of relationships with various customers and suppliers (Andreson et al, 1994). Here, accounting is adopting a market-oriented approach where external parties are assumed to be independent actors, while marketing is developed to deal with the changed business landscape – where the company's sales force "needs to take into account the interdependencies that exist, knowledge-wise, technically and financially" (Kraus et al, 2015: 6). As for the third stream (industrial network approach), accounting and marketing functions will have difficulties communicating, so accounting needs to take into account a more networked view of the company environment, otherwise accounting will be giving a misleading picture of the relevant costs and revenues (Bocconcelli & Hakansson, 2008). In sum, this study is quite theoretical, trying to present a sketch of previous research that has engaged in analysing the nature of communication between marketing and accounting and potential ways of developing such interface.

3.4 MAI under the Empirical Lense

More recent research on MAI has shifted the interest from a theoretical perspective to a more **empirical** domain to explore problems of communication between marketing and accounting. For instance, Opute & Madichie (2017) claim that:

> *Not much empirical evidence exists about accounting–marketing working relationship despite increasing advocacy of importance to strategic marketing performance. As repositories of operational knowledge in their functional domains, a well-aligned integration between them would undoubtedly enhance organisation performance (p.1145).*

Opute & Madichie's (2016) study was the first empirical work as it adopted a survey to gauge the perceptions and behaviours of accounting and marketing managers in UK financial services organisations. It has demonstrated that despite perceiving MAI as an effective tool in organisations by the respondents, this study identifies departmental differences and boundary fencing as problems of MAI. Attitudinal factors (cultural and orientation differences, and role flexibility) have been found to have affected the MAI process and organisational performance. The authors of this study have adopted two theories for their theoretical framework: 'information sharing' (Barker, 2008; Xie et al., 2003) and 'inter alia and team esprit de corps' (Kahn and Mentzer, 1998; Parry and Song, 1993; Xie et al., 2003). They contend that integration is essentially the "strategic linking" of functionally specialised groups for corporate success (Plakoyiannaki and Tzokas, 2002), and that it involves both 'interface' and 'collaboration'. Thus, the study bases its conceptualisation of integration on three dimensions, namely 'information sharing' (Barker, 2008), 'unified effort' (Le Meunier-FitzHugh and Lane, 2009) and 'involvement'. It found that accounting and marketing integrate effectively despite strong dual conflict-driven tension in their working relationship. This tension is provoked by cultural and perception diversities and 'keep to your territory' behaviour.

However, Opute & Madichie's (2016) study was limited to the context of one country only, and we know that differences between countries may exist in the marketing philosophy and the way of conducting business (Barker, 2008). Hence, there is a need for multiple country context empirical investigations. Again, as the sample is less than 200 (i.e., 162), its findings cannot be generalised, and it may not have explained all variance in the population. The study has focused on the financial services industry without reporting the sector differences. Future research may investigate departmental based differentials and contribute to the understanding of the attitudinal features and activity contingencies by including other service domains and non-service industries. In more general terms, there is need to enhance the understanding of accounting–marketing working relationship (Roslender and Hart, 2003; Opute et al., 2013). This need is further underlined by the evidence that considerable problems exist in the accounting–marketing interface (de Ruyter and Wetzels, 2000; Barker, 2008; Opute, 2014).

Another significant empirical study on MAI was the work of Opute & Madichie (2017), which was based on four exploratory case studies from a frontier/ emerging market context – Nigeria. It was an evaluation of the working relationship between accounting and marketing, exploring the nature and antecedents of their integration and consequences on firm performance. For the context of the study, the authors contend with Graham et al.'s (2013) definition of 'frontier market' as a form of emerging market that has a lower market capitalisation and less liquidity, though offers a high appeal to investors because of inherent potentials for high returns with low correlation to other markets. For the analysis of their data, the authors have used literature to select 'information sharing' and 'involvement' as integration dimensions; and cultural diversity, management support of integration (e.g., rewards, physical proximity, role flexibility, decentralisation, socialisation events and joint seminars) as integration antecedents. One important finding was:

In the accounting–marketing interface characterised by strong cultural differences and antagonistic behaviour, efforts to enforce decentralisation and role flexibility would lead to increased tension between both departments, team disharmony and negative performance (Opute & Madichie, 2017: 1153).

As a limitation, this study has explored only the less developed country context. Yet, it has practical implications – it draws attention to the fact that accounting and marketing are culturally diverse, and strategic managerial mechanisms must be used to maintain a relevant and effective level of information sharing and involvement towards enhancing organisational performance. Again, further research could use a larger and more representative survey technique, and multiple case studies, following the benchmark of ten companies recommended by Roslender and Hart (2003) from diverse industrial domains, or a combination of both. A research gap here is the impact of MAI on the various performance components, so future research may explain how MAI affects marketing performance (e.g. effectiveness, efficiency and adaptiveness), financial performance (e.g. return on investment, sales margin and market share), non-financial performance (e.g. customer satisfaction, product/service quality and development of new products/services) and team performance.

The MAI literature reviewed above has demonstrated that **objectives** and **metrics** are the main factors mostly discussed in prior academic works. Through these two dimensions, marketing and accounting scholars find connections with each other. Hence, for a different methodological approach, the current study adopts an integrative framework for researching MAI, based on two dimensions: **objectives** and **metrics**. These dimensions were selected because they offer the most parsimonious yet comprehensive map of the MAI field, as identified by the literature review. They provide the platform upon which marketing-accounting communication research endeavours are based – they have been found to drive the researcher's decision regarding theory selection and presumed purpose of MAI. The literature review has found that MAI has been dealt with as a phenomenon either reflecting reality (drawing upon functionalist conceptions) or actively constructing reality (drawing upon constitutive models). According to the functionalist view (reflecting reality), MAI has been depicted as a tool for integrating marketing and accounting knowledge with the objective of engaging both professionals in identifying with the primary strategic objective of their organisation – enhancing organisational performance and maintaining the sustainability of the business.

As objectives of each discipline are conceptualised, perceived and implemented differently by marketing and accounting professionals, the MAI research needs to focus on the **actual actors** involved in the communication process. This can be done by elaborating on their perceptions and behaviours and by drawing on the theories that better explain professionals' responses to MAI and how they may identify more with the primary strategic objective of their organisation. Thus, although marketing and accounting professionals are key components in building MAI, previous studies did not acknowledge that the difference in the **strategic goals** of the professionals and the difference in the **strategic roles** of the performance measurement metrics they use, could be the cause of communication problems between the two groups of professionals – marketers and accountants. Again, the reviewed literature on MAI did not investigate the role of top management in the MAI. Hence, the following section will outline the research gaps found in prior studies on MAI, identify the research objectives of the current study in relation to these gaps, and develop research questions that can address such gaps and objectives.

4. Research Gaps, Objectives & Questions

4.1 The Role of Perceptions in MAI

Although previous MAI research has confirmed the contribution of performance measurement systems with its metrics in establishing a harmonious and successful MAI, yet this research did not focus its investigation on how marketers and accountants perceived and interpreted these metrics throughout the MAI process and how far such perceptions have impacted their behaviours. In addressing this research gap, the current study will try to answer the following proposed research question:

- *Q1 - How do different perceptions of PMMs among marketing and accounting professionals influence their communication within the MAI?*

This question clearly focuses on the perceptual differences and their direct impact on communication, narrowing the scope to understanding and interaction. In other words, it focuses on the cognitive aspects of how PMMs are perceived differently by marketing and accounting professionals. It explores how these perceptual differences affect their mutual understanding and the quality of communication within the MAI. By narrowing the scope to perceptions and understanding, this question aims to uncover the interpretive dynamics that influence communicative actions between these two groups. The **objective** of this question is to enhance our understanding of the role of the communicators' perceptions of PMMs in the MAI. This in turn will contribute to the body of knowledge about organisational communication. This is a focus that is different to the focus of previous studies.

4.2 The Impact of Performance Measurement Metrics (PMMs) on MAI

Previous MAI studies have indicated that PMMs are 'performative' in a way that leads to success or failure of MAI, and in affecting strategic decisions of the organisation. Yet, there wasn't much of empirical work to investigate the performativity and the strategic role of PMMs as an antecedent for the success or failure of MAI. More often their focus was the external audiences (e.g., customers, investors) and the measurement techniques and performance metrics – demonstrating that the purpose of MAI was mainly instrumental (functionalist) - to enhance organisational performance and achieve sustainability of the business by maintaining legitimacy and accountability (*see* Oaks & Oaks, 2012). Even when these metrics have been investigated – they have been studied in isolation rather than through the interface process between accountants and marketers. For the current study, there is a need to assess these PMMs through the dissonance in the strategic objectives of accounting and marketing functions (Roslender and Hart, 2003; Hoekstra and Leeflang, 2010) despite that both are trying to satisfy and achieve the strategic plan of the top management in the organisations. They use the same metrics or measuring techniques yet with different logics to achieve their different functional goals: accountants look for increasing the ROI for shareholders by cutting costs, while marketers try to increase market share through enhancing brand image – which requires more spending to cover cost of advertising (Solcansky & Simberova, 2010). So, achieving these strategic goals requires information provision, dialogue and other forms of one- and two-way communication. Hence, the current research focuses on exploring the strategic role of PMMs in MAI and the divergent signals they give in relation to achieving the strategic goals of the professional functions – marketing & accounting. In fact, the majority of literature reviewed did not focus on the **internal parties** of MAI (marketers & accountants) and the nature of communication taking place between them. Therefore, the current study recognises that such a research **gap** needs to be addressed by proposing an internal focus on the parties of MAI through the following research question:

- *Q2 - How do PMMs guide the decision-making processes and behavioral responses of marketing and accounting professionals within the MAI?*

By focusing on decision-making and behavioral responses, this question shifts from a broad behavioral influence to specific actions taken based on PMM interpretation. Its focus is on the practical implications of PMMs, examining how these metrics influence the decision-making processes and prompt specific behavioral responses from professionals within the interface. Thus, it seeks to identify the direct actions taken by marketing and accounting professionals as they respond to the performance metrics, thus addressing the performative aspect of PMMs.

The **objective** of this research question is to explore the role of performance measurement metrics (PMMs) in steering the decisions and actions of the communicating parties in the MAI. PMMs have a strategic role in supporting the business strategy to achieve sustainable competitive advantage, where the focus is beyond the boundaries of the business or on the final goods market - which is concerned with products, customers and competitors. Hence, the current study aims to demonstrate that performance metrics inherently perform (Boedker & Chua, 2013) rather than capture and measure when used in the MAI.

4.3 The Role of Top Management in MAI

Previous MAI research has investigated the impact of various factors that may affect the level of integration between marketing and accounting functions, yet, it did not focus on the role of managers and other internal stakeholders in interpreting the data originating from the MAI process. Hence, the current study tries to address this research **gap** through proposing the following research question:

- *Q3 - What strategies do top management employ to foster effective use of PMMs in shaping MAI development?*

This question explicitly calls out the strategic role of top management in utilizing PMMs to enhance the development of the MAI. It investigates the specific strategies and initiatives that management implements to optimize the use of performance metrics, thereby facilitating better integration and functionality between marketing and accounting departments. This question is distinctly focused on the managerial and strategic interventions that influence the operationalization of PMMs within the organizational context.

The research **objective** of this question is to explore the actual role of the top management on the development of MAI. This role could constitute a driving force in deciding the form of interface and shaping choice and acceptance of performance measurement metrics (PMMs) used as well as acceptance of results. This will also enable the researcher to detect the actual mechanisms developed in the organisation for enabling an effective MAI, and whether such mechanisms are based on deliberative forms of democracy leading to a dialogue between marketers and accountants. Thus, through MAI, communicating parties may seek legitimacy (see Habermas, 1996) – a topic that has been theoretically and empirically under-researched in the MAI literature. Accordingly, the current study will provide some insightful thoughts for practitioners when demanding integrative performance reports, such as encouraging full co-operation and engagement between communicating parties.

In brief, the three research questions proposed above clarify three distinct areas of focus, identified as follows: perceptions of PMMs by MAI communicators (Q1), performativity of PMMs in the MAI (Q2), and role of top management in the MAI (Q3). Thus, by developing answers to these research questions, the study aims to provide a more structured and focused examination of the MAI, thereby contributing more effectively to the understanding of this complex organizational interface.

5. Motivations for this Research

5.1 Personal Motivation

On a personal level, problems of communication between marketers and accountants have got my attention and interest during the writing up of my MSc dissertation. My research investigated the impact of 'celebrity endorsement' on the financial performance of the sponsored business. This work has involved measuring the performance of such marketing investment, which incorporated both financial and non-financial metrics. However, throughout my readings of relevant works and my analysis of the data collected, I discovered that accountants have focused on seeing more specific and accurate quantifying metrics for measuring the marketing activity, while marketers found this process quite arduous and not quite representative of what they really do – they liked their performance to be measured more broadly. So, marketers were often less inclined for their performance to be measured with sharp and accurate financial metrics, especially when there is a lag for returns on their expenditure. This was the first glimpse of the seemingly communication problem that was present in the marketing-accounting interface (MAI). Only then, I have realised how difficult it is to evaluate a marketing activity/ investment such as 'celebrity endorsement' and to quantify its financial contribution to the performance of the business firm. Therefore, I thought that further research in such communication problems would satisfy my inquisitive mind and serve to enhance my academic skills in the relevant fields. It is my interest now to find out whether managers in practice do still prioritise the accounting/financial metrics over the marketing/ non-financial metrics in measuring the performance of marketing activities. It would be interesting to know how conflicting issues of this kind are resolved in practice within current business organisations, especially when considering that financial metrics are highly valued by both shareholders and managers.

5.2 Theoretical Motivation

Although it is a challenging factor in the MAI, the **perceptions** of the communicating parties in MAI have been absent from the corpus of MAI literature – as the main focus of prior academics was the need for MAI and its implications for organisational effectiveness. So, theoretically there is still a considerable gap in knowing how marketers' and accountants' perceptions and interpretations of Performance Measurement Metrics (PMMs) influence the MAI process. To fill this need, the current study will look into how the parties involved in MAI perceive and interpret PMMs, as well as how these views influence their behaviour.

Again, the **performativity of PMMs** and its impact on the decisions and behaviours of the communicating parties in MAI did not have much interest and focus in prior studies. Previous research on PMMs has primarily focused on their measuring techniques and the influence they have on external stakeholders such as consumers and investors. Little empirical research has been conducted to investigate how PMMs influence organisational strategic direction and the internal success of MAI. As a theoretical contribution, the current study aims to investigate how PMMs, which are employed by both marketing and accounting functions, can influence the behaviours and decisions of MAI communicators. In doing so, this study recognises that PMMs can be performative, embodying various organisational logics and guiding professionals towards decisions that are congruent with their departmental objectives.

Furthermore, while **the role of top management in MAI** has been identified as a contributing factor for MAI success, not much investigation has been conducted on this role in interpreting the data generated by the PMMs and impacting the choice and acceptance of PMMs. Exploring this role with more elaboration will be another theoretical motivation of the current study – which will give light on the consensus-building methods for effective MAI, and the quest of legitimacy within the organisation. Understanding this role will assist practitioners seeking integrative performance reporting and increasing collaboration between marketing and accounting functions with significant information.

5.3 Practical Motivation

As per prior studies, effective MAI has been found and argued to enhance organisational performance, and that a failing MAI can be catastrophic for businesses. MAI has been found to be a challenging phenomenon due to various factors, yet no sufficient empirical studies have been based on the role of human factor (users & top management) or the performative role of PMMs. In this regard, the current study is an opportunity to extend our understanding of the practicalities of MAI – which could help practitioners setting up a communication model that is capable of enhancing the communication process in current organisation. Therefore, the current study aims to overcome these gaps, thereby assisting organisations in fostering better cooperation and achieving their strategic goals.

In practice, optimizing the use of PMMs is critical for accurate decision-making and strategic planning. The purpose of this study is to provide practical guidance into how organisations might use PMMs to connect marketing and accounting activities with the overall strategic goals of the business. Organisations may make better informed decisions and achieve performance gains by understanding the strategic role of PMMs in MAI.

Maximising the value of organisational resources is one of the practical motivations of this study. Thus, understanding the impact of the top management and how they may encourage efficient communication between marketing and accounting operations will allow organisations to maximise the value of their resources. In doing so, this research aims to equip senior management to act as catalysts for successful MAI.

In conclusion, the current research aims to fill crucial gaps in the literature about the Marketing-Accounting Interface (MAI). It aims to provide both theoretical insights and practical recommendations for organisations striving to improve communication, accountability, and strategic alignment between marketing and accounting functions by investigating the impact of perceptions on MAI, the role of PMMs in shaping behaviours, and the influence of top management.

6. Contribution of this Research

This study will add to the growing MAI literature by providing an analysis of the phenomenon in the UK, providing further evidence of the reasons for adopting MAI. The study is quite significant for its concern with the communication problems related to two of the primary organisational functions that aim at achieving the sustainability of a business. It adopts an empirical perspective that was called for by recent studies such as Opute and Madichie (2017) in order to answer queries regarding the perceptions, development and experiences of the communicating parties in MAI. It also provides an overview of how knowledge on MAI has progressed in contemporary organisations and addresses the research gaps identified in previous research. The originality of this study comes from its ability to synthesise issues that have not been sufficiently elaborated on in the field of marketing-accounting communication, such as: the role of communicators' perceptions, the communicative role of PMMs in the MAI, and the role of top management in developing MAI in current organisational settings.

6.1 Theoretical Contribution

This study contributes to theory by extending Habermas' Communicative Action Theory in the marketing-accounting interface studies. Studying MAI reveals that the communication event between marketers and accountants is not a simple objective function – it is rather loaded with subjective perceptions of the metrics used, the actual role sought of the metrics, and the interpretations attributed to the measurement outcomes. These metrics carry further perceptions and roles that make them performative, affecting the decisions and behaviours of the communicating parties.

6.2 Practical Contribution

This study will contribute to the communicational practices between marketers and accountants by drawing attention to the significant factors that contribute to the effectiveness of MAI in current organisations. It will help in understanding how MAI is affected by the communicating parties' perceptions, the performativity of the PMMs and the attitudes and interpretations of top management.

7. Theoretical Framework

The primary focal interest of the current study concerns the challenging communication between marketing and accounting professionals (humans), and how their decisions and behaviours are affected by the performativity and interpretation of PMMs (steering media). This entails the significance of investigating the human element of the MAI, which has been lacking in previous MAI investigations. Such investigation constitutes the basis for bridging or buttressing competing logics arising from the interpretation of the adopted performance measurement metrics (PMMs) conveyed by the communicating parties in the MAI. Thus, the information generated by PMMs may be used strategically as a steering media to drive actors or departments into performing a specific action (see Broadbent, Laughlin and Read, 1991; Lawrence,1999; Broadbent and Laughlin, 1998; Broadbent, Jacobs and Laughlin, 2001; Lawrence and Sharma, 2002; Dillard, 2002). This could be taken as a constitutive role that constructs reality based on the performativity of the PMMs applied and how they have been interpreted by the communicating parties (professionals & tope management).

Through MAI, human elements (communicating parties) will engage with non-human elements (i.e., performance measurement metrics). Hence, the current study will draw upon a theoretical framework that is capable of explaining the interaction between humans ('the life world' as described by Habermas) and the system (performance measurement techniques & metrics). In previous literature, the Habermasian model of Communicative Action (1984) has been drawn upon to explain communicative problems between marketing professionals and accounting professionals (*see* Oaks & Oaks, 2012). In addition, social accounting and MAI scholars have drawn upon other Habermasian conceptions such as deliberative democracy to offer insight into the ethical way to communicate with stakeholder audiences (Scherer and Palazzo, 2009). As for the current study, it will base its theoretical conceptualisation and understanding of the MAI phenomenon on the critical theory of Habermas (1984) - Theory of Communicative Action.

Basically, the theory states that the lifeworld is comprised of systems and that steering media (i.e, power & money) is the mechanism that link the lifeworld to its systems, assisting or hindering the process of communicative action. Communicative action is the action that is motivated by mutual understanding which is achieved in the 'ideal speech situation' – where the better argument will prevail and where all participants are equal and are able to voice their views without fear of retribution or coercion (Habermas (1984). The lifeworld is rationalised into three components - the objective world (valid knowledge is scientific), the inter- subjective world (valid knowledge is through shared understanding) and the subjective world (world of inner feelings). As human society progresses over time, the lifeworld becomes more complex and its systems begin to diverge from the lifeworld in terms of norms and values. This divergence can occur because the steering media linking the system to the lifeworld can get out of control and the instrumental/strategic rationality prevalent within the system can end up colonising elements of the lifeworld requiring symbolic reproduction and communicative action based on communicative rationality (Davis & Sturt, 2008).

In line with the principles of this theory, it could be argued that the high level of formalization in the accounting-marketing interface may reduce the level of socialization existing between them and may consequently lead to loss of trust by the parties (as found by Herda and Messerscmitt 1991). Hence, Habermas calls for deliberative democracy which can allow for the emancipation and liberation of stakeholders from colonising instrumental technologies and outdated structures. Hence, one may contemplate that more discursive and democratic forms of performance assessment need to be adopted in response to criticisms of quantitative performance indicators. This democratic process can be strengthened through the promise of enhanced accountability and by increasing consultation with a range of actors. Here, consensus can be achieved, leading to genuine legitimacy (*see* Habermas, 1996) of a policy or a practice - which is often thought through the support of marketing-accounting communication.

On a macro level, accounting as a discipline has been conceptualised as a modern discourse that emphasises rationality through standardisation and categorisation as it lends itself to science, order, logical thought and empirical evidence (Best & Kellner, 1991). The rationality discourse in accounting is evident through the concept of responsibility towards ensuring that money is spent only on activities of value, and that resources should not be allocated where they are not needed. On the other hand, marketing has been associated with irrationality through its emphasis on uncertainty, subjectivity, irony, risk-taking, absurdity, and chaos (Best & Kellner, 1991). So, unlike accounting, marketing encourages diversity and all-inclusiveness as well as multiple interpretations. Thus, accounting relies on the consensus created regarding one set of rules; while marketing takes the intermediate position by keeping open diverse performance criteria (*see* Oakes &. Oakes, 2012).

Again, the MAI recombination occurs at the overlap of cohesive structures where different communities intersect, and it will be shaped by encounters with human agents, including opinion leaders (Fitzgerald, et al., 2002) and professionals (Korica & Molloy, 2010). The tension here is manifested through practices where the accountant insists too much on objectivity, neglecting subjectivity; while marketing is thought of as less formal with more emphasis on subjectivity (Guilding & Pike 1991; Mills & Tsamenyi 2000). However, in achieving legitimacy of their activities and showing more accountability, marketers opt for implementing metrics imposed by accountants, and this is a colonisation effect attributed to accounting by Broadbent and Laughlin (2013). Similarly, Oakes & Oakes (2016) have argued that marketers may introduce modified versions of accounting controls that attempt to satisfy the conflicting interests of various interest groups whilst protecting the interpretive schemes of the group from accounting controls. In this regard, Dillard and Yuthas (2006) have used Habermas' views to conclude that accounting colonisation in organisations is claimed to restrict the discursive interaction and cooperative social action, preventing agents from moving towards the future evolution of the lifeworld.

Finally, in line with Habermas's Communicative Action Theory, accounting-based communications are used strategically as a steering media to drive actors or departments into performing a specific action (see Broadbent, Laughlin and Read, 1991; Broadbent and Laughlin, 1998; Lawrence,1999; Broadbent, Jacobs and Laughlin, 2001; Lawrence and Sharma, 2002; Dillard, 2002). This attribute of 'performativity' has been confirmed by Chua and Degeling (1993) - who noted that accounting not only existed to represent reality and achieve goals (such as cost efficiency), but it also resulted in a set of norms being implemented and used for judgement purposes which then impinged on people's everyday consciousness.

In brief, both accounting and marketing communications are used to lend credibility to organisations, and adopting Habermas' theory provides potential analysis and understanding of accounting-related problems. In attempting to legitimise frequently contradictory positions, marketers and accountants reflect a Habermasian tension between facts and norms (Oaks & Oaks, 2016). Therefore, adopting Habermas' theory provides some ideas about means of dealing with accounting-related problems and this involves better communication through communicative action and more efficient and effective law making (Davis & Sturt, 2008). Although Habermas theories are at the broad, high level (Llewelyn, 2003), they can be refined and applied to specific institutional settings as done by Broadbent et al (1991) and Dillard and Yuthas (2006). Accounting literature has been found to have applied Habermas' Legitimation Crisis (1976); Habermas' Theory of Communicative Action (1984, 1987), and Habermas' Between Facts and Norms (1992). The key accounting research attempt based on the theory of communicative action was conducted by Broadbent, Laughlin and Read (1991), who made a number of refinements to the theory to make it applicable to specific organisations rather than society as a whole.

8. Research Methodology

The MAI literature reviewed in this study has demonstrated a consensus that there are continuing communication problems which need further empirical investigation in order to offer an up-to-date conceptualisation and hence a better understanding of the MAI phenomenon. This empirical inquiry is designed and developed to deal with the research gaps found in the reviewed studies, such as: the role of perceptions and behaviours of the communicating parties, the performative role of performance measurement metrics, and the role of managers in this process. In doing this, the current study focuses on the human element in the internal environment of the organisation/ business, the competing logics generated through different strategic goals of communicating parties and different strategic roles of the performance measurement metrics used and interpreted. This is hoped to shed more light on the MAI as well as its challenges and development within the business organisation. As MAI is a social phenomenon involving social actors, an interpretivist research philosophy with qualitative research methods has been adopted for investigating the social phenomenon in the current research. Thus, interviews have been conducted with the communicating parties (i.e., accountants, marketers, managers) to extract the inner thoughts and perceptions of the data participants regarding the phenomenon of MAI.

The basis of the knowledge produced in this work is transcripts of the actual interviews – 25 in total – which can be epistemologically regarded valid knowledge since it is empirically-based (i.e., derived directly from the data subjects). This is empiricism that guarantees adherence to a convincing knowledge that is based on truth (Easterby-Smith et al., 2021). Ontologically, the researcher is seeking a social reality that is experienced by data subjects involved in the MAI process – it is a subjective reality that is conceptualised and interpreted differently by different individuals. Yet, it is a reality liberated from the researcher's own understanding and knowledge, which has been done through recording the interviews (Ayoko *et al.*, 2012); adhering to the wordings in the transcripts, drawing upon the theoretical assumptions derived from reviewed literature (Griffiths, 2009); having the analyses checked and interpreted by academics with good knowledge of interpretive research; and through obtaining feedback from the participants on the preliminary interpretations of the findings have been obtained. This distinction between types of reality goes in line with Habermas' claim (1971) that in the lifeworld there is the inter-subjective world (valid knowledge is through shared understanding) and the subjective world (world of inner feelings). The data extracted qualitatively through interviews will allow for analysing, explaining and understanding complex behaviour such as MAI where human interaction between individuals and their interaction with technical systems are taking place. Also, multiple interpretations of the research findings are possible, based on the different realities constructed by the individuals through their interaction in the social environment (Neuman & Robson, 2020). Thus, qualitative findings are contextual or situational in the sense that they are valid only within the context of the phenomenon under investigation – they cannot be generalised.

As the study is investigating MAI within the environment of its functioning - the organisational context, pragmatism is chosen as an empirical approach. This has enabled the researcher to explore how performance measurement metrics are shaping and guiding the interface between marketers and accountants – how performative they are and in what ways. So, investigating MAI in its context or in practice allows for the systematic documentation of various conceptions, perceptions and concerns of the engaged parties as well as the potential inefficiencies that have been legitimised by repeated annual cycles of budgetary review and authorisation. Similarly, a pragmatist would define an object according to its intended use (Morgan, 2014) and tries to focus on finding solutions to real-world issues that are practical (Creswell et al., 2011).

For data analysis and interpretation **critical realism** is chosen as the appropriate analytical framework: it allows for exploring the existence of behavioural processes or social struggles within the organization which determine the actual nature, use, and reality of MAI. So, critical realism allows the researcher to make interpretations and reach results that go beyond empirical observations (Frederiksen & Kringelum, 2021). Hence, for the current study, critical realism allows me to dig deeper into the roots of the interface problem, and explore factors behind tensions within the MAI process. For example, it allows for the understanding that the accounting endeavour cannot be seen in purely technical terms, and that the organizational might be mobilized in the name of the technical. Thus, the reality of MAI is impacted by the realities constructed by the symbolic domains of both marketing and accounting. It is the reality constructed by performance measurement metrics – where the symbolic becomes performative as it legitimises the technical and rational perspectives of these metrics and makes them natural or accepted reality in the organisation (Cooper, 1983). The current study assumes that there are broader social, institutional and ideological factors steering the process of MAI in organisations that need better understanding, especially when there are signs of resistance to MAI – as revealed in prior research. Thereby, MAI could be seen as a phenomenon influenced by both the particular organization and the wider social fabric in which it functioned. It is also infested with social influences, pressures and tensions. As for the current study, adopting a critical realist epistemology in this respect will enable the researcher to convene the empirical data to move beyond the thick descriptions of specific empirical entities (Fletcher 2017) towards global themes contributing to theoretical explanation of MAI at work.

As for the methodological design of this study, face-to-face semi-structured interviews have been conducted to capture the actual diversified perceptions and experiences of the professional groups involved in the MAI process. This is a very consuming technique in terms of: time, effort and finance, therefore, the research sample in this study was limited in size (25 participants). It is quite understandable that a small sample will never capture all potential diversity of views, perceptions and experiences claimed by the researcher – and this is one of the limitations of this study. The participants (accountants, marketers, the accounting head, the marketing head and senior managers) had to answer a standard list of open-ended questions and themes. Each interview lasted between 60 and 90 minutes, and all interviews verbatim have been transcribed by the researcher. The participants were selected from a wide range of industries (Film-making, retailing, hospitality, finance) through purposive sampling process as this allows the researcher to judge whom to be selected for the study based on their engagement and familiarity with the MAI process (see Saunders et al, 2021).

The compiled interview narratives have been analysed and interpreted by the researcher. By using the NVivo software application, relevant themes found in the literature, and which are the subject of the current inquiry have been assigned certain codes to enable classification and categorisation of recurrent patterns or themes. In addition, notes and memos have been taken to reflect on the found similarities and differences between those themes and to help in the analysis process. Some generalisations to address consistency have been established from the collected data and have been evaluated in light of the theoretical and conceptual frameworks adopted for this study.

The analysis process has comprised three stages: data condensation, data display, and conclusion drawing/verification (Saldaña, 2021). With data condensation, the researcher has selected, abstracted and compiled the data to be included in the body of interview transcripts. The second phase of analysis – data display – has comprised structured arrangement of information that enables action and conclusion-making. The third phase of analysis - drawing conclusions and verification – consisted of evaluating what is happening by noticing patterns, explanations, causal flows, and assertions from the very beginning of data gathering, but with no final conclusions until after data collecting is complete. Then, conclusions have been validated by going to and fro between field notes, transcripts, and debating with colleagues to reach "intersubjective consensus". Also, the validity of the meanings that the data suggest has been evaluated for plausibility, sturdiness, and confirmability.

It is worth mentioning here that the data collection process has adhered to the academic codes of ethics as participants have had informed agreement/ consent (Jeanes, 2017), assuring them of their anonymity and the limiting of data use for the purpose of the current study. Again, throughout the interviews, the participants have been treated as human individuals, maintaining their dignity and respect.

9. Structure of the Thesis

Chapter One is a summary of the whole thesis: it introduces the research topic which concerns the phenomenon of the marketing-accounting interface and its significance and development in previous studies – which have found that MAI (marketing-accounting interface) is problematic and worth investigating despite continuing research efforts in this area over a period of time. The chapter has summed up the themes elaborated on in the key studies on MAI, such as the types of interfaces, the role of MAI, the mechanism of developing MAI, and the need for further empirics. Then, the chapter has identified the main research gap – the need for further empirical work on MAI – to elaborate on the role of performance measurement metrics and the objectives of the communicating parties in the process of MAI. The research objectives of this investigation have been outlined and linked to relevant research questions to demonstrate the contribution of this study to the body of knowledge and to the understanding of the MAI phenomenon. As for the theoretical framework of the current study, the chapter has introduced the Habermasian critical theory of communicative action (1984) as it is capable of explaining the interaction between humans ('the life world' as described by Habermas) and the system (performance measurement techniques & metrics). A brief discussion of the research methodology of the current investigation has followed: an interpretivist research philosophy with qualitative research methods has been adopted. The chapter has concluded with a brief outline of the structure of the thesis.

Chapter Two is a comprehensive review of prior literature on marketing-accounting interface (MAI). The review has explored the conceptualisation and development of MAI on three different levels: the discipline or macro level, the function or meso level, and the measurement metrics or micro level. The communication problems found in MAI have been categorised as challenges arising from the interface of two diverse disciplines, the interdependence of two organisational functions, and the way performance measurement metrics are perceived, used and interpreted by the communicating parties. This was over a period of time where researchers continued their demand for further empirical studies to investigate the roots of the communication problems in MAI. However, this review has demonstrated that prior researchers did not elaborate sufficiently on the communicative role of the performance measurement metrics in MAI and did not investigate empirically the role of perceptions and the divergent objectives of the communicating parties in MAI. These issues seem to cause problems of communication between parties involved in MAI – they have been identified as valid research gaps that need further empirical investigation to contribute to the existing knowledge and understanding of the MAI phenomenon through a contemporary context.

The most common dimensions forming the basis of prior MAI studies have been found to be the performance measurement metrics and the objectives of the communicating parties. Hence, the study has proposed an integrative conceptual framework for researching MAI, based on two dimensions: **objectives** and **metrics.** In doing so, the study will offer insightful thoughts for practitioners when demanding integrative performance reports. In this regard, contrary to prior research, the current investigation is exploring the impact of the strategic goals of the professionals and the strategic roles of the performance measurement metrics they use, on the marketing-accounting interface. So, based on these research gaps identified, the chapter has outlined the research objectives and linked them to relevant research questions. Accordingly, the study will investigate the impact of the perception of PMMs on MAI, the communicative role of PMMs in MAI, and the role of the communicating parties (marketers, accountants, managers) in the development of MAI.

Chapter Three describes the theoretical framework that is based on Habermas theory of Communicative Action (1984). The chapter advocates that investigating the role of the human factor and its engagement with the performance measurement system requires a communication theory that is capable of explaining the perceptions, behaviours and the competing logics originating in the MAI. Thus, it explains the tenets of the adopted theory, its relevance to the research problem investigated, and its capability of explaining the developmental mechanism of MAI and the various challenges and powers at play. It advocates that problems of communication and their roots can be best explained, understood and mitigated through Habermas theory of communicative action. Using this theory can explain the behaviour and performativity of both – performance measurement metrics and communicating parties – in the MAI.

Chapter Four outlines the research methodology adopted for the current investigation. Based on the MAI literature reviewed in this study, there was a consensus that communication problems in the MAI have persisted over the years, and that there is a need for further empirical investigation of the MAI phenomenon. The chapter explains the main philosophical assumptions and the underlying research design for the current study. It justifies the adoption of an interpretivist research philosophy with qualitative research methods for investigating a social phenomenon such as MAI. So, it advocates interviewing communicating parties (i.e., accountants, marketers, managers) engaging in MAI to explore their perceptions, use and interpretation of performance measurement metrics (PMMs) as well as their strategic objectives. Then, the epistemological and ontological stance of the researcher has been explained and linked to the theoretical framework adopted for the study. The empirical approach has been identified as pragmatism since the researcher is investigating MAI within the environment of its functioning - the organisational context. So, the data participants (25 of them: accountants, marketers, the accounting head, the marketing head and senior managers) have been working at different organisations within various industries (Film-making, retailing, hospitality, finance, manufacturing & academia) in the UK environment. They have been the subjects of semi-structured interviews, and their interview narratives have been compiled, interpreted and analysed by the researcher.

In brief, the chapter has discussed the instruments used for data collection, the timing of the process, the research sites, access, and participants. It also included explanation of data management, data analysis techniques, and addressed issues related to validity and reliability of the process of qualitative data collection and analysis. Finally, the chapter has concluded with considerations on ethical matters.

Chapter Five is a compilation of the data found in answering the research questions of this study. The analysis of these data has been based on the direct verbatim/ statements quoted from the interviews, and in line with the claimed techniques and procedures of this investigation. Accordingly, the findings demonstrated that the marketing-accounting Interface (MAI) is a challenging and multidimensional domain, indicating both mutual benefits and frictions that drive organisational dynamics.

As a central theme compiled, **perception** was found to be a definite condition which forms the solid foundation for a successful communication. This theme has evolved into sub themes: perceptions on a macro level associated with the orientation of accounting/ marketing as a discipline, perceptions on a meso level relating to the divergent departmental objectives, and perceptions on the micro level resulting from the competing logics, interpretations and attitudes towards performance measurement metrics (PMMs). A second theme that has emerged from the findings is the **strategic and performative roles** of the metrics which has significantly steered and impacted the phenomenon of MAI. Again, this theme has evolved into sub themes, such as: performativity, legitimation and challenging issues of metrics. The third and final central theme emerging from the findings is the impact of the **top management** on the phenomenon of MAI. This theme has been represented by the imbalance of power and pressures resulting from liberal interpretations of the metrics outcomes and control mechanisms practiced by the top management, which have significantly affected the MAI development. In fact, these factors have been found to either promote collaboration or deepen divisions between the communicating parties.

The chapter has concluded that the MAI will unquestionably remain a crucial area, assisting organisations in conducting comprehensive and integrated performance reviews, and in line with the strategic objective of the organisation.

Chapter Six presents the discussion of the findings of the current study in line with the conceptual and theoretical frameworks developed for this research. Then, it provides the conclusion of the current investigation, linking findings to the developed research questions. It also outlines the implications of the current research as well as its limitations and contributions to the relevant field of knowledge. The chapter concludes with recommendations and suggestions for further research.

Chapter II – Literature Review

1. Introduction

This chapter presents the extant theoretical and empirical literature that informs the current investigation regarding the marketing-accounting interface (MAI). The literature review explores the conceptualisation and development of MAI on three different levels: the discipline or macro level, the function or meso level, and the measurement metrics or micro level. It shows the significance of the MAI phenomenon and its challenges as outlined in prior studies, which talked about the interface of two diverse disciplines (Oakes & Oakes, 2012), the interdependence of two organisational functions (Roslender & Wilson, 2013), and the way performance measurement metrics are used (Penman, 2007). Throughout this review, there were continued calls over a period of time for conducting further empirical studies to investigate the roots of the communication problems in MAI (*see* Roslender & Wilson, 2008; Helden & Alsem, 2016; Opute & Madichie, 2017; Morgan, 2022). Thus, prior studies have demonstrated that neither the role of perceptions, the divergent objectives of the communicating parties (Sidhu & Roberts, 2008), the communicative role of the performance measurement metrics, nor the role of top management in MAI had been empirically investigated (Opute & Madichie, 2017). For instance, Sidhu & Roberts (2008) and Kraus et al. (2015) argued that marketers and accountants pursue different strategic goals and adopt different logics for their performance measurement metrics. This entails that understanding the communication problems of MAI requires exploring both the strategic goals of the communicating parties (marketers and accountants), the strategic role of performance measurement metrics (PMMs), as well as the role of top management in developing the MAI. The primary overarching or strategic organisational goal is the sustainability of the business. This could be achieved by the accountants through cutting costs and saving resources, and by the marketers through increasing the market share of the business, which requires more spending and more resources. As for prior research, the focus was always on investigating the operational role of the measurement metrics of each function (marketing/ accounting) separately, but not their strategic role throughout the actual MAI process. Again, another reason attributed to the problems of MAI was the need for a proper understanding of the marketing performance assessment (PMA) (Morgan et al., 2022). This requires focusing on the human element in the MPA process, which is affected by actors' or people's culture. In fact, the literature has looked at the role of people and the culture in the MAI process but not specifically in the marketing performance assessment (MPA) per se (Ibid, 2022). These issues have been identified as valid research **gaps** that need further empirical investigation to contribute to the existing knowledge and understanding of the MAI phenomenon through an up-to-date context. Thus, most previous research endeavours on MAI had the performance measurement metrics (PMMs) and the objectives of the communicating parties as two common themes to be investigated for their impacts on the MAI (Opute & Madichie, 2017; Morgan, 2022). Based on this review, the current study proposes an integrative conceptual framework for researching MAI, incorporating the two dimensions: **objectives** and **metrics.** In doing so, the study will offer insightful thoughts for practitioners when demanding integrative performance reports. In this regard, contrary to prior research, the current investigation is exploring the impact of perceptions of PMMs and the strategic roles of PMMs on the marketing-accounting interface – as well as the role of top management in developing MAI. So, based on these research gaps identified, the chapter has outlined the research objectives and linked them to relevant research questions. Accordingly, the objective of the current investigation will be to address these gaps in the literature in order to offer a better and updated understanding and knowledge of the current status of MAI in an up-to-date organisational context.

2. The Significance of MAI

Over the last two decades, there was an increasing interest in the phenomenon of MAI, its development and challenges – which culminated in Roslender & Wilson's work (2008), who advocated the need for developing a closer relationship between marketing and accounting for enhancing the performance of the organisation. Therefore, they called for renewing the academic research in the area of MAI, and in response Sidhu & Roberts (2008) explored the factors affecting the development of MAI, Inglis (2008) investigated the conceptual linkages between market orientation and contemporary management accounting techniques, El-Tawy & Tollington (2008) discussed the recognition and measurement of brand assets. This type of research was followed by another cluster of research which focused on the application of MAI through measurement metrics (Ambler & Roberts, 2008), and the synergistic relationship between the marketing/ accounting interface and business performance (Phillips and Halliday, 2008). A further research response came through focusing on the customer by elaborating on the potential of customer accounting (Guilding & McManus, 2008) for MAI, customer valuation metrics (Weir, 2008), customer profitability (Gleaves & Burton, 2008), the measuring of indirect value of a customer (Ryals, 2008).

Historically, the need for linking between accounting and marketing has been clearly demonstrated in the works of Harrison (1978) and Ratnatunga et al. (1989), who claimed that management accounting has not adapted in a manner consistent with the evolving organisational needs brought about by marketing developments. Thus, while production effectiveness may be monitored in terms of cost minimisation, marketing performance is associated with the output (revenue) side and it cannot be simply monitored by traditional accounting-based controls. The poor communication on financial criteria and goals between marketing managers and accounting managers has been recognised in the works of (Wilson, 1970; Berry, 1977; Wilson and Bancroft, 1983; Moss, 1986; Simmonds, 1986; Srikanthan et al., 1989). This was based on the assumption that marketing managers were financially illiterate, or accountants lack the necessary insights to design, implement and operate accounting systems which are useful to marketing managers in carrying out their roles. This has made it increasingly difficult to attach credence to the idea of marketing managers who lack financial skills, or accountants who fail to relate to the context in which marketing managers operate.

In practice, the evidence of such poor communication comes from the balance sheet which excludes assets where cost is not easily verifiable. Such assets can frequently be attributed to activities of marketing, and these assets represent important corporate attributes, instrumental in the development of competitive advantage. The call for accounting recognition of intangible marketing assets is based on the inextricable linkage between marketing assets and competitive advantage. Tangible marketing assets can be recognised by amortising the historical cost incurred upon acquisition. The problem of recognising intangible marketing assets is due to the issue of subjectivity when assessing competitive advantage. In fact, this subjective assessment goes against the principle of objective verification imposed by the external orientation of financial accounting. Accordingly, the marketing activity involves investments that carries pay-offs beyond the accounting period in which they are incurred. It does not lend itself to traditional accounting approaches of asset verification. The problematical issue of intangible asset measurement is 'value manifestation'. Attempts to account for marketing assets are concerned with the translation of such examples of value manifestation as image, reputation and premium price into a marketing asset value. Similarly, advertising can be viewed as a creator of short and long-term demand through informative and persuasive means. While the portion of advertising related to short-term demand creation may be expensed, the portion concerned with long-term demand creation can be viewed as the creator of a marketing asset such as brand loyalty, as manifested via a favourable brand image and reputation. Consequently, such intangibles have not been recognised as they have not normally been capitalised when expenditure is incurred - the main exception is in the UK where the capitalisation of development expenditure is recognised in limited circumstances.

However, the role of financial activities in the marketing functions has been clearly recognised by Hopwood (1976) who noted:

> *It is paradoxical that whilst many of the most significant financial and accounting activities within any company start with the forecasts of market opportunities, sales volumes, prices and anticipated revenues, the explicit role of accounting and finance in the control of the marketing function itself has been neglected (p. 227).*

One example of accountants' engagement in providing useful information for marketing managers is by conducting periodic brand valuations. Brand valuation assigns a financial value to the equity created by the selling and administration department expenses to the name or image of a brand offering a comprehensive measure of that equity for that Company. Thus, through brand valuation, organizations are able to create a consistent, quantifiable value that is comparable across product lines, countries and company units. Furthermore, current brand expenditures expected to generate future benefits, such as promotions and advertising, can be reflected in the current value of the brand. Here, brand valuation is not solely a historical, cost-based measure, but also allows a means to incorporate future results. Here, accountants render assistance to marketing managers in terms of performance measurements of strongly branded companies. Therefore, it is important recognise that management accounting (MA) and financial accounting (FA) progressed from its traditional backward-looking perspective and are now more of an information system to assist in future decision making, strategic planning and control (Taipaleenmäki, J. & Ikäheimo, S., 2013). Thus, specific future looking features with a valuation focus, including capital investment calculations and budgeting have always been a key element in accounting and financial information (Goretzki et al., 2013, Hemmer and Labro, 2008).

In elaborating on the **development** of MAI, Sidhu & Roberts (2008) argued that marketing is losing its place in the boardroom, and accounting is required to show new indicators of shareholder value which are not captured via the traditional accounting model. They demonstrated that the amounting pressures on the marketing function to link their marketing activities to organisational performance, and the difficulty in measuring their intangible investment activities in financial terms may cause marketing to undergo potential under-investment due to imperfect understanding of causal mechanisms. For example, it is often argued that in reporting past income streams there is considerably less ambiguity than in reporting future ones and so much less open to manipulation in reporting. Again, different users have different requirements and thus need different measures. Therefore, accounting is also facing various problems: the challenge of valuing intangible assets since they are indicators of the ability to generate future cash flows - "Accounts measure monetary flows well. Intangibles challenge this" (European Commission 2003). In fact, financial statements contain only "concrete information" (Penman, 2007: 640), as specified by the reliability criterion. The second problem is the difficulties in applying the matching principle: revenues should be matched with the expenses incurred to generate them. This is acknowledged by Penman (2007), stating that:

> *"there may be so-called intangible assets – such as brand assets, knowledge assets and managerial assets – missing from the balance sheet because accountants find their values too hard to measure under the GAAP 'reliability' criterion. The accounting profession has essentially given up on this idea and placed it in the 'too difficult basket'" (p.82).*

Hence, the decline in "value relevance" of accounting reports is worst in companies which are less conservative in the recognition of intangible assets (Balachandran and Mohanram 2011).

Here the real problem is to determine what portion of cash outlays should be formally recognised as signalling a reasonable expectation of future benefits.

Therefore, Sidhu & Roberts (2008) saw these issues as a contributing factor for the communication problem in MAI and called for a closer marketing-accounting communication underpinned by a stronger shared language and set of metrics for both accounting and marketing. They believe that Shareholder Value Analysis (SVA) provides a powerful mechanism by which both groups can find a common ground. For them, SVA is an integrative tool to establish a common language and set of metrics for both accounting and marketing. Thus, SVA estimates and recognises uncertain future net income streams by calculating expected values.

A closer MAI has been also sought by Inglis (2008) through adopting market-oriented accounting (MOA) – which is a range of accounting techniques and approaches consistent with a market-oriented emphasis on customers and competitors. In this context, a market orientation has been defined as a customer-focused approach that emphasizes understanding customers' needs and preferences, creating value for customers, and building long-term relationships with customers. However, Inglis (2008)' work has found that there was limited inter-functional communication – as important information was not being shared or acted upon in a timely manner. The accounting department was focused on internal decision-making and external reporting, while the marketing department was focused on external customers and revenue generation.

As for the application of performance measurement **metrics**, Ambler & Roberts (2008) has advocated the use of multiple metrics for assessing marketing performance; and showed that the multi-dimensional nature of brand equity demands multi-dimensional measures - not just financial (such as: ROI return on investment, DCF discounted cash flow, ROC return on customer). This entails that marketing performance measurement can be done through collaboration between marketers and accountants, which is thought to enhance the quality and value of the corporation. Hence, Phillips and Halliday (2008) have called for developing a synergistic relationship between the marketing/ accounting interface and business performance, relying on evidence from e-business planning.

In focusing on the **customer**, Guilding & McManus (2008) explored the potential of customer accounting for the interaction between the marketing and accounting functions; and Weir (2008) argued for customer valuation and profitability metrics to establish the accountability of marketing activities. With a similar focus, Gleaves & Burton (2008) called for both disciplines to improve conceptualisation of customer profitability in business management. The two authors have also pointed out the divergence between marketing and accounting in terms of both focus and approach, calling for establishing a common 'platform of understanding' both within and between the two disciplines. Also, Ryals (2008) showed that indirect value has a measurable monetary impact which is not captured by conventional financial tools, and that understanding this fact changes the way in which customers are managed.

Based on the above discussion the following sections will explore how MAI has been conceptualised in previous studies and how it was developed in the work environment. Factors impacting the MAI will be explored on three different levels: the discipline or macro level, the function or meso level, and the measurement metrics or micro level. The discussion will extend to explain how MAI has been developed through the implementation of management control systems (MCs) and performance measurement metrics (PMMs). Throughout this review, relevant research gaps will be identified, research questions will be developed, and the aims and objectives of this research attempt will be outlined.

3. MAI: The Interface of Diverse Disciplines – Macro Level

MAI has often been described as a challenging process since the two disciplines – marketing and accounting – have been regarded as diverse in culture, orientation and perception (*see* Gleaves et al, 2008; Opute et al, 2013; Opute and Madichie, 2017). The term 'culture' in the corporation context has been identified by Boyt et al, (2005) as that which:

> *"consists of a set of enthusiastically shared feelings, beliefs, values about group membership and performance" (p.689)*

The Merriam Webster Dictionary has defined the term 'orientation' as 'the general or lasting direction of thought, inclination, or interest' that a person may exhibit in relation to their particular subject or issue; while it associated the term 'perception' with the capacity of a person to comprehend a subject or an issue. Accordingly, Best & Kellner (1991) have acknowledged the existence of such diversity between the two disciplines – marketing and accounting, indicating that accounting was perceived as a discipline that emphasises rationality through standardisation and categorisation as it lends itself to science, order, logical thought and empirical evidence. The **rationality** discourse in accounting is evident through the concept of responsibility towards ensuring that money is spent only on activities of value, and that resources should not be allocated where they are not needed (Oakes & Oakes, 2012). It is often claimed that accounting rationalisation – that is based on accounting technical procedures – can help in the effective and efficient allocation and use of scarce resources (Bushman, 2011; Wickens, 2020; Choi, 2021). On the other hand, marketing has been associated with irrationality through its emphasis on uncertainty, subjectivity, irony, risk-taking, absurdity, and chaos (Best & Kellner, 1991). So, unlike accounting, marketing encourages diversity and all-inclusiveness as well as multiple interpretations (Oakes & Oakes, 2012).

This kind of diversity between the two disciplines may pose a challenge to the communication process between marketers and accountants. For marketers, the rationalisation of accounting could divert the performative efforts of employees to focus on simplified concepts (e.g., the return of capital employed) which do not include many aspects of the organisational activity. For instance, Oakes & Oakes (2012) stated that accounting information is often presented as objective facts, ignoring the social context and abstracting these facts from time so they seem to suggest something definitive and absolute about an organisation. An example of accounting rationality posing a challenge to MAI is 'pricing' where accounting rationalisation demands that a cause-effect relationship between pricing and branding must exist, assuming that the consumer makes rational decisions on the basis of price reductions (Nusair et al., 2010). However, the price theory (Friedman, 1976) suggests otherwise: consumers could interpret this price reduction message in many different ways - indicating reduced investment and reduced quality (Nusair et al., 2010; Jakpar et al., 2012). This accounting rationality has been criticised for furthering the emphasis on the maximisation of profit at the expense of other values, and consequently, accounting has been associated with the de-humanising economic rationality of modernism (see Chwastiak and Lehman, 2008).

Another point of difference between the two disciplines is the **risk-taking** attribute inhibited in marketing since in the discourse of internal control, risk-taking is subject to the possibility of failure and wasted resources (Bargeron et al., 2010; Baugh et al., 2021). Thus, from an accounting perspective, risk-taking is regarded as more of a threat. Hence, accountants demand that risk-taking is subjected to rationalisation through a formalised risk management process, where risks can be categorised as strategic, operational, financial, external, reputational, human resources or compliance. In this sense, Krause & Tse (2016: 56) have found that:

> *sound risk management practices obtain higher valuations, achieve better financial performance and experience diminished costs of financial distress.*

Imposing such risk management process reflects the distinction between marketing as purveyor and accounting as enforcer of colonising ideologies - marketing was generally envisaged to encourage creative risk-taking, whereas accounting was envisaged to minimise it (Oakes & Oakes, 2012).

A further point of difference that may add to the challenges facing MAI is the issue of **standardisation** in accounting versus the issue of pluralism in marketing. For instance, accounting gives an image of being concerned with increasing standardisation (e.g., through harmonising international accounting standards). It emphasises reliance on science – which gives one absolute truth that is derived from performance measurement figures and numbers. On the contrary, marketing acknowledges the validity of multiple interpretations, and sees itself as appealing to a wide range of perspectives through pluralism (Maclaran, 2009). In this sense, marketing frequently appears to encourage diversity and all-inclusiveness in advertisements including images of people from diverse cultural backgrounds. Thus, marketing encourages multiple interpretations and accepts relativism - where truth arises from local context and is not valid for all times, and all ideas must be open to question, and that knowledge is uncertain and fallible (Best & Kellner, 1991). Hence, marketing messages mean different things to different people.

One contributing factor to MAI challenges is the way marketers and accountants have been **educated** about the two disciplines. Roslender & Wilson (2008) have noted that the marketing-accounting interface (MAI) has been absent from university degrees, although both accounting and marketing awareness was prevalent in the syllabus of the two UK professional bodies – CIM (Chartered Institute of Marketing) and CIMA (Chartered Institute of Management Accountants). However, the academic syllabuses of the two UK professional bodies are not sufficient for developing MAI. Thus, financial awareness is currently deemed to be implicit in the CIM's syllabus, as is marketing awareness within the CIMA's syllabus; yet such awareness is developed in isolation where each discipline has been taught separately with no attempt to elaborate on or teach the link between accounting and marketing.

The problematic nature of the two disciplines – marketing & accounting – has been highlighted by Sidhu & Roberts (2008) who claimed that:

> *The disciplines of marketing and of accounting are facing challenges that threaten their respective roles in the firm and beyond; the Marketing profession faces renewed threats to its place at the boardroom table, while the Accounting profession is beset by calls for indicators of shareholder value well beyond what is permitted under the traditional accounting model. (p.669)*

So, marketing's job is to generate income streams. It uses resources (inputs) to create current and future outputs. It incurs expenses to develop revenue. This has led to problems of perceiving marketing as a demanding discipline, where marketers started losing voice in the board room (Schultz, 2003; McDonald, 2006; Sidhu & Roberts, 2008; Strandvik et al., 2014), and marketing is facing budget cuts as it is seen as an expense – as claimed by Kaplan and Atkinson (1989, p. 531):

> *"examples of discretionary expense centres are some marketing activities such as advertising, promotion and warehousing. For marketing functions often no strong relation exists between inputs and outputs. We are unable to determine whether they are operating efficiently. Given the difficulty of measuring the efficiency of discretionary expense centres, a natural tendency may arise for their managers to desire a very high-quality department even though a somewhat lower quality department would provide almost the same service at significantly lower costs".*

Therefore, marketing was claimed to be losing visibility at some stage - Ambler (2003, p 5) stated:

> *"Brand equity, for many companies, is by far their biggest and most valuable asset. It lacks the attention it deserves because it is not on the balance sheet, and it is hard to measure".*

Even where visibility is high, there is no satisfaction with the marketing function as demonstrated in Ambler's survey (2003). Hence, marketing was seen to be in need for more accountability, as demonstrated in the work of Verhoef & Leeflang (2011), where pressure is shown to be coming from shareholders as well as from the engaging of investors in analysing and questioning marketing expenditures.

On the other hand, as a discipline, accounting is defined in the Miriam Webster dictionary (2007) as:

> *"the system of recording and summarizing business and financial transactions and analyzing, verifying, and reporting the results".*

Based on the reliability criterion, valuing the **intangible assets** of the firm will be challenging (European Commission 2003) since much of accounting focuses on the past, while intangible assets are indicators of the ability to generate future cash flows. Again, there are difficulties in applying the matching principle - revenues should be matched with the expenses incurred to generate them. This has been clearly pointed out by Penman (2007, p.82), acknowledging that:

> *"there may be so-called intangible assets – such as brand assets, knowledge assets and managerial assets – missing from the balance sheet because accountants find their values too hard to measure under the GAAP 'reliability' criterion. The accounting profession has essentially given up on this idea and placed it in the 'too difficult basket'".*

The real problem arises in determining what portion of cash outlays should be formally recognised as signalling a reasonable expectation of future benefits (Sidhu & Roberts, 2008). Again, many firms will have negative shareholder equity if brands are not included on their balance sheet as brand values often represent the majority of their market capitalisations (reaching as high as 81% in the case of Nestlé according to Ambler 2003). Thus, "book value nowadays is a poor measure of the real value of a company's assets", as declared by Doyle (2000, p. 43).

The quantification issue has been reported as one of the biggest challenges to the marketing accounting interface. For instance, in the accounting discipline, 'celebrity endorsement' has always posed a significant difficulty in being considered as a 'value creator' and treated as a 'value-creating expenditure'. This is an intangible marketing asset that cannot be capitalised and depreciated over its estimated useful life; then the efficient use of such asset cannot be monitored through the application of indicators of financial performance – as the case of any other tangible assets. Thus, due to the practice of expensing the value creator expenditure, no financial record of these assets is maintained, thereby precluding the use of accounting-based performance measures.

The controversy around recognising intangibles becomes even more confusing when comparing the accounting treatment of the intangible assets acquired internally to that of the intangibles assets acquired externally. For instance, it can be argued that when intangibles are acquired by purchase, particularly on take-over: they are considered capable of recognition in conventional accounts. This is not logical. The magnitudes of costs of many internally-developed intangibles, such as R&D and advertising, are no less identifiable than the costs of a takeover, and the future benefits from a takeover are unlikely to be more certain than those from internally-developed intangibles. Piercy (1993) argues that the practice of expensing marketing expenditure causes it to be regarded as a 'cost' rather than an 'investment'. Accordingly, one may conclude that the accounting treatment used with respect to marketing expenditure (e.g., celebrity endorsement) is biased against investment to support competitive advantage. Such a situation can only hinder the development of a basis for successful marketing/accounting interaction due to that fact that financial accounting principles are ill-suited to accommodate intangible assets.

Due to the conflicting philosophical approaches of the two disciplines – marketing and Accounting - explained above, there was a call for developing a better form of the marketing/accounting interface (*see* Roslender and Hart, 2003; Hyman and Mathur, 2005; Gleaves et al., 2008; Roslender and Wilson, 2008; Kraus et al, 2015; Opute & Madichie, 2017) as this will enable generating emergent properties from the interaction of marketers and accountants (whereby the whole is greater than the sum of the parts). In this regard, Gleaves et al. (2008) have developed a conceptual model to establish a common 'platform of understanding' both within and between the two disciplines; and Roslender & Wilson (2008) have emphasised that there is a continuing need for developing a closer relationship between marketing and accounting in the interests of enhanced organisational effectiveness. Again, Sidhu & Roberts (2008) have urged a stronger marketing-financial analyst dialogue underpinned by a stronger marketing-accounting shared language. They believe that marketers and accountants have different objectives, methods and metrics, and that there are ways in which each discipline can leverage off the other. Hence, there are barriers for accountants to increased disclosure by working with marketing to gain mutually acceptable indicators of marketing performance, such as: legal liability, loss of commercially sensitive information, and cost (Lev 2004). On the other hand, from a marketing perspective, measuring everything may lead to the fear of loss of creativity (Stirtz, 2006).

Accordingly, MAI was thought to be achieved when accounting metrics and practices have been embedded in marketing, while traditional marketing objects (e.g., customers and competitors) have been recognised as important within the domain of accounting as well. In fact, developing the ultimate integration seems possible only by achieving both - the integration of intellectual domains (where the deep philosophical assumptions that once divided them have become blurred) and the integration of departmental functions (where practices, goals, traditions, cultures, languages are in conflict between the two departments), but the difficulty will be defining and delineating these two domains – marketing and accounting - since both are now comprising financial/ quantitative and non-financial/ qualitative notions. In response to the confirmed communication problems of MAI (*see* Sidhu & Roberts, 2008) and the opportunities available for its development (*see* Kraus et al., 2015; Opute & Madichie, 2016), the MAI literature has furthered its efforts to focus on the challenges of MAI (McLaren & Struwig, 2015; Opute & Madichie, 2016), the conceptual linkages between market orientation and management accounting techniques (Inglis, 2008), and the recognition of artefacts and the related notion of separability (Barker et al., 2022).

4. MAI: The Interdependence of Functions – Meso Level

The MAI literature has outlined the characteristics of MAI (van Helden & Alsem,, 2016), the challenges to MAI (Roslender & Willson, 2013), and the drivers of MAI (Opute and Madichie, 2017). On the organisational/ meso level, MAI has been investigated by focusing on the interdependence between the two functions – accounting and marketing: it explained how accounting aids marketing operations in several ways, such as: the application of customer profitability analysis to operational marketing (Kumar, 2015), balancing appropriate levels of specific marketing activities like customer acquisition and retention (King *et al.*, 2016), and assessing marketing activities that allow the firm to profitably satisfy the customer. It also explained how marketing's transactional flow aids accounting operations, such as: marketing provides accounting with information about customer and market segments, and investment plans (Roslender and Hart, 2002a, 2002b; Opute & Madichie, 2017). Nonetheless, it has been observed that trends in marketing - to prove its value - must be expressed in the language of accounting (Sidhu & Roberts, 2008), and similarly trends in accounting – directed towards more value relevance - are going to force accountants to understand the future contribution that marketing will make (Ibid, 2008). For instance, accountants may accept disclosure rather than recognition where measures do not pass the reliability criterion: disclosure provides the information and then the market can decide on its value. Also, marketers can apply the rules of value establishment to the customer – calculating the economic value to the customer. Then, brands are already associated with the market value of the firm in the shareholder analysis view; and customer management has also been shown to be a leading indicator of market value and earnings growth (Payne & Frow, 2016). However, for information to be credible, systems must be in place to ensure against manipulation and address moral hazard and adverse selection problems. In advocating for closer cooperation between marketers and accountants, Sidhu & Roberts (2008) were quite vocal about the benefits that the organisation my achieve, claiming that MAI is likely to lead to a skills interchange, to assist CEOs and Boards to achieve more objective decision making, to having better informed shareholders, and helping governments in their tasks of providing infrastructure and regulating competitiveness. So, the emphasis of this type of research was on the organisational benefits and advantages achieved through an effective interface between marketers and accountants.

Hence, in response to the organisational needs, some researchers have shifted their focus to investigating applications and measurements, suggesting multiple metrics for assessing marketing performance (Ambler & Roberts, 2008); and calling for the marketing/ accounting synergy (Phillips & Halliday, 2008). Again, other studies have focused on the customer, exploring the potential of customer accounting (McManus & Guilding, 2008), examining the theoretical influences of customer valuation metrics (Weir, 2008), calling for a conceptual model for establishing a common platform of understanding both within and between the two functions (Gleaves et al, 2008), and arguing that the indirect value of a customer has a measurable monetary impact which is not captured by conventional financial tools (Ryals, 2008). Thus, the functioning interface between marketing and accounting is demonstrated through the accounting calculations that are critical in the evaluation of the effectiveness of marketing activities – they make it possible to "justify marketing investment by using marketing metrics" (Jobber & Ellis-Chadwick, 2013, p. 839). In this regard, the accounting function provides both financial and non-financial information for decision-making. Here, financial information includes profitability calculations regarding customer segments, markets, products and projects (Kotler & Armstrong, 2013). Again, the profitability of the different objects is divided into a large number of costs, such as direct, indirect, marginal, fixed and full costs, and the effect of idle capacity on the costs and pricing decisions is also on the agenda (Horngren et al., 2008). As for non-financial information, they include measures that focus on market share, the number of new products, customer awareness and customer satisfaction (Jobber & Ellis-Chadwick, 2013).

Based on the above discussion the functions carried out by the marketers and accountants in the organisation are to inform the type or level of interface that the communicating parties engage into. For instance, van Helden & Alsem (2016) have demonstrated that there are opportunities for developing many interfaces between marketing and accounting based on the management accounting domains: budgeting, performance measurement, cost management, and capital investment. They explained that MAI may take the form of either an 'informing interface' or 'integrating interface'. They cite the process of budgetary control as an example of 'informing interface', where marketing and accounting professionals mainly transfer or share information without becoming involved in one another's domains. On the other hand, they explain 'integrating interface' as the process of coordinating and collaborating between those professionals when solving a particular problem as in the case of performance measurement (when using Balanced Scorecard BSC, calculating customer profitability), cost management (when using activity-based costing ABC, carrying out target costing and life cycle costing), and investment analysis (investment appraisal of brands by translating brand awareness and brand loyalty into monetary values).

4.1 MAI through Budgeting

As a management accounting form of control, a budget specifies the desired activities and their financial consequences (planning), but also offers a guideline for assessing the execution of the plan (controlling) (Maas, Schaltegger & Crutzen, 2016). The nature of the deviation between the budget (plan) and its realization may give rise to corrective measures. Similarly, in marketing, the marketing plan is monitored, and its results are diagnosed, which may lead to corrective actions (Keller & Kotler, 2015).

The annual budget includes marketing expenses (e.g., distribution and advertising costs), so the marketing budget is the financial condensation of the marketing plan. Based on the sales budget the production budget can be determined, which subsequently provides the input for the different types of cost budgets. In fact, management accounting controls the budget through variance analysis by dividing the differences between the actual and the budgeted profits into various components: a) into revenues and cost variances, and b) into the various revenue and cost sub-variances (Fleischman & McLean, 2020). These two interfaces (the sales budget in the budgetary process and the analysis of revenue variances) are classified as an informing interface. Here, the management accounting professionals transfer information about market size and market-mix variances to the marketing professionals, enabling marketers to revise the sales policy. As such, no collaboration or co-ordination takes place between the two groups of professionals. However, in case of the need to achieve higher profits, a mutual consultation can take place between the marketing and accounting professionals.

4.2 MAI through Performance Measurement

4.2.1 Accounting Techniques – Balanced Score Cards (BSC)

Implementing the balanced scorecard (BSC) – a management accounting technique introduced by Kaplan and Norton (1992) allows managers to assess the performance of an enterprise or a department, based on four perspectives: 1. Financial perspective (how do we look at shareholders?); 2. Customer perspective (how should we appear to our customers?); 3. Internal business processes perspective (what must we excel at?); 4. Learning and growth perspective (can we continue to improve and create value?). Each of the four perspectives includes various key indicators – which are linked according to cause-effect relationships (Kaplan and Norton, 1992). In fact, BSC was developed to translate strategic plans into operational action (Cooper and Kaplan, 1988; Kaplan and Norton, 2001). This was in response to changes in the competitive environment and manufacturing practice (Scapens and Roberts, 1993) and to combine strategic non-financial measures into management accounting systems. Accordingly, this performance measurement technique focuses on the strategy and vision of an organisation rather than on control in order to cater for the needs of all stakeholders. It provides the means of linking the long-term strategic objectives of a business to its short-term actions, the enabling mechanism that translates strategy into action (see Kaplan & Norton, 1996 a, b). It "*enables a company to align its management processes and focuses the entire organization on implementing long-term strategy*" (Kaplan & Norton, 1996a: 85). Other than being a management accountant innovation, BSC is a tool used by all managers in meeting the challenges of the strategic management process (Mintzberg & Quinn, 1996).

With its strategic vision, this management accounting tool (BSC) achieves an informing interface via focusing on the final goods market (e.g., product line and the extent of customer loyalty). A more integrative interface was hoped for by Kaplan and Norton (1996), who argue that a firm has to consider how the development of new products (innovative perspective) influences customer loyalty (customer perspective), which in turn, may improve its profitability (financial perspective). This search for causal links in the performance measurement system requires a dialogue between marketing and management accounting professionals which may result in an integrating interface (van Helden & Alsem, 2016). Again, customer profitability analysis includes both cost accounting and performance measurement aspects: here cost accounting involves calculating the full costs of products, for, among other goals, pricing and cost control (Bhimani, et al., 2008; Horngren, et al., 2011). In this regard, van Helden & Alsem (2016) have argued that the marketing accounting interface (MAI) is shaped by the sales rather than the cost-side, where the comparison of the actual and the budgeted revenues can be decomposed into the sales price and the sales volume variance.

The marketing discipline has developed new constructs (e.g., customer lifetime value, customer equity and brand equity), which are all focused on future accounting periods. Customer profitability has to contribute to the accomplishment of the company goals (e.g., profit and shareholder value). Thus, marketing efforts, via customer lifetime and brand equity could be linked to the above indicated company goals (Hoekstra and Leeflang, 2010). Therefore, a dialogue between marketing and management accounting aimed at the realization of an integrating interface could enrich management accounting's understanding of the mechanisms that influence customer profitability.

The impacts of BSC have been recorded in relation to the performance of an organisation (Hoque and James, 2000; Speckbacher et al., 2003): little corporate control (Kraus and Lind, 2010), enhanced accountability (Poister and Streib, 1999), and improved sustainability in the not-for-profit sector firms (Brewer, 2002). Yet, Lipe and Salterio (2000) claim that managers pay insufficient attention to leading and non-financial indicators, which might limit the benefits they receive from the balanced scorecard. In this regard, Cheng and Humphreys (2012) argue that:

> *presenting performance measures categorised by scorecard perspective only improves managers' strategy appropriateness judgements when the managers are provided with a set of strategic objectives that are not presented in a strategy map structure (p. 899).*

Therefore, Ding and Beaulieu (2011) suggested that an important precondition for successful balanced scorecard implementation is that organisational managers understand the linkages among performance measures, business units' strategy, and organisational decisions. The measures selected for BSC use need to have certain requirements as pointed out by Hoffecker and Goldenberg (1994): what is measured can be controlled; the personnel in charge should be able to influence the indicators; the key indicators should be easy to quantify; the project members involved have to understand the measures; and the measures must be relevant, reliable and as precise as possible. Consequently, these variables/ factors will affect the level of MAI and its nature.

However, financial evaluations could be problematic as most of the costs have been decided on in the past and cannot easily be revised today. Therefore, the impact of such information is rather limited. Again, the valuation of intangible goods connected with a business function or a project is quite difficult or challenging. Hence, BSC has been criticised for the loose connection between its measures – which could not provide clues as to which organisational internal factors should be developed (see e.g., Chenhall & Langfield-Smith, 2007; Chenhall, 2009; Antonsen, 2010; Basuony, 2014; Hoque, 2014). For instance, Nørreklit et al. (2012) argued that there was not a causal but rather a logical relationship among the areas covered in the balanced scorecard. Again, Molleman (2007) claimed that the BSC is not sufficiently flexible for application in a highly dynamic business environment since such environments require frequent modification to strategies, and establishing performance measures to go with the modification becomes quite challenging. Another criticism was directed by Awadallah & Allam (2015) who pointed out that being based on the vision of one-way linear cause-and-effect relationships, BSC becomes incapable of explaining the complex nature of today's business, where customer perspective is inter-linked with various perspectives such as employee satisfaction, delivery time and product quality: in turn, customer satisfaction could influence employee satisfaction.

4.2.2 Accounting Techniques – Activity-Based Costing (ABC)

Value engineering is a cost management technique used to identify the appropriate combinations of the future product prices, attributes and costs. Target costing is the trade-off between customers' valuation of product attributes and the price these customers are willing to pay for them; and it is market-driven and future-oriented (Gleaves et al., 2008). An interface will take place between the accounting and marketing functions when discussing future sales prices, product attributes and feasible engineering opportunities for the production of new products (Foster & Gupta, 1994). Again, lifecycle costing associated with the total costs incurred by the customer during the entire cycle of the product, may lead to integrating interface as it involves consultation on a product design, production and distribution as well as post-purchase elements (e.g., maintenance activities). In addition to the two cost management techniques (target costing & lifecycle costing), the ABC technique can be used where costs of activities are dependent on non-volume-related measures (e.g., the number of the production batches and invoices). Also, marketing activities (the number of sales contacts, the number of transports, or the number of advertising outlets) can be identified for costing. Thus, using ABC for developing marketing-specific cost drivers or using value-chain cost drivers (e.g., competitiveness in distribution or price-product attributes) requires an integrating interface between accounting and marketing professionals (van Helden & Alsem, 2016).

The ABC technique was introduced by Johnson (1991) and Kaplan (1992) to objectively assign costs by identifying cause and effect relationships based on historical data. Once costs of the activities have been identified, the cost of each activity is attributed to each product to the extent that the product uses the activity. Thus, ABC identifies areas of high overhead costs per unit and so directs attention to finding ways to reduce the costs or to charge more for costly products. As for the use of ABC information, Mansor et al (2012) found that it was mostly favoured in decision areas, such as: budget and planning, identifying opportunities for improvements, process or operating management, product management decisions, and in the forecasting area. Yet, Mansor et al.'s study (2012) has found that ABC was less favoured for changing business decisions.

Nonetheless, the literature has demonstrated that difficulties in achieving integration between the functions have remained, even when ABC was introduced. For instance, Flanagan (2008) has argued that: first, the credibility of the ABC system has been found to be dependent on the expertise of users: not all mangers are able to use the comparative information offered by the system. Extracting and interpreting ABC data requires an expert to and frequently the system cannot answer specific queries. Second, much of the information offered is redundant as the details are collected everywhere rather than only where it needs to be collected. Third, there is no practical evidence to demonstrate that ABC as a comparative tool for improving productivity represents good value for money. Moreover, many firms that have adopted ABC have found it challenging to maintain the system (Carenzo & Turolla, 2010) as managers find it very difficult to estimate an employees' proportion of time spent on each activity, and to accurately define the capacity of the different activities. In this regard, Bates et al. (2015) argues that:

> *In fact, although theoretically interesting, ABC has turned out to be complicated and difficult to apply. Moreover, managers and software developers who were culturally used to traditional accounting systems have often rejected it.*

4.2.3 Accounting Techniques – Capital Investment

Accounting can bridge the gap between consumer related brand dimensions (e.g., brand loyalty or brand awareness) and monetary dimensions (especially the value of a brand). However, Klaus et al. (2015) have pointed out that marketing investments are still difficult to be related to monetary brand metrics, insisting that the ultimate goal of measuring marketing effectiveness is in comparing investments with monetary marketing results. Van Helden & Alsem (2016) have contended that management accounting could be of great value for marketing in finding ways to compute the monetary value of brands, on a regular day-to-day basis, thus opening possibilities for conducting disaggregated statistical analyses of marketing investments. Such possibilities will lead to informing interface between accounting and marketing professionals. When finding monetary values of brand awareness and brand loyalty is complicated, an analysis based on well-funded estimations of the related revenues and costs including their underlying risks, requires an integrating interface between management accounting and marketing (Ibid, 2016).

4.3 MAI through Strategic Management Accounting (SMA)

The development of strategic management accounting (SMA) has created an opportunity for integrating management accounting and marketing as SMA has been developed with an external orientation which looks beyond the boundaries of the business – as identified by Simmonds (1981):

> *[T]he provision and analysis of management accounting data about a business and its competitors for use in developing and monitoring the business strategy, particularly relative levels and trends in real costs and prices, volume, market share, cash flow and the proportion demanded of a firm's total resources. (p. 26).*

For Wilson (1995), strategic management accounting's defining characteristic is the management accounting interface with marketing management rather than with strategy. Thus, for achieving sustainable competitive advantage, a business needs to have a strategy of product differentiation, rather than a strategy of cost leadership (*see* Porter, 1985). Differentiation strategy requires information about customers and offerings – and this type of information is provided by the marketing function, including the sales function. Here, the firm must be aware of both its own and its competitors' value creation chains. The financial management rather than the cost management of the customers' value attribution process requires the joint work of both management accountant and marketers. In this regard, Govindarajan & Shank (1993) have advocated that a successful product differentiation strategy requires a double external focus: on competitors' value creation and customers' value attribution chains – and this is reliant on the cooperation at the management accounting/marketing interface. This kind of cooperation will allow strategic management accounting – as an interdisciplinary field, to use techniques, such as: competitor position analysis, target costing and life cycle costing; and to be informed by product attribute analysis, buyer value chain analysis and contestable market theory (Roselander & Hart, 2003). In other words, as "externally focused on the market, SMA integrates insights from management accounting and marketing within a strategic management framework" (Ibid, 2003: 255). Hence, SMA could be adopted as the way forward for achieving interface between marketing and accounting. For instance, attribute costing is one of the significant techniques of SMA which is – unlike ABC technique – aims to cost the benefits that products provide for customers. For Bromwich & Bhimani (1989), it is these benefits that products provide for customers that constitute to the ultimate cost drivers. Thus, assessing the benefits sought by customers – a marketing function - requires us to look outside the business, whereas information on activities and cost drivers is available internally – a management accounting function. This necessitates a high degree of cooperation between management accounting and marketing management practitioners. Again, target costing and life-cycle costing, together with some variants of strategic cost analysis also qualify as examples of SMA techniques (Roslender and Hart, 2003).

However, Roslender (1995) identified SMA as a generic approach to accounting for strategic positioning, characterised by the attempt to integrate insights from the marketing literature into management accounting. Roslender argues that SMA encompasses Porter's competitive advantage theory, and in particular, his strategic cost analysis technique (Porter, 1985), together with both target costing and life-cycle costing. All are viewed as exhibiting a strong marketing management emphasis. Thus, being externally focused on the marketplace, SMA seeks to integrate insights from management accounting and marketing management within a strategic management framework (Roslender and Hart, 2003). In doing so, accountants and marketers need to dismantle traditional functional boundaries and to engage in cooperative activities. However, in assessing marketing accountability, it is necessary to employ multiple performance measures, a range of different types of metrics and reporting formats such as the balanced scorecard.

In conclusion, Roslender and Hart (2003) found that the term SMA has a very limited significance for the great majority of practitioners they interviewed, with very little evidence to suggest that SMA techniques such as attribute costing, strategic cost analysis or life-cycle costing were being implemented or were widely understood. This supports Lord's (1996) contention that SMA is a figment of the academic imagination. However, there was a substantial amount of evidence that the majority of respondents were positive about the benefits of exploring the potential of greater cooperation at the interface between management accounting and marketing management. Also, the respondents engaged in synergistic relationships did not provide evidence of either practising or being any more familiar with SMA techniques such as target costing, life-cycle costing, strategic cost analysis and attribute costing. Finally, Roslender and Hart's typology of relationships – traditional, transitional and synergistic - between the management accounting and marketing management functions used is problematic. In the traditional relationship management accountants are imposing their financial management disciplines on their colleagues in marketing management. By contrast, a synergistic relationship involves a high degree of inter-functional cooperation and co-ordination. Synergistic relationships require functions such as management accounting and marketing management to have largely (if not fully) abandoned their more traditional patterns of (limited) cooperation. Transitional relationships are those that characterise the patterns of cooperation that would evolve as the two functions became involved in the process of creating synergistic relationships. In fact, the idea of abandoning financial management by management accountant is quite questionable (Hopper & Bui, 2016).

On the organisational level, the extant literature on MAI has also identified few factors that affect the level of integration, such as: management support of integration (policies and operational initiatives), formalisation, centralisation, role flexibility, cultural differences, joint reward, physical proximity, socialisation (Garrett et al, 2006; Kotler et al, 2006; Song and Thieme, 2006; Opute and Madichie, 2016). For instance, Opute and Madichie (2017) have found that structural (decentralisation) and controllable, attitudinal-based features are deeply rooted and endanger the working relationship of MAI subjects; and that management support is the central factor that leads to effective integration. They also found that information sharing is characterised by awareness of information needs and goals of each other, and effective, accurate and timely information exchange between both departments; while involvement includes open discussion of opposing views, joint involvement in defining strategic marketing priorities, joint involvement in responding to market changes, as well as direct involvement across the strategic marketing process. In addition, they found negative influence of cultural diversity (culture, perception and orientation) on marketing-accounting integration. Here, the cultural artefacts have taken the shape of stereotypes, and differences in orientation and technical skills which constrain the behavioural repertoire of accounting and marketing personnel and also guide their interpretation of each other's actions (Opute, 2014). The consequences are that they are neither able to share information effectively nor engage in performance enhancing team working.

Again, relevant to the organisational level, Mills & Tsamenyi (2000) points out that many articles on the marketing-accounting interface centre on the problems of the different orientation of marketers and accountants; and how business has become increasingly market oriented, resulting in `the increasing awareness of the dependence of a business on its markets and customers rather than on its products. However, the MAI literature has lacked sufficient empirical attention to the working relationship between accounting and marketing – as confirmed by Opute & Madichie (2017: 16)

> *Not much empirical evidence exists about accounting–marketing working relationship despite increasing advocacy of importance to strategic marketing performance.*

In general, this section has demonstrated how MAI literature was focused on explaining the various forms of interface between marketers and accountants and the organisational advantages achieved through such interface. As for the factors affecting MAI, they have always been approached in general and broad terms, emphasising that the stronger the interface is the better for organisational performance. Yet, there was no focus on the specific elements of MAI that may have led to the achieved outcomes. Also, the literature did not come up with counter examples or cases where stronger integration did not lead to enhanced organisational performance. It would be worth investigating whether it is always the case that stronger MAI has always led to better organisational performance.

4.4 MAI through Marketing Metrics (CPA & CVA)

To create a complete picture of marketing effectiveness and its impact on an organization's overall financial health, researchers have used concepts such as Customer Profitability Analysis (CPA) and Customer Value Analysis (CVA) that clearly create a linkage between marketing and accounting. These concepts combine both financial and non-financial measures. The Concept of Customer Value has been defined by Smith and Colgate (2007) "… as what customers "get" (benefits) vs what they "give up" (costs or sacrifices). This is consistent with traditional marketing perspectives, but it also provides marketers with a practical framework for creating differentiated value. Here, producing value for customers is critical for marketing success, particularly when launching new products or services. So, accounting measures and financial outcomes are essential for determining customer value, particularly in the cost/sacrifice and functional/instrumental aspects. In this sense PMMs are more than just analytical tools; they are strategic factors that influence all areas of customer value. This is evidence of how marketing strategies integrated with accounting practices can improve customer value., and consequently, PMMs have a role in establishing organisational alignment and increasing customer satisfaction. For instance, functionally, PMMs can add value by ensuring that marketing and accounting efforts are coordinated to achieve high-quality and performance standards that match consumer expectations. Experientially, the incorporation of PMMs into marketing strategies can assist in developing campaigns that more effectively resonate with customer emotions and experiences, hence increasing brand loyalty and customer engagement. Then, Symbolically, PMMs can help to improve a brand's image and reputation by clearly expressing financial and marketing KPIs that reflect corporate responsibility and customer-centric ideals. As for Cost/Sacrifice Value, the effective implementation of PMMs can result in optimised pricing strategies that represent genuine consumer value, hence improving perceived value for money among target segments. Thus, there is a need to combine marketing and accounting activities to develop a cohesive strategy that maximises customer value.

In the Customer Profitability Analysis (CPA), the emphasis will be on assessing the profitability of specific customers or segments. CPA is the process of analysing the revenue and costs associated with each client in order to determine which customers contribute the most to the bottom line. Haer, activity-based costing (ABC) is used to assign costs based on real resource consumption, which allows for a more precise picture of client profitability. This assists in making informed decisions about where to allocate marketing efforts for the best financial return. By identifying less profitable or even unprofitable consumers, businesses can either enhance their profitability or contemplate ending these connections. Thus, it can be argued that both CVA and CPA offer a financial perspective on marketing efforts, bridging the gap between marketing and accounting. For example, Storbacka (1997) and Zeithaml et al. (2001) show how analysing customer profitability can help marketers make strategic decisions about client acquisition, retention, and development. These measures verify that marketing initiatives are not only consistent with, but also contribute to, the organization's overall financial health. Again, Storbacka (1997) emphasises that customer profitability analysis can provide insights into the actual value provided by various client segments, allowing businesses to modify their marketing efforts accordingly. For example, high-value consumers may receive personalised services and premium offers, whilst low-value customers may be targeted with low-cost marketing methods. Zeithaml et al. (2001) add that customer pyramid models, which classify consumers based on profitability, can be used to create unique marketing strategies that maximise the value produced from each section.

The emphasis on the customer value concept as a roadmap to loyalty, which promotes financial performance, has been advocated by Khalifa's work (2004) who also argue that customer value grows over time through interactions with the company. However, Khalifa has warned that there are continuing changes in customer perceptions and that they influence their assessment of a supplier's offering. Therefore, PMMs must evolve over time in order to remain relevant and reflect changing consumer wants and market conditions. This requires multiple corporate strategies that might be integrated using PMMs to achieve both marketing and accounting objectives. Khalifa's work emphasises the importance of synchronise marketing and accounting operations to create organisational performance, demonstrating that PMMs are more than just measuring tools; they are also strategic facilitators that help with alignment. For example, Woodruff's work (1997) has called for a strategic change in which firms focus more on providing greater customer value than on internal efficiency such as quality management. This indicates that PMMs may be designed and deployed to not just assess performance but also drive initiatives that increase customer value, enabling a deeper integration between marketing and accounting functions. This goes in line with the direction of my thesis where the outward orientation – creating customer value – enables the integration between marketing and accounting. Accordingly, PMMs should not just examine internal processes, but also include indicators that indicate the organization's effectiveness in providing value to customers – which is an external orientation. This is the strategic role of PMMs in harmonising marketing and accounting departments, which links PMMs not just with internal performance metrics, but also with overarching strategic goals that improve customer happiness and corporate profit.

The empirical evidence that linking marketing to accounting can improve organisational effectiveness came through Ryals and Knox's work (2005) who contended that customer profitability analysis in an established UK bank found significant advances in both marketing efficiency and financial results. They discovered that by emphasising profitable customers, the bank could reduce its marketing costs while boosting its general profitability. Similarly, Ambler and Roberts (2008) contend that multidimensional metrics, which contain both financial and non-financial variables, provide a complete picture of marketing performance and its impact on the business. They argue that depending simply on financial measures can be limiting because it does not capture the complete value provided by marketing initiatives. Firms can acquire a better understanding of their marketing efficacy by combining measurements like brand equity, customer satisfaction, and customer loyalty with financial performance indicators.

Furthermore, there are other concepts and measurement systems that connect accounting and marketing through combining financial and non-financial measures. For example, Return on Marketing Investment (ROMI) calculates the return on investment for marketing operations. It aids in determining the efficacy of marketing efforts and justifying marketing investments (Powell, 2002). The ROMI is calculated by comparing the revenue earned by marketing operations to their costs. Brand equity is another example for linking marketing and accounting – it is the value that a brand brings to a product or service. Brand equity is measured by evaluating a variety of criteria, including brand awareness, brand loyalty, perceived quality, and brand associations. Strong brand equity can result in increased sales and profitability (Aaker, 1996). Market-Based Management (MBM) is a comprehensive management style that aims to generate long-term value by aligning business objectives with market opportunities. It entails using financial and non-financial measurements to inform decision-making and assess performance (Best, 2009). Marketing Mix Modelling (MMM) examines the efficiency of various marketing methods (such as advertising, promotions, and pricing) and their effects on sales and profitability. This statistical study assists businesses in optimising their marketing budgets and improving ROI (Hanssens et al., 2001). Customer Lifetime Value (CLV) is an estimate of the net earnings from a customer's entire future relationship. CLV aids in decision-making for client acquisition, retention, and development by identifying the most profitable consumers (Gupta & Lehmann, 2003). Marketing dashboards are platforms that provide key performance indicators (KPIs) from marketing activity. They offer real-time insights on marketing campaign performance, customer engagement, and financial results, allowing for data-driven decision-making (Pauwels et al., 2009).

5. The Interface of Metrics – Micro Level

Adopting financial and non-financial performance measurement metrics by marketers has created an environment of interface with accountants. This was in response to the increasing calls for making marketing more accountable. In this regard, The American Marketing Association has recognised the need for making marketing accountable, and defined 'marketing accountability' - with an emphasis on both - short-term and long-term gains - as:

> *"The responsibility for the systematic management of marketing resources and processes to achieve measurable gains in return on marketing investment and increased marketing efficiency, while maintaining quality and increasing the value of the corporation."* (*Cited in Kotler and Keller, 2006: 6*).

Accordingly, Ambler & Roberts (2008) have rigorously tried to evaluate the calls for a single financial metric termed as 'silver metric' (e.g., ROI, Discounted Cash Flow (DCF) and Return on Customer) and come out in favour of multiple metrics for assessing marketing performance. They also highlighted the critical and potentially misleading role of forecasts as benchmarks for performance assessment, recognising the value of DCF techniques, such as customer equity and customer lifetime value for planning purposes. Meanwhile, they opted for the use of multiple metrics, taken together as a proxy for future cash flows, such as: measuring the marketing asset (brand equity), and establishing a dashboard for driving the business or the business model. In addition, Weir (2008) has claimed that the intensification of marketing activity in the last 20 years has given rise to greater needs for customer valuation and profitability metrics. Again, McManus & Guilding (2008) advocated that customer accounting (CA) can have the potential for marketing-accounting interface, where both marketers and accountants can develop an understanding of customer profitability depending on the type of relationship that the customer may develop with the business – transactional, facilitative, integrative and connective (*see* Lind and Strömsten, 2006). For example, the connective customer relationships were characterised by relatively small buying volumes and high integration of technical interfaces through the adaptation of products and production facilities, creating high direct costs, but generating low direct revenues. Other researchers have tried to emphasise the need for non-conventional financial measurements, such as showing that indirect value of customers can have a measurable monetary impact which is not captured by conventional financial tools (see Ryals, 2008).

The evidence for potential adoption of market-oriented accounting (MOA) has come from Inglis's (2008) inter-functional case study which revealed a space in conceptual linkages between market orientation and contemporary management accounting techniques. The possibility of achieving this interface has been contemplated by El-Tawy & Tollington (2008), who called for freeing the asset recognition criteria from the narrow, definitional and rule-based perspective of accounting epistemology to offer an alternative view based on the recognition of artefacts and the related notion of separability.

The significant contribution of accounting to marketing performance management has been recognised by Kosan (2014), who drew attention to the fact that the increase of expenditure in marketing and areas related to marketing caused the increase of requirements for information on the subject, revealing once more the importance of cost accounting data in the evaluation of marketing activities and marketing related decisions. This increase in marketing costs has been confirmed by Stewart (2009), who stated that between 20% and 25% of the enterprise costs are related to marketing activities; and for Ceran and İnal (2004, cited in Kosan, 2014), this ratio may be increased to between 50% and 60%. Hence, it was argued that a good marketer should also have a good understanding of finance (Tek and Dalkılıç, 2011, cited in Kosan 2014).

The emphasis on customers by enterprises has put more responsibility on marketing (Ryals, 2008) and led enterprises to reconsider the value of their intangible assets, which requires converting non-financial information related to marketing into financial data (Seggie et al.,

2007) through better performance measurement methods (Gao, 2010). In this regard, marketing financial analysis incorporated four functions – as demonstrated in Table (1) below: financial situation analysis, financial evaluation of alternatives, financial planning, and financial control.

Functional areas where financial analysis is useful in marketing	**Sample financial methods used in functional areas**
a) **financial situation analysis** • the study of trends • comparative analysis • assessment of present financial strengths and limitations	• Ratio analysis • Profit and contribution analysis • Sales and cost analysis
b) **financial evaluation of alternatives** • introduce new products/delete mature products. • expand the sales force or more advertising. • delete a market operation or increase the sales fleet. • move into a new market(s) • build a new silo.	• Sales and costs analysis • Break even analysis. • Profit contribution, cash flow analysis, profit projections • Return on investment. • Return on capital employed. • Sustainable growth rates.
c) **financial planning** · The introduction of a new range of products · the forecasting of sales and costs · market liberalisation.	· Sales and costs forecasts · Budgets · Proforma income statements.
d**) financial control** • Mainly keeping plans on course	· Sales and costs forecast · Actual results compared to budgets (analysis of variance) · Profit performance.

Table (1) – Marketing Financial Analysis

Source: Stewart, D.W. (2019). The Financial Imperative of Marketing. In: *Financial Dimensions of Marketing Decisions*. Palgrave Studies in Marketing, Organizations and Society. Palgrave Macmillan, Cham. https://doi.org/10.1007/978-3-030-15565-0_2

The linking between the marketing mix activity and financial metric has been proposed through a conceptual model developed by Mintz and Currim (2013: 20) – as shown in Table (2) below:

Marketing – Mix Activity	**Marketing Metrics**	**Accounting (Financial) Metrics**
General Metrics	• Market share (dollars or units) • Awareness (brand or product)	• Net profit • Return on investment

	• Satisfaction (brand or product) • Likeability (brand or product) • Preference (brand or product) • Willingness for recommend (brand or product) • Loyalty (brand or product) • Perceived product quality • Consideration set • Total customers • Share of customer wallet • Share of voice	• Return on sales • Return on marketing investment • Net present value • Economic value added • Marketing expenditures • Stock prices/stock returns • Tobin's q • Target volume (units or sales) • Customer segment profitability • Customer lifetime value
Traditional Advertising	• Impressions • Reach • Recall	• Cost per customer acquired/cost per thousand impressions • Lead generation • Internal rate of return
Internet Advertising	• Impressions • Hits/visits/page views • Click-through rate	• Cost per click • Conversion rate • Internal rate of return
Direct to Consumer	• Reach • Number of responses by campaign • New customer retention rate	• Cost per customer acquired • Conversion rate • Lead generation
Social Media	• Hits/visits/page views • Number of followers/tags • Volume of coverage by media	• Lead generation • Cost per exposure • Total costs
Price Promotions	• Impressions • Reach • Trial/repeat volume (or ratio)	• Promotional sales/incremental lift • Redemption rates (e.g., coupons) • Internal rate of return
Pricing	• Price premium • Reservation price • Relative price	• Unit margin/margin percentage • Price elasticity • Optimal price
New Product Development	• Belief in new product concept • Attitude toward product/brand • Expected annual growth rate	• Expected margin (%) • Level of cannibalization /cannibalization rate • Internal rate of return
Sales Force	• Reach • Number of responses by campaign • New customer retention rate	• Sales potential forecast • Sales force productivity • Sales funnel/sales pipeline
Distribution	• Out-of-stock percentage/availability • Strength of channel relationships • Product category volume	• Total inventory/total distributors • Channel margins

		• Sales per store/stock keeping units
PR / Sponsorship	• Volume of coverage by media • Reach • Recall	• Lead generation • Cost per exposure • Total costs

Table (2) –Marketing and Accounting (financial) metrics

The financial metrics used for the ten marketing-mix decisions in Table (2) can enhance our understanding of the need to develop the relationship between accounting and marketing. Hence, there was an increased research interest in the marketing-accounting interface (Kraus et al., 2015) despite the attack against marketing and accounting functions in the board room – where marketing has no voice and it is not seen to be accountable, whereas accounting is losing its influence as an indicator of shareholder value, for instance, owing to the problems of valuing intangible assets (Sidhu & Roberts, 2008). For example, measuring the value of brands in monetary terms was often found to be a challenging area of integration.

Accordingly, MAI seems to be achieved when accounting metrics and practices have been embedded in marketing while traditional marketing objects (e.g., customers and competitors) have been recognised as important within the domain of accounting as well. In fact, developing the ultimate integration seems possible only by achieving both - the integration of intellectual domains (where the deep philosophical assumptions that once divided them have become blurred) and the integration of departmental functions (where practices, goals, traditions, cultures, languages are in conflict between the two departments), but the difficulty will be defining and delineating these two domains – marketing and accounting - since both are now comprising financial/ quantitative and non-financial/ qualitative notions.

6. Developing MAI through Management Control Systems

The communication problems cited in the MAI literature have often been attributed to the ways management control systems (MCS) have been applied in the works of marketers and accountants. For example, the difficulty of identifying causal relationships between marketing costs (e.g., advertising and celebrity endorsement) and marketing cost objects (e.g., products and customers) have negatively impacted the development of a successful MAI. This was due to the lag between the incurrence of marketing costs and the receipt of benefits. Another challenge for developing a successful MAI was cited by Hanssens & Pauwels (2016: 173) who advocated that:

> *"marketing uses attitudinal (e.g., brand awareness), behavioural (e.g., brand loyalty), and financial (e.g., sales revenue) performance metrics, which do not correlate highly with each other. Thus, one metric could view marketing initiatives as successful, whereas another could interpret them as a waste of resources".*

On the other hand, many researchers (Edeling et al., 2021; Matsuoka, 2020; Opute, & Madichie, 2017; Kraus et al., 2015) have thought that developing and implementing management control systems that can cater for all stakeholders, including accountants and marketers, will be the way to achieve marketing-accounting interface (MAI). This means that the way forward to achieve the accounting-marketing integration is to fully identify and explain both revenue drivers and cost drivers of a business organisation. This requires a full understanding of the link between decisions made in marketing and costs incurred in other functions. For example, shorter delivery schedules, and enhanced customer tailoring of products are viewed by marketing as revenue enhancing propositions; while to other business functions, they are potentially cost-increasing propositions. As for cost management – which aims to non-value-added costs, there is a need to refine the ways of determining the marketing costs viewed by customers as value-added and those that are viewed as non-value- added. Again, it is quite evident that significant resources are often spent to maintain and enhance the value of intangible marketing assets, such as: brand names, and customer base. Hence, Hanssens (2018) has advocated that performance measures need to be developed to reflect changes in the values of marketing assets – most of which requires greater reliance on external factors (e.g., market shares of competitive brands) than has occurred with the capitalization of many manufacturing costs. Finally, accounting systems need to incorporate changes of the marketing function, such as the shift of marketing focus from attracting purchases from customers to the emphasis on attracting and retaining profitable customers – which requires measuring customer profitability (Ibid, 2018).

On the other hand, to develop an effective MAI, Opute and Madichie (2017) have advocated that strategic managerial mechanisms need to be developed for ensuring an appropriate level of information sharing and involvement between marketers and accountants. As for defining the term 'integration', Plakoyiannaki and Tzokas (2002) have identified it as the 'strategic linking' of functionally specialised groups for corporate success; meanwhile, Opute and Madichie (2017) have identified integration through three dimensions: namely 'information sharing', 'unified effort' and 'involvement'. Thus, 'integration' has been conceptualised as "interaction" (Cadogan *et al.*, 2005; Dawes and Massey, 2005), "collaboration" (Le Meunier-FitzHugh and Piercy, 2007; Le Meunier-FitzHugh and Lane, 2009) or "composite integration", which subsumes interaction and collaboration (Kahn and Mentzer, 1998; Song and Thieme, 2006; Opute *et al.*, 2013). Hence, composite integration was conceptualised as incorporating both "information sharing" and "involvement" (Song and Thieme, 2006; Opute and Madichie, 2016).

The need for developing MAI has been extensively discussed in previous literature, emphasising its significance for the sustainability and competitiveness of business organisations. This literature has been classified by Kraus et al. (2015) into three categories: one which has perceived MAI as problematic and called for strong inter-functional co-operation between management accountants and marketing managers to achieve well-functioning strategic management accounting practices (*see* Seal & Mattimoe, 2014; Carlsson-

Wall, Kraus, & Lind, 2015); second which focused on quantifying the value created by the marketing function, proposing to implement management accounting systems for measuring performance of marketing functions (see Foster & Gupta, 1994; El-Tawy & Tollington, 2008; *McManus, 2013*; Kraus et al., 2015) ; and third which adopted the industrial network approach to extend the knowledge of accounting practices (Agndal & Nilsson, 2009; Carlsson-Wall & Kraus, 2015). Based on these three streams of literatures, Kraus et al (2015) have identified three ways for developing MAI: by including and handling important qualitative aspects; by including and handling interorganisational issues and processes; and by analysing the translation from value creation processes to the monetary dimension.

6.1. Developing MAI through Qualitative Aspects (Macro Level)

Some scholars, like Kraus et al. (2015), have pointed out that the use of accounting and marketing is always based on underlying theoretical assumptions about how companies are related to customers and suppliers, and that there is a clear borderline between the company and its environment:

> *it is quite important to analyse the underlying theoretical model(s) of both the accounting and the marketing side, and that such analysis will affect how MAI problems are formulated, the alternatives identified, and the solutions suggested (p.5).*

Here, the marketing and accounting functions describe and handle the same business landscape for a company with diverse counterparts such as customers, competitors, suppliers, and public organisations in addition to the other functions within the company:

> *"the business conducted in industrial markets consists of interaction in unique relationships with individually significant counterparts" (Kraus et al., 2015:3).*

Marketing and accounting could be conflicting if they have been designed and implemented in isolation, with different assumptions about the features of the business landscape (Ford & Hakansoon, 2010). For instance, this difference in assumptions may take place in markets where the sellers and buyers are companies – here companies are linked to an entire web of relationships with various customers and suppliers (Andreson et al, 1994). Here, accounting is adopting a market-oriented approach where external parties are assumed to be independent actors, while marketing is developed to deal with the changed business landscape – where the company's sales force "needs to take into account the interdependencies that exist, knowledge-wise, technically and financially" (Kraus et al, 2015: 6). Thus, accounting and marketing functions will have difficulties communicating, so accounting needs to take into account a more networked view of the company environment, otherwise accounting will be giving a misleading picture of the relevant costs and revenues (Bocconcelli & Hakansson, 2008). Accordingly, accounting has been influenced by the changes in the business landscape: new tools have been developed (value chain accounting, open book accounting, market-oriented management accounting, and total cost of ownership (Alenius et al, 2012). The third research stream using industrial network approach to extend accounting practices gives examples of companies that have tried to adapt accounting to a different business landscape. However, Kraus et al (2015) find that obtaining a complete accounting model is impossible, and the company needs to focus on the most important connections. Again, they argue that companies need to separate management accounting from financial accounting, and then change financial accounting to resonate better with the new business landscape (Ibid, 2015).

This strand of literature has focused on improving the interface process between marketers and accountants through using strategic management accounting practices for enhancing the credibility of the marketing activities. It is a focus on including and handling qualitative aspects of the marketing function when valuing its performance and contribution. This could solve some of the problematic nature of MAI (*see* McManus and Guilding, 2008) where – for example - an accounting ledger will not recognize a customer or a group of customers as an asset. Hence, Helgesen (2007) advocated a market-oriented management accounting approach – where budgets are established for each of the customer accounts; financial goals with respect to volume, revenue and profits are set for the coming period at the individual customer level. Here, marketing creates extra value in relation to brands and/ or customers, where psychological, social and cultural dimensions are important components, yet they cannot be measured quantitatively – they can be assessed qualitatively. Hence, marketers like to get the qualitative dimensions included in accounting. Thus, Kraus et al., (2015) advocates that balance scorecards (BSC) might be suitable for evaluating marketing accountability since they include qualitative dimensions.

6.2. Developing MAI through Interorganisational Synergy (Meso Level)

Prior studies have often pointed out that marketing and management accounting have traditionally been poles apart in terms of both focus and approach and highlighted the need for greater synergy - emphasising the significance of AMI and recognising the role of financial activities in the marketing functions (Hopwood, 1976).

Historically, accounting was associated with the focus on technical matters that enable accountants to produce the financial information needed for the running of the business, while marketing focuses on information relevant to order-generation and looks at products from the consumer point of view. Hence, Durden (1988) observes that there is often an `uncooperative and uncreative' attitude existing between accountants and marketers in organizations. Moss (1986: 95) notes that the interface between marketing and accounting is `fraught with potential conflicts', asserting that the focus of accounting tends to be on 'cost minimization and strict adherence to budgets and forecasts', while the emphasis within the marketing department tends to be on 'sales and growth in market share', thus resulting in conflicts. In addition, it has been suggested that the cultural differences between the two functions – marketing & accounting - are evidenced by the production orientation of accountants and form a significant reason for developing poor MAI in organisations (Mills & Tsamenyi, 2000).

Hence, some of MAI literature has shifted its focus to include and handle interorganisational issues and processes available in industrial markets, where improvement of efficiency and effectiveness takes place between companies instead of only inside them (*see* Kraus et al., 2015). Here, interorganisational processes with suppliers and customers become major cost and revenue drivers. Therefore, accounting tools and processes need to be developed to include more than one company and to increase the efficiency in processes across firm's boundaries. Thus, there was a call for quantifying the value created by the marketing function. Here, marketing activities are analysed for accountability or for developing an understanding of customer profitability. For example, customer accounting (CA) and marketing performance measures have been used by business managers to gain competitive advantage by maximising the potential of their customer base – as pointed out by McManus (2013), who explained that:

> *"CA is defined as the process of identifying, measuring, communicating and reporting economic information relating to a customer or customer group …. whereas marketing measures incorporate metrics such as market share, customer loyalty, customer retention and customer satisfaction" (McManus, 2013: 140).*

In other instances, researchers have focused on measuring brand assets and including brand development or brand values in the budget (see El-Tawy & Tollington, 2008). Thus, introducing the activity-based costing (ABC) technique into the marketing function was thought to enhance the productivity and value-added of the marketing function. In this regard, Goebel et al., 1998: 498) has advocated:

> *"This system of 'activity-based costing' (ABC) provides the ability to bridge the existing informational gap between marketing and accounting, to leverage the capabilities of a market-oriented firm by promoting inter-functional decision making, and to provide a sound financial basis on which to identify customers who deserve the full extent of a firm's relationship-building efforts. As such ABC provides accounting information in a way so that marketers are enabled to make better decisions and increases the productivity of marketing expenditures."*

ABC developments incorporated explicitly marketing costs in the costing of products, customers, and the like rather than expensing them to the period; and using a broader set of allocation bases than just sales dollars in the assignment of marketing costs (Foster & Gupta, 1994). Here, marketing costs have often been an integral part of what some retailers call direct product profitability (DPP) analysis – which expanded product revenues to include additional items such as coupon allowance and product advertising cost rebates from manufacturers and distributors; and which also expanded product costs to include warehousing and retailing costs such as shelving and special point-of- sale promotions (Kraus et al., 2015).

6.3. Developing MAI through Monetary Dimension (Micro Level)

The literature on MAI has confirmed that using monetary dimension as the basic measurement is neither straightforward, easy or fair. It demonstrated that companies are often involved in joint social-material value creation processes that are translated as deals in the monetary flows. Yet, it argued that the money dimension has its own specific features – it is a network of its own and influences the marketing accounting interface directly. It is quite difficult to identify, separate out, evaluate and measure all indirect effects when translating the value creation processes to the monetary dimension. Prices paid in deals are not necessarily mapping the revenues or costs intrinsic to the value creation process, instead they represent estimates.

The effectiveness of marketing activities needs to be defined as a return of funds invested in these activities. These activities can be evaluated and measured through marketing indicators. Here, the metric is a measurable indicator to improve quality level, quantity or financial categories; and metrics can be measured and recorded in various ways: in numbers, percentages, counts, or ratings (Kerzner, 2011). One key problem for misunderstanding the results for marketers is that companies do not measure performance on the customer level – as claimed by Zahay & Griffin (2010), who confirms that it is important to focus on customers, and the potential behaviour trend of a selected market segment. Some of the methods for measuring marketing costs – which can indicate marketing effectiveness - are ABC (Activity Based Costing) and BSC (Balanced Score Cards). Using ABC allows for reducing overhead costs for unnecessary operations (Solcansky & Simberova, 2010). However, the long-term marketing effectiveness is driven by dynamic forces, such as: consumer response, competitor response, company inertia and company support (Pauwels, 2004).

In more general terms, prior literature has often focused on linking marketing actions to financial outcomes (Park et al., 2012) where scepticism has been attributed to the marketing function due to the difficulties in linking marketing expenditures and activities with firms' financial outcomes (Kumar, 2004; Rust et al., 2004). Thus, marketing accountability has two key components: measuring marketing activities and inputs; and, assessing their relationship with marketing and financial outcomes (Stewart, 2009). The problem with such studies was ignoring both time lags between marketing inputs and their effect upon outputs and cumulative effects (Ambler & Roberts, 2008), and capturing only the efficiency performance dimension (Morgan et al., 2002). The perceived value of marketing and its influence in firm-level decision-making had been linked to the marketing department's ability to connect its activities with financial outcomes (Moorman & Rust, 1999; Verhoef & Leeflang, 2009; Klaus et al., 2014).

Other studies (*see* Mintz & Currim; De Haan et al. 2015; Edeling & Fischer, 2016; Bayer et al., 2017; Sidhar, 2017) have focused on measuring marketing metrics (e.g., brand equity, customer lifetime value), linking them together, and with accounting and financial-market performance outcomes; and examining managers' metric use and its consequences. The focus was also on marketing metrics in relation to firm's financial performance – as in "marketing-finance", where research has examined brand, satisfaction and customer metrics related to firm valuation, and firm financial risk. Here, research found that managers using marketing metrics do so on the basis of contextual variables (firm strategy, metric orientation, firm and industry characteristics, and national culture), and that marketing metric use is (a) associated with marketing-mix performance, and (b) is as important in predicting outcomes as financial metric use.

However, applying KPIs requires full understanding on the part of their users, and this poses a big challenge for the communicational process in the marketing accounting interface (MAI). It is argued that KPIs may have different signals – a leading indicator shows a causal relationship between the variable measured and the outcome and this will have effect on future performance; a lagging indicator measures the output of past activities; while a diagnostic KPI signals the health of processes or activities (Peng, 2007). In practice, users of KPIs need to learn the difference between the various signals of KPIs: a lack of linking KPIs to organisational strategy or lack of understanding of the performance measures may lead to a failure in monitoring and reporting of measures. Here, KPIs may cause divisions between departments or organisational functions, making them take different courses of actions due to differences in understanding the signalling of KPIs.

In **conclusion**, despite calling for developing an effective MAI through management control systems, there seems to be a persisting challenge to MAI since accountants find it quite difficult to abandon financial management (Hopper & Bui, 2016); and marketers find it quite difficult to link marketing investments to monetary brand metrics (Gok & Hacioglu, 2010; Klaus, Hakansson & Lind, 2015). So, to achieve an effective interface or integration between marketing and accounting, the literature seems to emphasise the need for the accountant to be competent at first, handling qualitative data, and also in combination with quantitative measures; second, handling the complicated cost and revenue situation that appears when several companies are involved in close business relationships and networks; and third, translating multi- dimensional inter-organisational value-creating processes into the monetary dimension every time the companies make a “deal” with each other. Here, the deal is:

> *"not a direct translation, but one also influenced by a) the actors' abilities to make such deals; b) by the relative positions of the actors involved; and c) by the fact that the monetary dimension also exists in terms of a 'network of its own' giving money some special features affecting this translation" (Kraus et al., 2015: 9).*

Again, the literature has shown that the joint goal for both marketers and accountants is creating a competitive company and ensuring long-term survival, this is harmony and balance that is achieved by having the same underlying theoretical approach to marketing and accounting – the market-based approach (Ibid, 2015). Therefore, it was suggested to replace the market-oriented approach with a network approach of the company environment to allow common conceptualisation of the business world between marketers and accountants. In this respect, attempts have been done to develop a conceptual model to establish a common 'platform of understanding' both within and between the two disciplines. More importantly, there was a need to understand the marketing performance measurement and its various implications for the MAI process. These claims and themes require further empirical validation – which will be within the agenda of the current study.

In brief, previous studies on MAI have conceptualised the MAI process on three different levels in order to enable successful communication between marketing and accounting professionals:

- **Information Sharing**: This refers to the exchange of financial and non-financial data between marketing and accounting in order to improve decision-making and strategy alignment.
- **Integration of Practices**: Both functions work together on activities such as budgeting, target costing, and performance measurement, integrating varied techniques to improve overall business performance.
- **Joint Decision-Making**: Coordinated strategic decision-making activities that take into account insights from marketing and accounting in order to advance the organization's financial and market-oriented objectives.

Again, to be an effective process, the MAI is distinguished by its dual focus on improving ***organisational performance*** and maintaining ***a competitive edge*** through:

- **Interdisciplinary Communication**: Marketing and accounting experts share information on a regular and systematic basis in order to comprehend and maximise market and financial insights.

- **Conflict Resolution**: The processes for dealing with and resolving disparities between marketing and accounting perspectives, which are frequently associated with resource allocation and performance assessment.

- **Strategic Alignment**: To ensure a consistent approach to market dynamics and financial management, align marketing and accounting objectives with the organization's overall strategic goals.

Accordingly, the figure below represents the conceptual framework derived from the literature review - it illustrates the dynamic interplay between its core elements—information sharing, integration of practices, and joint decision-making—and their impact on organizational strategies.

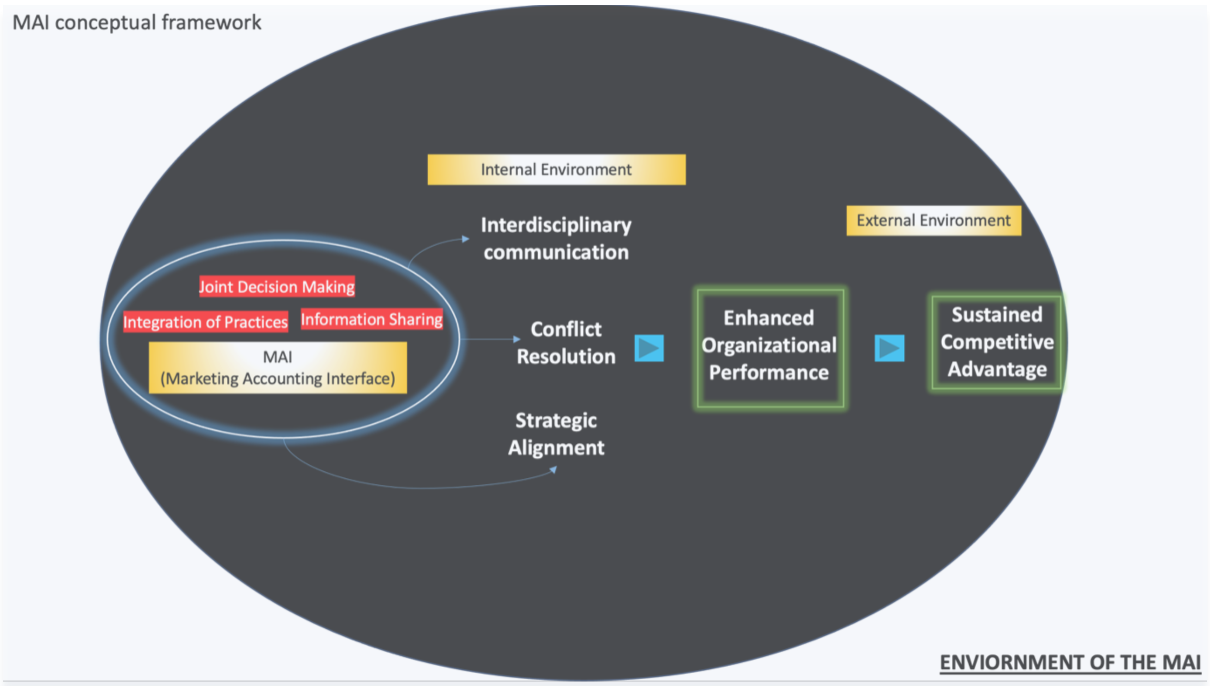


Figure 1: The Conceptual Framework of MAI

7. MAI & Marketing Accountability

Despite defining marketing expenditures as mainly long-term market investments with a financial return (see Kocmanova et al., 2010), the literature has still found instances where top management has generally seen short-term costs with no documentable financial effect (Gok

& Hacioglu, 2010, p. 296). So, measuring the financial impact of marketing has become one of the highest priorities (Williams & Naumann, 2011; Rutkauskas et al., 2011). Hence, key performance indicators (KPI) – comprising both financial and non-financial indicators – had been adopted for measuring marketing effectiveness (Ciemleja & Lace, 2011) – which is realised through long-term growth, stable, enhanced customer satisfaction, a competitive advantage and a strong marketing orientation (Webster, 1995: 6). Thus, achieving organisational goals requires adopting Key Performance Indicators (KPIs) as they help monitoring and controlling organisational performance in an efficient manner. They act as a set of measures that are collected on a regular basis through score cards or dashboards to enable the top management of assessing the health of organisational functions; and they may include: market share, sales volume, customer satisfaction, brand value, etc. Thus, decision makers of the business firm can use KPIs to make resource allocation and take corrective actions.

Prior research on marketing accountability has often focused on investigating marketing performance assessment systems; marketing metrics; and marketing accountability (*see* Homburg et al., 2012; Krush et al., 2013; Katsikeas et al., 2016). The term 'Accountability' is used to refer to expectations about what an entity (person, organization, group) should ''be able and obliged to explain, justify and take responsibility for" (Cooper & Owen, 2007) in their domain of activity. Research has also argued that making marketing more accountable can be done by developing marketing performance assessment (MPA) that is based on marketing performance metrics (Katsikeas et al. 2016).

As for the MPA systems, Morgan et al. (2002) have explained that they are multi-dimensional control systems where inputs, activities, and performance metrics are contingent on the organization's environment and strategic choices, to guide manager and employee behaviour. Metrics used are varied, such as: marketing programs; customer mindset; customer behaviours;

product-market outcomes; accounting outcomes; and financial market (Katsikeas et al., 2016). Again, ‘‘dashboards” have been developed as a manifestation of MPA systems; it includes metrics (e.g., the speed, remaining fuel or distance travelled in a car) with the drivers (the accelerator) and the underlying processes (the combustion engine or braking systems) (Wind, 2005). Metrics here are more valuable if they are aligned with the firm's marketing goals and strategy, and the ability of metrics to enable "cause and effect" learning (Homburg et al., 2012). Again, that metric breadth was found to explain significant variance in CEO satisfaction with marketing, suggesting a CEO bias towards ‘‘more metrics is better” (O'Sullivan and Abela, 2007). As for marketing accountability, Cooper & Owen (2007) define it as the presumption of what a firm or person should ‘‘be able and obliged to explain, justify and take responsibility for”. In this regard, prior relevant research focused on identifying the needs for marketing accountability and linking this marketing accountability to outcomes (*see* Stewart, 2009; Artz et al., 2012; Hanssens & Pauwels, 2016; Bendle & Wang, 2017).

To offer a better understanding of the marketing performance assessment (MPA) process, Morgan et al. (2022) developed model which shows that the various stages of MPA process (tracking; analysis; dissemination; receiver evaluation; and utilization) impact what metrics are utilized, how, and with what proximate outcomes and performance consequences (*see* figure below – adopted from Morgan et al., 2022):

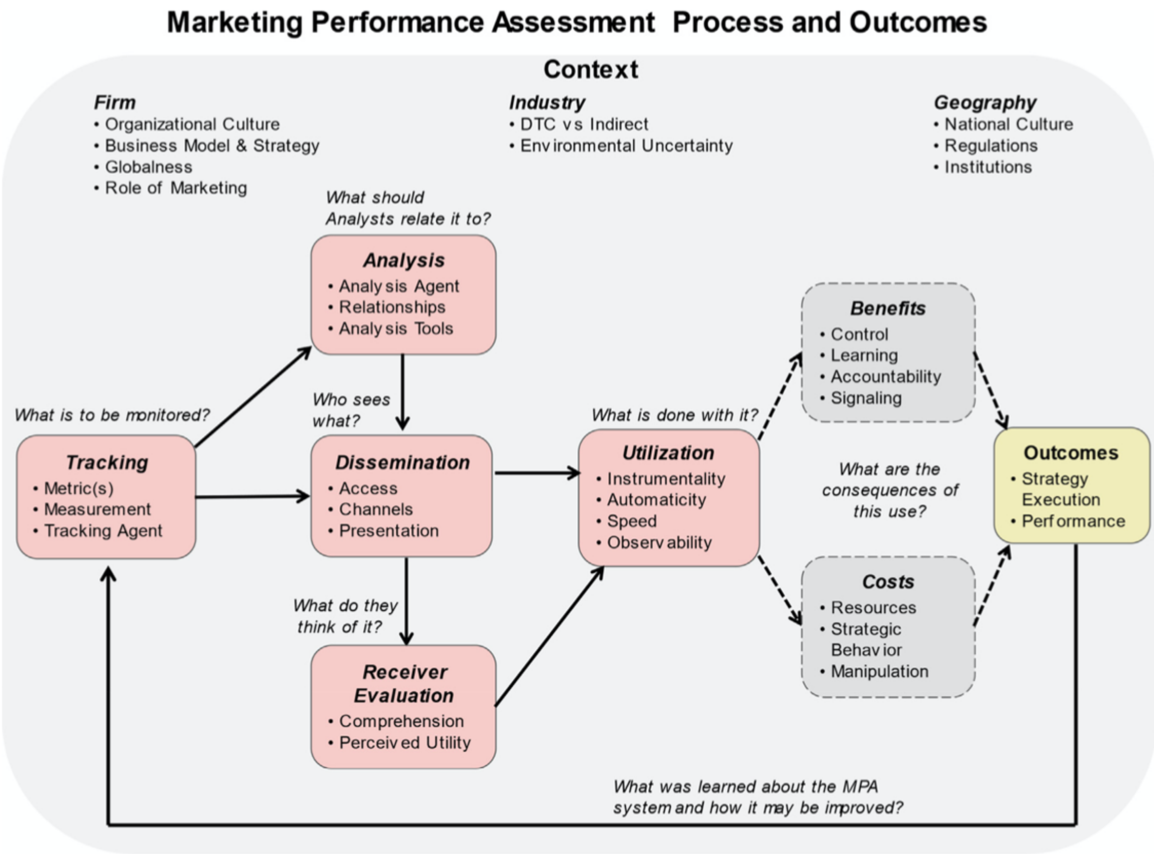


Figure 2: Marketing Performance Assessment Process and Outcomes

In the first stage of the model – **tracking**, the metrics for capturing the marketing inputs, activities and performance are traced. Here, managers need to identify "what metric(s) to select; how to measure them); and who will measure them (tracking agent)." They also define metrics as "the specific indicators of marketing inputs, activities, and performance that are tracked". In fact, managers select metrics that they believe will be most useful given the firm, industry, and geographic context in which they are to be used (Frösén et al., 2013), and the desired purpose of the MPA system (Morgan et al., 2005). Due to data availability, calibration difficulty, and likely costs, they may select metrics at different stages of the marketing-performance outcome "chain" (Katsikeas et al., 2016) such as program metrics (e.g., media mix, promotions), mindset-metrics (e.g., brand awareness), behavioral metrics (e.g., purchasing frequency), product-market metrics (e.g., market share), or accounting metrics (e.g., sales growth). In general, metrics that are tracked should be based on an assessment of costs and benefits, and guided by the firm's context and strategy. Metric accuracy may be affected by different operationalisation, data quality, and tracking agent. For example, some firms track their own sales per customers, while others may use agents such as Google, Facebook, and Twitter. Such agents may make changes to their measurement algorithms which can affect the trackability of performance metrics, their accuracy, and their stability (Pritchard, 2021).

The second stage of the model – **analysis** – gives meaning to the firm's performance and related data by identifying and examining causal relationships between pieces of data. This will be affected by: who does it (analysis agent); what should be analyzed (relationships examined); and how the analyses should be performed (analysis tools). Again, the analysis agent could be in-house or by external consultants depending on the complexity of data or level of privacy required for this data. Also, the analysis agent may not be human, as marketing analyses are increasingly being automated with machine learning (ML) algorithms (Mintz et al., 2021). As for the analysis tools, they could range from very simple graphical or trend analysis to complex statistical methods to ascertain causal relationship, including experimental (Aral, 2021).

The third stage of the model – **dissemination** – indicates who should have access to the data and analyses; how they should access it (channels); and, how it should be presented to them (data presentation). Selectively enabling access to data is important in case of commercially sensitive data, and to "protect" personnel from "information overload" (Clark, 2020). However, sharing data and analysis could be done over different channels and through different forms of presentations – which could affect how data is understood and used, even leading to different decisions (Spiller et al., 2020).

The fourth stage - **receiver evaluation** - relates to the potential users evaluation of the performance data and analysis with respect to their intended use. Here, two key factors can affect the receiver's assessment of performance data - comprehension and perceived utility/ value (Morgan et al., 2005; Sleep et al., 2019).

The final or fifth stage of the model – **utilisation** – concerns the actual use of the metrics and analysis by potential users. The utilisation variable affected has four key attributes: instrumentality; automaticity; speed; and observability. Instrumentality concerns the degree to which the use of performance data and analyses results in concrete actions. Instrumental use involves employing performance data to solve a specific problem (Morgan et al., 2005). Automaticity refers to the degree to which the use of MPA metrics and analysis are programmed and enabled by technology (Morgan & Lurie, 2021). Speed concerns how quickly performance data and analyses are used. Depending on the use, speed could be an important determinant of the outcomes of use as performance data may have a ‘‘shelf-life" and its value in terms of potential for competitive advantage decay over time (e.g., Morgan & Lurie, 2021). This may be particularly true in dynamic markets. Finally, observability refers to the visibility of use of MPA metrics and analytics. People behave differently with respect to information search and use when they are observed, and (b) that the relationship of the observer to those being observed may also have an impact (Lerner & Tetlock, 1999). For example, a marketer who is part of a team making a decision overseen by a senior manager may seek different amounts and types of performance data and use it in different ways than the same marketer when they make decisions alone and unobserved (Morgan et al., 2022).

The benefits MPA systems have been also identified in Morgan et al.'s model (2022) – similar to prior research – as: control; learning; accountability; and, signalling; while their costs are: resource requirements; use to drive harmful strategic behaviour; and information manipulation. Thus, MPA systems can provide feedback on strategy implementation, allowing adjustments to be made when progress diverges from planned activities and outcomes (e.g., Abernethy et al., 2021). Performance assessment allows organizational learning with respect to the drivers of outcomes under different circumstances (Chenhall, 2005). MPA system characteristics may affect other stakeholders' (e.g., senior executives, other functions) perceptions of marketing's accountability within the firm (e.g., O'Sullivan & Abela, 2007). Then, perceived accountability may enhance the internal reputation and "legitimacy" of the marketing function in ways that enhance inter-unit co-operation (Artz et al., 2012; Gök et al., 2015). Performance assessment can signal senior management priorities to lower-level employees (Hall, 2008), and this in turn guides their decisions and actions to be consistent with achieving prioritized goals (e.g., Hall, 2011).

There are unintended consequences of MPA systems: depletion of resources (including attention); strategic behaviour; and information manipulation (Franco-Santos & Otley, 2018; Clark, 2020) – which could be regarded as the result of trade-off decisions where benefits were expected to outweigh costs. Resources could refer to the financial costs of collecting, analysing, and disseminating performance data as well as the time and effort of employees and managers; or the attention of managers and employees (e.g., Clark, 2020). Thus, frequent performance measurement and MPA system use may result in short-term outcomes receiving more attention and priority over activities where outcomes may take longer to be observed resulting in greater "short-termism" (Gigler et al., 2014). Again, in strategic behaviour, employees may alter their behaviour to meet the perceived expectations communicated by an MPA system. For example, accountability for performance metrics to superiors with known views and powers evokes "defensive bolstering" (using information in ways that avoid complex or critical thoughts) which can reduce decision quality as well as individual and organizational learning (Morris & Moore, 2000). Also, when performance assessment is used for accountability to known audiences it increases "self-presentational" behaviours that can reduce the quality of both information use and decision-making (Baumeister & Leary, 1995). Finally, in information manipulation, managers and employees may misrepresent, reclassify or even ‘‘make up’’ performance information during assessment and review (Franco-Santos & Otley, 2018). This manipulation can range from ‘‘creative accounting’’ to clear fraud concepts such as ‘‘fiddling’’ (Mannion & Braithwaite, 2012), ‘‘managing the numbers’’ (Jensen, 2003; Li, 2015) or plain “dishonesty” (Hannan, Rankin, & Towry, 2006).

The Morgan et al.’s (2022) model has also included a feedback loop – which may affect all of the different stages of the MPA process. It represents the ‘‘learning by doing’’ insights generated as managers experience using the MPA system in practice, and use these insights to evaluate the MPA system, identify areas for improvement, and seek ways to design and execute such improvements. In fact, MPA systems should be continuously improved to enable them to adapt to the firm’s dynamic marketplace and internal environment.

8. The Impact of PMMS on MAI (Performativity of PMMs)

The associations between the two entities – accounting department and marketing department - form networks that both result from and carry complex interactions between actors. As a consequence of complex interactions human actors might for example achieve the identity of an Economic Man, a Steward, or a hybrid form between an Economic Man and a Steward (Vosselman, 2014). Thus, accounting and marketing tools are regarded as non-human actors that, through interaction with human actors, can have the capacity to act and to mobilise actors into certain directions. Thus, performance measurements have *agency*: a capacity to act and to generate effects (Latour, 2005) – i.e., a *relational* agency that stem from their position in a network of associations (see Mahama et al., 2016). Here, consequences are not straightforwardly related to individual behaviour, but are the effects of complex interactions carried by multiple associations between actors. Accordingly, MAI can be studied from a relational perspective (as opposed to a more rational or functional perspective), where both accounting as well as marketing can be portrayed as an undetermined, variable ontology or 'actor-network' that gets its shape through interactions carried by networks of associations. As an actor-network, accounting may be performative in the shaping of marketing and, recursively; marketing may be performative in the shaping of accounting. In practices of accounting and marketing, relations and actors are created and enacted upon, and performativity relates to how practices and actors fit together to shape durable yet undetermined relations.

In other words, the performativity of PMMs indicates that PMMs' role goes beyond their communicative action - they do not communicate information only but also actively participate in the strategic dialogue within organizations. Hence, PMMs do actively play a role in developing and maintaining an interface between marketing and accounting. Their potential intersection with diverse organisational functions such as accounting, marketing, and strategic management makes them critical to encouraging alignment and integration within the MAI, enabling strategic decision-making as well as incremental and radical organisational change.

8.1 Performativity of PMMs - The Accounting Perspective:

As far as accounting performativity is concerned many researchers have demonstrated that accounting technologies, which are centred on specific calculative devices, have performative effects (e.g. Christensen and Skærbæk, 2007; Cuckston, 2018; Georg and Justesen, 2017; Revellino and Mouritsen, 2015; Roberts and Jones, 2009; Skærbæk and Tryggestad, 2010; Vinnari and Skærbæk, 2014). More specifically, accounting research has often indicated that accounting tools (measurement metrics) can affect the actors who are using them and can steer their behaviour in one direction rather another. For instance, Boedker & Chua, (2013: 249) have explained:

> *'Consider the excitement and elation felt by managers when hard-earned performance targets finally come through at the end of the fiscal year. Or the fear of failure and nervousness when corporate executives announce budget cuts that curtail spending on new strategies designed to deliver to the targets set by the very same executives. An accounting target then, is not merely a number on a spreadsheet or a monitoring device intended to hold people accountable. Rather, it symbolises the unrealised potential of an individual to grow and be recognised as a 'star performer' destined for larger roles into the future'.*

Here, accounting tools seem to be affecting and constructing actor's feelings and emotions – so accounting has become an affective technology/ performative – by which people are mobilised by cost-benefit analyses. Thus, the actors of a network are mobilised by affect and passion alongside rationality and calculability (Ibid, 2013). For instance, **Revellino & Mouritsen (2015) has advocated that** accounting is thought of as a driving engine that affects organizational strategies and behaviors through its calculative practices. This concept of 'calculative practices operating as engines rather than just descriptive tools' has been introduced by MacKenzie (2006), who views the Black-Scholes-Merton financial model as an "engine for creating action" rather than a "camera for describing action," emphasising its active, constitutive function in influencing financial markets. This entails that performance measurement metrics (PMMs) – as calculative practices – are dynamic agents with transformational power since they actively impact organisational plans and behaviours in addition to measuring success and communicating information. In this sense, PMMs are performative since they influences the behaviours of the communicating parties of MAI. They do more than measuring performance; they actively shape marketing and accounting strategies (Vosselman, 2014) and priorities and redefine marketing and accounting functions. In fact, PMMs can profoundly alter the trajectory of a company's operational and strategic frameworks. The performative capacity of accounting can be seen through its ability to transform ideas and objects into calculable entities which contributes to change processes. In analysing this type of performativity, accounting scholars have mostly adopted the actor-network theory (Dambrin and Robson, 2011; Georg and Justesen, 2017). This approach assumes that accounting effectively creates “new” realities, but which pays much less attention to how performative effects are conditioned by pre-existing, social structures (Baker & Modell, 2018). However, this view of performativity was criticised for over-emphasising the constitutive powers of accounting and ignoring how the structures in which it is embedded constrain as well as sustain performative effects (Modell et al., 2017). For example, critical realists insisted that performative effects are always conditioned by extant realities such as those manifested in long-standing, social structures which are conceived as multiple, interacting norm circles (Elder-Vass, 2008; Kaidesoja, 2013). Here, a norm circle represents a particular group of social actors held together by reified social norms regarding what constitutes appropriate actions and practices and sharing a collective intention to enforce such norms (Elder-Vass, 2010). According to this critical realist view, performative effects stem from the norm circles which surround various accounting technologies, rather than being attributed directly to the use of such technologies (Modell et al., 2017). In this regard, accounting researchers have recognized that accounting plays a critical constitutive function in organizations and society for a long time – as indicated by Baker and Modell (2018). For instance, the two researchers demonstrated that certain ideas about CSR were consolidated through the interaction of the causal powers in norm circles, effectively blocking other ideas about this phenomenon. Thus, the study has emphasised the causal links that lead people to act out and the possibility for cumulative action. Here, People pay more attention to the "Boundary condition", which is the social structure that encourages and discourages performing. This will help people develop a cumulative but context-specific theory on this subject (Baker and Modell, 2018). This means that research needs to consider the role that pre-existing, objective reality plays in performativity, and that systems are consisting of many overlapping norm circles.

The work of management accounting control (MAC) systems entails a relational ontology where they interact dynamically with human and non-human actors, influencing and being influenced by numerous organisational components (**van Erp et al., 2019**). Here, MAC systems evolve from mere instruments of financial control to active participants in organisational realities, emphasising their performative effects beyond intended functionalities (Conrad et al., 2012; van Erp et al., 2019). This is another emphasis that PMMs within organisations can greatly transcend their traditional functions, actively impacting managerial processes and organisational outcomes. It is evidence of the performativity of MAC systems as they influence both strategic alignment and operational practices within organisations (van Erp et al., 2019). This performativity came through relational dynamics affected and influenced by a wide range of players within the organisation. Hence it can be argued that such performativity can develop within an integrating MAI – which could be taken as a manifestation of a network of relations as encapsulated in Latour's concept of actor-networks.

The active role played by accounting processes in creating company strategies and outcomes has been investigated through a relational lens by Drost et al (2016). Using a relational lens, the authors investigate how accounting operates within a network of associations, affecting and being influenced by different actors within the organisation. This relational perspective is important for the current study research because it supports the dynamics I'm investigating within MAI, where the interaction of marketing and accounting departments can have a substantial impact on organisational outcomes. This also links quite well to Habermas' steering mechanisms which will be part of the philosophical framework adopted in this study. Thus, the relational viewpoint presented provides a theoretical and methodological foundation that supplements the critical realism approach used in the current study, extending the consideration of the interdependence of marketing and accounting activities and emphasising PMMs' larger strategic roles beyond their standard conceptualizations.

However, not all scholars have regarded accounting calculative practices as ‘performative’. Some other literature has focused on the ‘**counter-performativity’** of accounting control systems where accounting is seen as ambiguous and requiring managerial input to function effectively (see **Boedker et al., 2020**). In this sense, accounting processes can produce results that contradict their intended consequences. For instance, in Boedker et al.’s work (2020), a rating system, rather than supporting the organization's plan, becomes a tool for resistance, undermining the strategy it was designed to improve. This phenomena of counter-performativity results from the system's failure to align with organisational values and the absence of external competitive constraints**.** This dual potential of metrics to direct and misdirect organisational strategy through performative and counter-performative consequences offers a more sophisticated understanding of power dynamics within accounting procedures. It emphasises the complexity of accounting as a social profession that can both conform to and deviate from its intended administrative goals. Thus, it is worth investigating how PMMs could be performative or counter-performative in the MAI phenomenon, and thus either promoting or impeding strategic objectives of accounting and marketing departments. This will have practical implications for organisations as they need to develop strategic integration between accounting and marketing operations, and to carefully design, review, and adjust these metrics to ensure they match with and reinforce the intended strategic results, rather than subverting them. This indicates the strategic role played by PMMs in driving organisational behaviour through developing an integrating MAI.

Again, accounting systems are viewed as insufficient on their own to capture the entire complexity of organisational processes, necessitating managerial action and creativity to bridge the gaps. This approach will be critical in arguing that PMMs should be constructed and interpreted with an understanding of their limitations and managers' active engagement in determining their outcomes (Wouters & Wilderom, 2008; Jordan & Messner, 2012). PMMs are one way of bridging the gap between marketing and accounting divisions within organisations, yet with strategic initiatives being thoroughly anchored in the workforce's operational and cultural realities in order to ensure relevance, engagement, and effectiveness. Organisational realities – infested with complex organisational dynamics – may lead to counter performativity of PMMs or unexpected outcomes. For example, employee scepticism and resistance – examples of the role of human factors in the acceptance and implementation of new policies, are also examples of those organisational dynamics. In addition, the historical mistrust and cultural divide between the accounting domain/ department and marketing domain. Department will be taken as an impeding force in the development of MAI and consequently will affect contemporary strategic alignments and the effectiveness of PMMs. Hence, organisations need to better link their marketing and accounting plans, ensuring that both departments are involved and that strategies are applicable throughout the organisation.

The accounting literature on 'performativity' and 'counter-performativity' highlights the complex interplay between strategic intentions and operational realities, emphasising the importance of accounting and marketing departments collaborating to achieve organisational goals. It also focuses on the efficiency of performance measurement systems, emphasising the need to take into account the broader cultural and historical framework in which these departments function, otherwise PMMs may not only fail to achieve desired results but may also have harmful repercussions. Accordingly, firms need to take a more sophisticated approach to using performance indicators. This entails recognising that metrics are more than just instruments for directing behaviour; they are entrenched in larger socio-historical contexts that can have a significant impact on their operation. So, to improve the alignment of marketing and accounting functions, firms must ensure that these functions not only share common measurements, but also have a shared understanding of what these indicators imply and how they connect to the company's overall strategy and culture. For instance, **Baker & Modell**

(2019) have acknowledged the impact of pre-existing social institutions on performative activities - underlying social structures, including norm circles and pre-existing realities, create and constrain accounting procedures. More specifically, they found that accounting procedures are influenced by the interaction of several norm circles, such as management knowledge and consumer desires, which can align or conflict with larger organisational aims. The concept of 'norm circles' provides a useful perspective for evaluating how shared norms and expectations across marketing and accounting departments influence PMM performance.

8.2 Performativity of PMMs - The Marketing Perspective:

The marketing literature has also engaged in the 'performativity' notion as it argued for the role of marketing models/ measurements as active agents that are capable of creating market realities rather than simply describing them. For example, **Mason et al. (2015)** have argued that marketing devices and theories, when put into reality, have the ability to generate and change market conditions and consumer behaviours. They found that there is a gap between marketing theories and their practical implementation - arguing that marketing theories frequently change throughout their application in real-world circumstances. For them, the concept of 'generative performativity' has been used to refer to a situation where marketing theories may produce outcomes - when put into practice - that are not strictly planned but are nevertheless influential. This generative aspect of performativity, in which theories have effects that go beyond their intended scope, may result into unforeseen repercussions that PMMs can have in organisational settings. This has substantial consequences for the current study, especially for the investigation of PMMs. In a similar way, PMMs – theoretical constructs - can result in the development of new organisational practices and norms: they actively participate in the formation of corporate realities rather than simply assessing them. This also lends credence to the current investigation. For example, the use of certain metrics may not only analyse but also encourage various forms of interdepartmental interactions, potentially leading to alignment or misalignment between strategic objectives of marketing and accounting departments. Hence, it becomes important not just to investigate the theoretical foundations of PMMs, but also to understand their practical adaptations and repercussions.

The marketing literature has extended its exploration to the performative role of marketing information/ techniques in advertisement planning. In this respect, **Jacobi et al. (2018**) advocates that advertising methods not only reflect but actively manufacture and perform market realities, particularly when introducing a new product. For them, marketing expertise, using methods such as market mapping and consumer profiling, is leveraged to build compelling narratives that impact product development and marketing positioning. In their view, marketing theories are not static, but rather evolve and hybridise in practice to meet the needs of specific projects. This hybridization process is critical to the analysis of PMMs in this study because it demonstrates how PMMs can be altered or understood differently across marketing and accounting departments, altering their integration and functionality. On the other hand, the focus on the iterative and contested nature of marketing practices serves as a valuable lens through which to evaluate the continuous negotiations and adaptations of PMMs inside the MAI, highlighting the complexity and multidimensionality of my research topic.

The performative role of marketing has been investigated through the questioning and potentially changing common managerial practices. In this regard, **Tadajewski (2016)** has called for marketing to address bigger societal challenges – a ‘critical performativity’. He emphassises the need for a more critical, ethically aware, and socially responsible marketing academic community. This critique is useful for my thesis since it provides a broader context in which to analyse the performative implications of PMMs. Tadajewski's emphasis on the societal impact of marketing theories and practices invites a more critical analysis of how

PMMs are used within organisations, as well as consideration on their larger social and ethical implications. Tadajewski's approach gives an insight of the potential benefit of adopting a critical realism framework to discover deeper causal mechanisms inside MAI, calling for a multifaceted approach that combines both qualitative and theoretical investigation. It provides a critical perspective through which to examine the performative aspect of PMMs, not only in terms of organisational performance, but also in their ability to influence broader societal and ethical outcomes. This will add theoretical depth to my research and widen the debate of PMMs' strategic and communicative responsibilities within MAI.

9. Research Gaps, Objectives & Questions

9.1 The Role of Perceptions in MAI

No sufficient empirical research has focused on investigating the impact of marketers and accountants' perceptions and interpretations of PMMs on the MAI. Conceptual research in marketing accounting interface (MAI) to-date has focused on two related areas: (a) identifying the need for MAI and what MAI involves; and (b) linking MAI to organisational performance or outcomes. Much of the conceptual work agrees that difficulties in such interface arise from scepticism regarding the ability of the marketing function to link its expenditures and activities with firms' financial outcomes. As a result, conceptualizations of MAI have focused on the ability of performance measurement systems (including both marketing and accounting metrics) to achieve harmonious and successful communication or integration between marketing and accounting functions. Yet, previous literature has not focused its investigation on how marketers and accountants perceived and interpreted these metrics throughout the MAI process and how far such perceptions have impacted their behaviours. To address this research **gap**, the current study will base its investigation on the following proposed research question:

- *Q1 - How do different perceptions of PMMs among marketing and accounting professionals influence their communication within the MAI?*

The **objective** of this question is to enhance our understanding of the role of the communicators' perceptions of PMMs in the MAI. This in turn will contribute to the body of knowledge about organisational communication. This is a focus that is different to the focus of previous studies. For instance, prior empirical research (Stewart, 2009; Park et al., 2012; Morgan, 2022) has focused on exploring marketing accountability through measuring marketing activities and inputs; and assessing their relationship with marketing and financial outcomes (Edeling & Fischer, 2016; Fader, & Hardie, 2017; Kumar, 2018). It was claimed that a marketing department's ability to connect its activities with financial outcomes affects the perceived value of marketing and its influence in firm-level decision-making (Verhoef & Leeflang, 2009; Klaus at al., 2014). This relationship could depend on the measures used being perceived by others within the firm to be reliable (Artz et al., 2012). In this regard, the most researched areas in empirical studies were: measurement of individual metrics (e.g., brand equity, customer lifetime value); linking individual marketing metrics with one another and with accounting and financial-market performance outcomes; and examining managers' metric use and its consequences (Mintz & Currim, 2013; Bayer et al., 2017; Mintz et al., 2019). In conclusion, most recent literature claims that within the real world, firms still find difficulty in reliably linking their marketing inputs and activities with performance outcomes (Morgan, 2022) – which will be still leading to problems in communication between marketing and accounting.

9.2 The Impact of Performance Measurement Metrics (PMMs) on MAI

Not much of empirical work has been conducted to investigate the performativity and the strategic role of performance measurement metrics as an antecedent for the success or failure of MAI. Prior studies on PMMs did not show sufficient capability or interest in identifying the specific elements in the marketing performance assessment (MPA) process that make metrics more effective or performative (*see* Christensen and Skærbæk, 2007; Roberts and Jones, 2009; Skærbæk and Tryggestad, 2010; Vinnari and Skærbæk, 2014; Revellino and Mouritsen, 2015; Georg and Justesen, 2017; Cuckston, 2018).

For instance, the interest of the studies reviewed was the external audiences (e.g., customers, investors) and the measurement techniques and performance metrics – demonstrating that the purpose of MAI was mainly instrumental (functionalist) - to enhance organisational performance and achieve sustainability of the business by maintaining legitimacy and accountability (*see* Oaks & Oaks, 2012). Thus, previous MAI literature has called for enhancing the marketing accountability through using multiple performance measurement metrics (PMMs), such as: return on customer, customer profitability, brand equity, etc. (see Lind and Strömsten, 2006; Ambler & Roberts, 2008; Ryals, 2008; Weir 2008). The increase in marketing costs has increased the enterprise costs by 20-25% (Stewart, 2009), and hence cost accounting data is needed in the evaluation of marketing activities and marketing related decisions (Kosan, 2014) – which requires better performance measurement methods (Gao, 2010). For example, the linking between the marketing mix activity and financial metric has been proposed through a conceptual model developed by Mintz and Currim (2013), yet measuring the value of brands in monetary terms was often found to be a challenging area of integration. Therefore, such marketing activities have been evaluated and measured through marketing indicators (see Milichovsky & Simberova, 2015), using ABC (Activity Based Costing) and BSC (Balanced Score Cards) (Solcansky & Simberova, 2010). Then, the literature has shifted its focus to measuring marketing metrics (e.g., brand equity, customer lifetime value), linking them together, and with accounting and financial-market performance outcomes (see Morgan et al., 2022).

Although the emphasis of prior studies (Ambler & Roberts, 2008; Ryals, 2008; Weir 2008; Alenius et al, 2012) was on performance measurement metrics of the two functions, yet these metrics have been investigated in isolation rather than through the interface process between accountants and marketers. They have been assessed and evaluated according to their contribution to the organisation's performance either through cost efficiency – which is the accountant's perspective, or through market share increase which demands cost increase – a marketing perspective (Bhimani, et al., 2008; Horngren, et al., 2011; Helden & Alsem, 2016; Fleischman & McLean, 2020). Hence, for better understanding of the MAI process, there is a need for a different line of investigation – which is based on the dissonance in the strategic objectives of accounting and marketing functions (Roslender and Hart, 2003; Hoekstra and Leeflang, 2010) despite that both are trying to satisfy and achieve the strategic plan of the top management in the organisations. In fact, they use the same metrics or measuring techniques yet with different logics to achieve their different functional goals. For example, communication problems could rise when using BSC, where accountants look for increasing the ROI for shareholders by cutting costs such as reducing the marketing budget, while marketers try to increase market share (part of BSC assessment) through enhancing brand image – which requires more spending to cover cost of advertising (Solcansky & Simberova, 2010). Thus, the two functions have conflicting strategic goals when they try ensuring that the organisation attain certain targets: accountants will be focusing on the cost element, using performance metrics that capture and measure reality by looking into past activities; but marketers will not be doing that – they are more interested in getting the funds needed for future activities that may carry an element of uncertainty and hypotheticality. Thus, through the debate and dialogue about what measurement metrics to use, new strategies and tactics emerge over time (*see* Simons, 1990). Accordingly, achieving these strategic goals requires information provision, dialogue and other forms of one- and two-way communication.

Considering the critical importance of MAI to strategic orientation (Roslender and Hart, 2003) and value enhancement in organisations (e.g., Barker, 2008; Gleaves et al., 2008; Roslender and Wilson, 2008), the current research focuses on exploring the strategic role of PMMs in MAI and the divergent signals they give in relation to achieving the strategic goals of the professional functions – marketing & accounting. In fact, the majority of literature reviewed did not focus on the **internal parties** of MAI (marketers & accountants) and the nature of communication taking place between them. Therefore, the current study recognises that such a research **gap** needs to be addressed by proposing an internal focus on the parties of MAI through the following research question:

- *Q2 - How do PMMs guide the decision-making processes and behavioral responses of marketing and accounting professionals within the MAI?*

The **objective** of this research question is to explore the role of performance measurement metrics (PMMs) in steering the decisions and actions of the communicating parties in the MAI. PMMs have a strategic role in supporting the business strategy to achieve sustainable competitive advantage, where the focus is beyond the boundaries of the business or on the final goods market - which is concerned with products, customers and competitors. In achieving this objective, the current study assumes that when metrics live in isolation they have no conflict, and that the strategic goals of marketers and accountants are incompatible. For instance, the strategic goal of the marketing function is to increase the market share of the business – which is done through increasing spending; while the strategic goal of the accounting function is to save money – which is done through decreasing spending. Both functions seek the ultimate strategic objective of the business – enhancing performance and maintaining sustainability of the business; yet they use different mechanisms relying on different PMMs that signal different strategic roles. Hence, the current study aims to demonstrate that performance metrics inherently perform (Boedker & Chua, 2013) rather than capture and measure when used in the

MAI. This entails arguing that measurement metrics could be performative (Modell et al., 2017; Baker & Modell, 2018) since they can represent different organisational logics: they could be representing reality equally accurately, but the strategic conclusions are completely different. Consequently, these metrics will be steering the behaviours of the concerned professionals and lead them to take decisions and courses of actions that are relevant to the strategic objectives of their department/ function.

9.3 The Role of Top Management in MAI

On the organisational level, research has identified factors that may affect the level of integration between marketing and accounting functions, such as: management support of integration (policies and operational initiatives), formalisation, centralisation, role flexibility, cultural differences, joint reward, physical proximity, socialisation (Garrett et al, 2006; Kotler et al, 2006; Song and Thieme, 2006; Opute and Madichie, 2016). Yet, previous MAI studies did not focus on the role of managers and other internal stakeholders in interpreting the data originating from the MAI process. Hence, the current study tries to address this research **gap** through proposing the following research question:

- *Q3 - What strategies do top management employ to foster effective use of PMMs in shaping MAI development?*

The research **objective** of this question is to explore the actual role of the top management on the development of MAI. This role could constitute a driving force in deciding the form of interface and shaping choice and acceptance of performance measurement metrics (PMMs) used as well as acceptance of results. For example, this research question may shed light on how consensus – if there is any – achieved regarding adoption and interpretation of PMMs by the communicating parties. It will enable the researcher to detect the actual mechanisms developed in the organisation for enabling an effective MAI, and whether such mechanisms are based on deliberative forms of democracy leading to a dialogue between marketers and accountants. Thus, through MAI, communicating parties may seek legitimacy (see Habermas, 1996) – a topic that has been theoretically and empirically under-researched in the MAI literature. Accordingly, the current study will provide some insightful thoughts for practitioners when demanding integrative performance reports, such as encouraging full co-operation and engagement between communicating parties.

10. Conclusion

This chapter has elaborated on the conceptualisation of the marketing accounting interface (MAI), its various forms and its development within organisations. The literature reviewed focused more on identifying the characteristics, forms, levels, drivers and challenges of this interface. Despite confirming the interdependence between the two functions – accounting and marketing, the MAI literature has also lacked sufficient empirical attention to the working relationship between accounting and marketing (Opute & Madichie, 2017). However, it has demonstrated that MAI is the communicative process by which information, co-ordination and co-operation between the two functions – marketing and accounting - are exchanged for the purpose of achieving operational needs and organisational sustainability. The communicated information in the MAI is often produced through performance measurement systems or cost management systems – which require the joint efforts and common understanding of marketers and accountants when using the relevant measurement metrics. In this regard, researchers such as Kraus et al. (2015) have pointed out that marketers and accountants could have difficulties in communicating.

The MAI literature reviewed in this study has demonstrated a consensus that there are continuing communication problems which need further empirical investigation in order to offer a contemporary conceptualisation and hence a better understanding of the MAI phenomenon. The other **research problem** identified throughout the review is the emphasis on the external business environment for investigating the MAI. Prior research has often elaborated on customers and investors in tailoring performance measurement techniques to gauge the relevant organisational outcomes. So, there was no sufficient empirical work on MAI elaborating on the internal environment of a contemporary business context. This internal environment includes communicating parties within the organisation, such as marketers, accountants, managers and other internal stakeholders. Accordingly, the review has revealed **research gaps** such as: the role of perceptions and behaviours of the communicating parties, the performative role of performance measurement metrics, and the actual mechanism of developing MAI and the role of managers in this process. Investigating such gaps will drive the current study into focusing on the human element in the internal environment of the organisation/ business, the competing logics generated through different strategic goals of communicating parties and different strategic roles of the performance measurement metrics used and interpreted. This is hoped to shed more light on the MAI as well as its challenges and development within the business organisation.

In addressing the identified research gaps, the current study pursues relevant **research objectives**, such as: enhancing our understanding of MAI, exploring the actual mechanisms developed in the organisation for enabling an effective MAI, exploring the impact of the organisational management on MAI, and investigating the most recent views from the contemporary world of practice regarding the dealing with the difficulty of measuring marketing activities in monetary terms. Hence, to achieve these research objectives, the current study proposes the following **research questions**:

- *Q1 - How do different perceptions of PMMs among marketing and accounting professionals influence their communication within the MAI?*
- *Q2 - How do PMMs guide the decision-making processes and behavioral responses of marketing and accounting professionals within the MAI?*
- *Q3 - What strategies do top management employ to foster effective use of PMMs in shaping MAI development?*

Furthermore, the literature reviewed for this study has revealed that all MAI studies have adopted two dimensions for their investigations – objectives and metrics. These two dimensions were the most common factors that connected marketing and accounting scholars to each other. They have been found to drive the researcher's decision regarding theory selection and presumed purpose of MAI. Thus, the review has found that MAI has been dealt with as a phenomenon either reflecting reality (drawing upon functionalist conceptions) or actively constructing reality (drawing upon constitutive models). According to the functionalist view (reflecting reality), MAI has been depicted as a tool for integrating marketing and accounting knowledge with the objective of engaging both professionals in identifying with the primary strategic objective of their organisation – enhancing organisational performance and maintaining the sustainability of the business. Hence, the current study proposes an integrative framework for researching MAI, based on two dimensions: **objectives** and **metrics**. So, as objectives of each discipline are conceptualised, perceived and implemented differently by marketing and accounting professionals, the MAI research needs to focus on the actual actors involved in the communication process by elaborating on their perceptions and behaviours and by drawing on the theories that better explain professionals' responses to MAI and how they may identify more with the primary strategic objective of their organisation. Thus, although marketing and accounting professionals are key components in building MAI, previous studies did not acknowledge that the difference in the **strategic goals** of the professionals and the difference in the **strategic roles** of the performance measurement metrics they use, could be the cause of communication problems between the two groups of professionals – marketers and accountants.

Chapter III - Theoretical Framework -

Habermas' Communicative Action Theory

1. Introduction

Prior literature reviewed in the current study demonstrated that problems of communication between marketers and accountants need further empirical studies to offer better understanding of the MAI phenomenon (see Roslender & Wilson, 2008; van Helden & Alsem, 2016; Opute & Madichie, 2017; Morgan, 2022). More specifically, research problems have been identified: MAI has remained a challenging phenomenon (van Helden & Alsem, 2016), with no focus on investigating the internal business environment for its impact on MAI (Morgan et al., 2022), and the lack of sufficient empirical engagement on MAI (Opute and Madichie, 2017) within an up-to-date business context. Thus, the current study has identified some research gaps that prior studies did not engage into, such as: investigating the impacts of the human element, the strategic role of performance measurement metrics (Georg and Justesen, 2017; Cuckston, 2018), the strategic objectives of accounting and marketing functions (Kraus et al, 2015), and the role of managers and other internal stakeholders in interpreting the data originating from the MAI process (Morgan et al., 2022). Hence, this study has been designed and developed to achieve certain research objectives, such as: enhancing our understanding of the role of the communicators' perceptions of PMMs in the MAI, exploring the communicative role of PMMs in steering the decisions and actions of the communicating parties in the MAI, and exploring the impact of the organisational management on the development of the MAI – through a current business environment. In order to achieve these research objectives, the study has proposed the following research questions:

- *Q1 - How do different perceptions of PMMs among marketing and accounting professionals influence their communication within the MAI?*

- *Q2 - How do PMMs guide the decision-making processes and behavioral responses of marketing and accounting professionals within the MAI?*
- *Q3 - What strategies do top management employ to foster effective use of PMMs in shaping MAI development?*

As MAI is identified as a communicative process between social actors - marketers and accountants, this study will seek an interpretivist theory that can explain why the MAI phenomenon is still challenging. Accordingly, the chapter will give a brief overview of potential theoretical frameworks, showing their strengths and limitations in relation to the current investigation. It will also explain Habermas' Communicative Action Theory (CAT) and its appropriateness as a suitable theoretical framework for analysing and interpreting the data collected for this study.

2. Potential Theoretical Frameworks

In general, previous marketing and accounting investigations involving social actors have adopted various theoretical frameworks to explain organisational efficiency that is based on successful communication or interaction between actors. For example, the **Contingency Theory** (CT) has been used to show that organisational efficiency arises from adapting organisational structures to different circumstances, including size, technology, and environment (**Donaldson, 2001**). It highlights how important organisational adaptability is to various circumstances. This theory has often been used for its flexibility as it may take into account a range of situational elements that affect the MAI because of its emphasis on adaptation. This theory also relies on practical application to provide practical insights into how organisations might adapt their structures and operations to meet external contingencies. However, this theory focuses heavily on structural changes and external variables, thus disregarding internal social dynamics and communication processes that are critical to the understanding of the MAI, which constitutes part of the current investigation. Again, in having limited focus on communication, the CT does not offer a formal framework for analysing the communication and interaction between marketing and accounting professionals, which is critical to the current study.

Another potential theoretical framework that could be adopted for this study is the **Stakeholder Theory** (ST) for its ability to incorporate diverse stakeholders in the decision-making processes, which is pertinent for the MAI because marketing and accounting have different interests. In general, this theory focuses on ethical issues and the significance of striking a balance between the demands and expectations of various stakeholder groups (**Freeman et al., 2010)**. Yet, it does not give enough attention to internal interactions and it lacks in-depth discussion of the structures and processes that allow accounting and marketing to be combined or integrated. Hence, the ST cannot offer a thorough framework for examining social and communication dynamics that occur inside the organisation.

Some marketing and accounting studies have investigated the importance of an organization's internal resources and competencies in gaining a competitive advantage. In doing so, they adopted The **Resource-Based View** (RBV) which focuses on creating value through the use of unique resources. With its focus on internal resources and capabilities, the RBV is consistent with the need to understand how marketing and accounting divisions may work together to improve organisational success (**Barney & Clark, 2007**). Again, the RBV is offers valuable strategic insights on how organisations may develop and use resources to create a competitive advantage. Yet, for the current study, the RBV cannot be adopted because it fails to consider social and communicative processes that underpin the MAI - RBV focuses primarily on resources and capabilities. This theory also has limited focus on the contact between marketing and accounting professionals, which is critical for comprehending the MAI.

Taking into consideration the competing theoretical frameworks reviewed above, the current study will be still looking for a theoretical framework that is capable of explaining the internal social dynamics of an organisation - within their structural and cultural environments – which are capable of establishing an effective and successful communication between marketing and accounting professionals. Therefore, the choice was Habermas' Communicative Action Theory (CAT) for its dual focus on lifeworld and system, which, when combined with the concept of steering mechanisms, gives a thorough framework for analysing MAI. It effectively covers both social interactions and organisational structures, allowing for a better understanding of how these functions – marketing and accounting - might be merged or integrated. However, because of its abstract notions, this theory has the disadvantage of being difficult to operationalize. Applying CAT in a practical research context necessitates careful thinking and a clear understanding of its components. Nonetheless, the CAT seems to be the most appropriate theoretical lens for our study.

3. Rationale for Habermas' Communicative Action Theory (CAT)

Habermas' Communicative Action Theory (CAT) has been selected for its ability to provide a solid foundation for understanding the basic challenges inside the MAI that the current study seeks to address. In general terms, the CAT is based on the notion that communication is fundamental to human social interaction and essential to the operation of any complex system, including organisations. It emphasises the significance of communication in attaining mutual understanding. Hence, there are conceptual linkages between this theory and the current study on the MAI: both emphasise the significance of communication in attaining mutual understanding, and the role of perceptions, goals and authority figures in steering the dynamics of communication. Thus, the CAT will help in explaining the factors that contribute to the enabling or disabling of the MAI. It is especially pertinent because it digs into how communication processes work within complex organisations and into the possible issues that can arise from miscommunication or goal misalignment. For instance, the reviewed works have revealed that the MAI is plagued with communication difficulties - different stakeholders, such as marketers and accountants, frequently adopt different logics of the PMMs for achieving their different goals or objectives. Miscommunication or a lack of alignment can hinder organisational effectiveness and decision-making.

By emphasising the necessity of efficient communication as the cornerstone of a well-functioning system, Habermas' CAT helps contextualise the communication dilemma investigated in this study. For example, in answering the first research question – ***How do different perceptions of PMMs among marketing and accounting professionals influence their communication within the MAI?*** - Habermas' CAT can be used to examine how perceptions of PMMs impact communicative exchanges between marketers and accountants. It is useful in determining if these perceptions assist or impede successful MAI. The theory sheds light on how communicators of MAI generate meanings and how these constructed meanings influence the MAI. This tackles the role of perceptions in the MAI, and the CAT is useful in this context because it emphasises that communication is more than just the sharing of information; it also entails the building of common meanings through discussion and dialogue. It is critical to investigate how PMMs perceptions influence these shared meanings and, as a result, the functioning of the MAI.

As for answering the second research question - ***How do PMMs guide the decision-making processes and behavioral responses of marketing and accounting professionals within the MAI?***, the CAT helps in determining whether PMMs are performative or not since they may steer the behaviours and decisions of the communicators in the MAI in line with the strategic objectives of each function (marketing & accounting). In this regard, the CAT emphasises the performative aspect of communication, in which communication can be an activity that shapes behaviours. It is critical to comprehend how PMMs, as a unique form of communication inside the MAI, function and lead to various behaviours. This question is consistent with the theory's emphasis on the relationship between communication and action, and it sheds light on how PMMs influence decision-making.

The third research question of the current study - ***What strategies do top management employ to foster effective use of PMMs in shaping MAI development?*** – seeks to address the role of top management in developing the MAI. In this regard, the CAT emphasises the importance of authoritative figures in fostering successful communication and consensus-building. It also helps in investigating how top management's interpretations of PMMs outcomes can influence the development of the MAI, and consequently the behviours of the communicating parties in the MAI.

More specifically, this theory can deal with accounting-related problems – as stated by Davis & Sturt (2008). For instance, accounting literature has applied Habermas' Legitimation Crisis (1976); Habermas' Theory of Communicative Action (1984, 1987), and Habermas' Between Facts and Norms (1992). In more general terms, the CAT theory advocates that consensus can be achieved through rationalisation and deliberate democracy, leading to genuine legitimacy (see Habermas, 1996) of a policy or a practice. Again, this theory can be refined and applied to specific institutional settings as done by Broadbent et al (1991) and Dillard and Yuthas (2006).

So, this chapter will develop the theoretical framework of the current study. It starts with outlining the link between Habermas theorisation and the tenets of the critical theory (CT). Then, it will explain Habermas' Theory of Communicative Action and how Habermasian Theories have been applied in accounting.

4. Habermas & the Critical Theory (CT)

As an advocate of the Critical theory (CT), Habermas contends that society is always under the oppressive nature of politics or other societal norms. CT argues that social and historical constituted power relations affect and mediate all ideas and thinking, so facts always contain an ideological dimension. Here, privilege and oppression characterise social relations. In other words, the critical theory aims to challenge world perspectives and the fundamental power structures that make them, especially in Western society (Bronner, 2011). Advocates of CT have proposed that economic factors determine the elements of social life (see Marx and Engels, 1996), and claimed that moral autonomy is the greatest freedom (Kant in Bonner, 2011) focusing on the overarching political and cultural structures, with the aim of changing these through emancipation. Along these lines, Habermas (1971) has argued that to improve humanity change is needed, which is done by raising awareness of oppression, and that the positivist approach has failed to understand social phenomena. He stressed the importance of communication, language and freedom of speech within the public sphere (Finlayson 2005). He introduced five programmes with five relevant principles, as shown in Table (1) below:

Programme	Principles
Pragmatic vs Propositional Meaning	Pragmatic function of speech is to obtain consensus. There are three types of validity claim: to truth, to rightness, and to truthfulness.
Communicative Rationality	Communicative actions aim at securing understanding and consensus. Instrumental action achieves practical success.

Social Theory	Social order rests on meaning and validity. Societies are made up of the life world (communication) and the system (instrumental action). people are forced into the patterns of instrumental action and lose meaning and autonomy.
Discourse Ethics	Moral norms determine actions to be right or permitted. Ethics concerns individual happiness and the good of communities.
Political Theory	Well-ordered political systems rely upon a balance between private and public autonomy with rational decisions about institutions. Laws must reflect the norms and values of society.

Table (1) – Habermas' 5 principles (adapted from Finlayson, 2005)

5. Habermas' Theory of Communicative Action

In this theory, Habermas (1974, 1987) states that the lifeworld is comprised of systems and that steering media (i.e, power & money) is the mechanism that link the lifeworld to its systems, assisting or hindering the process of communicative action. Communicative action is the action that is motivated by mutual understanding that is achieved in the 'ideal speech situation' – where the better argument will prevail and where all participants are equal and are able to voice their views without fear of retribution or coercion. The lifeworld is rationalised into three components - the objective world (valid knowledge is scientific), the inter- subjective world (valid knowledge is through shared understanding) and the subjective world (world of inner feelings). As human society progresses over time, the lifeworld becomes more complex and its systems begin to diverge from the lifeworld in terms of norms and values. This divergence can occur because the steering media linking the system to the lifeworld can get out of control and the instrumental/strategic rationality prevalent within the system can end up colonising elements of the lifeworld requiring symbolic reproduction and communicative action based on communicative rationality (Davis & Sturt, 2008).

Habermas' **communicative rationality (1996)** advocates that speakers and hearers of a language community are assumed to be able to understand one another and that expressions keep the same meaning over time; then all speech acts in communicative action refer to an audience beyond the particular, with an underlying assumption that all actors would 'have to be convinced for the speech act to be justified and, hence, rationally acceptable' (p 19). Through the universal discourse principle of Habermas, we are allowed to be critical and to draw distinctions between truth and falsity and right and wrong. Unlike the absolute norms of metaphysics, Habermas' norms are always potentially open to question. Norms can settle disputes because they are universal. Thus, disputes can be settled by identifying the most appropriate norm for the context.

Based on the 'communicative action theory', one may argue that cultural and knowledge differences between accountants and marketers may negatively affect or hinder communicative action (*see* Habermas 1984, 1987) which requires developing a shared understanding, coordination and socialization (communicative action) between the two groups or functions concerned. For instance, the high level of formalization in the accounting-marketing interface may reduce the level of socialization existing between them and may consequently lead to loss of trust by the parties (Herda and Messerscmitt 1991). Hence, Habermas' **deliberative democracy** is needed for the marketing-accounting communication in order to allow for the emancipation and liberation of stakeholders from colonising instrumental technologies and outdated structures. For Habermas, the discourse of experts in various systems will often not reflect the interests of certain groups of citizens, and therefore ordinary language must be relied upon. Thus, more discursive and democratic forms of performance assessment need to be adopted in response to criticisms of quantitative performance indicators. This democratic process can be strengthened through the promise of enhanced accountability and by increasing consultation with a range of actors. Deliberative democracy entails that all citizens participate in democratic processes where active debate occurs in order that citizens can become better informed. Ideally, consensus will be achieved, but compromise is also possible. Habermas' deliberative democracy can potentially yield co-ordinated and just social order – where **genuine legitimacy** is achieved by offering a principle and a process for constructive law-making (*see* Habermas, 1996)**.** The genuine legitimacy of a policy or a practice is often thought through the support of accounting-marketing communication.

In relation to the current study, the CAT can help explaining the researched environment where two worlds are interacting: the **'lifeworld'** and the "**system world**". The lifeworld is the arena of everyday interactions and communication that is built on common rules and values. In contrast, the system world reflects the domain of instrumental, goal-oriented actions. In this study, marketers and accountants in the MAI frequently function in both lifeworld and system world environments. Both bring their particular points of view and arguments to the table. Habermas' theory may assist us understand how the interaction of these two worlds influences the understanding of PMMs and the broader communication process. This leads to another conceptual linking between the CAT and the current study – it is the "**communicative rationality**," which proposes that those engaging in communication strive to attain an understanding based on shared meanings and arguments. This understanding isn't shaped by power or outside factors, but rather comes from discussion. This concept helps in exploring how marketers and accountants perceive and interpret PMMs within the MAI. According to

Habermas' theory, their communication should ideally be guided by communicative rationality, in which common meanings and reasons lead their interactions. Hence, the study will be able to find out whether communicative rationality is achieved in the MAI and if perceptions and understandings of the communicating parties are achieved through deliberation and discussions.

Again, the CAT distinguishes three categories of "**validity claims**": truth, normative rightness, and truthfulness. Such claims are critical for obtaining an understanding and ensuring rational and dependable communication. This will enable the current study to explore how validity claims present themselves within the MAI when discussing PMMs. Do participants seek truth (information accuracy), normative rightness (alignment with organisational norms), and truthfulness (sincerity in communication)? Examining these issues can demonstrate how perceptions of PMMs influence communication credibility and efficacy.

Furthermore, there are other conceptual linkages between the CAT and the current study. For instance, includes "**discourse ethics**," which emphasises that communication needs to be regulated by fairness and inclusion values. It emphasises the significance of allowing all perspectives to be acknowledged in the search of consensus. This factor – discourse ethics – will allow assessing how power dynamics and inclusion impact the interpretation of PMMs in the MAI, since diverse stakeholders have different priorities and perspectives. Is there a silencing of some voices, and how does this affect communication and decision-making? Another example of the CAT's linking to the current study is through its advocation of **'deliberative democracy'**, in which logical dialogue is important to decision-making. Deliberation entails open and rational discussions among parties with the goal of reaching consensus on critical subjects. The role of top management in encouraging communication and establishing consensus is critical for the MAI. Habermas' theory can be used to investigate whether top management promotes deliberative democracy in MAI debates and how this affects the implementation and interpretation of PMMs.

However, for Habermas, democratic processes are under threat and can be blocked by the ongoing tension between the ideal (norms) and social reality (facts), and this tension arises when systems (bureaucratic and economic) colonise the lifeworld, producing negative discourses, suppressing knowledge and leading to legitimation crises that disturb the balance of system and lifeworld.

6. Tension between Facts and Norms

This tension seems to extend to the roles of accounting and marketing communications. For instance, quantitative accounting indicators may be portrayed as sometimes leading to dysfunctional outcomes and could be described as 'demoralising and distorting'. Then, accounting could be portrayed as an instrument of potential punishment where funding would be withdrawn from organisations which were deemed to be failing. This punitive use of accounting indicates its ambiguous role in the reproduction of societally agreed norms because in certain circumstances, some stakeholders may not agree that an organisation is failing, and that funding should be withdrawn. Here, accounting is portrayed as something potentially threatening that could be traded in exchange for appropriate behaviour (Oakes &. Oakes, 2012). In such a case, funding and funders would have ambiguous roles that could potentially facilitate or undermine democratic, organisational and societal norms.

As for marketing communications role, the use of postmodern verbal metaphor linked to visual metaphor is likely to be a more convincing and persuasive mechanism for encouraging people to do more with less than using literal discourse conventionally associated with modernism (Ibid, 2012). The visual images in annual reports have been identified to constitute a form of rhetoric supporting truth claims (Graves, Flesher, & Jordan, 1996); and such pictorial and graphical representation typically enhances document memorability (Beattie & Jones, 2001). Thus, compared to authoritative financial statements using words and numbers, Davison and Warren (2009) suggest that visual images may provide a more persuasive form of communication.

Again, the literature has shown that organisations are always engaging in the process of making the distinction between what is valuable, and which will be a costly dead end; and in measuring and evaluating the performance of units, of teams, and of the individual employees. Such engagement involves risk – where chances are calculable – and uncertainty which lacks calculations. In line with this argument, accounting relies on the consensus created regarding one set of rules; while marketing takes the intermediate position by keeping open diverse performance criteria. Thus, the marketing-accounting interface (MAI) will exploit the notion of uncertainty and will be both disruptive and combinatory – this interface will keep multiple evaluative principles in play and exploit the resulting dissonance. The accounting-marketing recombination occurs at the overlap of cohesive structures where different communities intersect. This will be similar to the radical innovation – which involves combinations across disparate fields as pointed out by Lester and Piore (2009), giving the example of cellular phones recombining in novel form radio and telephone technologies, and concluding that "*without integration across the borders separating these different fields, there would have been no new products at all*". As this recombination takes place within the boundaries of organisation, it will be shaped by encounters with human agents, including opinion leaders (Fitzgerald, et al., 2002) and professionals (Korica & Molloy, 2010). In fact, this kind of interface involves both technical elements (management and control systems) and social elements (users), therefore the role of language is quite important to facilitate communication, coordination and socialisation. For instance, accounting on its own may fail in uncovering the social element because it insists too much on objectivity, neglecting subjectivity; while marketing is thought of as less formal with more emphasis on subjectivity (Guilding & Pike 1991; Mills & Tsamenyi 2000).

In brief, the Habermasian post-metaphysical discourse adopts and transforms many of the key concepts of postmodernism, modernism and metaphysics (Outhwaite, 1996). The post-metaphysical category comprises: communicative rationality, deliberative democracy, genuine legitimacy, and the tension between facts and norms (*see* Habermas, 1984, 1987).

7. Habermasian Theories in Accounting

Accounting literature has been found to have applied Habermas' Legitimation Crisis (1976); Habermas' Theory of Communicative Action (1984, 1987), and Habermas' Between Facts and Norms (1992).

7.1 Habermas' Legitimation Crisis (1976)

This social theory tries to explain the evolution of the modern welfare state as Habermas argues that society is composed from - the economic system in which goods and services are exchanged for money, the administrative system which roughly represents government administration, and the lifeworld, which is defined as:

> *the social system dimension within which cultural norms and values are discursively formulated by the participants and ideally, provides the legitimating grounds for the actions taken by the administrators of the mode of production as well as the distribution of the wealth generated by the economic system. (Dillard & Yuthas, 2006: 202)*

For Habermas, economic crises are caused by the inherent instability of the market economy, rationality crises develop when the administrative system steps in to remedy economic crises in ways that may not necessarily appear rational to socio-cultural society (the lifeworld). This intervention may involve tariff protection or subsidies for businesses, and which may then reduce the motivation of actors to participate in the economy (motivation crisis) and to question the legitimacy of the government (legitimacy crisis) (Rahaman et al 2004). Habermas argues that dealing with one crisis will lead to increased potential for the occurrence of another type of crisis (Habermas 1976). Here, powerful government administrators resort to intensifying bureaucratic arrangements coercively to try to restore the status of rationality and sustain legitimacy whilst maintaining historic levels of control (Habermas, 2007). This is colonisation that takes place where "*the norms of the lifeworld invade economic and bureaucratic systems*" (Habermas and Nielsen, 1990: 109). They cannot rely on prior discursive methods because by this stage participants will have become highly sceptical of such approaches.

The changes associated with the colonising role of accounting could be resisted by preventing environmental disturbances from entering the organisational division, or they could be allowed to cross the organisational boundary, "*but are handled in such a way that the sacred core is not affected, but the interpretative schemes remain the same"* (Laughlin, 2007: 283). This is classified as 'reorientation' that leads to reasonably permanent changes to steering systems such as those of marketing and accounting through the interface phase. Reorientation could be 'through boundary management' which can easily become colonisation, or it could be 'through absorption' (Broadbent and Laughlin, 2013: 214). Reorientation through boundary management can occur where specialist work groups (e.g., marketers) are obliged to implement accounting controls, but they attempt to minimise their impact. For example, marketers may introduce modified versions of accounting controls that attempt to satisfy the conflicting interests of various interest groups whilst protecting the interpretive schemes of the group from accounting controls (Okes & Oakes, 2016).

The concept of accounting colonisation has taken the form of extensive (non- discursively formulated) accounting bureaucracy that diverts attention from promoting quality and fosters negative aspects of target setting (e.g. working to narrow objectives at the expense of important social values) (Oakes & Oakes, 2016). This includes widespread economic rationality and accounting logic which is 'the belief that it is possible to evaluate the use of financial transactions through the outputs or outcomes achieved and that these can be assessed, invariably in measurable form' (Laughlin, 2007, p. 277). However, pathological accounting colonisation have been recognised through a number of key indicators, such as:

> *expressions of negative emotions (e.g. worry and frustration) and contradictory statements or behaviour in relation to the uncertainty of potential funding cuts, divisive and unexplained funding allocations, the presence of a considerable amount of accounting, a naive acceptance of accounting with few reports of its limitations, senior managers' optimistic belief that they have absorbed or contained accounting and protected core activities, senior managers' unawareness of the extent of the power and implications of accounting, and the use of divisive performance indicators (*Oakes & Oakes, 2016: 52)

Oakes and Berry (2009) have identified types of accounting colonisation as: **coercive** (real and mock obedience), **instrumental** (dialogic and devious compliance) and **discursive** (pathological and benign). Real obedience is pathological and represents enforced changes to both actions and interpretive schemes that undermine the lifeworld. Mock obedience results in changes through enforced compliance without changes occurring to interpretive schemes. In dialogic compliance, incentives, bribes and propaganda result in changes to interpretive schemes. Devious compliance may also be realised through incentives, bribes and propaganda, although changes to interpretive schemes are unlikely. Discursively pathological colonisation arises from social discourse where the majority accept change, but there are a small minority of repressed dissenters. Discursively benign colonisation, on the other hand, arises from Habermasian extensions to democratic processes where changes to accounting practices and interpretive schemes are amenable to substantive justification and are therefore (at least in principle) accepted universally.

In practice, one may argue that marketers may adopt accounting monitoring for pragmatic reasons despite the potential negative effects of performance indicators that may divert them from more important core activities. This is a form of false consciousness – as described by Tinker, Merino, & Neimark (1982), and such uncritical acceptance of accounting monitoring – with its rituals, ceremonies and myths – is one of a dialogic compliance (Oakes and Berry, 2009). In addition, compliance may be linked to a strong lifeworld where preservation of core activities was regarded as paramount (Oakes & Oakes, 2016).

In applying the legitimation crisis theory, some accounting researchers had to refine the theory by altering the nature of the '*administrative system'* to refer to the executive management within an organisation, the definition of the '*economic system'* to refer to the shareholders/owners of an organisation, and the '*socio-cultural element'* (*lifeworld*) to refer to the stakeholders of an organisation. For instance, Dillard and Yuthas (2006) applied the theory to the increasing popularity and implementation of Enterprise Resource Planning (ERP) systems. They argue that the increased development and popularity of ERP systems is the result of the need for organisations to deal with market crises and issues of profitability. ERP systems provide a mechanism through which industry best practices can be implemented, costs can be cut, and profits can be increased, all under the guise of economic neutrality. They also argue that the implementation of these systems may result in a number of crises. For example, rationality crises may develop because the actions of management contravene the existing norms and values held by stakeholders, while the legitimacy of management in the eyes of the stakeholders may also suffer, as might the motivation of the stakeholders. They concluded that accounting colonisation in organisations is claimed to restrict the discursive interaction and cooperative social action, preventing agents from moving towards the future evolution of the lifeworld (Dillard and Yuthas, 2006). Yet, Miller and Rose (2010: 53) observe that accounting are instrumental in sustaining 'regulated freedom'. For Broadbent and Laughlin (2013), colonisation occurs at the organisational level when accounting change hinders the realisation of the values of the majority in an organisation. Here, organisational values must reflect discursively formulated societal values. The Habermasian lifeworld represents discursively formulated cultural norms and values, and ideally provides the basis to legitimise the economic system (Dillard & Yuthas, 2006).

Unlike Dillard and Yuthas (2006), Rahaman et al (2004) used Habermas' Legitimation crisis theory (1976) without making any refinements to the theory. They examined the social and environmental reporting practices of a Ghanian Public Sector Organisation - Volta River Authority (VRA) mandated by the World Bank as a part of the conditions of its loan to Ghana. These practices were found to have caused a legitimation crisis within Ghanian society. The World Bank loan occurred due to an economic crisis, and that the terms of the loan (which specify conformity with certain accounting practices) have proven detrimental to the Ghanian socio-cultural sphere (lifeworld). The accounting policies and practices of the VRA have been set up to support the World Bank and not the local population. Thus, the Ghanian government found itself with a crisis of motivation and legitimacy, due in part to the imposed accounting practices that do not properly reflect the norms and values of Ghanian society/lifeworld.

A similar attempt to use Habermas' Legitimation crisis theory (1976) was done by Watkins and Arrington (2005), who argue that the New Public Management (NPM) is a product of the need of the governments of Western welfare states to deal with the various tendencies for crisis. Broad programs of economic reform, of which the NPM is one, have been pursued to reduce taxation and government spending and hence the tendency toward perpetuating economic crises. This research contends that public sector organisations have had to replace ideals such as serving the public, and ensuring freedom, human rights, entitlements and civic virtue, with ideals such as value-added, productivity and efficiency. The authors suggest that accounting is the communication mechanism through which this incentive-based framework has been implemented and that this has since created legitimacy, motivation and rationality crises.

7.2 Habermas' Theory of Communicative Action (1984, 1987)

In elaboration for the need for accounting and marketing professionals to develop shared understanding in their interaction, Mills & Tsamenyi (2000) have drawn on Habermas' Theory of Communicative Action (Habermas 1986, 1987). In line with this theory, language could be used as the medium for mitigating cultural differences and assisting in achieving understanding between communicating organisational actors – e.g., accountants and marketers. Thus, 'communicative action' is only possible if actors are able to develop shared understanding – which will enable them to communicate their culture and knowledge to each other. This will help in bridging the gap between how accountants perceive themselves and how marketers perceive them, and vice versa. For instance, management accounting can 'induce individuals to think of themselves as calculating selves' (Miller, 2001: 380) who assume responsibility as 'self-regulating' persons within a constrained environment (p. 381). On the other hand, Jeacle (2012) has argued that the calculative practices and rigorous record keeping of accounting can have 'powerful transformative effects' (p. 582). Thus, Ezzamel et al. (2012) demonstrated that a new budgetary system can create new organizational boundaries.

On the other hand, accountants need to understand marketing knowledge, and marketers need to understand accounting knowledge. For instance, Shearer (2002) has explained that orthodox accounting typically adopts a rational decision-making model (economic rationality) that privileges self-interest over the interests of others. Yet, measurement is always a primary concern since it 'shapes what we pay attention to, which things are connected to other things, and how we express sameness and difference' (Espeland and Sauder, 2007: 16). Thus, through its reductive emphasis on profit or surplus, percentage return on investment, cost reduction and quantitative performance indicators, accounting sometimes may have negative implications for what we value and see as important, excluding alternative schemes of value. However, it is possible for organisational actors to be in agreement regarding the usage of accounting, but not recognise its pathologically coercive or instrumental, colonising impact, thereby demonstrating a condition of false consciousness. For example, Sikka (2013) observes that wages are reported as an expense to be avoided in financial accounts whereas dividend payments are reported as an appropriation of profit to be encouraged.

The key accounting research attempt based on the theory of communicative action was conducted by Broadbent, Laughlin and Read (1991), who made a number of refinements to the theory to make it applicable to specific organisations rather than society as a whole. Thus, an organisation can be a lifeworld with its own systems and steering media; a colonising steering media must be deemed so at a specific time; and judgements to be made about the colonising potential of specific steering media must be based on the point of view of a specific organisational lifeworld (Broadbent et al, 1991). For instance, Broadbent et al (1991) argued that the NHS was a system, while the UK's Department of Health (DOH) was a steering media coming from the lifeworld of the Conservative British Government that was in office at the time. Here, the Government was using the DOH to steer the NHS in manner that was incommensurate with the NHS's communicatively-formed values and norms (lifeworld). Similarly, Lawrence (1999) claimed that the New Zealand Healthcare sector implemented accounting-based reforms, using distorted communications such as unquantifiable claims to "private sector efficiency and effectiveness" rather than being implemented as a result of the values of the health care industry or the public at large. Here, the use of accounting (i.e, budgeting, costing and investment procedures) within the reforms was equated to "steering media". Again, Broadbent and Laughlin (1998) argued that the accounting-based reforms associated with the New Public Management (NPM) on General Practitioners (GPs) and Public Schools in the UK had colonising characteristics which resulted in resisting the changes and preventing many of the harsher reforms affecting those whom the organisations set out to serve. This resistance has shifted from informal "internal" resistance strategies, to the formation of "external" formal bodies – where external organisations were set up by UK GPs to publicly resist government policies (Broadbent, Jacobs and Laughlin, 2001).

The Habermas theory was also applied to the tertiary education sector in Fiji, where Lawrence and Sharma (2002) argued that the introduction of accounting-based reforms into a Fijian University was akin to setting up a "quasi market mechanism" inside universities and hence represented a "colonization of the lifeworld" because the norms and values of universities were incommensurate with those of a free market. Further arguments centred on the commodification of education and academic labour and the imposition of instrumental (goal) rationality into areas where it was not appropriate. Again, Dillard (2002) has applied both Legitimation Crisis (Habermas, 1976) and The Theory of Communicative Action (Habermas, 1984, 1987) to point out that criticisms of accounting education represented a colonisation of the lifeworld of the academy by corporate forces (such as the American Accounting Association) who wish to undermine the traditional role of the academy and impose on it a role of subservience to corporate goals. It is suggested that this contravenes both the traditional, mutually understood goal of the academy, as well as the role of the academy in being a conscious and guiding light for the corporate world.

In adopting other scopes of the Habermassian theory, researchers have also focused on the three world views: the objective, inter-subjective and subjective and their role in communicative action. For instance, Arrington and Puxty (1991) suggested that accounting can impact on each of the three world views. It can impact on the objective world by representing truths, where the role of accounting lies with the representation of the financial state of things as well as being a measure of success, such as embodied within the concept of profitability. Accounting can also impact on the inter- subjective world of norm-conforming action. This is because accounting creates a set of norms in terms of what issues are worthy of measurement and what sort of conduct is considered appropriate (such as being thrifty, efficient and profitable). Finally, accounting can also impact on the subjective world because, it is argued that individuals impacted by accounting results can end up judging themselves on the basis of these accounting related measures. The authors also contend that while accounting may often breach all or any of these world views (perhaps by not representing the truth accurately, or by not conforming to society's norms) it is allowed to exist because accountants are trusted as experts and are able to call upon their assumed expertise in times of questioned legitimacy. Habermas refers to generally accepted expertise as 'warrants'. These observations have been also supported by Chua and Degeling (1993) who noted that accounting not only existed to represent reality and achieve goals (such as cost efficiency), but it also resulted in a set of norms being implemented and used for judgement purposes which then impinged on people's everyday consciousness.

Wright (1994) adopted a different approach as he tried to evaluate whether a Canadian bank had breached validity claims to truth, rightness and sincerity in the presentation of its annual reports in the years prior to its collapse. The author compared the evidence presented within the annual reports with evidence presented at the trials of the executive management of the bank and deduced that each of the validity claims had been breached at some point in the years leading up to the collapse. Similarly, Yuthas, Rogers and Dillard (2002) attempted to assess validity claims according to the three world views, with the addition of a fourth – comprehensibility. The authors suggested that a breach of one of these claims was an incidence of strategic action, while adherence to each provided evidence of communicative action. The authors compared the Management's Discussion and Analysis (MD & A) section of annual reports with earnings results achieved in subsequent periods and attempted to predict whether firms with lower than expected results (negative firms) were more likely to breach validity claims than those who achieved higher than expected earnings results (positive firms). The results indicated that there was no demonstrable difference between the two groups in terms of the quality of their communications.

7.3 Habermas (1992) – Between Facts and Norms

Power and Laughlin (1996) have based their research on Habermas' (1992) argument that the cure for society's ills was more efficient law making as well as an acknowledgement that while many possible courses of action based on any number of norms and values can be proposed and discussed, ultimately only one can be pursued. So, for the authors, the suggested alternative states of being suffer from similar issues, and therefore utopian views of a world with no accounting are unrealistic. This means that critical theorists had to become more practical if they wished to move beyond the theoretical utopia of the ideal speech situation into the realm of action. Again, in line with Habermas' (1992) advocation that more efficient law making is the solution to society's problems, Power and Laughlin (1992) argue that the law is an effective mechanism in dealing with societies' ills because it is in a unique position to reconcile lifeworld and systems. This is because while the law demands certain actions (and hence demands goal rationality), it is formed on the basis of societal norms and therefore the law can provide a nexus between the three world views.

Both accounting and marketing communications are used to lend credibility to organisations and may be used for impression management (Oakes & Oakes, 2012). In attempting to legitimise frequently contradictory positions, they reflect a Habermasian tension between facts and norms (Ibid, 2012); and may develop various forms of sham legitimacy to powerful colonising ideas and practices - sham legitimacy occurs where non-democratic forms of marketing communications and accounting are used to lend credibility to organisations, and may be used for impression management (Oakes & Oakes, 2012). Thus, the roles of accounting and marketing communications often become ambiguous and overlapping in attempts to legitimise frequently contradictory positions, thus reflecting a Habermasian tension between facts and norms (Oakes & Oakes, 2012).

8. Contextualising Habermas within MAI

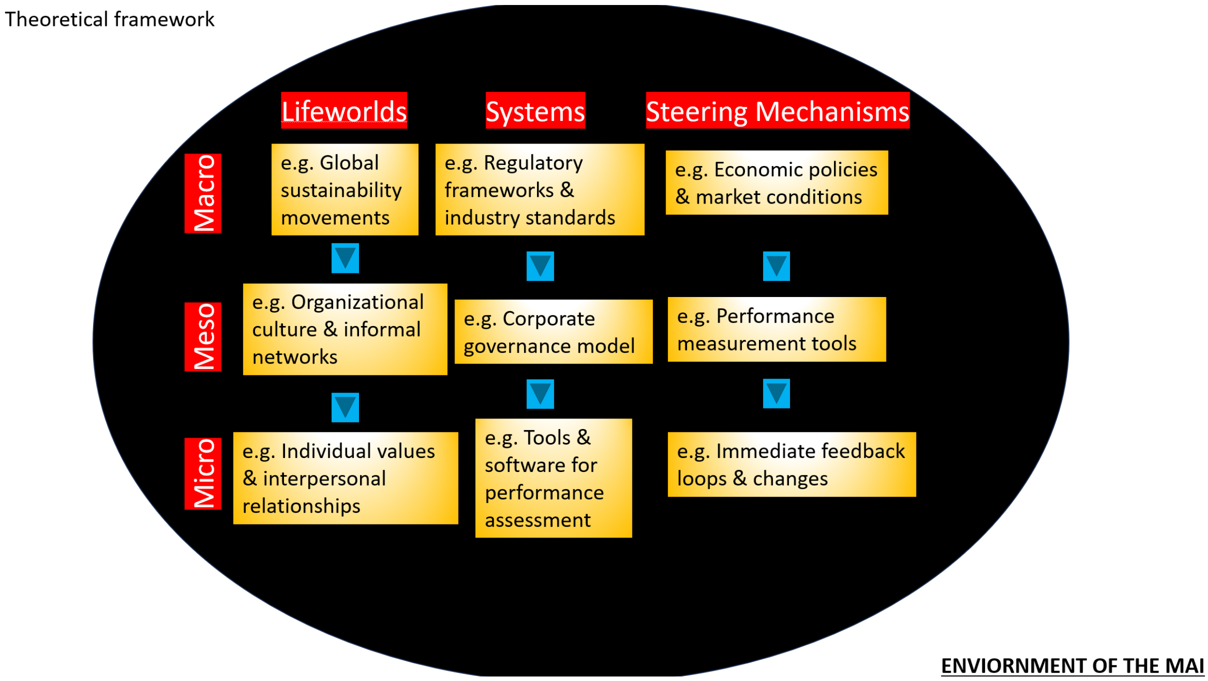


Figure 3: Contextualising Habermas within MAI

The organisational setting comprises three levels of functioning – the **macro level** where larger socioeconomic conditions and worldwide financial rules shape the structural and communicational frameworks that marketing and accounting function in. For example, worldwide accounting standards and global market forces influence how performance indicators are produced and used in organisations. The **meso level** incorporates organisational strategies and rules that govern the interaction of marketing and accounting. This includes structuring internal communications and decision-making processes to fit with strategic goals.

Policies and corporate directives designed to align marketing and accounting objectives with broader business strategy are frequently used as steering mechanisms at this level. As for the **micro level** is associated with the interpersonal and interdepartmental dynamics that occur when marketing and accounting professionals engage, either individually or as a group. This entails determining how personal and group identities within these departments influence the interpretation and implementation of shared measurements and initiatives.

The theoretical constructs from Habermas' framework apply practically within the context of MAI , where these Hebermasian tenets can operate on three different levels – macro, meso and micro. In the context of MAI, the Habermasian concept of **'lifeworld'** on a macro level incorporates the broader cultural and societal conventions that shape marketing and accounting processes worldwide. For example, worldwide movements towards sustainability and corporate social responsibility have an impact on the principles and operational priorities of these divisions. On the meso level, the lifeworld is represented by the organisational culture and informal networks among marketing and accounting professionals. They shape a company's shared understanding and collaborative procedures. Then, on the micro level, the lifeworld incorporates the individual values, ethical conduct as professionals, and interpersonal relationships among these departments' staff. This includes how personal and direct encounters influence everyday choices and performance interpretation.

Again, in the context of MAI, the Habermasian concept of **'systems'** appears through the three different levels: the macro level, where regulatory frameworks and industry standards govern how marketing and accounting should work. This covers financial reporting guidelines and marketing regulations. The meso level incorporates formal organisational structures including the corporate governance model, which establishes formal procedures and reporting lines between marketing and accounting. Then, the micro level, where specific tools and software

are used for performance assessment and reporting, as well as the protocols that govern their implementation inside departments.

Also, in the context of MAI, the the Habermasian concept of **'steering mechanisms'** is represented on the macro level by the economic policies and market conditions that influence the strategic direction of marketing and accounting activities. Economic downturns, for example, may prioritise cost-efficiency, which has a significant impact on accounting processes and marketing budgets. On the meso level, steering mechanisms are associated with the performance measurement tools and indicators that are developed to integrate marketing and accounting activities with the overall business plan. This could incorporate balanced scorecards or integrated performance management systems. On the micro level, steering mechanisms are represented by the immediate feedback loops and changes depending on performance data. This refers to how fast and efficiently individual marketers and accountants respond to and incorporate input from performance measures into operational choices.

9. Conclusion

Adopting Habermas' theories provides some ideas about the means of dealing with accounting-related problems and this involves better communication through communicative action and more efficient and effective law making (Davis & Sturt, 2008). These theories are also useful in examining discourse in a systematic manner that is connected intrinsically with a researcher's given beliefs about the world, knowledge and rationality. Although Habermas theories are at the broad, high level (Llewelyn, 2003), they can be refined and applied to specific institutional settings as done by Broadbent et al (1991) and Dillard and Yuthas (2006). Accounting literature has been found to have applied Habermas' Legitimation Crisis (1976); Habermas' Theory of Communicative Action (1984, 1987), and Habermas' Between Facts and

Norms (1992). The key accounting research attempt based on the theory of communicative action was conducted by Broadbent, Laughlin and Read (1991), who made a number of refinements to the theory to make it applicable to specific organisations rather than society as a whole.

Nonetheless, according to the above theories, one may argue that the performance measurement metrics for both accounting and marketing are used strategically as a steering media (as in Habermas's Communicative Action Theory) to drive actors or departments into performing a specific action. Chua and Degeling (1993) noted that accounting not only existed to represent reality and achieve goals (such as cost efficiency), but it also resulted in a set of norms being implemented and used for judgement purposes which then impinged on people's everyday consciousness. This leads into the need for assessing the performativity of performance measurement metrics and their strategic role in the process of marketing-accounting interface (MAI). As accounting and marketing are based on different cultures, their measurement metrics are used for achieving different strategic roles – so the metrics are not problematic but the way they are used is problematic as they try to achieve different organisational logics. Thus, the role played by performance metrics in the MAI is pivotal and it will be quite interesting to explore to what extent such metrics are performative and helping in implementing the organisational strategy. One type of industry that shows a big conflict in the strategy pursued by accountants and the strategy pursued by marketers, is the fast fashion industry (Linden, 2016), with leaders such as Zara, H&M, UNIQLO, Gap, and Forever 21. etc. This is an industry where measurement metrics seem to be performative as they push both accountants and marketers to engage into creating innovative methods and techniques for achieving their different strategic goals that leads to the overall organisational goal - profit maximisation. In other words, this industry has forced retailers to desire low cost and flexibility in design, quality, and speed to market (Bhardwaj & Fairhurst, 2010). Mainly, such industry relies on cheap design, manufacturing, frequent consumption and short-lived garment use (Niinimäki et al., 2020).

Chapter IV – Methodology and Research Methods

1. Introduction

The research problem identified through the literature review has been the lack of sufficient empirical work on why the MAI (marketing-accounting interface) has remained **challenging** despite two decades of research in the area. The challenge has been recognised in terms of the communicators' perceptions of PMMs (performance measurement metrics), the role of these PMMs in the MAI, and the role of the top management in the development of the MAI. Hene, the primary objective of the current study is gaining a better understanding of the actual role of these factors and their impact on the MAI. In addressing the identified research problem, this investigation adopts an empirical approach that was called for in most recent MAI studies (*see* Opute and Madichie, 2017; Morgan et al., 2022; Edeling et al, 2021). Research reviewed in this study shows that much of the organizational research done on the MAI has been limited in scope and mainly theoretical. The focus of the current empirics in this study is the role of PMMs perceptions of the communicating parties in the MAI, the communicative role of the PMMs, and the role of the top management in the MAI. These are the issues that lacked sufficient investigation in previous MAI studies: for instance, prior research did not focus its investigation on how marketers and accountants perceived and interpreted these metrics throughout the MAI process and how far such perceptions have impacted their behaviours. Hence, there will be a focus on the human element and its objectives as well as the metrics, their role, how they are perceived, used and interpreted (see figure 4).

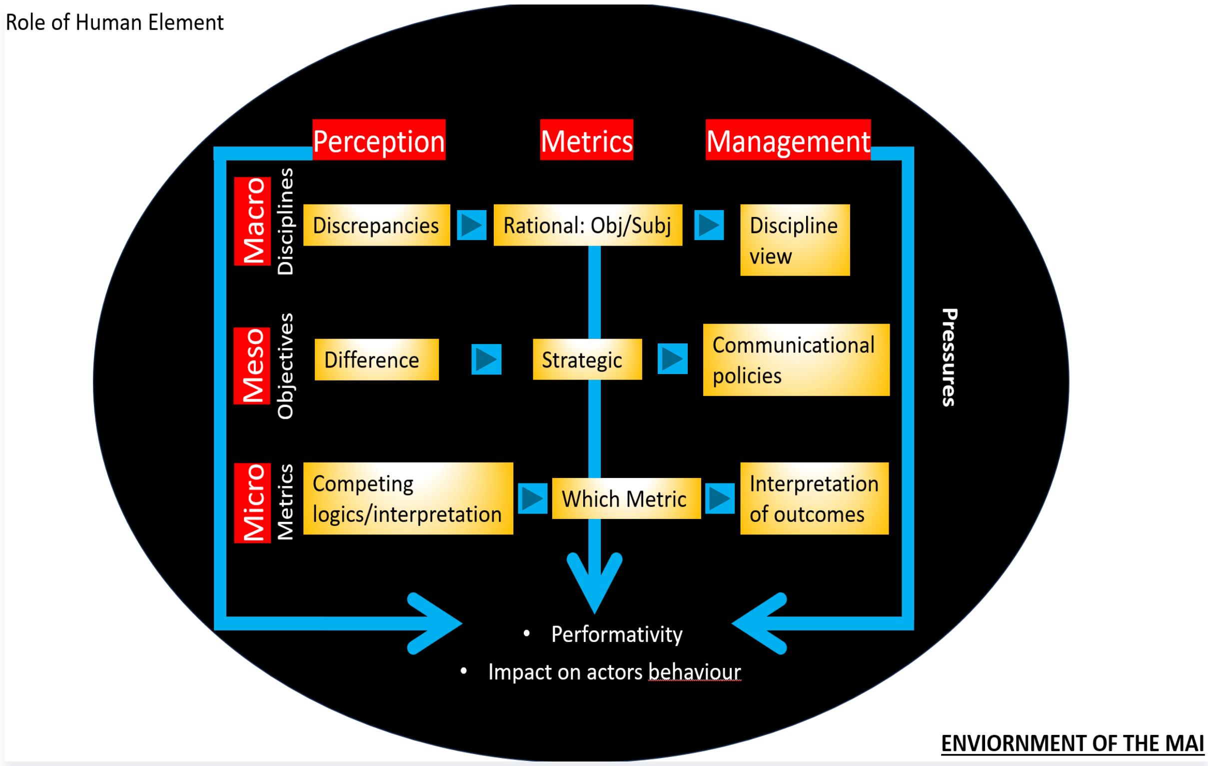


Figure (4): Role of Human Element in the MAI

Therefore, the relevant data for such investigation is derived from interview scripts collected from within current organisational contexts in the UK. This requires the use of an interpretivist research methodology based on interviewing the relevant communicating parties (i.e., accountants, marketers, managers).

Hence, the current chapter explains the methodology developed for the current study by elaborating on the interpretivist paradigm as the research philosophy adopted for investigating a social phenomenon such as the MAI. It also explains the methods (interviews) used to extract the data (narratives) needed for exploring the perceptions, behaviours and interpretations of the communicating parties in the MAI. Then, the chapter delves into explaining thoroughly the adopted research design (including sites, participants, fieldwork, data collection instruments, data management & analysis, and considerations of ethical matters).

2. Research Approach

The focus of the current study is a social phenomenon – the marketing accounting interface (MAI), where concepts, meanings, perceptions and behaviours are central focal points. This means that social scientific accounts need to be generated from social actors' accounts for developing technical concepts and theories, and this requires the use of an abductive approach (Blaikie, 2018, 2019). More specifically, the abductive approach is adopted here to enable the researcher of describing, understanding and explaining the social phenomenon – MAI - in terms of social actors' understanding. Here, the researcher engages in discovering and describing the inner views and perceptions of the data subjects in order to either develop a theory or to understand the interpretation in terms of an existing theory (Ibid, 2018).

In practice, I have adopted this approach as it allows me to use theories and literature as frames of interpretation that can be adapted, especially in early stages of the research, to deal with any themes emerging from the empirical material as the fieldwork proceeds (Mitchell & Education, 2018). Hence, I found that the MAI builds more on refinement of existing theories than on inventing new theories (Piekkari & Welch, 2018). The abductive approach has also provided me with the opportunity to keep modifying the original framework due to unanticipated empirical findings and due to theoretical insights gained during the process (Ibid, 2018). This means that I can expand my understanding of theory and empirical data by constantly going 'back and forth' (Dubois & Gadde, 2014: 555) between research poles (induction and deduction), following a non-linear process (Storbacka 2011). Thus, I have worked in a circle of iteration, matching theories by systematically combining findings from literature and empirical settings (Dubois & Gadde, 2014), and these iterations have resulted in the research outcomes. For me, an abductive reasoning or logic has led to new insights about the existing phenomenon of MAI through examining it from a new perspective (*see* Kovács and Spens, 2005).

In adopting the abductive logic for the current study, I have reviewed the extant literature on MAI to get an understanding of the current theoretical knowledge about research in the area. This helped me to draft the research questions and set the investigation focus, as follows:

- *Q1 - How do different perceptions of PMMs among marketing and accounting professionals influence their communication within the MAI?*
- *Q2 - How do PMMs guide the decision-making processes and behavioral responses of marketing and accounting professionals within the MAI?*
- *Q3 - What strategies do top management employ to foster effective use of PMMs in shaping MAI development?*

In addition, based on the initial theoretical knowledge, I have conducted a short pre-study based on 5 interviews with participants working in the fields of marketing and accounting to examine the status quo of the MAI from the practitioners' point of view. The narratives of the interviews were analysed to identify challenges and refine the initial research questions. Once the area of concern was understood, an appropriate theoretical framework has been sought and evaluated for appropriateness. Then, the interviewing process for primary data collection has been started in order to match theory with reality for solving practical problems. These interviews have contributed to the development of understanding and perceptions relevant to the MAI process. Afterwards, concepts and theoretical framework have been validated and evaluated several times, followed by summarising and comparing research findings.

3. Research Paradigm

Based on the nature of current research, I sought to investigate a social phenomenon – communication or interface between marketers and accountants. Collecting the research data needed engaging with human subjects in order to seek a reality that exists outside my own personal world (Bell et al, 2022) – yet for the data subjects, it is an internal/ reality that needs to be explored by the researcher. So, **epistemologically,** the current study is viable as it produces knowledge that is valid and based on truth since it is derived from the data participants (Moon et al, 2019). This knowledge is also relative to the individual who has experienced the MAI process or who has direct involvement in it. Those involved individuals develop different views of truth through their experiences with the performance measurement metrics and the consequent MAI in their workplace. They offer different conceptualisations and different interpretations, and this goes in line with the interpretivist philosophy – which allows for multiple interpretations (Easterby-Smith et al., 2021). In epistemology, the focus will be on the nature and scope of knowledge produced - and how it relates to truth, and how this convincing knowledge is assimilated (Klakegg & Pasian, 2016). So, for this study, the epistemological stand is empiricism, where knowledge is assimilated by sensory perceptions or empirical evidence (Al-Saadi, 2014). Basing the current investigation on knowledge constructed by data subjects relying on their own perceptions and experiences entails using **empiricism** for guaranteeing adherence to a convincing knowledge that is based on truth (Easterby-Smith et al., 2021). This is also compatible with the theoretical framework adopted for this study, namely: Habermas' (1984) Communicative Action Theory – where understanding and consensus is secured by communicative actions, while meaning and validity are fundamental for ensuring social order (Habermas, 1971).

Accordingly, the **ontological** stand of the current research is subjectivism as it is based on exploring the reality of MAI through the actual perceptions and experiences of the data subjects – this is a social reality that is liberated from the researcher's own understanding and knowledge, and hence the researcher employs empirical methods (interviews) to explore such reality. However, this social reality cannot exist without the intersubjective awareness of the individuals involved in the communication process/ interface. This goes in line with Habermas' claim (1971) that in the lifeworld there is the inter-subjective world (valid knowledge is through shared understanding) and the subjective world (world of inner feelings). So, both worlds are important constituents of the lifeworld or society. Yet, this sense of subjectivism has been argued to be the outcome of cultural and knowledge differences between accountants and marketers, and which may negatively affect or hinder communicative action (*see* Habermas, 1984).

The epistemological and ontological assumptions of this study steer the research process into the philosophical direction of **interpretivism** – which allows the researcher to focus on social reality as it is perceived, experienced and constructed by humans, and which can be investigated through the participants' accounts obtained through qualitative data collection methods such as interviews, and which aim to produce contextual social knowledge that could be historically or culturally valid within the boundaries of the investigated social phenomenon (Saunders & Bezzina, 2015). This **qualitative** procedure is adopted because human interaction between individuals as well as their interaction with technical systems is a complex behaviour that cannot be sufficiently understood or captured by quantification (measuring). Again, qualitative research allows for multiple interpretations of the research findings based on the different realities constructed by the individuals through their interaction in the social environment (Neuman & Robson, 2020). Hence, generalisations of the research findings are not on the agenda of this interpretive study, it is rather the understanding and interpretation of a certain social phenomenon, namely: the MAI and its communicative challenges on one hand and the strategic role of performance measurement metrics in MAI on the other hand.

Here, the knowledge sought comes from lived experiences of such reality (Easterby-Smith et al., 2021); and truth is subjective as it is based on the individual's perception of reality; and the focus is on meaning – which is obtained through dialogue and consensus (Mills, 2014). Therefore, I will be engaging in interpreting the meaning given by the data participants in order to produce the social knowledge sought by this investigation. This means that the researcher tries to understand the MAI phenomenon based on the reality that is developed by people's independent experiences and their ways of interpreting the world (Moon et al, 2019). Here, multiple truths do exist together:

> *'….diverse and conflicting versions of reality can exist simultaneously, and can be shared within, or move chaotically through, social groups'* (Moon et al, 2019: 296).

The knowledge to be produced by this investigation will not be available in the external reality, it is internally embedded within the inner side of data subjects/ humans who construct meanings and concepts to MAI based on their own subjective experiences. Thus, qualitative findings are contextual or situational in the sense that they are valid only within the context of the phenomenon under investigation. MAI is a human experience rooted in the contextual environment – an environment that is always ignored by adopting the quantitative approach solely (Mohajan, 2018). Accordingly, the interpretive qualitative approach will enable the researcher and the reader to understand why things are thought of in a particular way, why people behave in a certain way, and how individuals shape their perceptions (Bell et al., 2022).

4. Pragmatism for Contextualising MAI

The choice of an empirical approach for the current study entails investigating the reality of MAI within the environment of its functioning, namely: the organisational context. This is why pragmatism has been chosen as a research methodology for the current study. For instance, pragmatism will enable the researcher to explore how performance measurement metrics – used in the workplace - are shaping and guiding this interface between marketers and accountants – how performative they are and in what ways. This will answer queries regarding which metrics could be more effective or performative in their contribution to the success or failure of MAI. In other words, through pragmatism we could know which factors are enabling the socio-technical interface of achieving its potential in the organisation.

Choosing pragmatism helps in validating claims of prior research that MAI is capable of enhancing organizational efficiency and performance and playing a positive role in facilitating and enhancing managerial decision making. For pragmatists, the success of a system will be validated through the end results or outcomes of its implementation within the expected context – organisational environment (Hothersall, 2019). On the other hand, for a pragmatist, an investigation—in both social life and social work research—is only successful if its goals are met (Ibid, 2019). What matters here is the practical uses, effects and successes of a phenomenon, such as MAI. It is quite essential for practitioners to get new understandings of how MAI emerge in practice rather than in theory and the potential, or otherwise, which it offers for managerial decision making. So, investigating MAI in its context or in practice will allow for the systematic documentation of various conceptions, perceptions and concerns of the engaged parties as well as the potential inefficiencies that have been legitimised by repeated reviews and authorisation. Similarly, a pragmatist would define an object according to its intended use (Morgan, 2014) and tries to focus on finding solutions to real-world issues that are practical (Creswell et al., 2011).

Epistemologically, according to pragmatics, all knowledge is socially constructed, although some of these social creations more closely reflect people's experiences over others (Morgan, 2014). Ontologically, pragmatism embraces the classical philosophical dualism of objectivity and subjectivity and favours practical methods above idealistic or rationalistic ones (Kaushik & Walsh, 2019).

5. Critical Realism for Analysis

Interpretivism was chosen as a research paradigm for extracting meanings of the data collected, together with pragmatism for contextualising the inquiry of MAI. Hence, there is a need now to select a philosophical domain/approach that is suitable for basing the data analysis and data interpretation. Critical realism was chosen as the analytical framework for this study as it provides an opportunity for analysing and understanding the organizational world/ environment in which MAI is embedded (Elder-Vass 2010; Fletcher 2017; McAvoy and Butler 2018; Danermark 2019). For a critical realist, there is a need for the organisational view/ contextual perspective to reflect on the existence of any behavioural processes or social struggles within the organization which determine the actual challenges of MAI and its development. Thus, MAI could become implicated in the construction of prevailing conceptions of organizational power and the furtherance of particular organizational interests. So, securing the outcomes of MAI is problematic since it is subject to the behaviours of the communicating parties (marketers, accountants and managers), the environmental conditions, and the opposing practices of others. For example, through critical realism, accounting – a calculative function - could be seen as implicated in the construction of power and the powerful in the modern business organisation – which has in turn impacted the marketing function, and consequently the MAI process. On one hand, it plays a role by making visible a particular view of economic order, and on the other, it plays a role in constructing this order as well as legitimising other functions such as 'marketing'.

Critical realism provides the researcher with epistemological permission to make interpretations and reach results that go beyond empirical observations (Frederiksen & Kringelum, 2021). According to Bhaskar (2010), critical realism distinguishes between the world and human knowledge of the world, and researchers have limited access to the unobservable or unobserved parts of the real domain. Yet, the researcher can argue the existence of an unobservable entity by referring to observable effects, which points towards the existence of such an entity – this is known as retroduction (Sayer, 2000). Thus, researchers should triangulate as a way to 'approach the underlying reality from multiple viewpoints in order to overcome our perceptual limitations' (Wynn and Williams, 2012: 803). Hence, it is claimed that critical realism offers explanatory value through the interplay of multiple empirical aspects.

Also, in critical realism, it is argued that causation can be identified by exploring the underlying generative mechanisms, that knowledge is always socially constructed, and that there could be multiple theories for understanding and explaining this knowledge (Ibid, 2021). Here, the researcher's role is to actively interact with an independent external reality (see Bhaskar, 2010). However, according to critical realism, social realities do exist independently of human knowledge, and they are understood differently according to varying pragmatic, metaphorical or discursive conventions (Ibid, 2010). As for the current study, critical realism allows me to dig deeper into the roots of the interface problem, and explore factors behind tensions within the MAI process. For example, it allows for the understanding that the accounting endeavour cannot be seen in purely technical terms, and that the organizational might be mobilized in the name of the technical. This goes in line with Hambermasian theory of 'Tension between facts and norms' where accountants are assumed to follow 'facts' and marketers to follow trends and 'norms'. This tension could affect the MAI process as it hinders proper communicative action advocated by Habermas (1996). Accountants have the symbolic, linguistic and legitimising roles which they serve (Meyer, 1983). From a critical realist perspective, this study is focusing on the very real tensions that can be created by the juxtaposition of the two functions within the MAI frame.

The reality of MAI is impacted by the realities constructed by the symbolic domains of both marketing and accounting. It is the reality constructed by performance measurement metrics – where the symbolic becomes performative as it legitimises the technical and rational perspectives of these metrics and makes them natural or accepted reality in the organisation (Cooper, 1983). Thus, the current study assumes that there are broader social, institutional and ideological factors steering the process of MAI in organisations that need better understanding, especially when there are signs of resistance to MAI – as revealed in prior research. Such implications and factors are best understood through the philosophy of critical realism since they involve some sort of change in the organisational order. On the other hand, MAI itself is based on both marketing as a changing phenomenon and accounting as a changing phenomenon, which try to cope with the demands of modern enterprises and respective stakeholders who pose a constant change as well. In addition, critical realism views the social world as the outcome of human actions and therefore there is always a potential to change the existing relationships through human actions (Bhaskar, 2010). Thus, MAI cannot be disentangled from the organizational or from the wider social context in which it was embedded. Thereby, MAI could be seen as a phenomenon influenced by both the particular organization and the wider social fabric in which it functioned. It is also infested with social influences, pressures and tensions. To investigate, analyse and explain these issues, the researcher needs to make interpretations that extend beyond what any single observed aspect could yield – this is enabled by using critical realist ontology. **Ontologically**, critical realism advocates that reality has three layers: the actual (at which events actually occur), the empirical (level of experiences and observations), and the real (at which generative mechanisms exist – they are difficult to access and sometimes impossible to observe, and they are the subject of a critical realist inquiry) (*see* Bhaskar, 2016). The first two levels are influenced by the real level – and for a critical realist, reality exists out there and ready to be investigated.

Epistemologically, critical realism advocates that our knowledge of reality (the transitive dimension) is not the same as reality itself (the intransitive dimension). In general, transitive objects are the ideas, hypotheses, and models we develop and apply to comprehend the world (social and natural), whereas intransitive objects are things that are actual and exist whether or not we are aware of them (Collier, 1994). So, our knowledge of reality is transitive referring to the fact that what we claim to know is subject to time boundaries, implying that the existing state of knowledge frequently represents our current best understanding. Therefore, knowledge of transitive reality is inevitably open to revision, rebuttal, and change. For instance, the marketing accounting interface is affected by the domains of both accounting and marketing as well as the organisational structures which incorporate the performance measurement system. All of this is ontologically objective, yet it can become transitive in the sense that it can be disputed, altered, or outright rejected as new information is learned about it. This is especially noteworthy because it exemplifies the crucial interaction between structure and agency (e.g., performance measurement systems and users), which is a component of critical realism (Bhaskar, 2016). It is the linking or interaction between human actors and surrounding systems or social structures (such as accounting and marketing domains) that is worth focusing on in critical realism – as pointed out by Bhaskar (2016, p. 36):

> *"[P]eople do not create society. For it always pre-exists them and is a necessary condition for their activity. Rather, society must be regarded as an ensemble of structures, practices and conventions which individuals reproduce and transform, but which would not exist unless they did so. Society does not exist independently of human activity (the error of reification). But it is not the product of it (the error of voluntarism)."*

For critical realists, social systems are appropriate for scientific study because, although not being tangible or directly observable, their emergent effects are. Social structures are perceived to have strong causal abilities that can start things off and then lead to emergent experiences or effects. Thus, through analysing the mechanisms that produce occurrences, happenings within social world can indeed be comprehended, contradicted, and altered, possibly offering critical realism a significant amount of emancipatory potential (Fleetwood, 2014). For instance, the current study investigates the impact of performance measurement systems on the marketing-accounting interface and on the actual perceptions and behaviours of both marketers and accountants.

It is within the boundaries of the researcher to develop our knowledge about reality by making interpretations, and it is within the realms of critical realism to provide a setting and thus a potential for elaborating the interpretative role of the researcher in developing knowledge (Frederiksen & Kringelum, 2021). So, the epistemology of critical realism can guide the interpretative process of data collection by allowing the researcher to have prior knowledge or documentation, to explore a phenomenon in the workplace, and by framing the study through the actual experiences within the context. The advantage here is to have a first-person narrative of the incidents, thus generating rich data of the event, which in turn helps the researcher delineate the phenomenon studied even when a sound theoretical definition is lacking – as the case of the current study where no definition of MAI has been offered in prior research. The researcher can analyse the collected data in order to identify 'demi-regularities' or semi-predictable patterns that represent thematic patterns in the data (McGhee and Grant 2017) through the logic of abduction.

As for the current study, adopting a critical realist epistemology in this respect will enable the researcher to convene the empirical data to move beyond the thick descriptions of specific empirical entities (Fletcher 2017) towards global themes contributing to theoretical explanation of MAI at work. So, the researcher will have a central role in approaching reality through interpretation of empirical data as a part of abductive reasoning. However, Yin (2014) argues that when the researcher cannot be separated from the research process and outcome, the concept of traditional reliability, the consistency and repeatability of research procedures will be deemed as superfluous. Accordingly, critical realist research must be evaluated by the methodological trustworthiness of study, e.g. in terms of rigour and transparency (Healy and Perry 2000) – there must be an acknowledgement that the researcher will not be able to uncover all aspects of reality and all research is a product of a research process (Runde and de Rond, 2010). Again, adopting the ontology of critical realism will enable the researcher to contribute to the theoretical development of MAI without the burden of demonstrating the generalizability of the research findings. Thus, the findings of the current study can be extended 'beyond localized and case-specific types of knowledge' (Frederiksen & Kringelum, 2021: 13). Yet, all data produced during the process of research must be considered in the context of its unique socio-historical context (Harvey, 2023). This goes in line with the tenets of Habermas theories adopted for the interpretation of the data narratives collected in the current study. Habermas asserts that delving deeper and coming up with explanations for why things happen has the potential to be emancipatory because it can put into question and ultimately aid in changing dominant narratives and conceptions, something that positivistic approaches repeatedly fail to do. Hence, criticism is central to scientific inquiry, and it is not sufficient for the researcher to merely provide a concise explanation or to point out trends. The researcher needs to critique the subject of research, delve into the underside of straightforward descriptions, present alternate hypotheses, and, where pertinent, promote change. More specifically, for critical realists, the researcher must look beyond surface appearances in order to render a more insightful critique of the subject matter being examined.

6. Methodological Design

The current study has adopted the interpretive paradigm for its investigation, so a compatible research method – interviews - has been selected for extracting the data needed. This qualitative method can help in identifying and explaining potential tensions and issues of communication between marketers and accountants. It is also capable of uncovering individual's experiences, intentions, beliefs and value orientations that form the lifeworld (social reality). It is a way to reveal the unobservable and non-accessible factors (individual's background, consciousness, experiences and personal networks) that impact communication between people. Again, cultural norms, values, behaviours and beliefs would have an effect on people's perceptions and modes of communications.

The following sections will explain the adopted research strategy for the current study, and which includes the specific research context, data collection, and data analysis techniques employed. Thus, research sites and access to them are explained, participant's sampling is discussed as well as data collection instruments and data management and analysis. Then, considerations on ethical matters are addressed.

6.1 Research sites & Access

The research sites have incorporated five different firms from the UK operating in different industries, such as: academia, manufacturing, hospitality, retail, and film industry. The access to these sites was negotiated through some of my own personal contacts who worked over there and some of my family's contacts as well. However, as for the film industry, I have worked in one of those film production companies where I had an acting role. This has enabled me of interviewing the film producer of that company. I have also worked for an academic institution which enabled me to have access to staff and academics involved in the MAI.

As the research objectives of this study entails human perceptions and experiences as well as performance measurement metrics, there was a need to sample organisations that engage in the use of such metrics and in activities that demand marketing-accounting interface. That was the basis for selecting the five companies in this study. Then, diversifying the research context is the point of departure for the current study – as prior research (Kosan, 2014; Kraus et al, 2015; Opute and Madichie, 2017, Morgan et al, 2022; Edeling et al, 2021) has often focused on one single context. Thus, for MAI, we need multiple contexts since it is a multifaceted phenomenon that is infested with multiple perceptions and interpretations depending on the individual's experience within a specific work context or organisational environment. So, the varied contexts have enabled me to collect as much diversified views on MAI as possible.

In line with the Hebermasian view, these companies form 'the lifeworld' whose 'lifeworld competencies' are assessed by performance measurement metrics, which are the system that sustain the lifeworld. Engaging with this process of measurement, explaining the meanings of the measurement outcomes and their interpretations constitute the actual communicative interface between marketing and accounting functions in the organization. According to the Habermasian view of the 'lifeworld' or organization, a successful communication must be based on rational argument and can be developed and maintained through 'deliberative democracy' (Habermas, 1989 [1962]). Again, these organisations form the social space where social actors can critique the actions or behaviour of the communicating parties in the MAI phenomenon.

6.2 The Participants

The research **participants** in this study have been selected according to their job roles – accountants, marketers, accounting heads, marketing heads, and senior managers. Thus, from each of the five business firms, five participants have been selected for interviewing (the marketing head, the accounting head, a marketer, an accountant and a senior manager) (*see* Appendix 1 for demographics and targeted industries). They all must have been involved in the MAI in one way or another. Other than their communicative engagement in MAI, senior managers have been selected to reflect on the role they have had in interpreting the data generated by the metrics use. Thus, all participants must have expressed willingness to participate in the study. In fact, they felt that they are doing me a personal favour and that the research topic is of an interest to them. Those participants have also shown willingness to help further in providing other contacts of their own who were also willing to be interviewed.

The selection process has started with identifying seven potential participants as a start, and later asking them to identify some further participants who belong to their work organisations or some other organisations, yet with similar kind of job or position (*see* Appendix I). So, the selection process has been expanded by a snowballing technique, and it was a non-probability or purposive sampling process – not a random sampling. This purposive and snowballing sample technique has allowed me to judge whom to be selected for the study based on their engagement and familiarity with the MAI phenomenon that is investigated. They must be able to answer the interview questions based on their own understanding and experiences (Saunders & Bezzina, 2015).

In the beginning of the research process, I did not have in mind how many participants are needed. But throughout interviewing the participants, I noticed that some information started to be repeated again and again in the coming interviews. I decided to keep with the 25 interviews that showed the most relevant information needed for the research project. This is the saturation or redundancy point that was suggested by Lincoln and Guba (1985), cited in Patton (2002:246):

> *"In purposeful sampling the size of the sample is determined by informational considerations. If the purpose is to maximize information, the sampling is terminated when no new information is forthcoming from new sampled units; thus redundancy is the primary criterion".*

All participants have had an active role in the MAI process within their companies and they had a relevant university degree and professional experience in their field. They comprised both genders (males & Females), with no consideration is given to ages or demographic status since this study is focusing on the communicating parties in MAI, their goals, perceptions of and experiences with performance measurement metrics as well as the communicative role of those metrics and the managerial interpretations of the data generated by those metrics. After being contacted, some participants had been eliminated from the list as they did not have much or any involvement in the MAI process at their work, and they were not quite knowledgeable about the subject investigated.

The interviewing of accountants and marketers was done to extract multiple interpretations since marketers and accountants perceive reality differently as they differ in their strategic goals and the way they perceive, use and interpret performance measurement metrics. It will be interesting to see how both organizational functions perceive and experience the reality of their MAI since accountants and marketers belong to two culturally diverse domains.

6.3 Data Collection Instrument

The research objectives of the current study are: to enhance our understanding of MAI, to explore how MAI is developed and how it is impacted by the organisational management. Accordingly, the current study will make use of interview narratives, where the language used will be analysed for discursive tension between the key measurements and control procedures used by both accountants and marketers. This means that the focus will be on the 'objectives' of the communicating parties and the communicative role played by the performance measurement 'metrics'. The basis for developing the interview questions was the major themes found in the literature review – these are:

- *Experienced challenges to MAI*
- *Types of MAI used in the organisation under study*
- *Issues of use regarding performance measurement metrics*
- *Objectives of the marketing/ accounting department*
- *Perceptions of performance measurement metrics*

- *Problems of the measurement process*
- *Attitudes and interpretations of organisational management regarding outcomes of performance measurement.*

A list of open-ended questions and themes has been developed (*see* Appendix I), and semi-structured interviews based on these questions have been conducted. Sometimes questions have been added or omitted in response to the need of clarity or relevance. During the interview, I have been in control to drive the flow and steer the direction of the conversation whenever too much time has been spent on peripheral themes or reliability was in danger of being reduced.

The **rationale** for adopting semi-structured interviews was to minimise the subjectivity of the interviewer – the interviews are systematic as they ask each participant the same questions, and this will make data analysis easier (Silverman, 2020). Again, such face-to-face interviews are compatible with the adopted interpretive paradigm as they capture the actual diversified perceptions and experiences of the professional groups involved in the MAI. Also, this research instrument has given me the flexibility to identify, extract or uncover the hidden things, such as: knowledge, perceptions, values, attitudes, and other subjective factors. They are often used in qualitative business research to find out informal procedures, motives behind decisions, and elicit opinions on complex and sensitive issues (Rowley, 2012, Cassell, 2015). They also encourage the participant to give complete information and help the researcher to control the process of data collection and to clarify any unclear questions that may be misinterpreted by participants during the interview (Silverman, 2020).

However, one should be aware that interviews are costly in terms of time and may not be representative of the full population under investigation as it represents the views of the participants sampled only (Ibid, 2020). Again, accessibility to participants is sometimes problematic especially when they are suspicious or they cannot afford the time for an interview, so interviewing requires an elaborated personal interaction and co-operation between both parties concerned.

6.4 The Data Collection Process

Before starting the proper data collection process through the planned interviews, a set of preliminary interviews has been conducted with five participants from one of the UK business firms. The interviewees list included an accountant, a marketer, an accounting head, a marketing head and a senior manager of that firm. This process has been conducted as a test for making sure that the proper interviews will be within expectation giving relevant information without duplication based on meaningful and relevant questions. This has allowed me – with the feedback from interviewees – to introduce minor adjustments to some questions, and to remove others that yielded duplicated information. These testing interviews were not included in the analysis of the current study. Then, the primary interviews have been conducted as planned. In practice, access to participants was not an issue but physical access was a problem since the data collection has taken place during the Covid-19 Pandemic mobility restrictions (June 2021 – August 2021): the UK was under national lockdown and social distancing rules have been applied to the whole country. Hence, a software application for videoconferencing called 'ZOOM' has been used for interviewing the participants of this study.

With the permission and approval of the participants, data were collected through videoconferencing, digitally recorded and electronically stored in computer files. All interviews were conducted by the researcher, who has already contacted the participants before setting the Zoom meeting and explained to them the purpose of the study and the main themes to be discussed during the meeting. Hence, the participants were aware of the information needed beforehand and made them ready for the relevant discussion.

At the start of the interview, the participants were also assured of their anonymity and the confidentiality of the information they provide. No references whatsoever have been made throughout the research to their identities or anything that may link them to the views provided. They were assured of their right not to answer any question they wish and that they can withdraw from the interview at any point of time. In addition to the interviews, the researcher was engaged in taking notes.

Overall, 25 insightful interviews lasting between 60 and 90 minutes each, have been conducted and digitally recorded, which is consistent with the methodological tradition of interviews (Le Meunier-FitzHugh and Piercy, 2007) for a study of this nature. All interviews were in English, and all interviews verbatim have been transcribed by the researcher at a later stage.

6.5 The Data Analysis Process

The compiled interview narratives have been analysed and interpreted by the researcher. By using the NVivo software application, relevant themes found in the literature and which are the subject of the current inquiry have been assigned certain codes to enable classification and categorisation of recurrent patterns or themes. In addition, notes and memos have been taken during the interviewing process to reflect on the found similarities and differences between those themes and to help in the analysis process. Some generalisations to address consistency have been established from the collected data and have been evaluated in light of the theoretical and conceptual frameworks adopted for this study.

By adhering to the transcripts of the interviews, the researcher will be engaging in gathering and analyzing words from the local setting relevant to the inquiry – the workplace or the organization. The data gathering has been followed by data processing, where audio recordings have been transcribed by the researcher himself. This is done to achieve his distance from the research findings and avoid any accusation of bias, giving an attribute of reliability to the research findings. However, the language used by the researcher could be framed by his own implicit notions of the phenomenon being investigated, and such language can never be wholly 'objective' - it can only be the researcher's own interpretation of the circumstances. (see Saldaña, 2021). Additionally, it is impossible to escape the researcher's personal values, attitudes, and views from and toward fieldwork (Ibid, 2021). Hence, it was often argued that qualitative data is infested with complexities, demanding much care and self-awareness of the researcher. Therefore, to address interpretive biases in qualitative research, the researcher of the current study used several measures: theoretical assumptions were drawn from reviewed literature (Blaikie, 2018); the interviews were recorded (Ayoko et al., 2012); the analyses were checked and interpreted by academics with good knowledge of interpretive research; and feedback from interview participants on the preliminary interpretations of the findings have been obtained.

The interview narratives have been analysed for signs of cultural differences and knowledge gaps between the members of the two professional groups. Here, participants were asked semi-structured, open-ended questions relating to the potential marketing-accounting interface process to explore hindering obstacles as well as potential success factors. For instance, participants may expose issues relating to conceptual recognition and quantification of marketing intangible assets; institutional and theoretical challenges, and the status quo of the marketing-accounting interface and the relevant communication issues. Here, the researcher has delved into the process of exploring the internal reality of the phenomenon by extracting some primary data reflecting the individual's culture, beliefs, norms and personal values. Therefore, the research has sought the objective as well as the subjective views of the participants of this research. In addition, the qualitative approach in interpretivism enabled the researcher to accommodate the influences of the surrounding context and explain the underlying, inherent, or obscure problems (Saunders & Bezzina, 2015).

In adopting a qualitative method, the information gained being mainly in textual form have been analyzed engaging qualitative data analysis techniques (Azorín and Cameron, 2010). This is a very consuming technique in terms of: time, effort and finance. Therefore, the research sample in this study was limited or small in size (25 participants), and as such the researcher was aware that such sample could be criticised for its inability to be a proper and appropriate representation of the population (Collis & Hussey, 2021). It is quite understandable that a small sample will never capture all potential diversity of views, perceptions and experiences claimed by the researcher – and this is one of the limitations of this study.

Before starting the analysis process, the researcher has carried out data condensation, where he selected and abstracted the data to be included in the body of interview transcripts (Saldaña, 2021). This is done based on the researcher's knowledge accumulated from the literature review or the selected conceptual framework. In fact, this type of analysis has streamlined, grouped, and arranged data such that "final" conclusions can be made and independently validated

The actual analysis process was based on thematic analysis as to examine interview data in a systematic and iterative manner. The use of this technique made it possible to find, examine, and present patterns—or themes—in the data. The analytical procedure has started with the **familiarization** where the researcher becomes familiar with the data collected, which is critical for building a thorough comprehension of the subject. This was accomplished by reading and re-reading the interview transcripts. During this procedure, preliminary notes were taken to capture any new ideas or potential themes.

The second stage of analysis was the **generating of initial codes**, where the data was carefully coded using qualitative data analysis tools, such as NVivo. Coding entails labelling each section of data with a code that expresses its essence. This stage enables the organisation of data into meaningful groups. To maintain coding consistency, a codebook was created that included definitions for each code as well as data examples.

Searching for themes was the third stage where the researcher started looking for themes by studying the codes and recognising patterns. The codes were organised into major themes that represented important characteristics of the material. Themes were organised hierarchically to determine key themes and sub-themes. This stage required switching back and forth between the data and the themes to check that the themes appropriately represented the data. Thus, it has comprised structured arrangement of information that enables action and conclusion-making. This enables the researcher to understand what is happening through matrices, charts or graphs, and consequently to come to a conclusion that is supported by the data.

The fourth stage of analysis has comprised the **reviewing of themes** – here themes were evaluated in respect to both the coded data and the complete data set. This entailed assessing coherence and distinctiveness, as well as verifying that each theme was adequately supported by evidence. Themes were revised for greater clarity and relevance. The topics were validated through peer conversations and, when possible, participant feedback. This process verified that the findings were reliable and credible. Then, **Defining and Naming Themes** was the next stage where each theme was carefully examined to determine the narrative it conveyed about the data and how it related to the study objectives. Each theme was given a name that captured its essence in a clear and succinct manner. Writing thorough descriptions that elucidated each theme's meaning and how the evidence supports it was the task of this step.

The final phase involved **writing up the findings**. Quotes from the participants were incorporated into a narrative that presented the themes and highlighted important ideas. The findings were linked back to the theoretical and conceptual frameworks, allowing for a better comprehension of the MAI. This step entailed synthesising the themes and describing how they addressed the study questions and added to the existing literature.

Example of the Analytic Process

Consider the following example to better understand the analytical process. During the familiarisation stage, a transcript snippet reading, "Our marketing team often struggles to communicate the financial impact of their campaigns to the accounting department," was highlighted for topics such as communication issues, financial impact, and marketing-accounting interaction. During the coding process, this passage was assigned codes such as communication difficulties, financial measures, and interdepartmental relationships. These codes were then organised into a bigger subject called "Interdepartmental Communication," which included sub-themes such as communication issues, financial understanding, and collaborative efforts. The concept was evaluated for coherence and validated through peer conversations. The theme "Interdepartmental Communication Challenges and Solutions" was developed and titled to capture its spirit. It included a variety of hurdles to efficient communication between marketing and accounting, as well as ways for overcoming them. The narrative for this theme featured quotations such as "Our marketing team often struggles to communicate the financial impact of their campaigns to the accounting department" (Participant A). This conclusion was linked to Habermas' CAT's idea of "lifeworld," emphasising the importance of shared understanding and efficient communication within the organisation.

The extensive analysis procedure outlined above ensures a systematic and rigorous approach to converting raw data into useful results. Following these stages ensures that the study remains transparent and rigorous, boosting the research's credibility. This procedure not only provides insights into the MAI, but also assures that the conclusions are based on the participants' experiences and supported by the theoretical framework. However, to ensure that themes do not replicate the research questions, a second and third order analysis was conducted. This in-depth research sought to find underlying patterns and linkages that went further than the initial coding and thematic categorization.

In the **second order analysis**, we revisit the initial themes to uncover larger categories and linkages. This stage entails abstracting from the initial topics to identify overarching notions that can explain many themes. For example, the topic "Interdepartmental Communication Challenges and Solutions" was examined deeper to identify underlying difficulties such as "Organisational Silos" and "Information Flow Barriers." These larger notions enabled a more comprehensive view of the issues influencing marketing-accounting communications.

Organisational silos are the partition or isolation of distinct divisions within an organisation. In terms of the MAI, these silos materialise as:

- **Departmental Isolation**: The marketing and accounting departments function individually, without regular communication or coordination.

- **Information Barriers**: Difficulty exchanging data and information between departments owing to disparate systems, processes, or a lack of openness.

- **Competing Goals**: Departments have divergent or competing objectives that impede strategy and performance metric alignment.

- **Cultural differences** are variations in departmental cultures, norms, and values that influence how teams interact and work.

Main Theme 1: Role of Perceptions

- **Sub-Theme 1: Perceptions of MAI through orientation of disciplines (Macro Level)**
  - Codes: CH, DM, P (see code book in Appendices)
  - Broader Concept: **Cultural and Professional Orientations**
    - This concept captures how cultural and professional backgrounds influence perceptions of the MAI.
- **Sub-Theme 2: Types of MAI**
  - Codes: MAI, P
  - Broader Concept: **Variability in MAI Structures**
    - Different types of MAI structures and their impact on organizational effectiveness.
- **Sub-Theme 3: Power and Enforcement**
  - Codes: AP, SO
  - Broader Concept: **Power Dynamics in MAI**

        - How power and enforcement mechanisms shape interactions and outcomes.
- **Sub-Theme 4: Conflicting Objectives of the MAI Communicators**
    - Codes: DM, CO
    - Broader Concept: **Objective Misalignment**
        - The clash between different objectives held by marketing and accounting professionals.

Main Theme 2: Role of Metrics
- **Sub-Theme 1: Choice of Metrics**
    - Codes: PMM, MiM
    - Broader Concept: **Metrics Selection and Impact**
        - How the choice of metrics affects the integration and performance of MAI.
- **Sub-Theme 2: Strategic Role of Metrics**
    - Codes: SR, SO
    - Broader Concept: **Strategic Utilization of Metrics**
        - The role metrics play in strategic decision-making.
- **Sub-Theme 3: Performativity of Metrics**
    - Codes: PMM, I
    - Broader Concept: **Metrics as Performative Tools**
        - How metrics drive behavior and performance within the MAI.
- **Sub-Theme 4: Conversion of Metrics**
    - Codes: CO, F
    - Broader Concept: **Metrics Translation**
        - The process of converting raw data into actionable insights.
- **Sub-Theme 5: Legitimation**
    - Codes: P, F
    - Broader Concept: **Metrics Legitimacy**
        - How metrics gain acceptance and legitimacy within the organization.
- **Sub-Theme 6: Conflicting Logics/Interpretations**
    - Codes: DM, P
    - Broader Concept: **Interpretive Conflicts**
        - Divergent interpretations of metrics and their implications.
- **Sub-Theme 7: Attitudes Towards Metrics**
    - Codes: P, MiM
    - Broader Concept: **Metric Perceptions**
        - Attitudes and perceptions towards the use of metrics in MAI.

Main Theme 3: Role of Top Management
- **Sub-Theme 1: Interpretations of Measurement Outcomes**
    - Codes: P, SR
    - Broader Concept: **Top Management's Interpretive Role**
        - How top management interprets and utilizes measurement outcomes.
- **Sub-Theme 2: Exercising Pressures**
    - Codes: AP, SO
    - Broader Concept: **Pressure Dynamics**
        - The pressures exerted by top management on marketing and accounting departments.

- **Sub-Theme 3: Deliberative Democracy in the MAI**
    - Codes: CA, DM
    - Broader Concept: **Democratic Processes**
        - The extent to which deliberative democracy influences decision-making in MAI.

As for the **Third Order Analysis, it** entails combining the more general categories into a coherent framework in order to provide a theoretical model that explains the dynamics of the MAI. For example, the categories "Organisational Silos" and "Information Flow Barriers" were combined into a broader framework of "Structural and Cultural Barriers to Integration." This framework provides a complete overview of the elements impacting the MAI, progressing from basic descriptive themes to a more explanatory model.

Overarching Framework:

The resultant framework has broad topics including "Cultural and Professional Orientations," "Variability in MAI Structures," "Power Dynamics in MAI," and "Metrics as Performative Tools." These topics contribute to a better understanding of how cultural, structural, and managerial elements interact to create the MAI.

Overarching Framework

Cultural and Professional Orientations
Influence of cultural and professional backgrounds on MAI perceptions and interactions.
Variability in MAI Structures
Different MAI structures and their impact on effectiveness and integration.
Power Dynamics in MAI
How power and enforcement mechanisms shape the MAI landscape.
Objective Misalignment
The clash between marketing and accounting objectives and its impact on integration.
Metrics Selection and Impact
The role of metrics in shaping MAI practices and performance.
Strategic Utilization of Metrics
Strategic decision-making driven by metrics.
Metrics as Performative Tools
The performative nature of metrics in driving behavior.
Metrics Translation
Converting raw data into actionable insights within MAI.

Metrics Legitimacy
Gaining acceptance and legitimacy of metrics.
Interpretive Conflicts
Divergent interpretations and their implications.
Metric Perceptions
Attitudes towards metrics and their use.
Top Management's Interpretive Role
How top management interprets and acts on measurement outcomes.
Pressure Dynamics
The influence of top management pressures on MAI departments.
Democratic Processes
The role of deliberative democracy in MAI decision-making.

7. Reflexivity and Ethics:

To avoid dispute and controversy on ethical matters, this study does not opt for a covert style of research where the research identity and research purpose are hidden from the participants (Wallace, M., & Sheldon, 2015). Thus, the study tries to avoid accusation of deception and the absence of informed agreement from the participants being studied (Jeanes, 2017). Therefore, an overt research style is selected for this study – where the participants have had informed consent, they have been informed of what they are agreeing to, what the research process is, and that they can withdraw at any time. The purpose and nature of the research was explained comprehensively to the participants, and they were given a copy of ethical guidelines and presented with a form to confirm their consent to take part in this research project.

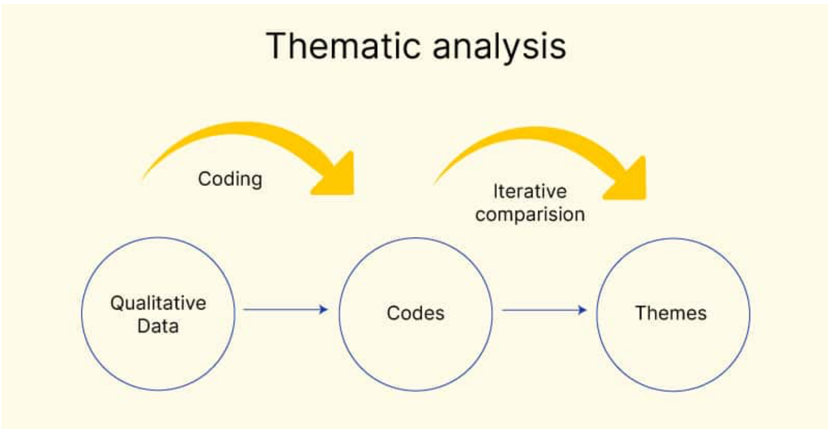
Privacy is very much linked to the notion of informed consent. This research relies on the honest opinion of the participants, but some questions may make the participants feel uncomfortable answering them. Therefore, the researcher has assured them of their anonymity by not recording any details that uncover their identity, and to assist with this, the researcher signed confidentiality agreements to put participants at ease (Bell et al., 2022). The participants were also assured that any personal data supplied will be used for the purpose of the current research project only and will be fully anonymized, kept in a secure place, and in compliance with the Data Protection Act, in line with the related regulation General Data Protection Regulation (GDPR), and the relevant data policies of the University of Essex.

Researchers ought to maintain the dignity, safety, and privacy of the participants (Iphofen, 2015). Hence, Ethical Approval was granted by Essex Business School in order to ensure the safety of the participants and to confirm that the researcher follows the appropriate methods and guidelines relevant to data collection. Again, throughout the interviews, the participants have been treated as human individuals rather than data subjects. In fact, their dignity and respect were maintained, and their participation was totally voluntary without any compulsion (*see* Sekaran and Bougie, 2010). Meanwhile, this study did not delve into the riskier side of research like dealing with child participants for example.

Chapter V: Findings and Analysis

1. Introduction

This chapter discusses the process of generating concepts and themes representing the interpretation of blocks of texts from the interview transcripts of the participants. So, thematic analysis has been adopted to uncover meaningful insights and identify underlying patterns within the data (Lochmiller, 2021). This approach enables the researcher to contextualize experiences, understand participants' perspectives, and explore the hidden meaning behind their behavior (Braun & Clarke, 2012). Thus, after familiarisation of the gathered data, the coding stage has been done by highlighting and labelling certain words that will be the basis for generating themes from the data. The derived themes have been reviewed and modified, then they were defined according to what they indicate and what we get to understand from it about the data. The last step of the thematic analysis was the writing of conclusions of our understanding.



Accordingly, the following themes and sub-themes have been generated from the interview transcripts of the current study:

1. **Role of Perceptions** (Orientation of accounting/ marketing as a discipline, conflicting departmental objectives, and perceptions of MAI through metrics).
2. **Role of Metrics** (strategic role, performativity, conversion, legitimation, conflicting logics/ interpretations, and attitudes towards metrics).
3. **Role of Top Management** (interpretations of measurement outcomes, exercising pressures, deliberative democracy in the MAI).

Based on the first research question – " *How do different perceptions of PMMs among marketing and accounting professionals influence their communication within the MAI?*", the study aims at enhancing our understanding of the MAI by exploring perceptions of the communicating parties of this phenomenon. Accordingly, the participants have been asked the following relevant interview questions to indicate their perception of the MAI and its challenging issues:

1. *What are the key objectives of your department?*
2. *What are the problems in your organisation that require the coordination and collaboration of accounting and marketing departments to solve them?*
3. *Are there any instances in your perspective where you delve into accounting/marketing work?*
4. *Do you think that having increased integration between the accounting and marketing functions is necessary for the work at your organisation? Can you foresee any issues with such integration?*
5. *What are the occasions that give opportunity for the coordination and collaboration of accounting and marketing departments in your organisation? Explain which one leads to routine information and which one leads to a more integrative interface?*

6. Do you have to do things that you think the marketers/accountants should be doing?

7. Can you highlight the specific marketing/Accounting activities you are engaging in?

These questions have generated concepts associated with problems, types and evaluations of the MAI by the interviewed participants. Each of the concepts have been given a code and identified for linkages between them and the main theme represented by them – Perception of MAI.

Then, based on the second research question – " *How do PMMs guide the decision-making processes and behavioral responses of marketing and accounting professionals within the MAI?"*, the study is exploring behaviours of the communicating parties in response to the role of PMMs in the MAI. So, the following relevant interview questions have been developed to explore how PMMs demonstrate their performativity through shaping the behaviours of the communicating parties in the MAI:

8. *What does performance mean to you? What metrics do you use to measure your success?*
9. *How does your company measure performance? How does it determine which PMMs to use or apply?*
10. *What performance measurement system does your department use? How familiar are you of this technique within your job role? Are they shared with other departments?*
11. *How far adopting this measurement technique is contributing to/ discouraging the collaboration process between the accounting and marketing departments?*
12. *In what ways is accounting/marketing performance metrics/criteria different from other departments?*
13. *How satisfactory are the current performance measurement metrics used in your department? Explain!*
14. *What marketing activities does your company do?*

15. *Does the marketing department report metrics? What kind of metrics? Whom do they report to?*
16. *Are there instances where you converted non-financial information related to marketing into financial data? Explain in relation to the valuing of intangible assets such as customers?*
17. *How do you quantify the value created by the marketing function? Is it problematic for the AMI? Explain in terms of recognising the value of customers or brand!*
18. *Would you consider that adopting accounting practices can enhance the productivity and value-added of the marketing function? Explain how!*
19. *How compatible are performance measurement metrics/practices between marketing and accounting approaches in your organisation? Explain!*

Again, the third research question – "*What strategies do top management employ to foster effective use of PMMs in shaping MAI development?"* was the basis for exploring the role of managers and other internal stakeholders in interpreting the data originating from the MAI process. Accordingly, the following relevant interview questions have been developed:

20. *Does the executive board expect marketers to report more in terms of their performance?*
21. *Do you find a connection between the increase of expenditure in marketing and related areas on one hand and the increase of requirements for information on marketing activities on the other hand? Explain!*
22. *How is the return on marketing investment documented?*
23. *How would top management measure the financial impact of marketing?*
24. *In your organisation, how do you control the tension among competing principles of valuation? Explain!*

2. Role of Perceptions

2.1 Perceptions of MAI through the orientation of disciplines (Macro Level)

The majority of interviewees have indicated either a weak MAI or lack of it. In general, the MAI was limited to exchanges of information related to budgeting, control, and accountability. Based on their general assumptions of the **accounting discipline**, the participants perceived accounting in terms of calculations that limit risks and creativity and control people's ambitions by steering them within the assigned budget.

For example, **Matt** - a film producer and the head of accounts - demonstrates the accounting logic through discussing the main elements of his product – the film. He confirms that his product is in need for two main ingredients: production and creativity, which are enabled by 'money, explaining:

> *generally, we keep the money divorced from the creative side, so traditionally the creative teams are encouraged to think without the burden of having to understand how much everything costs but at the same time producers need to limit people's ambition so that it fits within the budget and so that costs don't spiral out of control.*

This entails total separation between the accounting function and the creative functions in the film industry, and that accounting is a controlling tool in the hands of producers. However, marketing is a discipline that was often associated with creativity and risk taking, and that accounting is envisioned to limit risk on marketing investments/projects, and marketers feel like their creativity is limited by accounting calculations and budgets (*see* Oakes & Oakes, 2012). These stereotyping views on accountants, and separating the finance from the creative, have also been raised by Analise – an interviewee from the marketing department in the film industry – she commented:

> *"So obviously, we have people who are very data driven in our team…But then when you have more creative people, they don't necessarily care about the numbers. And if we've made sale or not, so I think that could potentially create some clash. Yeah, is that all like creativity versus data".*

Matt's views of MAI are motivated by his need to achieve his key objectives through his emphasis on accounting rationalisation and accounting metrics, ignoring the marketing role in achieving such objectives. He elaborates:

> *"… to deliver the film to a quality that financers agree …, I'm contracted to deliver the movie they anticipated at the cost that it was financed for and that is the key objective. Obviously, the main thing about delivering both the film creatively and on budget is the schedule. So one of my key objectives is to deliver it on time, on budget, and on point creatively."*

Matt is at the top of the hierarchy in his work, who can provide an overview of all the departments and can highlight the inter communication between them. When asked specifically about the interface with marketers, Matt pointed out that all marketing activities are undertaken by an external or an outsourced marketing firm. This means that the MAI is taking the form of formal communication based on contractual duties. More specifically, in film production, marketing activities come after the project is completed or once the project is ready to be delivered to the end consumer. Matt explains:

> *"the marketing department will be aware of the film beforehand but funnily enough marketing departments don't like to get involved super early…. the marketing department judges the film on its merits when it's delivered, and only then can they really know how they're going to market it.*
>
> *Some marketing departments get in early to create a bit of buzz you know whether that's online interest or you know early interest in newspapers to say hey this film is being done these stars will be in town at this particular time."*
>
> *"it's the distributors that decide to employ a marketing department, so depending on how wide and how far they want to push the movie - the distributors will externally hire the marketing team."*

This formal MAI is an emerging theme of the current data, indicating that the MAI could be formal or informal, and direct or indirect. For instance, Ayca -an accountant in hotel or hospitality industry – confirms the mediating role between her department and the marketing department, saying:

> *"If there are issues with other departments, I'm like the mediator between them".*

Again, the statements above indicate that marketing discipline – despite being claimed as risk-taker – is able and does carry out risk assessment/rationalisation similar to that of accounting. Here, marketers – like accountants – adopt the concept of rationalisation, where they are involved in the exercise of making sure money is spent/allocated on activities that are deemed worthy. However, as claimed by the participant - there is no case for interaction or even friction between the marketing firm and the accounting department in this instance since they are totally separate. Matt highlights that marketing's budgets are outside of production's budget and they never appear as a negative cost in the process of making the movie. He reinforces that marketing costs are regarded as a good and needed cost:

> *"yeah when financing and making a movie we don't have marketing budgets inside production budget it's entirely separate and because again it's all about this magic….it is a strange alchemy: a film like Billy Elliot - a low level drama that goes on to be a world wild smash making millions and millions of dollars, who knew? Right who knew that was going to happen? , and sometimes you'll have like a big movie that will be absolutely tank, right who knew that would happen because it would have all the stars it would have an action script but no one was interested … who could tell because of this strange alchemy of not knowing actually how emotionally engaging the movie is going to be or how thrilling the movie is going to be… it depends on how it's made how it's directed how well the actors get with each other if that chemistry happens. So, you never know what type of movie you're gonna get until its done right, until its delivered. And that's why Marketing generally hold off cos they don't wanna waste money. I guess for them it would be considered a waste of resources if the film comes out and its not received well".*

What is interesting here is that he talks about this "alchemy" which can be regarded as the qualitative element that can't be quantified by accounting to make the movie successful such as the stars/actors involved in the movie, the way it is received publicly and that is why marketing assess the finished product in order to make sure resources aren't wasted on something customers will not connect to. These "qualitative" elements like the actors' elements/public image/hype and the script etc. are all things marketing need to assess in order to see if the public will receive them well and cannot be assessed or quantified by production/accounting. Marketing will assess the external environment and assess the finalised film to make an informed decision. In a way this is an interface but very minimal and is dependent on the stage of the life cycle of the product or in this case movie. If this form of communication is done in the pre-production phase of the movie/life cycle, then marketing can inform production of external elements such as: actors' reception by the public eye, in order for accounts/production to make budgets that are able to afford these actors. Consequently, for achieving a stronger MAI, this industry seems in need for both functions – marketing and accounting – to be engaged in budget preparation, deliberation and approval arrangement.

However, due to budget constraints, the accounting function seems to be the most influential function in the MAI – which confirms the general vision of the accounting discipline. The **accounting power** has been recognised by most participants of this study. For example, Bella believes that:

> *"an accounting team or department usually sees themselves as more of a priority than any other department…"*

As a result of this accounting power, Huda complains of the underlying power relations and metric enforcement in her organisation:

> *"It's very high pressured. And sometimes there's so much, we've talked about this all the time, but there's so much pressure to deliver."*

Another frequent vision of the accounting discipline has appeared in the narratives – it is the financial orientation, which marketing is claimed to be weak at. For example, Raya explains that through the MAI her marketing department is able to get the help they need regarding financial awareness from the accounting department – she says:

> *"Not necessarily me, but like the heads of my department, they do collaborate with, like the accounts teams* to get the financial knowledge they need in their work".

Perceiving the MAI in terms of its significance has been expressed by David, who claims that:

Well, you know obviously, marketing requires some level of financing, obviously; that's where accounting comes in. So obviously, marketing is expensive. And like I said, because the is a fairly new product in the market.

we need to pump money into the marketing aspect and that's where accounting and marketing have to work together to ensure the money being spent are going towards the right cause.".

The purpose of MAI in this sense is to ensure that scarce resources are allocated efficiently, and this goes in line with the concept of rationalisation and risk aversion attributed to the accounting discipline. Yet, these attributes seem to be adopted by the marketing discipline as well for legitimisation purposes – as confirmed by David:

…the accounting department basically ensures that we stick to that budget and we don't have to go overboard. In times where we have to go overboard, we have to ensure that we do more sales.

This also reflects how PMMs are being used for judgment/ punishment purposes, where the power of the accounting discipline is dominating the scene and colonising the marketing discipline. This accounting power has been noticed in Raya's assertion that she:

"work(s) harder with the brands that accounting seems to see as more profitable"

Thus, PMMs here are at work – they are performative – as they affect Raya's course of action or behaviour. This is a one-way communication rather than a two-way dialogue, directed from accounting to marketing and driven by a 'steering media' as expressed in Habermas CAT. This communication becomes problematic with the lack of financial knowledge of marketers, claimed by Raya:

…not all of us might understand the accounting aspects and might need some like training before hand and understand fully what the whole accounting perspective actually means. Right now it only involves like the senior kind of team members.

Here, Raya signals that the understanding of accounting may be minimal across actors within her department therefore in a way could affect interoperations and perceptions of PMMs. *This lack of financial literacy also appears valid in Matt's narrative, and this gives way to* *accounting to exercise their power*– as demonstrated in prior studies (*see* Oakes & Oakes, 2012). For instance, Matt confirms that budgeting is the shared performance measurement metrics between all departments, yet not all departments have the financial literacy to run their budgets properly. He explains:

> "*we have the overall budget - each department has an allocation of funds some departments run their budget other departments do not run their budget".*

He also gives examples:

> "*so the art department which is the one of the biggest spends on a movie they run their budget so the production designer and the supervising art director are aware of how much money they've got and we work with them to determine how much money they need in the first place and then they run that budget and we constantly talk and do our own cost reporting sort of minor cost reporting to understand where they are".*

Matt compares between the art department and the camera department, pointing out that:

> *"the camera department don't do any fiscal responsibility whatsoever, yet their budget can be as much as the art department but traditionally they just ask for things and the line producer runs their budget for them and tries to limit them and say guys you know you've got to have less lights… you can't have a drone for so many days… there's no way you can have a camera. You know but there is no reason why they shouldn't run their budget, but they just haven't traditionally and there isn't a person in their department with the skills to do it.*"

In this sense, it could be seen that the accounting is set to 'limit' the actors and make them performative (behaving or performing in certain ways) through other methods and approaches. This is quite similar to the 'steering media' in Habermas' lifeworld and theory of communicative action. This also reinforces the need of marketing for financial/ accounting skills – which was often called for in previous literature. In a way Matt is seeking for a hybrid between the creative mind of marketing and the rationalising concepts born to accounting, almost a hybrid between the marketing and accounting domain.

Marcus – who engages in financial planning in his organisation – indicates the distinct orientations and perceptions of MAI within different disciplines, saying:

"the marketing metrics... are very different, the things that I look at, from an institutional financial perspective,"

This is an emphasis of the need for interdisciplinary understanding and collaboration. In an attempt to build bridges between the two functions, he adopts the role of explaining the PMMs and communicating them to employees in other departments, claiming:

"Yeah, I'm 100% familiar with them. So it's my job to go to committees and to go to briefings or to go to faculty, and to explain it to them…"

This is an attempt to mould macro-perceptions and align disparate disciplines around a single view of MAI – it is not just about communicating knowledge. This is essential in promoting a cooperative atmosphere where different disciplines can combine efforts and work towards shared objectives, minimising any possible conflict resulting from different perspectives on MAI. However, Marcus still sees his role in terms of control and efficiency when he explains:

"…we look to distribute the income in an effective way …"

This same view of disciplinary disparity has been reflected in Bella's narrative as it exposes a deep rift and a lack of mutual understanding between the marketing and accounting divisions: she claims that "*There was a lot of issues with accounting and marketing*". This reflects a macro-level orientation discrepancy, in which each department appears to operate in isolation within their own domains, causing conflict and misunderstandings. She also states:

"Accounting was never involved in that, then our funds were lower because of the accounting team"

This also implies a macro-level perspective that regards these disciplines as essentially distinct, potentially impeding holistic organisational development and mutual understanding. Adding to this point Bella's comments again demonstrate a severe divergence between marketing and accounting, as she states, *"marketing were not trained in any aspects of accounting."* As a result, she sees difficulties in synchronising disciplines owing to different orientations and aims *"there was no liaison...With marketing and all of this stuff, it's really hard to compare spending and results*". this is also shared by Huda, who says: "*So in finance, we tend to look at the figures as opposed to the...*". She also points out that in her organisation there are no instances where accountants and marketers interact together other than during events like strategy days or team gatherings. So, the chances for cross-departmental collaboration are very slim as each department has its own division – which is a factor that impedes MAI.

Another participant – Chris (a finance director who is now the managing director) views marketing as a substantial expense with uncertain returns at first. He comments, *"I always struggled with the enormous expenditure placed on marketing…"* emphasising a belief held by finance professionals about marketing. His perspective changes as he assumes a more strategic role and realises how crucial marketing is to preserving client connections and remaining at the very centre of clients' minds. He notices a clear distinction between the finance and marketing divisions, showing a reluctance among lower levels to learn about disciplines other than their own. This represents a macro-level perception in which discipline orientation is seen as a barrier to interdisciplinary knowledge:

> *"They are both incredibly different departments. And you always have the issue of those outside of finance, not really wanting to know about finance."*

This lack of financial knowledge attributed to marketing has been indicated by Tala – a marketing assistant – who admits: *"I didn't have the skills and the knowledge of accounting at all."*Yet, she perceives the need for more integration between the accounting and marketing department: *"That would be so much better… the work will be more efficient"*. This idea of wanting integration has been shared by the ultimate majority of the participants. For example, Noor states:

> *"I think there would be problems if they weren't working together… I think it's more like a check and balances".*

As far as the **types of MAI** is concerned, the participants have mostly focused on the informing type where transactional information have been exchanged. For example, Bella recognises a **transactional** MAI where she received routinely transactional information from the marketing department with no other lines of collaboration. She says:

> *"Every month I had to collect receipts that marketing has spent and collect that on a spreadsheet with dates, what it was spent on and the reasons for…"* .

In some narratives, the participants did not recognise the need for an integrating MAI as their organisations kept minimal interaction between the two departments – marketing and accounting – which have been working in isolation. This has been confirmed by Huda, who also recognised the differences in the roles and focus of the two disciplines:

> *" ...finance and marketing function are in separate teams with no collaboration, finance people do not sufficient understanding of the marketing activities"* .

Some participants indicated that the MAI is more noticeable at the end of the financial year, when information are exchanged between the top management and other departments (e.g., marketing & accounting). Analise mentions such type of collaboration/ communication:

> *"…the financial year when we kind of look at all the information and also when the senior team reports to the board of directors like there has to be some collaboration between each team to make sure we communicate all the information properly."*

Here, top management are seen to be involved in this communication between departments and across internal stakeholders. The communication across departments is highlighted to be critical in the end of year reports that are delivered to the board of directors. However, Analise indicates that there is tension in this process of communication:

> *"there's some clash around that. They don't necessarily agree on how to report information to the board. But it seems there's not that much of communication."*

In a different line, the communication was limited to informing or imposing things on marketers by accountants. For instance, the budget is communicated by the accounting department in order to reimburse and fund the marketing department - this is an informing interface (van Helden, 2016) which is a one-way form on communication, representing the power of accounting. However, as a lower-level employee, Analise confirmed:

> *"I report to the digital manager and the head of marketing".*

This means that she does not personally engage in the communication process with other departments in the organisation. Marketers stay within their boundary, therefore discouraging possibilities for integrating MAI. Again, Analise was complaining that previously raising purchase orders was not part of her role as a marketer, yet later on it has become a thing to be done by her:

> *"We used to not do some things but now they're making us do. Some things like raising POs, we didn't use to do them before but now we have to do them".*

2.2 Perceptions of MAI through departmental objectives (Meso Level)

The MAI seems to be shaped by the different objectives of both marketing function and accounting function. Such objectives require employing different metrics, which may be conflicting. For instance, **Analise** – a marketing assistant in the film industry - establishes 'profitability' as the organisation's overarching objective that maintains the organisational sustainability. Then, she advocates that her department's objective is "to create exposure and awareness to consumers in order to promote attendance", which by default would cause an increase in marketing spending in order to increase market share. So, by virtue, the marketing department - to meet this objective - would need to spend more in a way conflicting with the objective of accounting – which is to limit spending and save money. It is the same strategic objective pursued by both marketers and accountants, yet by using different mechanisms which rely on conflicting metrics. She adds that there is a tension between marketers and accountants caused by the delay in allocating resources and the delay in making payments due to the diligent procedures followed by accountants to ensure that resources are allocated efficiently. She says:

"our customers don't really want to work with us anymore, because we took a while to pay them".

"…when they do the big auditing at the end of the year, we have a lot of stuff that we kind of have to show to the auditors that potentially were not asked from us before. And that can be tricky for us to kind of pull all this information together, because we don't really keep track of some stuff as we're not being asked to track it."

A similar narrative about competing departmental objectives has been recalled by Noor who believes that *"One is spending the money to make money, while the other One saves money to make money effectively".* This reflects divergent emphasis of and accounting—the latter on internal costs and budgets and the former on external demands and public image—highlighting the contradictory departmental objectives.

Delivering the film requires more than one element and each of these elements could be seen via metrics like customer satisfaction, project time completion etc. These objectives may be conflicting - as Matt later points out in the interview. To deliver the project timely may require having additional shoot days to get all the scenes needed, and this would require more money which may impact his other objectives of being within budget and his need to shoot the movie in a timely manner. These metrics could be in conflict of each other.

In taking the accounting role, Matt points out: *"I am involved in accounting all the time, …yeah, you know we cost report every week to financers, interested parties".* Thus, for him, the performance measurement system is based on tracking against the budgets:

"… all we have is budget and tracking against current and expected spends, so that you know the metric we use the budget yeah the estimated cost to the movie and we're accounting against that and looking at variances between the two estimated you know actual and estimated"

As for Analise, the situation is different: she does not seem to have much of involvement with the accounting work. She explains:

"I have to raise a PO (purchase order) in order for someone to get paid. So that's my part of the accounting…I'm not really sure if that's really accounting, but when I look at

how much money we've made on some sites and things, ... we'll do kind of this big audit of how much money we've made... but it's very top level, it's not like in depth, financial analysis of stuff."

Here, Analise is indicating that she does not have sufficient accounting skills or capabilities on one hand, and that no MAI is taking place in film industry on the other hand, except when securing necessary funds and approving spendings. Again, this is an indication of the accounting power exercised on marketers and their department. In more general terms, Analise indicates that all the activities her department is engaging in are expense related (as perceived by accountants) - these are all outputs of the organisation's scarce resources. This may give rise to a conflict between marketers and accountants as they both differ in their divergent motivations. She lists her department's activities as:

"…all the basics online like social media, newsletters, website placement, SEO. We do press releases as well, we have a PR company that we work with. We have a lot of partnerships as well".

As for MAI, Matt seems to be away from any marketing aspects since it is a separate function, No interface is existing at this stage. He denies the need for having increased integration between the accounting and marketing functions for his work or at his organisation. In this regard, he says:

"no, no because they are separate stages, almost like building construction and estate agents…you know we construct the building and then the estate agent sits in his office with a range of buildings that are being built renting them out to people. As a building constructor I've no idea how they run their business and as a letting agent I have no idea what it costs or how the intricacies of you know construction accounting the twos are quite separate businesses linked by the fact that they are both associated with the property but they don't mix they have other interests".

For him, the process of making the movie consists of a lifecycle, where "*in your job line, you won't be engaging with marketing activity - the only thing is like you give them: this is the project, market it"*. As for the interaction between marketing and accounting in this industry, he explains that:

> *"So someone in a studio who is not a producer but high up studio executive is gonna be concerned by both of those departments right of course. The movie producer is concerned by the marketing department because if they do a shit job this film doesn't get marketed well, but he has no ability to influence it but the studio head has the ability to influence marketing of the movie".*

Actually, Matt recognises the significance of marketing to the movie's success – it seems that regardless of the production or accounts department of being cost efficient in producing this film, in the end the success of this film is dictated by the marketing firm. In the case of Matt, the marketing function is outsourced to a specialised marketing firm. Matt recognises the absence of in-house marketing function when saying that "*The people who sell the film will market the film - they aren't on board when you make it".* It should be noted here that the in-house marketers may not have the external focus onto the market and competitors – which are available for the specialised outsourced marketing firm. Yet, the external marketer is not involved in the product lifecycle till the very end stage – as confirmed above by Matt. Thus, marketing here comes at the finish line and provides information of the film after many months/years of filming and editing. In fact, marketing may have had insights into trends in the market that could help the producers in not spending resources on a product which consumers are not interested in. If there was a form of MAI here right from the beginning of the product lifecycle, unnecessary spending could have been saved and resources could have been allocated more efficiently. Again, this will help in making the decision early whether to take the film for a big cinema release or just a small DVD release. Hence, there seems to be a need for MAI to start from the beginning of the film production lifecycle to establish the route to take for the film for its future instead of waiting for the end product to be decided. It demonstrates indirectly that an interface could help in such situation – it ensures that production team follow marketing's criteria for a successful film in order to meet their wants to make a big release. In this sense, both marketers and producers share the same strategic objective which is the success of the film although they are operating in isolation.

However, for marketers, creating the 'buz' or 'hype' for the film seems to be the immediate objective, which requires good spending as it involves costly activities, such as assigning days for interviewing celebrities and creating publicity through the use of various forms of mass media. The budget constraints are the concern of the production and accounting team – and this is an internally-focused activity, while the market, competitors and customers are the concern of the marketing team – and this is an externally-focused activity. This disparity of focus will affect how performance is measured and perceived by both parties of professionals – accountants and marketers – creating some sort of conflict in the interface between them, especially when deciding on which performance measurement metrics to adopt and use. Nonetheless, Matt admits that "*traditionally the marketing budgets never appear as a negative cost for the movie".* This seems a view that is contradicting the assumed one by accountants and which has been demonstrated in previous literature. In a similar line, he also contradicts the traditional view of marketers being risk-takers, showing that marketers get involved only in the last stage of the finished product – that is where they start their marketing activities. This exercise could be taken as a form of risk assessment. Matt confirms that:

> ". *So you never know what type of movie you're gonna get until its done right, until its delivered. And that's why Marketing generally hold off cos they don't wanna waste money.*"

Matt seems to be convinced of the marketing power in the film-making industry, which is exerted through marketers' perceptions of the film, their perception of the outside market, and then their decision on how the film should be disturbed to customers: "*they might say we're going to give this a small release onto DVDs, or instead we are intending to release this onto 4000 screens*". This indicates that marketing and production/accounting have different strategic objectives and divergent motivations as prior studies have demonstrated. For Matt, professionals of both fields in his industry seem to be working in isolation most of the time with no appropriate level of interface especially in the early stages of product lifecycle. Hence, it could be said that there is an absence of MAI.

In emphasising the calculative objectives of the accounting department, Ayca describes her role in terms of "*keeping track with the variances from the expected spends and actual spends of the organisation in order to have corrective actions as soon as possible*". She also indicates the control element in her departmental role when she confirms:

> *"everything needs to be checked. The other departments need to be checked as well since we are responsible for their actions as well… So we need to keep them in check and have like control mechanisms."*

The qualitative objective of the marketing department in the retail industry has been expressed by Raya – a marketing coordinator – as she emphasises the teamwork or collaboration between members as an objective rather than linking directly to monetary terms and or profitability:

> *So yeah, I think communication is key. And also teamwork collaborating with like the other colleagues and my team and like helping each other out where we can*

The linking to profit is rather indirect – communication could lead to better working relationships with clients therefore resulting in profitability. This is an objective that can highlight the issue of divergent motivations of the communicating parties in the MAI.

Similarly, David – a marketer in the beverage industry – acknowledges the marketing objective through his role as:

> *"to ensure we market the brand, which is cider, to the local customer to ensure the brand is preferred cider on the market, because we have other competitor. So, the whole idea is to make sure all the customers get or prefer the brand that we are selling them. And also, ensure there's a volume of sales. We have monthly targets to ensure that we always go over that target and ensure there's always profit coming in. Just the basic sales flow."*

Here, it is highlighted that brand awareness and exposure is required and the fact that the objectives are external and customer based (dependant on the customers) meaning marketing focuses on the external aspects of the business while accounting is inner focused. Additionally, there are still financial aspects required of his department when it comes to showing sales, which could be a sign of accountability for the department to legitimise their marketing expenses/activities. Thus, adopting PMMs for measurement purposes is based on the type of objective pursued and it is a sign of communication taking place between the two professional functions.

In other situations, participants expressed their satisfaction of the MAI as it seemed quite smooth, with harmonious collaboration, and with no apparent issues. For example, Marcus claims:

> *"...we in finance and colleagues in marketing and student recruitment...get together. As part of the annual planning process, we'll discuss and agree what the targets will be for the departments…I think we work collaboratively. There's too much that we try to push towards each other."*

However, Marcus admits:

> *"So the marketing metrics that we used to look at when I worked in the marketing department are very different…"*

This declaration is an indication of the tensions that exist naturally among MAI communicators. These conflicts aren't only operational; they're also a reflection of the individuals departments' contrasting philosophies, priorities, and methods. To resolve these issues and align the competing goals with a single institutional aim, a harmonised strategy is required. Later on, Marcus confirms that marketing can set their own criteria for their department: this may lead to competing departmental goals. This require efficient communication and alignment to prevent differences and guarantee steady organisational development.

The contrasting departmental objectives are also obvious in Bella's narrative:

> *"they [accounting] didn't see us marketing as such a vital point compared to accounting….The accounting department see themselves as we are the reason why*

this business is running. You (marketers) are just here to support us support the business…"

This shows an obvious divergence in each department's perceived values and aims, which contributes to the continual friction and lack of teamwork. Bella's displeasure with the performance measurement system is clear when she declares:

"No, terrible. If they were any good, the manager would not be a director now"

This hierarchical mindset highlights the wider problem of competing objectives among departments, which stems from an absence of a shared understanding and appreciation for each department's inputs and worth to the organisation.

2.3 Perceptions of MAI through measurement metrics (Micro Level)

In reflecting on experiencing performance measurement metrics (PMMs) in the organisational setting, the participants recognised both quantitative metrics (*budgeting, volume of sales, profits*), and qualitative metrics (*keeping to schedule*, *quality of the product*), indicating that the MAI was taking place through the application and interpretation of these metrics. This is a communicative role of PMMs. In this regard, participants reflected on their needs for and trust in such metrics, as expressed by Matt – who seems to be convinced that the current PMMs are good as they've been continually refined:

"*they've been gleamed, they've been refined. For 100 years you know we've been making movies for 100 years and those systems developed over all that time. So, they're constantly refined and re done and revamped".*

"we still making the same thing and we still measure it in the same way and i think we measure it very well whether we run the shoot well is another matter but the tools we have to measure it are fine."

In the film industry, *'keeping to schedule'* is a metric that enables producers to adhere to the assigned budget – which is a key performance metric for financiers. Matt explains:

> *"... that is how we measure the performance of keeping to budget, ... the schedule -* particularly *that is an important metric for us to understand how well we are doing in completing the movie. And That being on schedule has a direct influence too when are you gonna be on budget of course".*

However, understanding and measuring performance seems to be subjective as it differs from one interviewee to another. For David, performance is recognised through the volume of sales and consequently profits: "*So, how we measure our performance is also based on sales*". Yet, Ayca looks at debtors for a sign of her performance specifically the number of debtors she needs to collect money from, and depending on the length of debt period:

> *So we can print out ... the firm's that we need to collect from, if this list is too long. And if I see like old invoices, then of course, that's a bad sign. So if we're up to date, and everyone pays on time, that's great."*

As for Analise, she identifies only 'profit' and 'cost' as two different performance measurement metrics being used in her department. Her familiarity with those techniques comes from her educational background (University Degree) rather than her training on the job. She compares herself to other people in her department, who have no clues about measurement techniques or metrics and therefore they feel confused. She explains:

> *"So I feel like I am because I studied at uni, but a lot of people did not, and they don't care. I do work a bit with numbers in terms of when I look at strategy, when we need to decide if something's going to be profitable or not. But it's very top level. It's never like in-depth analysis. And if I want an in-depth analysis, I'll go through the finance department to give me the summary of it".*

Regarding the performance measurement metrics used by the marketing department, Analise identifies 'budgeting' as a working metric that is applied by every member of the marketing team. She explains working according to a budget planning sheet:

> *"I work on the magazine, so I fill in the cost of the magazine and how much we made from it ... And then everyone in the team does that, depending on what they do."*

Other narratives have demonstrated an emphasis that the MAI must yield valid outcomes of these PMMs, such as having **'timely information'**, which has been recognised as the purpose of MAI in most of the narratives of this study. For example, Ayca considers good performance as:

> *"Okay, so good performance in my eyes is basically if everything's up to date, if we're not lagging behind… to have like our own controlling mechanisms. And then the spot checks of all of the other departments".*

This reinforces similar views in prior studies, where MAI is at a minimal level such as to satisfy the need for sharing timely information between the two departments – marketing and accounting. Analise adds:

> *"… in terms of like, sales, if we want to see if we've achieved some, like specific target points, we'll kind of look into it, and finance might have this information and communicate it with us".*

In a way this matches accounting's requirement on information and having that information in a timely manner, also it reiterates accounting's definition as a discipline.

The challenge to the MAI in the film industry is the dealing with the 'profit' as a PMM, which is being eaten away by the sales agent and the marketing expenses. Hence, Matt likes to see better performance measurement metrics for those activities, he also complaints that dealing with a limited budget makes him performative as he starts swapping out actors to make the film at lower costs.

> *"the film is worth $30 million at the high end…the financer goes ok great so if I'm to stay safe I should finance this film for $5 million which is the low end… the producer is like freaking hell will make it for 5,000,000, lets swap out that actor for that actor instead of that one, to make the movie for 5,000,000".*

This is accounting power constraining Matt's activities. It is a situation of divergent motivation: one to reduce the costs and stay within the budget, and another to have a successful movie through paying a lot for actors who demand high pay. The strategic objective here is to have a profitable and successful movie, yet the way to do it is to have divergent roles by the marketers and accountants. This situation reflects Habermas' theory of Communicative Action in action as the negotiating and steering media are trying to control the producer in making certain trade-offs to go along with the film making decisions. This kind of **performativity** is the outcome of a constraining performance measurement metric imposed on the producer/ marketer – it is the budget.

In Matt's reflection on the tension between the sales agent and the producer, it could be assumed that if marketing activities were taken within the company rather than being outsourced, the MAI will be functioning better as in-house marketing will work on achieving the company's overall strategic objective. For Matt, linking marketing expenses to marketing activities remains as a big challenge: "*what marketing expenses for what projects needs to be sorted out - the tracing of the marketing to the project*". He recaps on the issue of PMMs in case of streaming the film, where valuation of income coming from streamers become quite challenging:

> *"So for streaming then how would they go about knowing this data?...right now it's a mystery, so people are taking shots in the dark within their films in Netflix. I guess then for that there needs to be some sort of identifiable metric for those kind of movies on those streaming services".*

Matt is clearly linking between the increase of expenditure in marketing and the potential increase in cinemas screening:

> *"Simply put the increase in marketing budget can be linked to the increase in cinemas screening your movie and therefore you can calculate the profits generated from marketing from those cinema venues".*

Yet, he highlights the lag between the time of marketing and the time of money coming in from that activity:

> *"...and there is often a lag between what they've done, what happens, and what is reported. The money they spent to market, then the product goes out there and generates income then they report it, you know that lag can be a long time...".*

He also acknowledges the lack of trust and divergent motivations of the actors when dealing with the PMMs, pointing out:

> *"..And they can report it in all figures- you know how you can massage figures, yeah creative accounting, as much as it is meant to be clear, sometimes it is not. It can be I think if everybody was honest in all parts of the process, the systems are fine, but it's just what you chose to present, like you present it you want that person to know this much or not to know that much".*

Keeping to schedules and budget are tangible metrics which are complemented by other less tangible metrics, such as the quality of the product which is to be decided subjectively by viewing the film's daily and weekly shots. Matt explained:

> *"... you're monitoring the performance of the movie by watching the product so by watching the dailys ... right as you could be on schedule and on budget, but the product is coming out very disappointingly that's not good. So that is a very subjective creative quality control*".

In her role, Analise states that she is engaged in giving vouchers, which is considered as a kind of cost or spending that the accounting department needs to monitor. She says:

> *"There is a kind of strategy around it - on how many we should print, how much is gonna cost, and if it's worth the revenue, ...if we should look at other designs, if we should look at cheaper option".*

Thus, most participants have perceived that PMMs are implemented or imposed as a form of monitoring which demands performance information rather than functional integration, and that it is affecting how the MAI is perceived. Here, it is one type of MAI – the informing one, showing no awareness of the existence of an integrating MAI. The interview narratives demonstrated that the idea of having an integrating MAI did not exist in the minds of the participants as it did not appear anywhere in their scripts. For instance, Matt has confirmed that the MAI is quite weak between marketers and accountants in the film industry, and this has been also iterated by Analise, she states:

"I know that senior teams are trying to meet more with the finance department, so we can make sure that the process is smoother, because even within that department, there's lack of communication".

"it can put us in some tricky situation sometimes. But I do think it's quite important, especially in marketing, when we want to know if we've achieved some KPI's in terms of budget."

3. Role of Metrics in the MAI

Selecting, adopting and using PMMs have enabled certain levels of communication between marketing and accounting professionals in the organisational setting. Hence, it is often argued that PMMs have a performative role as they steer the overarching strategic objectives of the business, the strategic role of the separate departments, the behaviour of communicating actors and consequently form the foundations of the marketing-accounting interface (MAI). Yet, there is no denial that some PMMs have posed a challenge to the MAI as demonstrated in the interview narratives of the current study.

3.1 Strategic role of metrics

The interview narratives have demonstrated that the participants are aware of the link between the metrics used and the strategic goal of the organisation. For instance, Marcus – through his marketing role – explains how the marketing department links their metrics to the overall strategy of the organisation, saying:

"The marketing department's selection of KPIs emphasises the strategic plan of the organisation's …it will be reporting the KPIs that mean more to them…yet they are in line with the organisation's KPIs…

Another participant – Angela (marketing officer) emphasises that her organisation engages in the alignment of departmental metrics with the strategic plan or objectives:

"…We have an institutional level KPI. It is not only a matter of assessing performance; it is also a matter of aligning departmental strategies with institutional goals ensuring that the strategic application of metrics contributes to the realisation of the organisation's overarching goals and vision".

Raya explains that her marketing department can help meet the overarching strategic objective of the organisation – sustainability – by using the metric that measures 'customer satisfaction'. She says:

> *So they will measure performance through customer service, customer satisfaction is very important to them…as it helps them to achieve their sustainability, They're kind of working on a sustainability plan.*

In doing so, the focus of the metric used will be on the external stakeholder, which may be conflicting with other accounting metrics that try to achieve the same overarching strategic objective of the organisation but through focusing on the internal matters of the organisation. This issue has been detected by Bella, who summarises the marketing metrics contribution to the organisation's strategy by saying: *"all the advertising is what bringing in the revenue"*. This emphasises the strategic function of marketing PMMs in fostering organisational performance, a role that the accounting department appears to undervalue. The inability to integrate financial information, however, may make it more difficult to match marketing strategies with overall organisational goals and financial stability. In contrast, Chris – a finance director – advocates that the strategic objective of business sustainability is achieved through the cash flow metric. He says:

> *"Key objectives of finance, absolutely, number one, for me is always cash flow. Because if a business doesn't have a positive, sustainable working cash flow, you don't have a business".*

Yet, he also acknowledges the contribution of the marketing metric – market share – to the strategic objectives of a business such as: competitive advantage and customer retention, he explains:

> *"we are not losing business to competitors. If anything, we are not hearing our competitors' names as much as we used to. Therefore, we are gobbling up more market share as we go."*

However, not all participants did see a role for them or their metrics in the strategic plan of the business. For example, the resentment voice of Ayca is quite evident in the following statement:

> *we don't have the time basically to think about all of the strategies, for example, a sales department can only give some kind of advice, but it's not our main business. So the only thing we can look at is, you made this much, the budget is this much, why? Explain yourself. How will you improve it, correct it, whatever. So that's the only thing that we can do. But we don't judge about the strategy.*

As the MAI is linked to achieving the strategic plan of the organisation, such negative attitudes towards the strategic role of PMMs could lead to communication problems resulting in weak or failing MAI.

3.2 Legitimising role of Metrics

Some participants have recognised a legitimising role of the PMMs used in their department since accountants and top management are using PMMs for judgmental purposes. For example, by offering verifiable proof of the university's effectiveness, sustainability, and dedication to continuous development, Marcus demonstrates how the metrics legitimise its operations and strategies:

> *"…that shows financial sustainability but also that it gets fed back into investment for new facilities…So it's my job to go to committees and to go to briefings or to go to faculty, and to explain it to them…".*

Explaining and debating PMMs plays a part in legitimising them. It is not just about confirming the importance and usefulness of these measures; it is also about establishing their legitimacy, developing confidence, and ensuring acceptance from multiple stakeholders. The university's adoption and use of these indicators will be improved as a result of this legitimation process, which will also highlight their importance and influence on organisational operations.

> *"…the university has to have a strategic plan. That is sent to the office for students…"*

The demand for a strategic plan's existence and submission gives the measurements and methods selected legitimacy, promoting openness, responsibility, and conformity to predetermined standards and expectations.

Again, Bella talks about the owner's part in justifying expenditures, she says, *"They (accounting) would go to the owner, and then that's when the liaison would come there."* This reflects a lack of mutual trust and validation across departments, as well as a reliance on top management for legitimacy. Similarly, Chris's recognition of the value of marketing gives the marketing metrics the legitimacy seal of the company. Chris suggests that by better understanding how marketing efforts affect various industries, marketing efforts will become more legitimate:

> *"I think that we could get a true feel for what our marketing department is generating for our healthcare sectors independently… But now trying to truly understand just how much revenue comes through from having that material in front of the customer, is, I think it's pretty important."*

The need for justifying spending is often motivated by the way or the logic used by accountants in interpreting the value of activities. This is expressed by Bella, who believes that the marketing and accounting philosophies are at odds with one another:

> *"They (accounting) think that we are not doing it, or they think that we are just doing it, but we are just spending the funds willy-nilly,"*

These competing logics and interpretations represent a broader organisational culture that prioritises tangible achievements above intangible contributions, resulting in friction and misalignment amongst departments. As a result, the power of accounting becomes an intimidating role that is exercised when dealing with the budget, as confirmed by Ayca - she says:

> *"So there's like segmentations and everything that we need to keep in mind while doing our work, ... because when the board is looking at the budget, we need to check up on everything... Okay, so you thought this might fit in the budget, but it was this much? Why*

> *are you below? Or why are you above? So what did you do? What were the measures and so on? ... So for the accounting department, in this case, only the numbers matter"*

Here, the marketers feel that they are forced to perform in line with certain accounting metrics, which are used in a way that invokes judgment based on variances between expected and actual spends. This could be leading to communication problems in the MAI. Analise explains:

> *We have a budget planning sheet that we must fill in regarding the marketing activity… everyone in the team does that, depending on what they do….this budget is communicated to the accounting department in order to reimburse and fund the marketing department,*

Also, Raya understands the performative aspect of the marketing PMMs, pointing out that more information and risk assessment need to be provided about the marketing activity when the spending goes higher. She states that the information needs to be:

> *Just something that will explain exactly what you're trying to achieve with that 50k.*

This is also iterated by David, who links between marketing spending and outcome achieved:

> *Okay, if I'm spending a million pounds, how much brand awareness am I creating? Is it going to mean more subscribers for the brand? There's a lot of information that is required in order to satisfy that cost. Yo essentially have to provide more information when it comes to marketing.*

This represents the accounting's power – accounting metrics are controlling the behaviour of marketers, who see this as a procedure to legitimate their activities and costs or spending. Consequently, the difficulty of linking those activities to their relevant contribution to profits will lead to tension or problems in the MAI.

3.3 Challenging Role of Metrics

The interview narratives have indicated that one of the challenges to the MAI is converting the outcome of some non-financial PMMs into monetary value. Raya explains that her department uses two PMMs – average transaction value (ATV) and 'footfall' to compare decreases and increases in their performance report:

> *For example, what Gucci has taken this week versus last week…they seem to use to determine performance. Footfall though as a metric is not converted to monetary terms as it is just the number of people that walk into a store, it can highlight marketing's success in drawing consumers but that's about it, it's not yielding a financial result as a metric itself.*

This conversion difficulty has been acknowledged by David – who sees that the success of his company can be measured through the 'job satisfaction' of its employees. He says:

> *Success could mean anything… For me, it's more to do with what I am passionate about. If there's no passion for what I'm doing, I don't call it success.*

This is a qualitative metric that cannot be converted into a monetary value, causing a conflict with the principles of accounting, and hence leading to problems of communication in the MAI. In other words, this PMM has a functional or facilitating role in enabling or disabling the success of the MAI, yet it cannot be expressed in monetary terms. Thus, when the participants have been asked about instances where they converted non-financial information related to marketing into financial data, none of them could give a relevant and acceptable account of such instances. They admitted that it was quite difficult to convert the value of intangible assets such as customers into monetary value. For example, Analise claimed that she did not have such a role but then confirmed that this is a role of the top management in her organisation:

> *"the digital manager definitely does that a lot. Because he works with all the metrics like Google Analytics".*

Again, Matt has identified the difficulty of converting some of these PMMs from being non-financial metric into monetary terms. He mentions a metric - the morale and emotional well-being of the employees on set, which can neither be quantified nor recorded on paper. He uses his own experience and emotional intelligence to convert such non-financial metric into monetary terms. This goes in line with prior studies which identify such conversion as a challenge for MAI. Matt says:

> *"… the other metric is when you're working with a big team of people - how well they are, are they stressed out? Are they leaving the movie? I've had enough of this: people*

are just resigning, …are they ill? So those are things that form another metric … morale is very important to how you fight".

"*… what I am saying the creative and the morale metrics are un-quantifiable, you can quantify some of them right. … but you can't measure the vibe except with your heart, you know… yeah with your own emotional intelligence… exactly both with your creative intelligence you measure the quality of the movie, and with your emotional intelligence you measure the vibe on set and both of those thigs are incredibly important and lead to direct costs and outcomes".*

Similarly, Analise identifies some PMMs that are not quantifiable with ease:

"being talked to, like just being in the press, and people knowing us in the industry, not only like guests, but like movie studios, artists, celebrities. Like, being well known for what we do and who we are as a business."

Again, she admits the difficulty of understanding how her company determines which measurement metrics/instrument to use and apply. She says:

"They've just released some documents, actually about the financial year, but honestly, no, I have no idea."

For Analise, the idea of metrics is quite absent in the minds of her fellow workers unless they have impact on their own interests, such is continuing their work for the company, enhancing their positions, or increasing their financial situation. She confirms that these metrics:

"…are not really communicated to the rest of the company,"

When asked about the quantification aspect of marketing activities, most participants were not sure that such activities can be converted easily into monetary value. Ayca confirms this difficulty, yet emphasise the importance of their marketing department:

"So yes, it [quantification] is difficult. So, of course, we as a firm need marketing, … as it's just our brand. It's everything. If we cannot reach the people, we cannot sell anything. So we want marketing to spend some money, but of course, it needs to be logical as well".

For Ayca, her company is using social media based metrics, which seem difficult to understand or interpret by accountants and top management since such metrics are quite contextual and relevant to the age of the communicating parties. She confirms:

> *"... it's anything social media based, to be honest... So, everything we get via social media is their kind of measure."*
>
> *marketing is not very tangible. It's very difficult. Of course, we can say, the image has improved. People like us more, we have more people on our web pages, whatever. But that doesn't really mean that we get more sales as well.*
>
> *Of course, we need to convince like the mainboard. But if you have like a 60–70-year-old men on the board, it doesn't really know what Instagram is, or what social media is in general. They don't really see the advantage."*

For some other participants, like David, they do not see the need for the conversion as far as the differences between qualitative and quantitative aspects are compromised for the sake of reflecting on the growth of the organisation. David comments:

> *"First of all, accounting looks at numbers, right. They handle the numbers. Marketing looks at visibility, awareness…they both look at different aspects of the business".*
>
> *"But when it comes to everything to do with the company growth and brand awareness, they both kind of integrate and rely on each other."*

This could be taken as a clear call for integrating MAI in order to achieve the strategic objectives of profit, growth and sustainability of the business. For David, both of marketing and accounting metrics need to integrate to present a holistic image of the company's performance.

However, such competing issues of PMMs could lead to communication problems between marketers and accountants, forcing them to change their behaviour in response to challenges and difficulties created by PMMs. In this sense, PMMs could become performative in leading communicators to take different courses of action.

3.4 Role of Metrics in steering Behaviours

Accounting monitoring seems to be driving marketers into performativity, where they try to save money through making alternative choices for their assigned roles and activities. It is an indication of the conflicting roles of marketers and accountants, and the resulting competing logics or interpretations of the measurement metrics. For instance, Matt highlights issues with budgeting and that leads him in a way to be more "performative", as when he is limited in the budget he starts:

> *"to swap out actors to still make the film at the lower cost since the financier has constrained us in a sense".*

Here, an accounting PMM has steered the behaviour of Matt to *'perform'* in a certain way – '*in a creative way'* for cost efficiency of his activities:

> *"so basically what you're doing is you're renegotiating an aspect here for cost efficiency"*

The impact of PMMs on Analise's behaviour is quite evident in her awareness that she is being led into 'false consciousness' when adhering to her role represented in achieving 'profitability'. She interprets her role as: *"…like ticking boxes and making the senior people happy."*

Some other participants have been quite vocal of the accounting power exercised through imposing accounting metrics on marketers, for example, Bella claims:

> *"…it would mainly be usually giving the accounting department what they want otherwise they won't give you funds."*

Here, the marketing department feels subservient and bound by the accounting department's judgements and values, which demonstrates a power imbalance or a lack of respect and genuine co-operation between the departments.

The applied PMMs seem to drive the decision-making process and affect the behaviour of the top management. For instance, David explains the performative power of PMMs:

> *…if the growth is not going well, people will need to be laid off and the departments resized.*

Hence, he sees an encouraging role of PMMs regarding the developing of better MAI:

> *It absolutely encourages that because if each department is looking the information, they can clearly see what kind of growth (upward/ downward).*

Similarly, Noor mentioned that owing to budget limits for brand sponsorship, there were times when the marketing and accounting teams collaborated at Snapchat.

> *"Snapchat, the reason why was because budgeting, like we have ads on app… But then we had to involve accounting because if we don't have the budget or the funding, there's no way we can follow through with the brand sponsorship."*

This emphasises the performative role of the metrics in pushing marketers to find collaborative ways and interacting more with accountants to fund their activities.

In other instances, the performativity of PMMs was evident through the actions taken by departments or organisations in response to the measurement outcomes. Marcus assures that his financial metrics are the basis for:

> *"establishing the university's budget and assuring its sustainability, hence influencing the university's general functioning and strategic planning"*

Marcus argues that if proving the sustainability of the business, the measurement outcomes will prevent the government stopping the operations of and closing this business. He clarifies the need for such PMMs:

> *"…we have to prove to them that we are running the university in a sustainable way. So if we didn't have that together, then we wouldn't be able to have a three to five year forecast of a sustainable University".*

He also outlines how the metrics affect how various departments act and make decisions, altering their tactics to match the goals and expectations that have been established:

> *"...every department academic department will be expected to generate a surplus or expected to be working within generating the surplus."*

Noor believes that Metrics are performative in the sense that they help the team prioritise its work based on insights from accounting regarding cost and budgets.

> *"So I think when there is that interface between marketing and accounting, you have better insight into how to prioritize your work."*

Thus, it is not only a matter of quantifying performance; it is also a matter of comprehending the consequences of these measurements, analysing patterns, and adapting methods to optimise performance. The measurements help shape plans, influence decisions, and drive improvements, acting as an amplifier for organisational improvement.

Other steering forces have been detected by the interviewees – but this time it is a **negative influence** as they caused employees a feeling of being burnt out and overloaded. Huda says:

> *"And they don't tend to look at the effect it has on the employees to achieve those results."*

The measurements are causing a lot of pressure and leading employees to be more performance oriented. This impact seems to go over a long period of time, as expressed by Noor:

> *"...maybe to see the actual impact, it is six months later, and it's not the initial six weeks."*

As for departments, some participants have seen the metrics play a role in raising clashes and conflicts because of competing logics or different interpretation. This will affect the MAI negatively, stifling efforts of communication and hence collaboration. Bella speaks of such failure of MAI when she describes accountants as having " *no interest in understanding what we do to benefit the company*".

Despite recognising the benefits and strategic contribution of the PMMs, Chris says:

"I hate KPIs…I always struggled with the enormous expenditure placed on marketing, because I really had an issue with not being able to figure out what it actually brought into the business.".

The recommendation to solve this problem is suggested by Chris himself:

They have to be motivational, and they have to be achievable. But with hard work because if there's no hard work required, then people coast, if people coast, they become complacent."

The way one feels towards metrics is essential for ensuring that they are motivating and avoid workplace laziness.

4. **Role of Top Management**

The narratives of the interviewees have indicated that the top management play a significant role in impacting the MAI. Its influence has taken many forms as expressed by the participants of the study – it comprised the selection of PMMs, the interpretation of the measurement outcomes, the power relations, prioritisation of projects, and imposing pressures on the actors of MAI.

The role of top management in **interpreting** the performance measurement is quite clear in Matt's work as they evaluate the daily shots by watching them, relying on their own subjective perceptions with no idea of the situation on the ground. Matt says:

"*"So Studio has financed you to make the movie, they have no idea how the vibe is on set, they do have eyes on what's coming out ie. Watching the dailys watching the scenes you shot so they measure with their creative intelligence,*"

Matt then reinforces the regular communication with and timely information given to top management - he affirms that:

"*… they receive cost reports from us in terms of schedule and budget. So they receive the information but we are monitoring and then they see the daily and weekly so they see it as we make it … they see the daily obviously so they are kept up to date continually even if they are in another country."*

In a similar way, Analise agrees with Matt on the role of the top management and their perception of performance measurement – profit and exposure. She comments:

> *"Since they are still a growing company, they have to make quite a big profit in order to be able to open them up".*

In commenting on what the executive board expects marketers to report in terms of their performance, Analise claims that the board are selective in what they want to see - the board seems to be interested in seeing the quantitative hard data - and that they have a negative perception of marketing:

> *"other people think marketing is not doing anything ... they do want to see what we have achieved in terms of numbers. It's not only like revenue, but stuff, like if we have new email subscribers, how many we have, we have new followers on social media, stuff like that. But also, they want to see have a pop up cinema somewhere. They want to know why we're doing it as well.*

These are all contextual metrics that are only valid and understood in the context they're used in. Hence, they are not accorded a sense of priority by the top management as are not measured quantitatively.

The narratives have also uncovered some **power relations** exercised by the top management through their control, evaluation and interpretation of the outcomes of PMMs. For example, Chris, as a senior executive, wields considerable power over budget allocations and strategic decisions, especially those pertaining to marketing. His judgements and views have a considerable impact on accounting and marketing coordination and teamwork. This is a power issue that has revealed itself through the power distance, where participants from the marketing department felt that they have no substantial influence on the decision-making inside their organisation. For example, Noor explains that her top management prioritise projects of financial value: *"So for top management, it's always just about money"*. This indicates that 'money' is the steering media affecting the behaviour and decisions of the top management. Consequently, this will create some sort of power imbalance between accountants – who control the money – and the marketers – who need the money. So, this will also lead to problems of misunderstanding and issues of communication in the MAI. For example, Paulina asserts:

> *"this is where the miscommunication happen because the marketing department should care about much more measurement metrics than the profit, ... accounting cares about the numbers "money". Really this is where the miscommunication happens.*

In focusing on the money side, the top management may fail to **prioritise** marketing projects which are visual and brand-centric rather than quantitatively measured and monetary valued. In this regard, Paulina contrast her role with the monetary-centric role:

> *"...I always try to understand how consumers perceive the product. It's about brand awareness..."*

The issue of non-prioritising of marketing investments has been clearly referred to by Chris – a managing director, explaining:

> *"We struggle massively with marketing as a business, because nobody really believed in it as a true thing to spend money on… it's this whole internal argument of trying to make people understand that it's a positive way of spending company money, it will ultimately net better things for the organization in the future."*

Again, Tala – a marketing officer – has felt burnt out as a result of a substantial pressure from the top management through imposing accounting-related performance criteria:

> *"I was so trying to impress my Boss… I was just overworking for something that was not that meaningful for me. And that's why I left actually."*
>
> *"Because I was wasting time a lot, because I was not very good at dealing with accounting-related responsibilities, which are not the competencies of those in marketing roles"*

This resentment against imposing certain performance metrics has been iterated by other participants as well. Huda says:

> *"well, accounting doesn't understand marketing and marketing doesn't stand accounting".*

Furthermore, the narratives have revealed that the top management did not follow **democratic procedures** when dealing with the marketing department, especially when allocating financial resources. *Paulina claims that:*

> *"... sometime they want to achieve something huge within a very small time line with a very small budget…there is is a difference regarding what the brand desires versus what is attainable given their financial resources".*

In more general terms, the interviews demonstrated that the top management is always in the driving seat when it comes to performance measurement. For example, Marcus' department submits budget estimates and student number targets, which are interpreted by the university steering group, which also offers input and suggests changes if needed:

> *"...they can understand what our position is going to be,… provide feedback or comment on it, and propose adjustments where they feel adjustments are required."*

In his discussion of how the university's top management evaluates the measurement results to judge the effectiveness of various departments and the university as a whole, Marcus explains how this interpretation affects decisions about resource allocation and investment

> *"…the university has to generate a surplus. Underneath that, every department academic department will be expected to generate a surplus."*

Marcus' analysis of the data that the marketing department reported is representative of how managers perceive the results of measurement. It involves more than just quantifying; it involves evaluating, grasping the ramifications, and using these insights to guide strategic choices and improve organisational performance.

> *"…the value of the marketing function can be, I suppose, quantified by the number of students registered…"*

The top management's interpretation of measurement results is demonstrated by the quantification of the marketing function's value through student registration data, which also provides a concrete and uncomplicated means of evaluating the influence of marketing initiatives on organisational success.

As a member of the top management, Chris emphasises the need for a good MAI in the organisation as he sees that a lack of shared PMMs and understanding of departmental earnings is a dangerous way to manage a *business:*

> *"...none of them would have a clue. And I think it's incredibly terrifying and dangerous way to run a business."*

His MAI logic is based on a positive and cohesive organisational culture, where successful PMMs are the driving force for growth and development of the organisation.

> *"If I have got internal clashing going on, then that's just going to be a nightmare for me before we get started…".*

5. Themes not replicating the Research Questions

5.1 Gender Bias

The influence of **gender dynamics** is an emerging and important subject which has surfaced in the findings of the current study. This issue highlights the ways in which gender inequalities and biases can affect the efficacy of professional relationships, communication, and teamwork between the accounting and marketing departments. Bella's story is a striking representation of the gender-based obstacles in her workplace:

> *"I think it's very difficult within the place where I work. Because, the accounting team was all men. The marketing team was all women... There was a lot of 'well, you will never understand what we do as accountants because you are women who work in marketing and seen as much less.' The accounting department see themselves as we are the reason why this business is running. You (marketers) are just here to support us support the business... And so if you try to help or like, understand what the accounting team did, and like, do all this stuff. They would nitpick everything, because, they would want to control you."*

The narrative highlights a serious problem: gender prejudice, in which male accountants believe women in marketing to be less capable or less significant. Such views are harmful not only to the MAI's operational effectiveness but also to professional respect. They undermine professional contributions since gender bias, as stated by Bella, devalues the contributions of female marketers. When accountants ignore marketers' input based on gendered stereotypes, vital insights and innovative ideas are lost. This not only has an impact on female employees' morale and engagement, but it also leads to suboptimal decision-making processes that do not take use of the entire range of available skills. In consequence, a hostile work environment may develop where the accounting team's behaviour can be interpreted as an example of institutionalised sexism, in which systematic attitudes and behaviours perpetuate gender disparity. This creates a toxic work atmosphere for female marketers, who may feel isolated and underappreciated. Such an environment can raise stress, job unhappiness, and turnover rates among female employees, compounding the gender disparity in these departments. In addition, gender biases may hinder successful MAI, which requires open, polite, and effective communication. This not only contradicts the communicative rationality emphasised by Habermas' CAT, but also results in substantial miscommunication and inefficiencies.

Gender prejudice goes against communicative rationality in Habermas' CAT as it prevents authentic communicative behaviour. The disregard of female marketers' contributions based on gender weakens the concepts of justice, inclusion, and equality that are critical for effective communication and decision-making. As for Habermas' CAT's steering media, Bella describes power relations in which accounting views itself as superior and wants to control marketing, which echo Habermas' critique of instrumental rationality. This use of power and control as a steering mechanism distorts communication, resulting in the system's colonisation of the lifeworld, as described by Habermas. In this situation, gender-biased views in accounting are an extension of colonisation, reinforcing gender inequity.

5.2 Ageism and Technology

The impact of age on the comprehension and use of technology measurements is a developing and a significant subject in this area, as evidenced by the data findings of this research. This theme explores how generational differences might impact professional interactions, communication efficacy, and collaboration between marketing and accounting departments. Ayca, one of the participants, offers a critical viewpoint on the issues faced by age-related disparities in technology literacy.

> *"So it's difficult. But yeah, I think we're on the right track. Most of the time, because it's something that goes with age as well. So we young people, we know technology does. But if you have like a 60, 70 year old men on the top, it doesn't really know what Instagram is, or what I don't know, social media is in general. They don't really think that way. You know what I mean? They don't really see the advantage."*

This remark illustrates an important issue: generational differences in understanding and appreciating technical tools and measures. Younger professionals are generally more competent at exploiting digital platforms and comprehending their impact on marketing outcomes, whereas older professionals may struggle to perceive their significance and possible benefits. Generational gaps in knowledge of technology can present significant impediments in the MAI. When elder accounting experts are sceptical or disdainful of the measurements and platforms employed by younger marketing professionals, it can result in a breakdown in mutual understanding and respect. This gap must be bridged to allow successful communication and collaboration. In fact, the task of presenting and justifying marketing numbers to a board primarily made up of senior people who may not be technologically competent is crucial. As Ayca points out, the challenge is convincing top management of the intangible benefits of marketing activities, such as brand image and online engagement, which are frequently not clearly related to quick financial gains. Therefore, the technical literacy gap among generations can have an impact on strategic decision-making processes. If top executives do not completely understand the analytics and techniques utilised by marketing teams, they may undervalue or underinvest in critical marketing activities. This might result in missed opportunities and misalignment of organisational strategies.

This issue of age & technology has theoretical implications regarding the tenets of Habermas' CAT. Communicative rationality is important for achieving mutual understanding and consensus through genuine discussion. The age gap in technical literacy is a big impediment to realising this aim. Younger marketing professionals may fail to convey the worth of their work to older, less technologically savvy colleagues, resulting in a breakdown in communicative rationality. As for the concept of validity claims, the age divide in technology literacy can lead to disagreements about the legitimacy of marketing metrics. Younger professionals may proclaim the veracity of digital engagement measures, whilst older professionals may challenge their normative correctness and practical significance, indicating a conflict in validity claims. Again, power dynamics inside organisations frequently favour senior, more experienced employees who may be less comfortable with new technologies. This might lead to a situation in which technological expertise is disregarded and decisions are made using obsolete paradigms. Habermas' concept of systemic colonisation of the lifeworld can be applied here, as conventional power structures prevent the integration of new technology discoveries.

6. Comparative Analysis Across Industries

As data is collected from a variety of industries, so some comparative analyses can explain the similarities/ differences and can lead to more focused recommendations. This comparative approach will give a deeper understanding of industry-specific challenges and best practices, resulting in more targeted and practical recommendations. Methodologically, The data were divided into industries and themes were re-examined in the context of each industry in order to conduct a comparison analysis. The retail, hospitality, finance, film, and higher education sectors are all covered in the data. This division makes it possible to investigate in-depth how the MAI appears differently in different industries.

6.1 Role of Perceptions

As for role of perceptions in filmmaking, the creative nature of the industry affects how the MAI is perceived in the film-making sector. Accounting experts are more concerned with financial reporting and budget control than marketing professionals are with audience engagement and creative initiatives. A participant stated,

> "We are always balancing the creative demands with the budget constraints, which requires constant negotiation and adjustment."

In retail, the fast-paced nature of this sector has a significant impact on how the MAI is perceived. While accountants concentrate on cost containment and inventory management, marketing experts frequently place a higher priority on interaction with customers and quick reaction to market developments.

> *"Our biggest challenge is aligning our marketing strategies with the financial goals, especially during peak seasons",* said a participant.

As for hospitality, the requirement to strike a balance between financial viability and customer satisfaction shapes the way the hospitality industry views the MAI. To make sure that marketing programmes are both successful in drawing in visitors and generating funds, the accounting and marketing departments must work closely together.

> *"We need to make sure our marketing campaigns attract guests while not overspending, which requires close coordination with accounting,",* said a hospitality interviewee.

In finance, accurate financial measurements and regulatory compliance are highly valued. As a result, the relationship between marketing and accounting becomes more formalised and regulated and places a great focus on quantifiable results.

> *"Everything we do is measured against strict financial metrics and compliance standards, which drives our marketing strategies",* stated a participant in the finance sector.

Meanwhile, in higher education, accountants concentrate on financial sustainability and budget control, but marketing professionals give priority to student engagement and recruiting. One participant said, for example,

> *"We need to make sure our marketing campaigns attract students and are reaching them within the budget we have, which is hard sometimes."*

Finally, for manufacturing, innovation and efficiency are the main priorities in production. Accounting makes sure that marketing endeavours are sustainable and cost-effective, while marketing is frequently focused on new product releases and market penetration.

"We have to make sure that our marketing budgets match the anticipated return on investment," a manufacturing industry participant stated.

6.2 Role of Metrics

The film industry's metrics include box office revenue, audience ratings, and social media participation. The difficulty is to match these creative and financial indicators across departments. A participant said,

> *"It's difficult to quantify the success of a film purely in financial terms; we also need to consider audience reception and critical reviews."*

As for retail, sales success, client retention, and inventory turnover are all important criteria. The problem is to align these indicators across departments to produce a unified approach. One retail participant said,

"Sales metrics are important, but we also consider customer awareness of the brand/product."

Again, in hospitality, performance measurement metrics include occupancy rates, guest satisfaction scores, and revenue per available room. The performativity of metrics entails demonstrating the financial impact of marketing strategies on customer satisfaction and overall revenue. According to a hospitality participant,

> *"Guest satisfaction scores are as important as revenue metrics because they directly impact our reputation and future bookings."*

In comparison, the finance industry employs specific financial metrics and performance indicators, such as ROI and compliance rates. The strategic objective of metrics is to ensure regulatory compliance and financial transparency. According to a finance interviewee,

> *"Our marketing campaigns are constantly evaluated based on their ROI and compliance with regulatory standards."*

As for higher education, student recruiting numbers, retention rates, and financial performance measures like surplus generation are examples of metrics used. Aligning these financial and academic goals across all departments is the difficult part. One participant remarked that:

> *it is challenging to measure a marketing campaign's performance solely in monetary terms; instead, they take into account the attested and admitted students as well as the student retention rates.*

Finally, in manufacturing, metrics including market share, ROI, and production efficiency are used. Metrics are only performative if they can show how marketing campaigns affect revenue and improve market share and operational effectiveness. One participant in the manufacturing industry said,

"We closely monitor our marketing spend to ensure it translates into measurable growth."

6.3 Role of Top Management

In the film industry, top management frequently exerts pressure on creativity and financial conformity. Their analyses of measurement results impact strategic choices on project financing and marketing expenditures. A participant pointed out,

> *"Top management is always focused on keeping the budget in check while ensuring the creative vision is not compromised."*

In comparison ,retail top management is frequently under pressure to control costs and respond to the market. Allocating resources and making strategic decisions are influenced by their perceptions of measuring results. One member in the retail industry said,

"We are pushed to respond quickly to changes in the market while keeping costs under control."

However, leaders in hospitality prioritise striking a balance between customer satisfaction and financial performance. They provide pressure to guarantee that marketing initiatives are both financially viable and successful. According to an interviewee, management is determined to make sure that every marketing expense invested results in happy customers and repeat business.

Again, top management in the finance industry give top priority to compliance and risk management. Their job entails deciphering intricate financial data to inform marketing plans that comply with legal requirements.

> *"Top management's focus on compliance and risk mitigation heavily influences our strategies,"* said a finance participant.

In higher education, concerns over student satisfaction and budgetary sustainability are frequently applied by top administration. The way they interpret the results of their measurements affects the way they allocate resources strategically. A participant pointed out,

> *"Top management is always focused on keeping the budget in check while ensuring the student experience is not compromised."*

Finally, top management in manufacturing prioritises balancing innovation with financial performance. Their responsibilities include evaluating complex financial data to inform marketing plans that promote product development and market expansion.

> *"Our strategies are heavily influenced by top management's focus on innovation and cost efficiency,"* stated a manufacturing & technology industry participant.

To conclude, in all sectors investigated for this study, effective communication between marketing and accounting seems essential for the successful execution of their strategic plans. Every industry emphasises the importance of measuring performance in guiding decision-making, demonstrating the widespread recognition of the strategic value of metrics. Again, the efforts of top management in analysing and interpreting metrics as well as ensuring an effective communication between actors are quite essential in all industries surveyed. This does not deny the existence of various differences across those industries: the retail and higher education industries place a high value on quick market response and student/customer participation, which results in dynamic and adaptable MAI procedures. Innovation and operational effectiveness are highly valued in the manufacturing and technology sectors, which leads to more formalised and structured relationships. Retail places more emphasis on short-term sales results and client retention than higher education does on striking a balance between academic objectives and financial performance.

The film industry places a high value on innovative and quick market response, which results in dynamic and adaptable MAI procedures. More organised and formalised interactions come from the finance industry's strong emphasis on exact financial measures and regulatory compliance. The goal of hospitality is to strike a balance between financial performance and guest enjoyment, which calls for tight collaboration between marketing and accounting. Innovation and operational effectiveness are highly valued in the manufacturing and technology sectors, which leads to more organised and formalised communication.

7. Contributions of the Findings to Literature

The findings of this study make an important contribution to the accounting and marketing literature by giving empirical data on the complex dynamics of integration and interaction between these two functions – marketing & accounting. Past research has frequently emphasised the difficulties associated with MAI (Roslender & Wilson, 2008; van Helden & Alsem, 2016), however this study goes more deeply into the particular communication problems, such as the competing metrics logics, the conflicting departmental objectives and the role of top management in enabling or obstructing productive and efficient cooperation. By showing how perceptions and interpretations of PMMs function as either facilitators or barriers in this interface, our study not only supports but also expands upon previous views. For instance, regarding perceptions and behavioural impacts, the findings have enhanced our understanding of the role of communicators' perceptions in influencing communication style, daily routines and the decision-making process. Again, such findings have demonstrated in action the strategic role of PMMs and its actual performativity as a steering medium, adding to the speculations of previous research such as (Georg & Justesen, 2017; Cuckston, 2018) and confirming the CAT advocation of Habermas. These metrics do not just measure performance but also drive decisions and behaviours. So, our knowledge of PMMs' influence in organisational settings is further enhanced by their dual function as performative and communicative instruments.

Moreover, the findings of the study strengthen the MAI's conceptual framework by linking potential communication problems to Habermas' CAT. This could be looked at as empirical validation of theoretical constructs as findings have proved that the Habermasian concepts of 'communicative rationality', 'validity claims', and 'deliberative democracy' are capable of providing solid theoretical foundation for investigating and understanding communicative dynamics and problems of MAI in the organisational setting. This adds potential venues for the MAI literature to elaborate on ways to create efficient communication between marketing and accounting departments. For example, these empirics have confirmed the central role of the human factor in the MAI process –filling a research gap in previous studies (Opute & Madichie,

2017) and bridging the theory-practice gap. This human-centric approach offers a deeper, more comprehensive knowledge of the MAI – it offers deep insights into how personal experiences and perspectives influence the MAI. The way that Bella describes feeling under pressure to satisfy metrics set by accounting and how she believes that accounting prioritises its own agenda brings attention to the emotional and personal aspects of these interactions.

The findings have also confirmed the tenets of the Communicative Action Theory: mutual understanding, free of compulsion and distortion, is critical for good communication between marketing and accounting (Communicative Rationality), truth, normative rightness, and honesty offers a more in-depth understanding of the conditions for effective communication (validity claims), and that top management should encourage more inclusive and democratic decision-making (Deliberative Democracy). As for the role of top management, the findings emphasise the value of deliberative democracy in organisational decision-making and proposes inclusive and participatory leadership strategies as a means of reducing obstacles to communication and coordinating departmental goals. For example, Noor's encounter with upper management that put financial worth ahead of other factors serves as an example of how managerial choices affect the MAI's efficacy and integration. This illustration shows how important it is for upper management to support a more equitable and inclusive method of evaluating employee performance. The findings have shown the impact of power dynamics and inclusion on the understanding and use of PMMs.

In conclusion, the findings of this study add a great deal to the body of knowledge in accounting and marketing by giving in-depth empirical evidence on the dynamics of the MAI, expanding our theoretical understanding of this interface by utilising Habermas' CAT, and providing helpful suggestions for enhancing coordination and communication between these vital business functions. Incorporating CAT into the analysis of MAI not only enhances the theoretical framework but also offers a potent diagnostic and remediation tool for the intricate communication problems this interface entails.

8. Conclusion

The data findings in this chapter have demonstrated undoubtedly that the marketing-accounting Interface (MAI) is a challenging and multidimensional domain that connects two seemingly unrelated fields. The analysis in this chapter has shed light on the complex interplay between marketing and accounting, demonstrating both mutual benefits and frictions that drive organisational dynamics.

The perceptions of the MAI, perceptions of the divergent objectives of the two functions (marketing & accounting), and perceptions of the PMMs are central themes in the study of the MAI phenomenon. Such perceptions, the role of PMMs and the role of top management are the driving force of the MAI – as they impact choices, performance, and decisions in the organisation. They also have a significant contribution in the development and facilitation of communication between departments. In fact, the findings have indicated that these factors can either promote collaboration or deepen divisions between the communicating parties.

Analysis has also revealed that the interviewees could recognise informing MAI that is one-direction communication focusing on exchanging transactional information derived from metrics such as: budgeting, sales volume, and earnings which are examples of quantitative metrics that provide calculative measurements of performance. They provide unambiguous benchmarks against which to measure performance. In addition, the participants recognised qualitative metrics, such as on-time delivery or product quality, which provide an alternate perspective of performance, catching characteristics that quantitative metrics may ignore. The existence of both metrics emphasises the MAI's communicative role, as metrics serve as a means of communication that bridges marketing and accounting.

However, the implementation and understanding of these metrics are not without difficulties. The film industry, for example, must balance creative ambitions with financial restraints. Metrics such as 'Keeping to schedule' are critical for producers to stick to budgets, yet they may occasionally conflict with the creative vision. Such conflicts underscore the performative function of PMMs, where metrics can affect behaviour and occasionally result in choices that may not be in line with the initial goals.

Another level of complexity is added to the MAI phenomenon – it is the difficulty of translating non-financial metrics into monetary value. Although metrics like "footfall" or "morale" are priceless for assessing marketing performance, converting them into monetary values (in line with the accounting logic) is often challenging. This leads to power imbalance between marketing and accounting, where accounting has colonised the space of marketing through imposing the accounting logic represented by accounting-based PMMs. This gave rise to legitimating practices by marketers where they engage in adopting (quantitative) financial or accounting metrics to legitimise their activities and consequently survive the coercive power of accounting.

Finally, the analysis of the interview narratives has indicated that the top management has a significant impact on the MAI. Their interpretations of the measurement outcomes are sometimes subjective and quite influential in decision making and, consequently, in steering the strategy of the organisation. The MAI communicators are also subjected to these interpretations, as the participants indicated top management bias towards one department rather than another. This could be taken as another challenge for the MAI effectiveness. The analysis has concluded that the MAI will unquestionably remain a crucial area, assisting organisations in conducting comprehensive and integrated performance reviews, and in line with the strategic objective of the organisation.

Chapter VI - Discussion & Conclusion

1. Introduction

The chapter elaborates on the conceptual linkages between the findings of the current study, the extant literature, and the adopted theoretical framework. So, the findings will be interpreted in accordance with the concepts of Habermas' Communicative Action Theory (CAT) and in line with the marketing-accounting interface (MAI) literature. This will be done by establishing lines of comparison and contrast between the findings and the theoretical and empirical literature.

2. Findings through the Lens of Prior Research

The linking between the findings of this study and the MAI literature plays a significant role in enhancing our knowledge and understanding of the MAI phenomenon and its implications in the world of practice. The emerging themes to be compared and contrasted with the literature are: the role of perceptions in the MAI, the Role of performance measurement metrics in the MAI, and the role of the top management in the MAI.

The literature found that the MAI is a challenging phenomenon that needs better understanding (Oakes & Oakes, 2012; Roslender & Wilson, 2013; Kosan, 2014; Kraus et al, 2015; Opute and Madichie, 2017, Genç, 2017; Morgan et al, 2020; Edeling et al, 2020). This has been confirmed by the findings of this study, where the implementation, perceptions and interpretations of PMMs have posed communication problems for the MAI communicators. On one hand, the challenge was due to the performance measurement metrics (PMMs); and on the other hand, it was due to the perceptions and behaviours of the human actors (communicators and top management). As for PMMs, converting the outcome of non-financial metrics into monetary value was always difficult as confirmed by all participants (*see* Sidhu & Roberts, 2008; Hanssens, 2018; Stewart, 2019). In this regard, the literature has extensively elaborated on such issue but from functional perspective, discussing types of metrics, choice of metrics, their impact on accountability and legitimation of activities (Doyle, 2000; Penman, 2007, Ryals,2008; Weir, 2008; Ambler & Roberts, 2008; Mintz and Currim, 2013; Opute & Madichie, 2017; Morgan, 2022). The findings have indicated their communicative and performative role in the MAI – an emergent theme that was not covered in the MAI literature.

Using technology-based metrics provided by Google Analytics and social media was also problematic as accountants were lacking in such knowledge (as found by Mintz and Currim, 2013). This is not sufficiently covered in previous literature, and could be suggested as a novel theme for future investigation. On the other hand, the participants did not know much about the metrics they are using and how their company has selected such metrics (Morgan, 2022), especially if these metrics have been imposed by the accounting department. They also felt that they do not have the relevant financial knowledge (Roslender & Wilson, 2008) required for dealing with and interpreting such metrics.

Again, the participants did not recognise instances of integrating MAI or two-way communication – it was always an informing MAI or a one-way communication. This differs from the literature which advocated the existence of informing interface and integrating interface (van Helden & Alsem, 2016). They have also manifested cultural diversity between the two disciplines as well as **divergent motivations** of the two groups of professionals – as demonstrated in the work of Sidhu & Roberts (2008) and Opute and Madichie (2017) respectively. However, most participants have recognised the need for developing a closer relationship between marketing and accounting in the interests of enhanced organisational effectiveness – as advocated by (Oakes & Oakes, 2012; Roslender & Wilson, 2013; Kosan, 2014; Kraus et al, 2015;Opute and Madichie, 2017, Genç, 2017; Morgan et al, 2020; Edeling et al, 2020).

3. The Habermasian Perspective in the MAI

Accounting and marketing communicate together using language as a communicative medium – which has been elaborated on extensively in Habermas' CAT (1987). Hence, the CAT concepts have been adopted in this study to explain communication issues in the marketing-accounting interface (MAI) which is the main research problem under investigation. The MAI is a social phenomenon that can be explained through a social theory such as CAT (Oakes & Oakes, 2012). in line with the tenets of this theory, the MAI incorporates language, communication, actions and human actors. The CAT can help explaining the hidden motives and factors affecting the MAI, such as: divergent perceptions of the communicating parties, divergent objectives of the relevant departments, the communicative role of the performance measurement metrics (PMMs), and the role of the top management in developing and facilitating the MAI. In fact, previous studies (Lawrence,1999; Broadbent, Jacobs and Laughlin, 2001; Lawrence and Sharma, 2002; Dillard, 2002; Broadbent and Laughlin, 2013; Oakes & Oakes; 2016) have used the broad social CAT concepts to interpret accounting issues which narrow down to the organisation level. Thus, for the current study, the CAT enables better understanding of the MAI phenomenon through a critically informed interpretation of the collected data. This, in turn, will help developing some practical insights leading to recommendations regarding the enhancement of the communication between marketing and accounting functions.

In this study, the CAT is used to deal with an organisational phenomenon consisting of human actors (marketers and accountants) who are communicating through an organised performance measurement system, using metrics as a steering (de-linguistified) media which affects the behaviour and decisions of the communicating actors. The performance measurement systems are institutionalised steering mechanisms as they have been developed by the profession (marketing/ accounting) to monitor and control the relevant professional activities on behalf of society (stakeholders & shareholders). Throughout this communication process, the actors acquire perceptions and experiences which will direct and affect the MAI.

In addressing the research questions, the findings have been analysed and categorised under the three central themes representing the subject matter of the three research questions developed for the current investigation. Hence, perception emerged as a central theme throughout the analysis of interview narratives of the data subjects. Perception was found to be a definite condition which forms the solid foundation for a successful communication. This theme has evolved into sub themes: perceptions on a macro level associated with the orientation of accounting/ marketing as a discipline, perceptions on a meso level relating to the divergent departmental objectives, and perceptions on the micro level resulting from the competing logics, interpretations and attitudes towards performance measurement metrics (PMMs). A second theme that has emerged from the findings is the strategic and performative roles of the metrics which has significantly steered and impacted the phenomenon of MAI. Again, this theme has evolved into sub themes, such as: performativity, legitimation and challenging issues of metrics. The third and final central theme emerging from the findings is the impact of the top management on the phenomenon of MAI. This theme has been represented by the imbalance of power and pressures resulting form liberal interpretations of the metrics outcomes and control mechanisms practiced by the top management, which have significantly affected the MAI development.

For Habermas' CAT, organisations attain understanding through communicative action that is based on 'speech acts' – which need to be comprehensive or clear, truthful or sincere, legitimate or right. In this case, the communicative action is the route to achieve mutual understanding between communicators. In the context of the MAI, marketers and accountants engage in making valid claims in multiple forms (verbal, in writing and through use of symbols or metrics). Applying the 'ideal speech situation' of CAT to the MAI, one would assume all communicators are allowed to participate in determining the relevant activity (such as choice of PMMs), to offer any proposal, to question any proposal, and no room for coercing communicators by force to use their afore-mentioned rights. Thus, in communicative action, there are no ideological barriers, and no hidden intentions or motives.

The findings of the current study have demonstrated Habermasian conceptualisation of the MAI: marketing and accounting are societal steering institutions, and the business firm is a societal organisation. Here, accounting and marketing perform measurement techniques as a communicative tool to help the executives of the business firm to behave and act according to the expectation of the 'societal lifeworld' or society at large. Through PMMs and their generated outcomes, the MAI tries to realise its objective - to enhance understanding between the communicating parties. In this regard, the accounting department assesses the credibility of the marketing claims made in marketing reports and the value for money invested in marketing activities. The enhanced understanding resulting from the MAI is supposed to influence the involved parties of the organisation to behave within the boundaries of the profession's expectations as well as the expectations of the top management or in line with the overall strategic objective of the organisation.

3.1 Perceptions of Colonization in the MAI

The narratives of the data subjects of the current study pointed out that accountants are the actors in the MAI who are engaged in the process of raising validity claims and questioning the accountability or 'validity claims' of other parties in the organisation such as marketers.

This entails that they comply with the ideal speech situation rules – engrained in the CAT. However, the findings of the study revealed signals that accounting metrics have been enforced on marketing and posed challenges to the MAI in various areas. On the other hand, data subjects have reported one-way communication rather than two-way communication between marketers and accountants. They have also sensed some sort of bias towards accounting discourse especially with the imposed accounting logic of rationality. This made the MAI weak in some instances or even lacking or missing in some organisations, especially where accountants showed institutionalised values and powers to act or influence the decisions of the top management or other stakeholders of the organisation. This is considered a risky issue since such function may exercise boundary fencing and develop their own lifeworld that is in conflict with the overall lifeworld or organisation. In this sense, the data subjects have expressed views that can amount to the theme of being colonised by accounting. This is similar to Habermas' inner colonisation (Habermas, 1987) where actions of, and interactions between social organisations and steering institutions, result in one of them 'invading' and 'changing' the lifeworld of the other.

Thus, the research demonstrates a pervasive sense of colonisation in the lifeworld, as defined by Habermas (1987). The traditionally associated with innovation and risk-taking marketing discipline appears to be colonised by the accounting discipline with its emphasis on rationalisation, control, and budgetary limitations. Matt's demonstration of accounting logic's controlling function works to stifle the goals and creativity of the marketing and creative teams. This is consistent with Habermas' theory that the system (accounting) is encroaching on the lifeworld of (marketing), and that the steering media (budgetary and financial limitations) are impeding the process of communicative action. The claim of colonisation has been attributed to the power of accounting exercised through budgetary allocation of financial resources, where money is spent or spared rationally and in line with the accounting logic. So, money seems to be the colonising mechanism or steering media under the control of accounting, which has prevented 'deliberative democracy' as well (Habermas, 1987). The word 'money' has appeared 30 times in the narratives of the interviews and in the context of control mechanism. Accountants try to save money (Bella claims: "*then our funds were lower because of the accounting team"*) and distribute money rationally through budgeting (Marcus says: *"...we look to distribute the income in an effective way …*"), marketers spend money (Chris complains: *"I always struggled with the enormous expenditure placed on marketing"*) but the lack of money affects their behaviour and pushes them to find alternative ways to procure money, and top management prioritise money over all other issues (Noor explains that her top management prioritise projects of financial value: *"So for top management, it's always just about money"*) - so money drives their behaviour as well as their decisions. All communicating parties in the MAI focus mainly on money in one way or another.

In other words, instrumental rationality seems to dominate the organisations under investigation, as departmental activities and behaviours are steered by accounting metrics and budgetary limitations. The discipline of accounting is seen as a way to control how resources are allocated (budgetary controls) and how risks are reduced (rational allocation of resources), which is a reflection of rationalisation and risk aversion. The communicative rationality, which seeks to attain mutual understanding and consensus by communicative action, appears to be overshadowed by this instrumental rationality. From accounting to marketing, the lack of two-way conversation and the predominance of one-way communication signify a departure from the ideal speech environment envisioned by Habermas, where all participants are equal and can share their opinions without pressure. The findings indicate that accounting as a discipline has got the power over other marketers as expressed by Bella who believes that:

> *"an accounting team or department usually sees themselves as more of a priority than any other department…"*

This power has resulted in pressures exercised by accountants over marketers through metric enforcement, leading participants such as Huda to complain that:

> *"It's very high pressured. And sometimes there's so much, we've talked about this all the time, but there's so much pressure to deliver."*

In other words, the accounting function has imposed quantitative PMMs on marketers as a control tool to ensure efficiency of resources used and demand accountability of the marketing function. At certain times these PMMs are used for judgemental or punishment purposes, while marketing adopted them for legitimating their own activities through quantitative means or figures, as confirmed by participants such as David who points out:

> *…the accounting department basically ensures that we stick to that budget and we don't have to go overboard. In times where we have to go overboard, we have to ensure that we do more sales.*

In this regard, the data subjects claim that marketers are coerced by force to adhere to financial rationality and budgetary restrictions by the accountants through the imposing of accounting PMMs. This is a pressure that becomes aggravated when marketers lack sufficient accounting or financial knowledge as expressed by some participants. Raya has clearly stated:

> "*…not all of us might understand the accounting aspects and might need some training before hand";* Tala admits: *"I didn't have the skills and the knowledge of accounting at all"*.

The coercive power of accounting has manifested through the lack of deliberative democracy (cited in Habermas' theory of Communicative Action), that has been detected in the interview narratives, where participants acknowledged that the MAI they experience in their organisation is a one-way communication (informing) rather than a two-way communication (integrating). They experience an exchange of transactional information – as expressed by Bella

> *"Every month I had to collect receipts that marketing has spent and collect that on a spreadsheet with dates, what it was spent on and the reasons for…"* .

Again, Huda confirms the isolation of between the two functions – marketing and accounting in her organisation:

> *" …finance and marketing function are in separate teams with no collaboration, finance people do not sufficient understanding of the marketing activities"* .

The MAI communication has been described as suffering from the diversion in perception of **departmental objectives**, which have been summarised by Noor who believes that *"One is spending the money to make money, while the other One saves money to make money effectively"*. The participants have recognised the calculative and internal focus of the accounting function in contrast to the qualitative and external focus of the marketing function.

As a strategy for dealing with the colonisation issue, the interviewees have revealed that there is a need for a more balanced strategy that allows both marketing and accounting to participate in deliberative democracy (as recommended in Habermas' theory of Communicative Action), enabling liberation from colonising instrumental structures (measuring systems) and technologies (measuring metrics). In this regard, participants have sought interdisciplinary understanding and collaboration. For example, Marcus adopts the role of explaining the PMMs and communicating them to employees in other departments, claiming:

> *"Yeah, I'm 100% familiar with them. So it's my job to go to committees and to go to briefings or to go to faculty, and to explain it to them…"*

Tala perceives the need for more integration between the accounting and marketing department: *"That would be so much better… the work will be more efficient"*.

In conclusion, the interviewee's perceptions of the MAI have revealed a complex interplay between accounting and marketing, characterised by colonisation, instrumental rationality, performativity, conflict, and possible hybridization. When viewed through the lens of Habermas' Theory of Communicative Action, the findings highlight the importance of fostering communicative rationality, deliberative democracy, and mutual understanding as a means to overcome the complicated terrain of life while establishing an optimal integration of the disciplines.

3.2 Performativity of PMMs in the MAI

The interview narratives have revealed that PMMs become performative as they steer the behaviours of marketers into certain directions, and as such it can be argued that PMMs has become the steering media of Habermas, where power (accounting) is strategically employed to persuade actors (marketing) to take certain actions. Again, with the Habermasian logic of communicative action, PMMs used as a means of communication within organisations should be open, freely agreed upon, and independent of any type of bias. In the context of the current study, PMMs are referred to as performative in terms of how these metrics affect and impact activities, behaviours, and choices within the organisation in addition to measuring them.

For some participants like Angela, the Habermasia logic did not apply because the MAI did not seem to be free of distortion, it is possible to understand Angela's desire for more open communication between marketing and accounting. Angela's perception that metrics could not be giving a comprehensive picture of an individual's success raises the possibility that the present metrics are skewed or not transparent enough. This ambiguity can prevent people from truly communicating, which results in considering only the metrics that measure performance but don't necessarily lead to the enhancement of performance. This is a negative performativity causing ineffective communication. Similarly, Marcus calls for "broad discursive arrangement" – a reminder of Habermas' ideal speech scenario – in order to achieve a collaborative action that is the outcome of having different departments working together to understand one another through metrics. The difficulty is in making sure that these criteria/ measures are produced through actual departmental engagement and not merely top-down mandates.

As for the concept of sincerity in the communicative action of Habermas, the participants have indicated in some instances that the friction in the MAI and the arbitrary implementation of PMMs are signs of ineffective communication – as Bella believed. Here, PMMs can become sources of coercion if they are viewed as arbitrary or if they are imposed without sincere discussion. These practices may impede sincere communication and mutual understanding between the communicating actors. Hence, Chris places a strong focus on openness and the sharing of financial data, which is consistent with Habermas' position on non-discriminatory communication. In this situation, metrics serve as both measuring instruments and communication tools, directing organisational activities and decisions. Habermas would contend that in order for this communication to be authentic, it must be open and inclusive.

The prime example of the performativity in the narratives was Tala's behaviour which was influenced by the increasing of the sales goals demanded by her manager. For her, these goals did obstruct sincere communicative action because she believes that they are established without genuine discussion or because they are seen as forceful. Without a clear grasp of the motivation behind the targets, Tala felt pressured to be more competitive, which might be interpreted as a sort of distorted communication. In this regard, the practice will be more effective if it was in line with Habermas' concept which entails these metrics should have been produced and understood through true debate if they are to direct acts in a meaningful way (having a sense of positive performativity).

Thus, with the aid of Habermas' Communicative Action Theory, it is possible to comprehend the theme of performativity as it is demonstrated by the evidence supplied. Metrics must be produced and understood through true discussion, striving for shared knowledge and consensus, in order to be truly performative in a good sense. Genuine communicative action can be hampered by any kind of distortion, coercion, or manipulation, which might result in metrics that count but don't necessarily direct or enhance performance.

Furthermore, the interviews have also revealed that marketers and accountants report their activities and the relevant metrics to the board, who may see different competing logics in the outcomes of the generated metrics due to the relevant discipline. This may result in competing interpretations of the metrics, causing clash or conflict between marketers and accountants, and consequently leading to lack of engagement and failure of communication, especially at lower levels. In fact, this tension is a reflection of the Habermasian tension between (accounting) facts and (marketing) norms (Habermas, 1992), where competing disciplinary logics and interpretations prevent the development of real legitimacy and consensus (Habermas, 1987).

Hence, the findings indicate that a better integration between marketers and accountants is needed in order to reconcile the opposing logics. Thus, more discursive, democratic forms of performance assessment as well as increased accountability, are required (Morgan, 2022). Accordingly, some data subjects have raised the possibility of a fusion between the creative facets of marketing and the rationality ideas of accounting - Hybridization and Lifeworld Complexity. This fusion may be a reaction to the increasingly complicated lifeworld. For example, in the film industry, Matt's reference to "alchemy" serves as a metaphor for the intangible qualities that are essential to a project's success but are difficult for accounting to quantify. This intricacy calls for a more sophisticated strategy, where each field must work together early on in a project to strike a balance between creative goals and profitability.

4 Role of Top Management in the MAI

The interview narratives have indicated the existence of power dynamics at play, preventing the effectiveness of the communication or the MAI. The consequences of such dynamics have been recognised by the participants in terms of the sense of inequality and resentment felt by the participants due to power imbalance between the top management and the employees. They also experienced undue biases and use of coercive power by top management. In line with the Habermasian perspective, all of these issues could be taken as signs of ineffective or failing communicative action. The financial restraints may disrupt the MAI or communicative action; the power dynamics can cancel the 'Ideal Speech Situation'; coercion may eliminate the prospects of truthfulness; and non-shared PMMs lead to resentment.

The participants expressed a sense of **inequality** when it comes to expressing their views of the PMMs used and their generated outcomes as this was the privilege accorded to the top management of the organisation. This is a clear breach of Habermas' condition for effective communicative action, which is the concept of the "ideal speech situation", where each participant in a conversation has an equal opportunity to express their ideas, ask questions, and criticise other people's assertions without being forced. This condition was absent in the communication between the top management and other participants. For example, Matt and Analise have bluntly accused the top management of exercising their power in imposing their own subjective version when interpreting measurement outcomes. While not necessarily harmful, this practice might disrupt the 'ideal speaking situation' if it becomes too dominating or is based on subjective views that are disconnected from ground truth. Again, Matt's description of the studio's reliance on their "creative intelligence" when analysing daily pictures, despite being cut off from the on-set ambiance, raises the possibility of a discrepancy in understanding. Decisions resulting from this might not take into account the marketing department's actual requirements or reality. Similarly, Angela believes that the position of top management in the hierarchical structure of the organisation has imposed an environment of **power imbalance** that does not give opportunity to lower-level employees to participate in the interpretation process. In other words, the Habermasian "ideal speech situation" could be hampered by this hierarchical structure, which could also result in interpretations that don't necessarily take all parties' points of view into account.

For mutual understanding or communicative action, Habermas emphasises the value of transparent and authentic communication. According to Analise, the executive board is very particular in what it wants to see and focuses on quantitative hard figures, which may indicate prejudice. Due to this **bias**, only specific sorts of information may be valued, perhaps ignoring other important marketing factors that may be difficult to quantify. For example, Marcus' story, in which the value of the marketing function is quantified by student registration statistics, and Chris' story about the absence of shared measurements indicates the dangers of a restricted definition of success. Although quantitative, these interpretations might not fully reflect the value or impact of marketing campaigns, which could result in misunderstandings.

The interviewees have been quite vocal regarding the use of **coercion** in the communication process. This is shown by Noor's claim that top management always prioritises money, and Paulina's description of the breakdown in communication across departments as a result of divergent priorities. According to Habermas, this coercion might obstruct sincere communicative action. The power dynamics of the top management at work are highlighted by Bella's account of the owner's participation in settling disputes and Tala's assessment of the manager's actions based on sales data. This is an impact of the top management that needs to be controlled, it may result in communication coercion and impede real communicative action.

The steering mechanisms at work are highlighted by some participants who belong to top management in their organisation. For example, Chris's description of the challenges in allocating marketing resources to specific items and his plan for creating a supportive organisational culture are necessary mechanisms for organisational performance, yet they may result in interpretations that could not accurately reflect the **'lifeworld'** or the broader social expectations. This could result in inconsistencies between organisational goals and social norms. In other words, despite being vital for organisational operation, these mechanisms may result in a limited perception of value, ignoring elements that may be difficult to quantify but are essential for the organization's long-term success.

In imposing controversial metrics, the top management is using a top-down approach that is received with **resentment** by the participants. Tala felt burnt out as a result of the imposition of accounting-related performance criteria; and Huda complained of the lack of communication between departments. This is a sign of ineffective communicative action, and these stories point to the necessity of a more cooperative strategy initiated and by the top management, in which both departments have a say in the metrics employed, so ensuring that they represent the realities and demands of both departments.

According to Habermas' CAT, these communication gaps - mentioned above - are in need for deliberative democracy, leading to inclusive and democratic decision-making processes. Thus, Departments can engage in aligning their strategies and goals by cooperating and having open discussions, ensuring that choices are made with the benefit of the organisation as a whole. This theme of inclusion versus isolation has been recognised by the interviewees as the way forward to deal with non-deliberative approach. Tala's gave an account of her experiencing of isolation and limited engagement with the main office. In a different way, Chris has placed a strong focus on fostering an atmosphere where departments may communicate and collaborate, which is in line with the ideals of deliberative democracy. Here, organisations can promote understanding among their employees and lessen conflict by encouraging open communication and teamwork.

It has been indicated throughout the narratives that top management is the most influential party in encouraging deliberative democracy in the organisation. The fact that accounting takes priority over marketing and there isn't cross-functional cooperation, as mentioned by Bella, implies that top management may have too much influence and obstruct the decision-making process. On the other hand, Chris - as a top manager - demonstrates a more participatory and democratic approach through his participation in numerous business activities and his advocacy for transparency. As for the balancing of power dynamics, Huda's desires for finance and marketing to have a face-to-face discussion. In the MAI, the two departments should have an equal voice in decision-making, and this goes in line with Habermas – where he stresses the value of equal involvement in communicative action. Finally, the role of top management in dealing with the communication gaps can be extended by adopting Habermas' notion of reaching a logical **consensus** through mutual understanding. This chimes with Noor's suggestion of offering context and insight to handle differences. Marketing and accounting may reach a consensus and make choices that are advantageous to the whole company by having an open communication and appreciating one another's viewpoints.

To conclude, a complex interplay of power dynamics, steering mechanisms, and possible coercion is revealed when viewing the role of top management in the development of MAI through the lens of Habermas' Communicative Action Theory. According to the interview accounts, performance assessment needs to take a greater collaborative and all-inclusive approach to ensure that all opinions are heard and all accounting and marketing factors are accounted for into account when making decisions. As a result, departments would work more cooperatively and with greater mutual understanding, more in line with Habermas' concept of authentic communicative action.

5 Contributions of the Study

By incorporating Habermas' CAT into the field of studies on the interaction between marketing and accounting, this research makes a unique contribution to the body of current MAI **literature**. Although the difficulties in the MAI have been briefly discussed in other studies, this research goes deeper and emphasises the performative and communicative aspects of PMMs. The results support the notion that PMMs are active actors shaping interactions and not just passive tools, as they are loaded with perceptions and interpretations. This study also highlights the "colonisation" concept in the MAI, equating it with Habermas' idea of "inner colonisation." This research adds a fresh perspective to the academic debate on the perceived predominance of accounting logic over the creative aspects of marketing, particularly given its emphasis on rationalisation and control. The research also introduces the notion of potential hybridization between the creative facets of marketing and the rational fundamentals of accounting, pointing to a more collaborative and integrated future for the MAI. In essence, this study advances the field of marketing-accounting communication by adding to the body of knowledge already available on MAI and by opening up new theoretical directions and insights.

The study is quite significant for its adoption of an **empirical** perspective that was called for by recent studies such as Opute and Madichie (2017) in order to answer queries regarding the perceptions, and experiences of the communicating parties in MAI. It also provides an overview of how knowledge on MAI has progressed in current organisations and addresses the research gaps identified in previous research. The originality of this study comes from its ability to synthesise issues that have not been sufficiently elaborated on in the field of marketing-accounting communication, such as: the role of communicators' perceptions, the communicative role of PMMs in the MAI, and the role of top management in developing MAI in current organisational settings.

Theoretically, this study contributes to the on-going discussion on the communicative and interpretative functions of PMMs in the MAI by illuminating the significant influence of the performative nature of these metrics on the choices and actions of the actors in the MAI. It has offered an in-depth examination of the subjective perceptions and interpretations attached to the measurement outcomes, highlighting the crucial importance of addressing the communicative inconsistencies and the divergent logics present in the marketing and accounting disciplines in order to promote sustainable and harmonious business practises.

Methodologically, this study adopted a critical realist framework that enabled greater exploration and comprehension of the behavioural processes, social conflicts, and interpretative dynamics within the organisation, allowing for interpretations and insights that go beyond simple empirical observations and providing a thorough and all-encompassing understanding of the functioning of the MAI.

For **practice**, this study sheds light on the numerous factors that affect the efficiency and optimisation of the MAI in modern organisational contexts from a practical standpoint. It emphasises how crucial it is to comprehend and take into account the perspectives, attitudes, and interpretations of the communicating parties and top management. The conclusions drawn from this study are crucial because they offer a road map for businesses looking to maximise the use of PMMs for precise and strategic planning and decision-making, fostering greater collaboration, understanding, and alignment with long-term organisational objectives.

6 Recommendations of the Study

Based on the comparative analysis offered in the previous chapter, several suggestions are made to improve the Marketing Accounting Interface (MAI) across various industries.

- For instance, in the filmmaking industry, cross-departmental training programmes are vital for fostering a more integrated and efficient approach. These programmes will improve understanding and communication between the marketing and accounting departments, ensuring that both teams are familiar with each other's priorities and procedures. Furthermore, implementing integrated performance dashboards can assist align creative and financial data in real time, ensuring that both aspects are examined concurrently during decision-making processes.

- In retail, standardised metric reporting systems are critical in the retail industry. Such standardisation will increase consistency and strategic alignment throughout the organisation. Furthermore, supporting collaborative workshops can assist resolve competing objectives and improve cross-departmental understanding. These workshops provide an opportunity for diverse departments to collaborate, share insights, and work towards common goals, resulting in a more unified Marketing Accounting Interface.

- As for hospitality, it is critical to have marketing campaign parameters that are consistent with financial goals and guest satisfaction expectations. This connection ensures that marketing initiatives improve both financial success and the entire guest experience. Furthermore, cross-functional teams can link guest satisfaction measurements with financial performance indicators, providing a more complete picture of the company's achievements and opportunities for improvement. This integration increases the Marketing Accounting Interface by guaranteeing that both guest happiness and financial performance are prioritised equally.

- Again, it is advised in the finance sector to invest in sophisticated analytics technologies. These tools may turn financial metrics into actionable information, resulting in strategic decisions that improve overall performance. Furthermore, fostering a culture of compliance and clarity in financial reporting is critical for effective marketing strategy support. Accurate and detailed financial reports guarantee that marketing decisions are based on solid data, which helps the organization's strategic goals and strengthens the Marketing Accounting Interface.
- Fostering cross-departmental training programmes is crucial in the higher education sector to improve understanding and communication between the accounting and marketing departments. By making sure that both departments are aware of each other's roles, responsibilities, and difficulties, these initiatives will foster a more harmonious and cooperative work atmosphere. Higher education institutions can also gain a great deal from the implementation of integrated performance dashboards since they instantly link academic and financial information. Decision-makers will benefit from having a more thorough understanding of both academic achievement and financial health. Such alignment will enable more intelligent and strategic planning.
- Finally, the manufacturing sector may invest in leading-edge analytical tools to transform financial data into useful insights that inform long-term planning. Encouraging an innovative and economical culture can enable quick market response.

Comparative examination across industries indicates both commonalities and distinct issues in the Marketing-Accounting Interface. Understanding these industry-specific factors allows organisations to create more focused and effective marketing-accounting collaboration strategies. The proposals provide tangible measures to address the highlighted obstacles while leveraging best practices from each business.

7 Addressig Emerging Themes

7.1 Addressing Gender Bias in MAI

To reduce the detrimental influence of gender dynamics on the MAI, organisations must implement thorough and deliberate interventions. Addressing this issue through focused interventions can improve the inclusivity and efficacy of organisational communication, resulting in stronger and more integrated marketing-accounting processes. Organisations may build a more equal and productive work environment by critically examining and eliminating gender prejudices, which will ultimately improve overall organisational performance.

For example, organisations should undertake frequent training programmes that address unconscious bias, gender sensitivity, and inclusive communication. Such programmes can help employees identify and address their own biases, resulting in a more respectful and equal working atmosphere. Again, organisations may engage in encouraging inclusive leadership through fostering a culture in which all views are heard and respected by ensuring that leadership roles in marketing and accounting are inclusive and diverse. Leaders should actively promote gender equality and demonstrate inclusive behaviour. In addition, implementing structured communication channels can help to ensure that all employees' contributions are considered and assessed on merit. Setting explicit norms for meetings, decision-making procedures, and cross-departmental cooperation can help to reduce the impact of gender prejudice. Finally, organisations may create supportive networks and mentorship programs for women in marketing and accounting. These programmes can provide female employees with direction, support, and chances for professional development, thereby mitigating the consequences of gender bias.

7.2 Addressing Age-Related Challenges in MAI

By addressing this problem with focused interventions, organisational communication can become more inclusive and effective, which will result in stronger and more integrated marketing-accounting procedures. Organisations may close the technical literacy gap by encouraging intergenerational communication and ongoing learning, which will ultimately improve their overall performance and strategic alignment. For example, providing chances for intergenerational discourse can help bridge the technical literacy gap. Mentoring programmes in which younger employees teach their elder colleagues about digital tools and platforms can promote mutual understanding and respect. Also, organisations may engage in ongoing learning and development programmes that keep all staff, regardless of age, up to date on the newest technological advances. This can help guarantee that top leaders have the knowledge they need to make sound judgements about marketing initiatives. Again, organisations can ensure that decision-making procedures are inclusive and take into account the perspectives of younger, more digitally proficient staff can help marketing and accounting align more strategically. This can include forming cross-functional teams with varied viewpoints and experience. Finally, marketing teams should create persuasive and understandable strategies for explaining to less tech-savvy coworkers the importance of digital KPIs. This may entail the application of case studies, analogies, and condensed explanations that are in line with the knowledge and experiences of senior executives.

8 Limitations, Implications and Future Directions

The study is aware of its limitations, including the small sample size and the contextual nature of the findings. This suggests that the conclusions cannot be generalised and are only meaningful in the context of the topic under study. However, these findings have important and wide-ranging ramifications for the growth, continuity, and harmonisation of company practises, highlighting the necessity of improved communication, understanding, and cooperation between marketing and accounting professionals. In order to attain genuine consensus, legitimacy, and harmonisation of practises in the MAI, the study supports for the adoption of more discursive, democratic, and inclusive forms of performance assessment. It also calls for enhanced engagement and conversation with a variety of actors.

The small sample size and the study's concentration on some organisations highlight the need for more thorough investigation in order to apply the findings to many industries and circumstances. This study strongly encourages additional empirical research to continue examining how human perceptions, PMMs' performative roles, organisational structures, and the larger social fabric affect the MAI.

While this study adds light on the role of gender dynamics in the MAI, it also emphasises the need for additional research. Future research should look into the frequency of gender prejudice in various industries and organisational contexts, as well as how these biases express and effect the MAI. Furthermore, researchers should look into the efficacy of various interventions targeted at reducing gender bias and establishing a more inclusive MAI.

Again, the impact of age and technical literacy in the MAI has surfaced in the findings of this study, indicating the need for further investigation. Future research should investigate the ways in which these generational disparities appear in other industries and organisational settings, as well as the efficacy of various initiatives in closing the technical literacy gap. The long-term effects of differences in technology literacy on organisational performance and innovation should also be studied by researchers.

9 Conclusion

This study, which is carefully rooted in the investigation of the Marketing-Accounting Interface (MAI) within UK organisations, has set out on an in-depth journey to clarify the complex dynamics, multifaceted difficulties, and concealed implications that exist in the interactions between marketing and accounting professionals. The study, which has its theoretical foundations in Habermas' Communicative Action Theory, has played a crucial role in examining and comprehending the complex relationship of subjective perceptions, communicative roles, and performative attributes of Performance Measurement Metrics (PMMs), which play a crucial role in influencing the decisions and behaviours within the MAI. As a result, it has significantly added to the body of existing literature on the MAI.

The main goal of this study was to decipher the complex interactions that make up the Marketing-Accounting Interface (MAI) and comprehend the function that Performance Measurement Metrics (PMMs) play within it. The study highlighted the communicative difficulties and complexities present in the MAI using Habermas' Communicative Action Theory (CAT). It was discovered that interactions between marketing and accounting professionals go beyond simple transactions and objective communication. Instead, they are significantly impacted by the PMMs' subjective interpretations, perceptions, and duties. Despite appearing to be objective, these metrics have subjective meanings and interpretations that have a big influence on the actions and decisions of the professionals involved. The PMMs essentially act as a communication tool, directing actions and reflecting the inherent conflicts between the opposing philosophies of the accounting and marketing professions. In brief, The knowledge gained from this study will help organisations navigate the complexity of MAI and better integrate their marketing and accounting strategies with their overarching strategic objectives.

Bibliography

Aaker, D. A. (1996). Measuring Brand Equity Across Products and Markets. California Management Review, 38(3), 102-120

Agndal, H., & Nilsson, U. (2009). Interorganizational cost management in the exchange process. Management Accounting Research, 20, 85–101.

Alenius, E., Lind, J., & Strömsten, T. (2015). The role of open book accounting in a supplier network: Creating and managing interdependencies across company boundaries. Industrial Marketing Management, 45, 195-206.

Ambler, T. (2003), Marketing and the Bottom Line, 2nd Ed., London: Prentice Hall.

Ambler, T., & Roberts, J. H. (2008). Assessing marketing performance: don't settle for a silver metric. Journal of Marketing Management, 24(7-8), 733-750.

Anderson, J. C., Håkansson, H., & Johanson, J. (1994). Dyadic business relationships within a business network context. Journal of Marketing, 58, 1–15.

Antonsen, Y.(2010). The downside of the Balanced Scorecard: A case study from Norway. The Scandinavian Journal of Management, 30 (1), 40-50.

Aral, S. (2021). Customer Advertising: What Digital Advertising Gets Wrong. Retrieved from https://hbr.org/2021/02/what-digital-advertising-gets-wrong.

Arrington, C. E. and Puxty, A. G. (1991) Accounting, interests, and rationality: a communicative relation, Critical Perspectives on Accounting, 2(1), pp. 31–58.

Artz, M., Homburg, C., & Rajab, T. (2012). Performance-measurement system design and functional strategic decision influence: The role of performance- measure properties. Accounting, Organizations and Society, 37(7), 445–460.

Austin, J. L. (1962). How To Do Things. London: Oxford University Press.

Awadallah, E. A., & Allam, A. (2015). A critique of the balanced scorecard as a performance measurement tool. International Journal of Business and Social Science, 6(7), 91-99.

Ayoko, O. B., Konrad, A. M., & Boyle, M. V. (2012). Online work: Managing conflict and emotions for performance in virtual teams. European Management Journal, 30(2), 156-174.

Baker, Max & Modell, Sven (2018). Rethinking performativity A critical realist analysis of accounting for corporate social responsibility Accounting, Auditing & Accountability Journal Vol. 32 No. 4, 2019 pp. 930-956.

Balachandran, S., & Mohanram, P. (2011). Is the decline in the value relevance of accounting driven by increased conservatism?. Review of Accounting studies, 16, 272-301.

Bargeron, L. L., Lehn, K. M., & Zutter, C. J. (2010). Sarbanes-Oxley and corporate risk-taking. *Journal of Accounting and Economics*, *49*(1-2), 34-52.

Barker, R., Lennard, A., Penman, S., & Teixeira, A. (2022). Accounting for intangible assets: suggested solutions. Accounting and Business Research, 52(6), 601-630.

Barker, T. (2008), "Exploring the differences between accountants and marketers in terms of information sharing", Marketing Intelligence & Planning, Vol. 26 No. 3, pp. 316-329. https://doi.org/10.1108/02634500810871357

Barney, J. (1991). *Firm resources and sustained competitive advantage*. Journal of Management, 17(1), 99-120.

Barney, J. B., & Clark, D. N. (2007). *Resource-Based Theory: Creating and Sustaining Competitive Advantage*. Oxford University Press.

Basuony, M. A. K. (2014). The Balanced Scorecard in large firms and SMEs: A critique of the nature, value and application. Accounting and Finance Research, 3 (2), 14-22.

Basuony, M. A. K. (2014). The Balanced Scorecard in large firms and SMEs: A critique of the nature, value and application. Accounting and Finance Research, 3 (2), 14-22.

Bates, K. (2015). Activity-Based Costing. Wiley Encyclopedia of Management, 1-2.

Baugh, M., Ege, M. S., & Yust, C. G. (2021). Internal control quality and bank risk-taking and performance. *Auditing: A Journal of Practice & Theory*, *40*(2), 49-84.

Baumeister, R. F., & Leary, M. R. (1995). The need to belong: Desire for interpersonal attachments as a fundamental human motivation. Psychological Bulletin, 117(3), 497.

Berry, L. L. (1977). "Retail positioning: Multi-site multi-market evaluation." *Journal of Retailing*, 53(2), 33-45.

Best, R. J. (2009). *Market-Based Management: Strategies For Growing Customer Value And Profitability 5th Ed*.

Best, S., & Kellner, D. (1991). Postmodern theory: Critical interrogations. London: Macmillan.

Bhardwaj, V., & Fairhurst, A. (2010). Fast fashion: response to changes in the fashion industry. The international review of retail, distribution and consumer research, 20(1), 165-173.

Bhimani A, Horngren CT, Datar SK, Foster G (2008) Management and Cost Accounting. (4thedn), London: Pearson.

Bocconcelli, R., & Håkansson, H. (2008). External interaction as a means of making changes in a company: the role of purchasing in a major turnaround for Ducati. IMP Journal, 2, 25–37.

Boedker, C., & Chua, W. F. (2013). Accounting as an affective technology: A study of circulation, agency and entrancement. Accounting, Organizations and Society, 38(4), 245–267.

Boedker, C., Chong, K. M., & Mouritsen, J. (2020). The counter-performativity of calculative practices: Mobilising rankings of intellectual capital. *Critical Perspectives on Accounting*, *72*, 102100.

Boyt, T., Lusch, R., Mejza, M., 2005. Theoretical models of the antecedents and consequences of organizational, workgroup, and professional esprit de corps. Eur. Manag. J. 23 (6), 682–701.

Brewer, P. C. (2002). An approach to organizing a management accounting curriculum. Issues in Accounting Education, 15(2), 211–235.

Broadbent, J., & Laughlin, R. (1998). Resisting the new public management: absorption and absorbing groups in schools and GP practices in the UK. Accounting, Auditing and Accountability Journal, 11(4), 403–435.

Broadbent, J., & Laughlin, R. (2013). Accounting control and controlling accounting: interdisciplinary and critical perspectives. United Kingdom: Emerald Group Publishing Limited.

Broadbent, J., Jacobs, K. & Laughlin, R. (2001). Organisational resistance strategies to unwanted accounting and finance changes. The case of general methodical practice in the UK. Accounting, Auditing and Accountability Journal, 14(5), 555-586.

Broadbent, J., Laughlin, R., & Read, S. (1991). Recent financial and administrative changes in the NHS: a critical theory analysis. Critical Perspectives on Accounting, 2(1), 1–29.

Bromwich, M., & Bhimani, A. (1989). Management accounting: evolution not revolution. Chartered Institute of Management Accountants.

Bronner.SE (2011) Critical theory a very short introduction, Oxford University Press, New York USA

Bushman, R. M., Piotroski, J. D., & Smith, A. J. (2011). Capital allocation and timely accounting recognition of economic losses. Journal of Business Finance & Accounting, 38(1-2), 1-33.

Cadogan, J. W., Sundqvist, S., Salminen, R. T., & Puumalainen, K. (2005). Export marketing, interfunctional interactions, and performance consequences. *Journal of the Academy of Marketing Science*, *33*(4), 520-535.

Carenzo, P. and Turolla, A. (2010), "The diffusion of management accounting systems in manufacturing companies: an empirical analysis of Italian firms", Epstein, M.J., Manzoni, J.-F. and Davila, A. (Ed.) Performance Measurement and Management Control: Innovative Concepts and Practices (Studies in Managerial and Financial Accounting, Vol. 20), Emerald Group Publishing Limited, Bingley, pp. 457-499. https://doi.org/10.1108/S1479-3512(2010)0000020019.

Carlsson-Wall, M., & Kraus, K. (2015). Opening the black box of the role of accounting practices in the fuzzy front-end of product innovation. Industrial Marketing Management, 45, 184–194.

Carlsson-Wall, M., Kraus, K., & Lind, J. (2015). Strategic management accounting in close inter-organisational relationships. Accounting and Business Research, 45, 27–54.

Ceran, Y., İnal, M.E. (2004). Maliyet Bilgileri Temeline Dayalı Pazarlama Kararları İçin Pazarlama Muhasebesi. Erciyes University IIBF Journal, 22, 63-83.

Chenhall, R. H. (2005). Integrative strategic performance measurement systems, strategic alignment of manufacturing, learning and strategic outcomes: An exploratory study. Accounting, Organizations and Society, 30(5), 395–422.

Chenhall, R. H. (2009). Developing integrative performance management systems. In J. Baxter, & C. Poullaos (Eds.), Practices, profession and pedagogy in accounting: Essays in honour of Bill Birkett (pp. 176–206). Sydney, Australia: Sydney University Press.

Chenhall, R. H., & Langfield-Smith, K. (2007). Multiple perspectives of performance measures. European Management Journal, 25(4), 266–282.

Choi, J. H. (2021). Accrual accounting and resource allocation: A general equilibrium analysis. Journal of Accounting Research, 59(4), 1179-1219.

Christensen, M. and Skærbæk, P. (2007), "Framing and overflowing of public sector accountability innovations. A comparative study of reporting practices", Accounting, Auditing and Accountability Journal, Vol. 20 No. 1, pp. 101-132

Chua, W.F. & Degeling, P. (1993). Interrogating an accounting-based intervention on three axes: instrumental, moral and aesthetic. Accounting, Organisations and Society, 18(4), 291-318.

Chwastiak, M., & Lehman, G. (2008). Accounting for war. Accounting Forum, 32(4), 313–326.

Ciemleja G, Lace N (2011) The model of sustainable performance of small and medium-sized enterprise. Eng Econ 22(5):501–509. doi: 10.5755/j01. ee.22.5.968

Clark, B. H. (2020). Marketing dashboards, resource allocation and performance. European Journal of Marketing, 55(1), 247–270.

Conrad, L., & Guven Uslu, P. (2012). UK health sector performance management: Conflict, crisis and unintended consequences. Accounting Forum, 36(4), 231–250.

Cooper, D. (1983). Tidiness, muddle and things: commonalities and divergencies in two approaches to management accounting research. Accounting, organizations and society, 8(2-3), 269-286.

Cooper, R. and Kaplan, R.S. (1988) Measure Costs Right: Make the Right Decisions. Harvard Business Review, 66, 96-103.

Cooper, S. M., & Owen, D. L. (2007). Corporate social reporting and stakeholder accountability: The missing link. Accounting, Organizations and Society, 32(7– 8), 649–667.

Creswell, J. W., Klassen, A. C., Plano Clark, V. L., & Smith, K. C. (2011). Best practices for mixed methods research in the health sciences. Bethesda (Maryland): National Institutes of Health, 2013, 541-545.

Cuckston, T. (2018), "Making extinction calculable", Accounting, Auditing and Accountability Journal, Vol. 31 No. 3, pp. 849-874.

Dambrin, C. and Robson, K. (2011), "Tracing performance in the pharmaceutical industry: ambivalence, opacity and the performativity of flawed measures", Accounting, Organizations and Society, Vol. 36 No. 7, pp. 428-455.

Davis, N. (2008). A review of Habermasian Research In Accounting. In AFAANZ/IEEAR Conference 2008 (Vol. 347, pp. 1-27). AFAANZ.

Dillard, J.F. (2002). Dialectical possibilities of thwarted responsibilities. Critical Perspectives on Accounting, 13(5-6), 621-641.

Dillard, J.F., & Yuthas, K. (2006). Enterprise resource planning systems and communicative action. Critical Perspectives on Accounting, 17(2-3), 202-223.

Ding, S., & Beaulieu, P. (2011). The role of financial incentives in balanced scorecard-based performance evaluations: correcting mood congruency biases. Journal of Accounting Research, 49(5), 1223–1247.

Donaldson, L. (2001). *The Contingency Theory of Organizations*. Sage Publications.

Donaldson, T., & Preston, L. E. (1995). *The stakeholder theory of the corporation: Concepts, evidence, and implications*. Academy of Management Review, 20(1), 65-91.

Doyle, Peter (2000), Value-Based Marketing, Chichester: John Wiley.

Drazin, R., & Van de Ven, A. H. (1985). *Alternative forms of fit in contingency theory*. Administrative Science Quarterly, 30(4), 514-539.

Drost et al (2017) Accounting as a performative strategic actor: The performativity turn in accounting research. Research Gate.

Durden, C., 1988. Marketing accountant: the emerging resource person within the accounting profession. Discussion Paper No. 79, Massey University Department of Accountancy, Palmerston Nth. NZ.

Easterby-Smith, M., Jaspersen, L. J., Thorpe, R., & Valizade, D. (2021). Management and business research. Sage.

Edeling, A., Srinivasan, S., & Hanssens, D. M. (2021). The marketing–finance interface: A new integrative review of metrics, methods, and findings and an agenda for future research. International Journal of Research in Marketing, 38(4), 857-876.

Elder-Vass, D. (2008), "Searching for realism, structure and agency in actor network theory", British Journal of Sociology, Vol. 59 No. 3, pp. 455-473.

Elder-Vass, D. (2010), The Causal Power of Social Structures, Cambridge University Press, Cambridge.

El-Tawy, N., & Tollington, T. (2008). The recognition and measurement of brand assets: an exploration of the accounting/marketing interface. Journal of Marketing Management, 24(7-8), 711-731.

Espeland, W. N., & Sauder, M. (2007). Rankings and reactivity: How public measures recreate social worlds. *American journal of sociology*, *113*(1), 1-40.

European Commission (2003), The PRISM Report European Commission Information Technologies Programme, October, Report Series 2.

Finlayson.JG (2005) Habermas A very short introduction, Oxford University Press, New York USA

Fleischman, R., & McLean, T. (2020). Management accounting: Theory and practice. In The Routledge companion to accounting history (pp. 214-251). Routledge.

Fletcher, A. J. (2017). Applying critical realism in qualitative research: methodology meets method. International journal of social research methodology, 20(2), 181-194.

Ford, D., & Håkansson, H. (2010). Accounting and inter-organisational issues. In Accounting in networks (pp. 28-46). Routledge.

Fornell, C., Mithas, S., Morgeson, F., and Krishnan, M.S. (2006), "Customer Satisfaction and Stock Prices: High Returns, Low Risk", Journal of Marketing, Vol. 70, No. 1, pp. 3-14.

Foster, G., Gupta, M. (1994). Marketing, cost management and management accounting. J. Manage. Account. Res. 6, 43–77.

Franco-Santos, M., & Otley, D. (2018). Reviewing and theorizing the unintended consequences of performance management systems. International Journal of Management Reviews, 20(3), 696–730.

Frederiksen, D. J., & Kringelum, L. B. (2021). Five potentials of critical realism in management and organization studies. Journal of Critical Realism, 20(1), 18-38.

Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach*. Pitman.

Freeman, R. E., Harrison, J. S., Wicks, A. C., Parmar, B. L., & De Colle, S. (2010). *Stakeholder Theory: The State of the Art*. Cambridge University Press.

Friedman, M. (2021, 1976). Price theory. In Price theory. de Gruyter. New York, Aldine Publishing Company.

Frösén, J., Tikkanen, H., Jaakkola, M., & Vassinen, A. (2013). Marketing performance assessment systems and the business context. European Journal of Marketing.

Gao, Y. (2010). Measuring marketing performance: a review and a framework. The Marketing Review, 10(1), 25-40.

Garrett, T., Buisson, D., Yap, C. (2006). National culture and R&D and marketing integration mechanisms in new product development: a cross-cultural study between Singapore and New Zealand. Ind. Mark. Manag. 35, 293–307.

Georg, S. and Justesen, L. (2017), "Counting to zero: accounting for a green building", Accounting, Auditing and Accountability Journal, Vol. 30 No. 5, pp. 1065-1081.

Gigler, F., Kanodia, C., Sapra, H., & Venugopalan, R. (2014). How frequent financial reporting can cause managerial short-termism: An analysis of the costs and benefits of increasing reporting frequency. Journal of Accounting Research, 52(2), 357–387.

Gleaves, R., Burton, J., Kitshoff, J., Bates, K., & Whittington, M. (2008). Accounting is from Mars, marketing is from Venus: establishing common ground for the concept of customer profitability. Journal of Marketing Management, 24(7-8), 825-845.

Goebel, D., Marshall, G., & Locander, W. (1998). Activity-based costing. Accounting for a market orientation. Industrial Marketing Management, 27, 497–510.

Gok, O., & Hacioglu, G. (2010). The organizational roles of marketing and marketing managers. Marketing Intelligence & Planning, 28(3), 291–309.

Gök, O., Peker, S., & Hacioglu, G. (2015). The marketing department's reputation in the firm. European Management Journal, 33(5), 366–380.

Goretzki, L., Strauss, E., & Weber, J. (2013). "An institutional perspective on the changes in management accountants' professional role." *Management Accounting Research*, 24(1), 41-63.

Govindarajan, V., & Shank, J. K. (1993). Strategic cost management: The new tool for competitive advantage. Simon and Schuster, 15, 34-66.

Guilding, C., & Pike, R. (1990). Intangible marketing assets: a managerial accounting perspective. Accounting and Business Research, 21(81), 41-49.

Gupta, S., & Lehmann, D. R. (2003). Customers as Assets. Journal of Interactive Marketing, 17(1), 9-24.

Habermas, J. (1971). Technology and Science as «Ideology». Knowledge. Critical concepts, 4.

Habermas, J. (1984). The Theory of Communicative Action Volume One: Reason and the Rationalisation of Society. Boston: Beacon Press.

Habermas, J. (1989). The theory of communicative action volume two: the critique of functionalist reason (McCarthy, T., Trans.). Cambridge: Polity Press.

Habermas, J. (1996). Between facts and norms: Contributions to a discourse theory of law and democracy (W. Rehg, Trans.). Cambridge, MA: The MIT Press.

Habermas, J. (2007). Legitimation crisis. (McCarthy, T., Trans.). London: Polity Press.

Habermas, J., & Benhabib, S. (1996). Three normative models of democracy (pp. 21-30). Cambridge, MA: MIT Press.

Håkansson, H., Kraus, K., Lind, J., & Strömsten, T. (2010). Accounting in networks – the industrial-network approach. In H. Håkansson, K. Kraus, & J. Lind (Eds.), Accounting in networks Routledge.

Hall, M. (2008). The effect of comprehensive performance measurement systems on role clarity, psychological empowerment and managerial performance. Accounting, Organizations and Society, 33(2–3), 141–163.

Hall, M. (2011). Do comprehensive performance measurement systems help or hinder managers' mental model development? Management Accounting

Hannan, R. L., Rankin, F. W., & Towry, K. L. (2006). The effect of information systems on honesty in managerial reporting: A behavioral perspective. Contemporary Accounting Research, 23(4), 885–918.

Hanssens, D. M (2018) Long-Term Impact of Marketing: A Compendium. World Scientific. https://doi.org/10.1142/10704

Hanssens, D. M., & Pauwels, K. H. (2016). Demonstrating the value of marketing. Journal of marketing, 80(6), 173-190.

Hanssens, D. M., Parsons, L. J., & Schultz, R. L. (2001). Market Response Models: Econometric and Time Series Analysis. Kluwer Academic Publishers.

Helgesen, Ø. (2007). Customer accounting and customer profitability analysis for the order handling industry—a managerial accounting approach. Industrial Marketing Management, 36(6), 757–769.

Hemmer, T., & Labro, E. (2008). "On the Optimal Relation between the Properties of Managerial and Financial Reporting Systems." *Journal of Accounting Research*, 46(5), 1209-1240.

Herda, E, and Messerschmitt D. S, (1991), "From Words to Action for Business Management", Leadership and Organization Development Journal, Vol.12, No.1, pp23-27

Hoekstra JC, Leeflang PSH (2010) Valuation and marketing efforts. Accountancy and Business Economics 84: 588-598.

Hoffecker, J. and Goldenberg, C. (1994). Using the balanced scorecard to develop company-wide performance measures, Journal of Cost Management, Fall, 5-1 7.

Holm, M., Kumar, V., & Rohde, C. (2012). Measuring customer profitability in complex environments: an interdisciplinary contingency framework. Journal of the Academy of Marketing Science, 40, 387-401.

Homburg, C., Artz, M., & Wieseke, J. (2012). Marketing performance measurement systems: Does comprehensiveness really improve performance? Journal of Marketing, 76(3), 56–77.

Hopper, T., & Bui, B. (2016). Has management accounting research been critical?. Management Accounting Research, 31, 10-30.

Hopwood, A. G. (1976). Accounting and human behaviour. Prentice Hall.

Hoque, Z. (2014). 20 years of studies on the balanced scorecard: Trends, accomplishments, gaps and opportunities for future research. The British accounting review, 46(1), 33-59.

Hoque, Z., & James, W. (2000). Linking balanced scorecard measures to size and market factors: Impact on organizational performance. Journal of Management Accounting Research, 12, 1–17.

Hyman, M. & Mathur, I. (2005). Retrospective and prospective views on the marketing/ finance interface. J. Acad. Mark. Sci. 33 (4), 390–400.

Inglis, R. M. (2008). Exploring accounting and market orientation: an inter-functional case study. Journal of Marketing Management, 24(7-8), 687-710.

Jackson Jr, D. W., Keith, J. E., & Schlacter, J. L. (1983). Evaluation of selling performance: A study of current practices. Journal of Personal Selling & Sales Management, 3(2), 42-51.

Jacobi, E. S., Freund, J., & Araujo, L. (2018). 'Is there a gap in the market, and is there a market in the gap?'How advertising planning performs markets. In *Marketing Performativity* (pp. 37-61). Routledge.

Jakpar, S., Goh, S., Johari, A., & Myint, K. (2012). Examining the product quality attributes that influences customer satisfaction most when the price was discounted: a case study in Kuching Sarawak. International journal of business and social science, 3(23), 221-236.

Jeacle, I. (2012). Accounting and popular culture: framing a research agenda. *Accounting, Auditing & Accountability Journal*, *25*(4), 580-601.

Jeanes, E. (2017). Are we ethical? Approaches to ethics in management and organisation research. Organization, 24(2), 174-197.

Jensen, M.C. (2003). Paying people to lie: the truth about the budgeting process. European Financial Management,9, pp. 379–406.

Jobber, D., & Ellis-Chadwick, E. (2013). Principles and practice of marketing (7th Ed.). London: McGraw-Hill.

Johnson, T. H. (1991). Activity-based management: past, present, and future. The Engineering Economist, 36(3), 219-238.

Jordan, S., & Messner, M. (2012). Enabling control and the problem of incomplete performance indicators. Accounting, Organizations and Society, 37(8), 544–564.

Kahn, B. and Mentzer, J. (1998), "Marketing's integration with other departments", Journal of Business Research, Vol. 42, pp. 53-62.

Kaidesoja, T. (2013), Naturalizing Critical Realist Social Ontology, Routledge, London.

Kant.I (1871/2007) Rev.Ed The critique of pure reason, Penguin Modern Classics, London UK Kant.I (1995) On the common saying: this may be true in theory but it does not apply in practice, in Reiss.H (ed) Political Writings, Cambridge University Press, Cambridge

Kaplan, R. and Atkinson, A. (1989), Advanced Management Accounting, 2nd Edition Englewood Cliffs: Prentice Hall.

Kaplan, R. S. (1992). In defense of activity-based cost management. Strategic finance, 74(5), 58.

Kaplan, R. S., & Norton, D. P. (1996). Linking the balanced scorecard to strategy. California Management Review, 39(1), 53–79.

Kaplan, R.S. and Norton, D.P. (1992), "The balanced scorecard – measures that drive performance", Harvard Business Review, Vol. 70 No. 1, pp. 71-79.

Kaplan, R.S. and Norton, D.P. (2001), The Strategy Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment, Harvard Business School Press, Boston, MA.

Katsikeas, C. S., Morgan, N. A., Leonidou, L. C., & Hult, G. T. M. (2016). Assessing performance outcomes in marketing. Journal of Marketing, 80(2), 1–20.

Keller, K. L., & Kotler, P. (2015). Holistic marketing: a broad, integrated perspective to marketing management. In Does Marketing Need Reform?: Fresh Perspectives on the Future (pp. 308-313). Routledge.

Kerzner, H. (2011). Project Management Metrics, KPIs and Dashboards: A Guide to measuring and monitoring project performance. New Jersey: John Wiley & Sons. 372.

King, G. J., Chao, X., & Duenyas, I. (2016). Dynamic customer acquisition and retention management. Production and Operations Management, 25(8), 1332-1343.

Klaus K, Hakansson H, Lind J (2015) The marketing-accounting interface - problems and opportunities. Industrial Marketing Management 46: 3-10

Klaus, P., Edvardsson, B., Keiningham, T. L., & Gruber, T. (2014). Getting in with the ''In" crowd: How to put marketing back on the CEO's agenda. Journal of Service Management, 25(2), 195–212.

Kocmanova, A., Hornungova, J., & Klimkova, M. (2010). Udrzitelnost: Integrace environmentalni, socialni a ekonomicke vykonnosti podniku. Brno: Akademicke nakladatelstvi CERM, 125.

Kosan, L. (2014). Accounting for marketing: Marketing performance through financial results. International Review of Management and Marketing, 4(4), 276-283.

Kotler, P. and Keller, K. (2006), Marketing Management, 12th Edition, Upper Saddle River, NJ: Prentice Hall

Kotler, P., & Armstrong, G. (2013). Principles of Marketing 15th Global Edition. Pearson Education.

Kraus, K., & Lind, J. (2010). The impact of the corporate balanced scorecard on corporate control – a research note”. Management Accounting Research, 21, 265–277.

Kraus, K., Håkansson, H., & Lind, J. (2015). The marketing-accounting interface–problems and opportunities. Industrial Marketing Management, 46, 3-10.

Kumar, N. (2004). Marketing as Strategy: Understanding the CEO’s Agenda for driving Growth and Innovation. Harvard Business Press.

Kumar, V. (2015). Evolution of marketing as a discipline: What has happened and what to look out for. Journal of Marketing, 79(1), 1-9.

Kumar, V., & Stewart, D. (2021). Marketing accountability for marketing and non-marketing outcomes. Review of Marketing Research, 18.

Latour, B. (2005). Reassembling the Social: An Introduction to Actor-Network-Theory. Oxford: Oxford University Press.

Laughlin, R. (2007). Critical reflections on research approaches, accounting regulation and the regulation of accounting. The British Accounting Review, 39(4), 271–289.

Lawrence, P. R., & Lorsch, J. W. (1967). *Organization and Environment: Managing Differentiation and Integration*. Harvard University Press.

Lawrence, S. & Sharma, U. (2002). Commodification of education and academic labour – using the balanced scorecard in a university setting. Critical Perspectives on Accounting, 13(5-6), 661-677.

Lawrence, S. (1999). From welfare state to the civil society: The constitutive use of accounting in the reform of the NZ public sector. Critical Perspectives on Accounting, 10(2), 223-246.

Le Meunier-FitzHugh, K. and Lane, N. (2009), “Collaboration between sales and marketing, market orientation and business performance in business-to-business organizations”, Journal of Strategic Marketing, Vol. 17 No. 3, pp. 291-306.

Le Meunier-FitzHugh, K. and Piercy, N. (2007), “Exploring collaboration between sales and marketing’”, European Journal of Marketing, Vol. 41 Nos 7/8, pp. 939-955.

Le Meunier-FitzHugh, K., & Piercy, N. F. (2007). Does collaboration between sales and marketing affect business performance?. Journal of Personal Selling & Sales Management, 27(3), 207-220.

Lerner, J. S., & Tetlock, P. E. (1999). Accounting for the effects of accountability. Psychological Bulletin, 125(2), 255.

Lev, B. (2004), “Sharpening the Intangibles Edge”, Harvard Business Review, (June) pp. 109- 116.

Li, J. (2015). The paradox of performance regimes: strategicresponses to target regimes in Chinese local government.Public Administration,93, pp. 1152–1167.

Lind, J., & Strömsten, T. (2006). When do firms use different types of customer accounting? Journal of Business Research, 59(12), 1257–1266.

Linden, A. R. (2016). An analysis of the fast fashion industry. New York: Bard College.

Lipe, M. G., & Salterio, S. E. (2000). The balanced scorecard: judgmental effects of common and unique performance measures. The Accounting Review, 75(3), 283–298.

Llewelyn, S. (2003). What counts as "theory" in qualitative management and accounting research? Accounting, Auditing and Accountability Journal, 16(4), 662-708.

Lord, B.R. (1996). Strategic management accounting: the emperor's new clothes? Manage. Account. Res. 7 (3), 347–366.

Maas, K., Schaltegger, S., & Crutzen, N. (2016). Integrating corporate sustainability assessment, management accounting, control, and reporting. Journal of Cleaner Production, 136, 237-248.

MacKenzie, D., 2006. An Engine, Not a Camera: How Financial Models Shape Markets. The MIT Press, Cambridge, Massachusetts, London, pp. 1–377.

Maclaran, P. (2009). Postmodern marketing and beyond. In E. Parsons, & P. Maclaren (Eds.), Contemporary issues in marketing and consumer behaviour (pp. 37–54). Oxford: Elsevier.

Mahama, H., Elbashir, M. Z., Sutton, S. G., & Arnold, V. (2016). A further interpretation of the relational agency of information systems: A research note. International Journal of Accounting Information Systems, 20, 16–25.

Mansor, N. N. A., Tayles, M., & Pike, R. (2012). Information usefulness and usage in business decision-making: an activity-based costing (ABC) perspective. International Journal of Management, 29(1), 19.

Marx.K & Engels.F (1996) Marx & Engels Collected Works Vol 1-35, Lawrence & Wishart, London UK

Mason, K., Kjellberg, H., & Hagberg, J. (2015). Exploring the performativity of marketing: theories, practices and devices. *Journal of Marketing Management*, *31*(1-2), 1-15.

Matsuoka, K. (2020). Exploring the interface between management accounting and marketing: a literature review of customer accounting. Journal of Management Control, 31(3), 157-208.

McDonald, M. (2006). How to get marketing back in the boardroom: Some thoughts on how to put right the well-known malaise of marketing. Marketing Intelligence & Planning, 24(5), 426-431.

McLaren, J. I., & Struwig, M. (2015). Managers' perceptions of the interface between financial and marketing management processes. Journal of Contemporary Management, 12(1), 906-925.

McManus, L. (2013). Customer accounting and marketing performance measures in the hotel industry: Evidence from Australia. International Journal of Hospitality Management, 33, 140-152.

McManus, L., & Guilding, C. (2008). Exploring the potential of customer accounting: A synthesis of the accounting and marketing literatures. Journal of Marketing Management, 24, 771–795.

Milichovský, F., & Šimberová, I. (2015). Marketing effectiveness: Metrics for effective strategic marketing. Engineering economics, 26(2), 211-219.

Mills, J., & Tsamenyi, M. (2000). Communicative action and the accounting/marketing interface in industry. Journal of Applied Management Studies, 9(2), 257-273.

Mintz, O., & Currim, I. S. (2013). What drives managerial use of marketing and financial metrics and does metric use affect performance of marketing-mix activities? Journal of marketing, 77(2), 17-40.

Mintz, O., Gilbride, T. J., Lenk, P., & Currim, I. S. (2021). The right metrics for marketing-mix decisions. International Journal of Research in Marketing.

Mintzberg, H. & Quinn, J. B. (1996). The Strategy Process: Text and Cases (Upper Saddle River, NJ: Prentice- Hall. Inc,).

Modell, S., Vinnari, E., & Lukka, K. (2017). On the virtues and vices of combining theories: The case of institutional and actor-network theories in accounting research. Accounting, organizations and society, 60, 62-78.

Molleman, B. (2007). The challenge of implementing the Balanced Scorecard. The proceedings of the 6th Twente Student Conference on IT, Enschede, 2nd February 2007.

Moorman, C., & Rust, R. T. (1999). The role of marketing. Journal of Marketing, 63(Special Issue), 180–197.

Morgan, D. L. (2014). Pragmatism as a paradigm for social research. Qualitative inquiry, 20(8), 1045-1053.

Morgan, N. A., & Lurie, R. S. (2021). Commentary: A Strategic Perspective on Capturing Marketing Information to Fuel Growth: Challenges and Future Research. Journal of Marketing, 85(1), 184–189.

Morgan, N. A., Anderson, E. W., & Mittal, V. (2005). Understanding firms' customer satisfaction information usage. Journal of Marketing, 69(3), 131–151.

Morgan, N. A., Clark, B. H., & Gooner, R. (2002). Marketing productivity, marketing audits, and systems for marketing performance assessment: Integrating multiple perspectives. Journal of Business Research, 55(5), 363–375.

Morgan, N. A., Jayachandran, S., Hulland, J., Kumar, B., Katsikeas, C., & Somosi, A. (2022). Marketing performance assessment and accountability: Process and outcomes. International Journal of Research in Marketing, 39(2), 462-481.

Morris, M. W., & Moore, P. C. (2000). The lessons we (don't) learn: Counterfactual thinking and organizational accountability after a close call. Administrative Science Quarterly, 45(4), 737–765.

Moss, C. D. (1986). The marketing accountant in industry. *European Journal of Marketing*, *20*(1), 95-103.

Neuman, W. L., & Robson, K. (2020). Basics of social research: Qualitative and quantitative approaches. Methods, 12(3), 554-566.

Niinimäki, K., Peters, G., Dahlbo, H., Perry, P., Rissanen, T., & Gwilt, A. (2020). The environmental price of fast fashion. Nature Reviews Earth & Environment, 1(4), 189-200.

Nørreklit, H., Nørreklit, L., Mitchell, F., & Bjørnenak, T. (2012). The rise of the balanced scorecard! Relevance regained?. Journal of Accounting & Organizational Change.

Nusair, K., Jin Yoon, H., Naipaul, S., & Parsa, H. G. (2010). Effect of price discount frames and levels on consumers' perceptions in low-end service industries. International Journal of Contemporary Hospitality Management, 22(6), 814-835.

O'Sullivan, D., & Abela, A. V. (2007). Marketing performance measurement ability and firm performance. Journal of Marketing, 71(2), 79–93.

Oakes, H., & Berry, A. (2009). Accounting colonization: Three case studies in further education. *Critical Perspectives on Accounting*, *20*(3), 343-378.

Oakes, H., & Oakes, S. (2012). Accounting and marketing communications in arts engagement: a discourse analysis. Accounting Forum, 36(3), 209–222.

Oakes, H., & Oakes, S. (2016). Accounting colonisation and austerity in arts organisations. Critical Perspectives on Accounting, 38, 34-53.

Opute, A. P., & Madichie, N. O. (2016). An interrogation of accounting–marketing interface in UK financial services organisations: mixing cats with dogs?. Australasian Marketing Journal (AMJ), 24(3), 214-225.

Opute, A. P., & Madichie, N. O. (2017). Accounting-marketing integration dimensions and antecedents: insights from a frontier market. Journal of Business & Industrial Marketing, 32(8), 1144-1158.

Opute, A.P. (2014), "Cross-functional bridge in dyadic relationship: conflict management and performance implications'", Team Performance Management, Vol. 20 Nos 3/4, pp. 121-147.

Opute, A.P., Dedoussis, E., Tzokas, N. (2013). Building blocks of Accounting-Marketing integration in UK financial services organizations. J. Mark. Oper. Manage. Res. 1 (4), 323–336.

Orsmond, J. (1992). "Establishing Benchmarks for Ad Costs," Marketing, pp. 18-20.

Outhwaite, W. (1996). The Habermas Reader. *(No Title)*.

Park, H. S., Auh, S., Maher, A. A., & Singhapakdi, A. (2012). Marketing's accountability and internal legitimacy: Implications for firm performance. Journal of Business Research, 65(11), 1576–1582.

Parry, M. E., & Song, X. M. (1993). Determinants of R&D—marketing integration in high-tech Japanese firms. *Journal of Product Innovation Management*, *10*(1), 4-22.

Pauwels, K. (2004). How dynamic consumer response, competitor response, company support, and company inertia shape long-term marketing effectiveness. Marketing Science, 23(4), 596-610.

Pauwels, K., Ambler, T., Clark, B. H., LaPointe, P., Reibstein, D., Skiera, B., ... & Wiesel, T. (2009). Dashboards as a Service: Why, What, How, and What Research Is Needed? Journal of Service Research, 12(2), 175-189.

Payne, A., & Frow, P. (2016). Customer relationship management: Strategy and implementation. In The Marketing Book (pp. 461-488). Routledge.

Peng, W., Sun, T., Rose, P., & Li, T. (2007). A semi-automatic system with an iterative learning method for discovering the leading indicators in business processes. In proceedings of the 2007 international workshop on domain driven data mining (pp. 33-42). Penman, S. (2007), Financial Statement Analysis and Security Valuation, 3rd Edition Boston: McGraw Hill.

Pfeifer, P. E., Haskins, M. E., & Conroy, R. M. (2005). Customer lifetime value, customer profitability, and the treatment of acquisition spending. Journal of Managerial Issues, 17, 11–25.

Phillips, P., & Halliday, S. V. (2008). Marketing/accounting synergy: a discussion of its potential and evidence in e-business planning. Journal of Marketing Management, 24(7-8), 751-770.

Plakoyiannaki, M.E., Tzokas, N., (2002). Customer relationship management: a capabilities portfolio perspective. J. Database Mark. 9 (3), 228–237.

Poister, T. H., & Streib, G. D. (1999). Performance measurement in municipal government: assessing the state of the practice. Public Administration Review, 59(4), 325–335.

Porter, M. (1985). Competitive advantage. New York: Free Press.

Porter, M. E. (2011). Competitive advantage of nations: creating and sustaining superior performance. simon and schuster.

Powell, G. (2002). Return on Marketing Investment: Demand More from Your Marketing and Sales Investments. Racom Communications.

Power, M., & Laughlin, R. (1992). Critical theory and accounting. *Critical management studies*, *21*(5), 441-465.

Power, M., & Laughlin, R. (1996). Habermas, law and accounting. Accounting, Organizations and Society, 21(5), 441–465.

Pritchard, M. (2021). Commentary: ‘‘Half My Digital Advertising Is Wasted. . .”. Journal of Marketing, 85(1), 26–29.

Pritchard, M. (2021). Commentary: ‘‘Half My Digital Advertising Is Wasted. . .”. Journal of Marketing, 85(1), 26–29.

Rahaman, A.S., Lawrence, S. & Roper, J. (2004). Social and environmental reporting at the VRA: institutional legitimacy or legitimation crisis. Critical Perspectives on Accounting, 15(1), 35-56.

Ratnatunga, J., Pike, R., & Hooley, G. J. (1989). New evidence on the accounting — Marketing interface. *British Accounting Review*, 21, 351-370.

Rayburn, L. G. (1986), "Accounting Principles and Marketing Models Related to Deferred Marketing Costs," European Journal of Marketing 20, pp. 75-82.

Reinartz, W., Thomas, J. and Kumar, V. (2005), “Balancing acquisition and retention resources to maximize customer profitability”, Journal of Marketing, Vol. 69, pp. 63-79.

Reinartz, W.J. and Kumar, V. (2002), “The impact of customer relationship characteristics on profitable life-time duration”, Journal of Marketing, Vol. 67, pp. 77-99.

Revellino, S. and Mouritsen, J. (2015), “Accounting as an engine: the performativity of calculative practices and the dynamics of innovation”, Management Accounting Research, Vol. 28, pp. 31-49.

Roberts, J. and Jones, M. (2009), “Accounting for self interest in the wake of the crisis”, Accounting, Organizations and Society, Vol. 34, pp. 856-867.

Roslender R, Hart SJ (2003) In search of strategic management accounting; theoretical and field study perspectives. Management Accounting Research 14: 255-279.

Roslender, R. (1995). “Accounting for Strategic Positioning: Responding to the Crisis in Management Accounting”, British Journal of Management, Vol. 6, No. 1, pp. 45–57.

Roslender, R. and Hart, S. (2002a), “Marketing and management interfaces in the enactment of strategic management accounting practices: an exploratory investigation”, Published by the Chartered Institute of Management Accountants, ISBN 1 85971 489 7.

Roslender, R. and Hart, S. (2002b), “Integrating management accounting and marketing in the pursuit of competitive advantage: the case for strategic management accounting”, Critical Perspectives on Accounting, Vol. 13 No. 2, pp. 255-277.

Roslender, R. and Wilson, R.M., 2008. The marketing/accounting interface.

Roslender, R., & Wilson, R. M. (2013). The marketing/accounting synergy: a final word but certainly not the last word. In The Marketing/Accounting Interface (pp. 211-222). Routledge.

Rust, R. T., Ambler, T., Carpenter, G. S., Kumar, V., & Srivastava, R. K. (2004a). Measuring marketing productivity: Current knowledge and future directions. Journal of Marketing, 68(4), 76–89.

Rust, R. T., Lemon, K. N., & Zeithaml, V. A. (2004b). Return on marketing: Using customer equity to focus marketing. Journal of Marketing, 68(1), 109–127.

Rutkauskas, A. V., Lapinskaite-Vvohlfahrt, I., & Stasytyte, V. (2011). Marketing Portfolio Management in a Spectrum of Marketing Assets Interaction to Maximize Holder's Utility. Inzinerine Ekonomika-Engineering Economics, 22(5), 485–493.

Ryals, L. (2008). Determining the indirect value of a customer. Journal of Marketing Management, 24(7-8), 847-864.

Ryals, L. J., & Knox, S. (2005). "Measuring risk-adjusted customer lifetime value and its impact on relationship marketing strategies and shareholder value." *European Journal of Marketing*, Vol. 39 No. 5/6, pp. 456-472.

Saha, A., & Bose, S. (2017). The value relevance of financial and non-financial information: Evidence from recent academic literature. Value relevance of accounting information in capital markets, 220-245.

Saldaña, J. (2021). Coding techniques for quantitative and mixed data. The Routledge Reviewer's Guide to Mixed Methods Analysis, 151-160.

Salem Khalifa, A. (2004). Customer value: a review of recent literature and an integrative configuration. *Management decision*, *42*(5), 645-666.

Saunders, A., Cornett, M. M., & Erhemjamts, O. (2021). *Financial institutions management: A risk management approach*. McGraw-Hill.

Saunders, M. N., & Bezzina, F. (2015). Reflections on conceptions of research methodology among management academics. European management journal, 33(5), 297-304.

Scapens, R. W., & Roberts, J. (1993). Accounting and control: a case study of resistance to accounting change. Management accounting research, 4(1), 1-32.

Schultz, D.E. (2003): Marketing Gets no Respect in the Boardroom, in: Marketing News, 37, 24, p. 9.

Seal, W., & Mattimoe, R. (2014). Controlling strategy through dialectical management. Management Accounting Research, 25, 230–243.

Seggie, S. H., Cavusgil, E., & Phelan, S. E. (2007). Measurement of return on marketing investment: A conceptual framework and the future of marketing metrics. Industrial Marketing Management, 36(6), 834–841.

Sidhu, B. K., & Roberts, J. H. (2008). The marketing accounting interface–lessons and limitations. Journal of Marketing Management, 24(7-8), 669-686.

Simmonds, K. (1981), "Strategic Management Accounting", Management Accounting (UK), Vol. 59, No. 4, pp. 26–29.

Skærbæk, P. and Tryggestad, K. (2010), “The role of accounting devices in performing corporate strategy”, Accounting, Organizations and Society, Vol. 35, pp. 108-124.

Sleep, S., Hulland, J., & Gooner, R. A. (2019). THE DATA HIERARCHY: factors influencing the adoption and implementation of data-driven decision making. AMS Review, 9(3), 230-248.

Smith, J. B., & Colgate, M. (2007). Customer value creation: a practical framework. *Journal of marketing Theory and Practice*, *15*(1), 7-23.

Solcansky, M., & Simberova, I. (2010). Measurement of marketing effectiveness. Economics and management, 15, 755-759.

Song, X.M. and Thieme, R.J. (2006), “A cross-national investigation of the R&D – Marketing interface in the product innovation processes”, Industrial Marketing Management, Vol. 35, pp. 308-322.

Speckbacher, G., Bischof, J., & Pfeiffer, T. (2003). A descriptive analysis on the implementation of balanced scorecards in German-speaking countries. Management Accounting Research, 14, 361–387.

Spiller, S. A., Reinholtz, N., & Maglio, S. J. (2020). Judgments Based on Stocks and Flows: Different Presentations of the Same Data Can Lead to Opposing Inferences. Management Science, 66(5), 2213–2231.

Stewart, D. W. (2009). Marketing accountability: Linking marketing actions to financial results. Journal of Business Research, 62(6), 636–643.

Stewart, D.W. (2019). The Financial Imperative of Marketing. In: Financial Dimensions of Marketing Decisions. Palgrave Studies in Marketing, Organizations and Society. Palgrave Macmillan, Cham. https://doi.org/10.1007/978-3-030-15565-0_2

Stirtz, K. (2006), “You Can’t Measure Everything. So Don’t Even Try”, Small Business. Available at: http://www.allbusiness.com/marketing-advertising/strategic-marketing/3875202-1.html [Accessed 13th April 2020].

Storbacka, K. (1997). Segmentation based on customer profitability—retrospective analysis of retail bank customer bases. *Journal of Marketing Management*, *13*(5), 479-492.Tadajewski (2016

Strandvik, T., Holmlund, M. and Grönroos, C. (2014), "The mental footprint of marketing in the boardroom", Journal of Service Management, Vol. 25 No. 2, pp. 241-252. https://doi.org/10.1108/JOSM-01-2014-0033

Taipaleenmäki, J., & Ikäheimo, S. (2013). On the convergence of management accounting and financial accounting–the role of information technology in accounting change. *International Journal of Accounting Information Systems*, *14*(4), 321-348.

Tek, N., Dalkılıç, A.F. (2011). Pazarlama-Satış ve Muhasebe İşlevlerinin Etkileşiminde Muhasebe Eğitiminden Beklentiler. Muhasebe ve Denetime Bakış Dergisi, 33, 1-15.

Tinker, A. M., Merino, B. D., & Neimark, M. D. (1982). The normative origins of positive theories, ideology and accounting thought. Accounting, Organizations, and Society, 7(2), 167–200.

van Erp, W., Roozen, F., & Vosselman, E. (2019). The performativity of a management accounting and control system: Exploring the dynamic relational consequences of a design. *Scandinavian Journal of Management*, *35*(4), 101077.

van Helden, J., & Alsem, K. J. (2016). The delicate interface between management accounting and marketing management. *Journal of Accounting & Marketing*, *5* (3), 1-5.

Verhoef, P. C., & Leeflang, P. S. (2009). Understanding the marketing department's influence within the firm. Journal of Marketing, 73(2), 14–37.

Verhoef, P. C., & Leeflang, P. S. (2011). Accountability as a main ingredient of getting marketing back in the board room. Marketing Review St. Gallen, 28, 26-32.

Vinnari, E. and Skærbæk, P. (2014), "The uncertainties of risk management: a field study on risk management internal audit practices in a Finnish municipality", Accounting, Auditing and Accountability Journal, Vol. 27 No. 3, pp. 489-526.

Vosselman, E. (2014). The "performativity thesis" and its critics: Towards a relational ontology of management accounting. Accounting and Business Research, 44(2), 181–203.

Watkins, A.L. & Arrington, C.E. (2005). Accounting, new public management and American politics: Theoretical insights into the national performance review. Critical Perspectives on Accounting, 18(1), 33-58.

Webster, C. (1995). Marketing culture and marketing effectiveness in service firms. Journal of Services Marketing, 9(2), 6–21.

Weir, K. (2008). Examining the theoretical influences of customer valuation metrics. Journal of Marketing Management, 24(7-8), 797-824.

Weissbrich, D., & Krohmer, H. (2011). Managerial Challenges Among Marketing, Sales, and Finance Actors. Marketing Review St. Gallen, 28(3), 20-25.

Wernerfelt, B. (1984). *A resource-based view of the firm*. Strategic Management Journal, 5(2), 171-180.

Wickens, C. D. (2020). Processing resources and attention. In Multiple-task performance (pp. 3-34). CRC Press.

Wickens, C. D. (2020). Processing resources and attention. In Multiple-task performance (pp. 3-34). CRC Press.

Williams, P., & Naumann, E. (2011). Customer Satisfaction and Business Performance: a Firm-level Analysis. Journal of Service Marketing, 25(1), 20–32.

Wilson, R.M.S. (1995), “Strategic management accounting”, in Ashton, D., Hopper, T. and Scapens, R. (Eds), Issues in Management Accounting, 2, Prentice-Hall Europe, London, 159-90

Wilson, S., (1986). What Philosophy Can Do, Hong Kong, Macmillan.

Wind, Y. J. (2005). Marketing as an engine of business growth: A cross-functional perspective. Journal of Business Research, 58(7), 863–873.

Woodruff, R. B. (1997). Customer value: the next source for competitive advantage. *Journal of the academy of marketing science*, *25*, 139-153.

Wouters & Wilderom, 2008; Wouters, M., & Wilderom, C. (2008). Developing performance-measurement systems as enabling formalization: A longitudinal field study of a logistics department. Accounting, Organizations and Society, 33(4–5), 488–516.

Wright, M. (1994). Accounting, truth and communication: The case of a bank failure. Critical Perspectives on Accounting, 5(4), 316-388.

Yuthas, K., Rogers, R. & Dillard, J.F. (2002). Communicative action and corporate annual reports. Journal of Business Ethics, 41(1-2), 141-156.

Zahay, D., & Griffin, A. (2010). Marketing strategy selection, marketing metrics and firm performance. Journal of Business & Industrial Marketing, 25(2), 84–93.

Zeithaml, V. A., Parasuraman, A., & Berry, L. L. (2001). "Driving customer equity: How customer lifetime value is reshaping corporate strategy." Simon and Schuster.

Appendix (1) - Interview Questions

1. What are the key objectives of your department?
2. What are the problems in your organisation that require the coordination and collaboration of accounting and marketing departments to solve them?
3. Are there any instances in your perspective where you delve into accounting/marketing work?
4. Do you think that having increased integration between the accounting and marketing functions is necessary for the work at your organisation? Can you foresee any issues with such integration?
5. What are the occasions that give opportunity for the coordination and collaboration of accounting and marketing departments in your organisation? Explain which one leads to routine information and which one leads to a more integrative interface?
6. Do you have to do things that you think the marketers/accountants should be doing?
7. Can you highlight the specific marketing/Accounting activities you are engaging in?
8. What does performance mean to you? What metrics do you use to measure your success?
9. How does your company measure performance? How does it determine which PMMs to use or apply?
10. What performance measurement system does your department use? How familiar are you of this technique within your job role? Are they shared with other departments?
11. How far adopting this measurement technique is contributing to/ discouraging the collaboration process between the accounting and marketing departments?
12. In what ways is accounting/marketing performance metrics/criteria different from other departments?
13. How satisfactory are the current performance measurement metrics used in your department? Explain!
14. What marketing activities does your company do?
15. Does the marketing department report metrics? What kind of metrics? Whom do they report to?
16. Are there instances where you converted non-financial information related to marketing into financial data? Explain in relation to the valuing of intangible assets such as customers?

17. How do you quantify the value created by the marketing function? Is it problematic for the AMI? Explain in terms of recognising the value of customers or brand!

18. Would you consider that adopting accounting practices can enhance the productivity and value-added of the marketing function? Explain how!

19. How compatible are performance measurement metrics/practices between marketing and accounting approaches in your organisation? Explain!

20. Does the executive board expect marketers to report more in terms of their performance?

21. Do you find a connection between the increase of expenditure in marketing and related areas on one hand and the increase of requirements for information on marketing activities on the other hand? Explain!

22. How is the return on marketing investment documented?

23. How would top management measure the financial impact of marketing?

24. In your organisation, how do you control the tension among competing principles of valuation? Explain!

University of Essex

ESSEX BUSINESS SCHOOL

Appendix (2) - Consent Form

<u>Participant Consent form for Research Project:</u> '*The communicative role of the performance measurement metrics in the Accounting/Marketing Interface*'.

Dear participant,

This research is being carried out by Adam Adams under the supervision of Dr. Jacob Agyemang & Dr. Erik Jacobi.

I am investigating the problematic nature of the marketing-accounting interface, focusing on exploring the communicative challenges between the two organisational functions: marketing and accounting

If you agree to participate in this study, you will be interviewed by the researcher.
The answers which you provide will be recorded through notes taken by the interviewer and audio recording.

All information collected will be kept securely and will only be accessible by myself and my supervisor.

Data will be anonymised if you would prefer (Please alert researcher before or after interview) and if data which you provide is used in any publications or reports then a participant number or pseudonym will be used and identifying details will be removed. A list may be kept linking participant numbers or pseudonyms to names, but this will be kept securely and will only be accessible by myself and my supervisor. A copy of the information which we record about you, but not other participants, will be provided, free of charge, on request.

You are free to withdraw from the study at any time, without giving reasons and without penalty, even after the data have been collected. However, if publications or reports have already been disseminated based on this data, these cannot be withdrawn.

We would be very grateful for your participation in this study. If you need to contact us in future, please contact me aadamsc@essex.ac.uk or Dr Jacob Agyemang jagyem@essex.ac.uk & Dr. Erik Jacobi Ejacobi@essex.ac.uk . you may contact the Essex Business School Research Ethics Officer, Casper Hoedemaekers, choedem@essex.ac.uk, who will advise you further. You can also contact us in writing at: EBS, University of Essex, Colchester CO4 3SQ.

Yours,

Adam Adams

Statement of Consent	**Please initial each box**
I agree to participate in the research project, The Impact of Beyoncé and Celebrity Endorsements on Business Sales, being carried out by *Adam Adams.*	☐
• This agreement has been given voluntarily and without coercion.	☐
• I have been given full information about the study and contact details of the researcher(s).	☐
• I have read and understood the information provided above	☐
• I have had the opportunity to ask questions about the research and my participation in it.	☐

____ _________________

Participant's signature Date

Appendix (3) - Invitation to Participate

Dear sir/madam,

Re: Invitation to Participate in Essex Business School Research Project

I am writing to invite you to participate in a research project, entitled '*The communicative role of the performance measurement metrics in the Accounting/Marketing Interface*'.

My name is Adam Adams, I am currently a PhD student at Essex Business School at the University of Essex. I am conducting a research project about the communicative challenges between the Accounting and Marketing departments in business organisations. More specifically, I am investigating the complex nature of the marketing-accounting interface for identifying potential drivers for the success or failure of such interface.

Your organisation has been identified as one potential enterprise for identifying such challenges, and accordingly, it would be an ideal case study for my research – if I am given such opportunity to do so. However, all information collected will be kept securely and will only be accessible by myself and my academic supervisors. Again, the data collected will be anonymised, and if such data is used in any publications or reports then pseudonyms will be used and all and any identifying details will be removed.

I would like to do some interviews with people in your organisation who belong to the professional groups of – account managers, marketing managers, accountants and marketers. These interviews are expected to last for around 45-60 minutes, and will take place at a previously agreed location by the participant. The data will be recorded using a voice recorder and some additional notes.

Therefore, I am seeking your kind assistance to give me the permission to approach your colleagues in order to ask if they would be willing to take part. I would like to offer to share my anonymised research findings and any relevant recommendations with you and your colleagues.

I would be very grateful for your participation in this study in short, it can only proceed with the co-operation of people like yourself. I would be happy to answer any questions, and you can contact me anytime by email: 'aadamsc@essex.ac.uk' or you can contact my supervisor, Dr Jacob Agyemang: 'jagyem@essex.ac.uk'/ Dr. Erik Jacobi: 'ejacobi@essex.ac.uk' . You can also contact us in writing at: Essex Business School, The University of Essex, Wivenhoe Park, Colchester CO4 3SQ. You may contact the Essex Business School Research Ethics Officer, Casper Hoedemaekers, choedem@essex.ac.uk, who will advise you further.

Once again thank you for your consideration. I very much hope that you are able to grant permission for me to include your organization in my study.

Yours faithfully,

Adam Adams

Appendix (4) - Participant Information Sheet

<u>**Participant Information Sheet for Research Project:**</u> '*The communicative role of the performance measurement metrics in the Accounting/Marketing Interface*'.

Dear participant,

I, Adam Adams, am currently carrying out a piece of research entitled, '*The communicative role of the performance measurement metrics in the Accounting/Marketing Interface*' under the supervision of Dr. Jacob Agyemang & Dr. Erik Jacobi.

I am investigating the problematic nature of the marketing-accounting interface, focusing on exploring the communicative challenges between the two organisational functions: marketing and accounting

This information sheet provides you with information about the study and your rights as a participant.

What does taking part in the research involve?
We will be gathering the data through interviews with some individuals from the two organisational professional groups – accountants and marketers. These interviews are expected to last for around 45/60 minutes, and will take place at a previously agreed location by the participant. The data will be recorded using a voice recorder and some additional notes by paper.

Do I have to take part?
Naturally, there is no obligation to take part in the study. It's entirely up to you. If you do decide to take part you will be given this information sheet to keep and be asked to sign a consent form. If publications or reports have already been disseminated, these cannot be withdrawn, however, these will only contain anonymised or aggregated data. If you decide to participate in the study and then change your mind in the future, you can withdraw at any point, even after the data has been collected. If you wish to withdraw from the study at any time, please contact the researcher on the details below.

Will my taking part in this study be kept confidential?
All information collected will be kept securely and will only be accessible by myself and my supervisor. Data will be anonymised if you would prefer and if data which you provide is used in any publications or reports then a participant number or pseudonym will be used and identifying details will be removed. A list may be kept linking participant numbers or pseudonyms to names, but this will be kept securely and will only be accessible by myself and my supervisor. A copy of the information which we record about you, but not other participants, will be provided, free of charge, on request.

What happens if something goes wrong?
If you are harmed by taking part in this research project, there are no special compensation arrangements. Regardless of this, if you wish to complain, or have any concerns about any

aspect of the way you have been treated during the course of this study then you should immediately inform the student and/or their supervisor (details below). If you are not satisfied with the response, you may contact the Essex Business School Research Ethics Officer, Casper Hoedemaekers, choedem@essex.ac.uk, who will advise you further.

We would be very grateful for your participation in this study. If you need to contact us in future, please contact me aadamsc@essex.ac.uk or Dr Jacob Agyemang jagyem@essex.ac.uk & Dr. Erik Jacobi Ejacobi@essex.ac.uk. You can also contact us in writing at: EBS, University of Essex, Colchester CO4 3SQ.

You are welcome to ask questions at any point.

Yours,

Adam Adams

University of Essex

ESSEX BUSINESS SCHOOL

Appendix (5) - Letter Requesting Data Collection

"Dear …

My name is Adam Adams, I am currently a PhD student at Essex Business School at the University of Essex. I am conducting a research project about the communicative challenges between the Accounting and Marketing departments in business organisations. More specifically, I am investigating the complex nature of the marketing-accounting interface for identifying potential drivers for the success or failure of such interface.

Your organisation has been identified as one potential enterprise for identifying such challenges, and accordingly, it would be an ideal case study for my research – if I am given such opportunity to do so. However, all information collected will be kept securely and will only be accessible by myself and my academic supervisors. Again, the data collected will be anonymised, and if such data is used in any publications or reports then pseudonyms will be used and all and any identifying details will be removed.

I would like to do some interviews with people in your organisation who belong to the professional groups of – account managers, marketing managers, accountants and marketers. These interviews are expected to last for around 45-60 minutes, and will take place at a previously agreed location by the participant. The data will be recorded using a voice recorder and some additional notes.

Therefore, I am seeking your kind assistance to give me the permission to approach your colleagues in order to ask if they would be willing to take part. I would like to offer to share my anonymised research findings and any relevant recommendations with you and your colleagues.

I would be very grateful for your participation in this study in short, it can only proceed with the co-operation of people like yourself. I would be happy to answer any questions, and you can contact me anytime by email: 'aadamsc@essex.ac.uk' or you can contact my supervisor, Dr Jacob Agyemang: 'jagyem@essex.ac.uk'. You can also contact us in writing at: Essex Business School, The University of Essex, Wivenhoe Park, Colchester CO4 3SQ.

Once again thank you for your consideration. I very much hope that you are able to grant permission for me to include your organization in my study.

1. This research project could be quite beneficial to your organisation as it will highlight communicative issues between the accounting department and marketing department.

2. The relevant information will be the basis of some recommendations that I will be able to provide for improving and enhancing the communication process between your departments.

3. In addition, this project will allow for re-evaluating the performance measurements used in the two relevant departments.

4. In doing so, your organisation will be able to assess and draw on the strategic roles of its accountants as well as its marketers.

Appendix (6) - Code Book

CH = Challenge

SR = Strategic Role

SO = Strategic Objective

CO = Cash Outlays recognition issue/linking marketing inputs with performance outcomes?

CD = Cultural Diversity

DM = Divergent Motivations

PMM = Performance Measurement Metrics

I = Implementation

AP = Accounting Power

C = Communication

MAI - marketing accounting interface

CA = Communicative Action

P = Perceptions in metrics/outcomes/their field

MiM = Metrics in MAI

T = Timely Information?

F = Focus

NAY = Not Allocated Yet