Accounting-marketing integration dimensions and antecedents: insights from a frontier market

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Abstract

Purpose – This paper aims to evaluate the working relationship between accounting and marketing, exploring the nature and antecedents of their integration and consequences on firm performance.

Design/methodology/approach – The methodological approach in this study is twofold. First, a review of literature is used to identify core antecedents in the body of literature. Subsequently, four exploratory case studies were used in examining the antecedents of accounting–marketing integration from a frontier market perspective.

Findings – This study identifies information sharing and involvement as core elements of accounting–marketing integration; cultural diversity and management mechanisms (policy, structural and procedural justice) as antecedents of accounting–marketing integration; and country of origin as a mediating factor on the extent of association of some variables on their integration. Finally, this study establishes that there is a positive association between accounting–marketing integration and organisational performance.

Research limitations/implications – This study has two major limitations. First, it is qualitative and based on a review of literature and evidence from four case studies. Second, it explored only the less developed country context. Future research should, therefore, aim to address these gaps.

Practical implications – This study 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.

Originality/value – Using exploratory case studies to support the development of a framework, the authors contend that organisations would optimise organisational performance if due attention is given to both information sharing and involvement dimensions of integration, as well as appropriate managerial mechanisms adopted in managing their relationship.

Keywords Organisational performance, Accounting-Marketing integration, Frontier market, Inter-functional integration antecedents, Managerial intervention mechanisms, Task connectivity, Marketing effectiveness

Paper type Research paper

Introduction

Relationship theorists are increasingly emphasising the importance of marketing's working relationship with other departments as a strategy for enhancing organisational performance (Matthyssens and Johnston, 2006; Le Meunier-FitzHugh and Lane, 2009; Phillips and Halliday, 2008; Opute and Madichie, 2016). Driven by that logic, increasing research attention has been given to marketing's working relationship with R&D (Garrett *et al.*, 2006; Song and Thieme, 2006), manufacturing (Song *et al.*, 2000; Xie *et al.*, 2003), sales (Matthyssens and Johnston, 2006; Kotler *et al.*, 2006; Le Meunier-FitzHugh and Lane, 2009) and logistics (Stank *et al.*, 1999; Ellinger *et al.*, 2000). Surprisingly, the relationship with accounting has only recently started gaining empirical attention (Opute *et al.*, 2013; Opute, 2014; Roslender and Hart, 2003), although the importance of the interface between accounting and marketing has been stressed since in the late 1920s (Roslender and Hart, 2003). The relatively little empirical attention paid to the working relationship between accounting and marketing is the more surprising considering the increasing notion that their integration would yield strategic marketing synergies (Hyman and Mathur, 2005; Roslender and Hart, 2003; Journal of Marketing Management, 2008) and enhance overall corporate performance (Downie, 1997).

In recent years, there has been growing advocacy for research which develops improved approaches to marketing (Ambler, 2003; Gleaves *et al.* 2008). Though distinct as disciplines (Gleaves *et al.*, 2008), accounting and marketing

The current issue and full text archive of this journal is available on Emerald Insight at: **www.emeraldinsight.com/0885-8624.htm**

Journal of Business & Industrial Marketing
32/8 (2017) 1144–1158
© Emerald Publishing Limited [ISSN 0885-8624]
[DOI 10.1108/JBIM-10-2016-0246]

Received 18 October 2016
Revised 6 April 2017
6 June 2017
13 June 2017
Accepted 13 June 2017

Journal of Business & Industrial Marketing
Volume 32 · Number 8 · 2017 · 1144–1158

share a close functional proximity. Accounting aids marketing operations in several ways, for example, the application of customer profitability analysis to operational marketing (Reinartz and Kumar, 2002) and balancing appropriate levels of specific marketing activities like customer acquisition and retention (Reinartz *et al.*, 2005), marketing activities that allow the firm to profitably satisfy the customer. On the other hand, marketing's transactional flow aids accounting operations, for example, marketing provides accounting with information about customer and market segments, and investment plans (Foster and Gupta, 1994; Roslender and Hart, 2002a, 2002b). It is obvious, therefore, that interdependencies exist between these two functions, and harnessing their interdependence synergies should be a priority. 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. There is need to enhance the understanding of accounting–marketing working relationship (Roslender and Hart, 2003; Opute *et al.*, 2013), for example, what is the nature of their integration, and what factors account for variance in their integration? 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). For example, Barker (2008) argues that accounting and marketing are culturally diverse and a direct consequence is tension and increased conflict potentials between both departments (Opute, 2014). On their part, de Ruyter and Wetzels (2000) associate ineffective accounting–marketing integration to cultural differences between both departments. Therefore, we respond to calls for research in this area (Langfield-Smith, 2008; Gleaves *et al.*, 2008; Zinkhan and Verbrugge, 2000; Opute *et al.*, 2013; Opute and Madichie, 2014) and explore accounting–marketing integration.

This study proposes that, to achieve the goal of enhancing performance, it is important to ensure that:

- their integration reflects all relevant dimensions (Kahn and Mentzer, 1998; Opute *et al.*, 2013); and
- attention is given to the core factors that shape their integration (Le Meunier-FitzHugh and Piercy, 2007; Opute *et al.*, 2013).

To contribute to reducing the imbalance in the literature (Opute and Madichie, 2014), we explore the dimensions of accounting–marketing integration and their antecedents in a frontier market context. Illuminating the frontier market context of accounting–marketing integration, a pioneering step in the literature is necessary because national culture influences the way we behave (Schneider and Barsoux, 2003; Xie *et al.*, 2003; Opute *et al.*, 2016) and different trading patterns exist between countries such as marketing philosophy and way of conducting business (Lindgreen, 2001; Rasmussen, 1998).

The term "frontier market" has featured in the literature since the International Finance Corporation coined this term in 1992. There is, however, no universal definition of what constitutes frontier market (Graham *et al.*, 2013). Attempts to define frontier markets have often referred to equity markets in small nations that are in the very early stage of economic and political development (Beckett and Sudarkasa, 2000; Mhaiskar, 2013). Further literature describes 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 (Graham *et al.*, 2013). Since September 2013, four major providers have established the frontier market indices, namely, Standard & Poor's, MSCI, Russell Investments and FTSE (Graham *et al.*, 2013; Mhaiskar, 2013). In their 2013 Report, Morgan Stanley does not only categorise frontier markets as the riskiest markets in the world to invest but also notes that investment holdings in this sector are typically illiquid, non-transparent and subject to low regulation and high transaction fees and currency risk. As these scholars further note, the frontier markets are concentrated in Eastern Europe, Africa, the Middle East, South America and Asia, and the major frontier markets are Kuwait, Qatar, the United Arab Emirates, Nigeria, Argentina and Kazakhstan. Specifically, we contribute to these aforementioned streams by explaining the nature and importance level of their integration, as well as illuminating cultural diversity existence and association to their integration. Further on this integration association, this study contributes managerial insights on how to optimise their integration and performance impact in a frontier market (Nigeria)[1].

Next, this paper is advanced as follows. First, the conceptual foundation is explained, specifying the integration conceptualisation and the antecedent constructs. For the latter, we review prior literature and explain which guidelines instructed the antecedents' selection for this study. We then explain the methodological approach for the study. Following that, we develop the conceptual framework, where emergent empirical evidence is explained alongside summarised prior literature. Finally, the theoretical and management implications are explained, as well as future research directions flagged. In the literature, Accounting and Finance have been used interchangeably; therefore, we conceptualise accounting to include both.

Conceptual background

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). As our aim is to understand how accounting–marketing integration would enable organisational performance, we followed performance enhancement logic (Kahn and Mentzer, 1998) which posits that organisations would optimise performance if they exploit the synergies of composite integration. Accordingly, we conceptualised composite integration involving "information sharing" and "involvement" (Song and Thieme, 2006; Opute *et al.*, 2013; Opute and Madichie, 2016). As integration is essentially the "strategic linking" of functionally specialised groups for corporate success (Plakoyiannaki and Tzokas, 2002), our conceptualised lens, which combines information sharing (Barker, 2008) and team *esprit de corps* (Kahn and Mentzer, 1998; Xie *et al.*, 2003) foundations, contends that organisational performance will be optimised if accounting–marketing integration is maximised.

Interfunctional integration scholars (Kahn and Mentzer, 1998; Kahn, 1996) underline the importance of team-oriented approaches in the drive for better allocation of marketing effort (Piercy, 1998). Enhancing that substance, Kahn (1996) adds that *esprit de corps*, which "consists of a set of enthusiastically shared feelings, beliefs, values about group membership and performance" (Boyt *et al.*, 2005, p. 689), exerts more strongly on performance. The importance of this *esprit de corps* foundation has been recognised in the development of composite integration perspective. For example, accounting–marketing integration insights categorise unified efforts and involvement (Opute *et al.*, 2013; Opute and Madichie, 2016), while R&D-marketing literature conceptualises harmony and involvement (Xie *et al.*, 2003), collaboration and good relationship (Leenders and Wierenga, 2002) and collaboration (Song and Thieme, 2006; Kahn and Mentzer, 1998; Kahn, 1996) dimensions. Recognising the criticality of extensive cooperation (which includes behaviour and attitude aspects) in inter-functional integration (Kahn, 1996) and the evidence of cultural differences between accounting and marketing, we utilise the involvement dimension in this study. We indeed argue that through inter-functional involvement their cultural walls would erode over time through regular contact, and also improve organisational performance increasingly, galvanised by increased team performance impact (Opute, 2014). The composite integration lens in this study (information sharing and involvement) is critical to goal congruity focus for enhancing organisational performance, and would aid better illumination of accounting–marketing integration, two functional domains that are seemingly culturally diverse.

An increasing body of anecdotal literature suggests the existence of differences based impasse in the accounting and marketing interface (Field and Gabhart, 1971; Wilson, 2000; Zinkhan and Verbrugge, 2000). According to these accounts, these differences, which reflect three core fabrics (culture, perception and orientation) may contribute to ineffective integration between them. Recent pioneering empirical insights support this existence (Opute *et al.*, 2013; Opute, 2014), evidence that finds support in the sales-marketing interface literature (Oliva, 2006; Beverland *et al.*, 2006; Kotler *et al.*, 2006; LeMeunier-FitzHugh and Piercy, 2007). Furthermore, recent accounting–marketing interface literature suggests a significant negative association of these cultural differences to their integration in UK financial services organisations (Opute *et al.*, 2013; Opute, 2014). These studies also underline that these differences contribute to the conflict between these departments, evidence that resonates with contentions of lack of understanding, distrust and conflict in the sales-marketing interface (Rouzies *et al.*, 2005; Kotler *et al.*, 2006; Le Meunier-FitzHugh and Piercy, 2007). In Field and Gabhart (1971) referred to the relationship between accounting and marketing to one of cats and dogs. This contention of impasse in the accounting–marketing interface is gaining prominence in the literature (Hyman and Mathur, 2005; Gleaves *et al.*, 2008; Opute *et al.*, 2013; Opute, 2014). If accounting and marketing are diverse in their culture, orientation and perception, as literature suggests, then it seems logical to understand why they tend not to work harmoniously. According to recent literature (Opute *et al.*, 2013), several other factors influence their integration. Aligning to the contingency view that careful management of inter-functional relationship would enable organisations become more adaptive, effective and efficient (Krohmer *et al.*, 2002; Malshe, 2011), this study aims to extend the study of Opute *et al.* (2013) by illuminating accounting–marketing integration and antecedents.

Mainstream literature identifies core factors that influence the level of inter-functional integration. In the R&D-Marketing interface literature (Parry and Song, 1993; Song and Thieme, 2006; Garrett *et al.*, 2006), these include management support of integration, formalisation, centralisation, role flexibility, cultural differences, joint reward, physical proximity, socialisation, amongst others. Likewise, sales-marketing interface literature (Homburg and Jensen, 2007; Kotler *et al.*, 2006; Le Meunier-FitzHugh and Piercy, 2007; Rouzies *et al.*, 2005; Matthyssens and Johnston, 2006) supports the notion that these factors influence the level of achieved inter-functional integration. To date, only three studies have explored factors that influence the achieved level of accounting–marketing integration. Combining the evidence in these studies (Opute *et al.*, 2013; Opute, 2014; Opute and Madichie, 2016), the core factors that influence the achieved level of accounting–marketing integration in UK financial services companies are cultural diversity, management support of integration, joint reward, role flexibility, physical proximity, formalisation and centralisation. There is evidence in literature that effective integration between marketing and other functional areas would boost organisational performance (Kotler *et al.*, 2006; Le Meunier-FitzHugh and Piercy, 2007; Rouzies *et al.*, 2005; Le Meunier-FitzHugh and Lane, 2009). Accounting–marketing interface scholars (Opute *et al.*, 2013; Opute and Madichie, 2016) enhance this performance association logic: effective integration boosts strategic marketing effectiveness. This study draws upon these foundations to explore a frontier market context of accounting–marketing integration.

Design/methodology/approach

The qualitative approach is used in this study, as this allows for better understanding of the integration between departments (Gummesson, 2003). Furthermore, this will allow for new ideas to emerge regarding integration mechanisms based on the grounded experience of participants (op. cit). To implement the qualitative approach in the understanding of the diverse factors influencing the integration between accounting and marketing, we followed empirical precedence (Le Meunier-FitzHugh and Piercy, 2007) and conducted exploratory case studies, a methodological approach that is relevant when the "theory base is comparatively weak and the environment under study is messy" (Harrison, 2002, p. 158). There is a dearth of literature on the marketing perspective of the integration between accounting and marketing, with the first major empirical insights only published recently (Opute *et al.*, 2013; Opute, 2014; Opute and Madichie, 2016). Parasuraman *et al.* (2004) underscore the importance of exploratory case studies in such circumstance, as this allows for the framework to be developed from both existing

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literature and contextual field data. Exploring the Nigerian context in this study was inspired by research call (Opute and Madichie, 2014). We explored services organisations for the following three reasons:

1. The services industry accounts for 52 per cent of Nigeria's gross domestic product (GDP), according to the rebased GDP estimates for 2014[2].
2. "Service providers need to adopt a more marketing-oriented approach to the challenges they face" (as flagged by Howcroft and Durkin in the Editorial of *Journal of Marketing Management, 2003*, p. 913).
3. As services have unique features and service providers have a direct contact with customers, we are interested in understanding how this might shape accounting–marketing integration and antecedents.

Four services organisations are explored, namely, a professional services firm that offers Auditing and Accounting services; a hospitality services firm that offers hotel services; a financial services firm that offers general banking, risk assessment and investment management services; and an oil company. The diversity in the nature of services companies selected for this study was deliberate because we wanted to capture if and how differences in the service provided condition the contextualisation of integration and their antecedents in organisations.

In selecting these companies, we followed methodological precedence (Le Meunier-FitzHugh and Piercy, 2007; Opute *et al.*, 2013; Opute, 2014) and ensured that all companies have/operate the following:

- separate accounting and marketing departments that report to a single senior manager (Le Meunier-FitzHugh and Piercy, 2007; Opute *et al.*, 2013; Opute, 2014);
- a vertical management structure (Le Meunier-FitzHugh and Piercy, 2007; Opute *et al.* 2013);
- at least 100 employees (Kahn, 1996; Opute, 2014);
- operate in a competitive market (Opute *et al.*, 2013; Opute, 2014); and
- are traded on the stock exchange market (Parry and Song, 1993; Opute *et al.*, 2013; Opute, 2014).

Table I presents the demographics of the explored services companies.

Given the centrality of managerial mechanisms in the conceptual framework, we adhered to methodological guideline (Le Meunier-FitzHugh and Piercy, 2007). Therefore, the respondents for this study included the accounting head, the marketing head and a senior manager from each of the selected four companies. To obtain a clearer understanding of the accounting–marketing working relationship and the objectives of the organisation as a whole, and what roles accounting and marketing play and whether they are linked, it was of critical importance to also interview a senior manager. Overall, 12 interviews lasting between 60 and 90 minutes were conducted, which is consistent with the methodological tradition of nine interviews (Le Meunier-FitzHugh and Piercy, 2007) for a study of this nature. Professional transcribing services were used to transcribe all interviews verbatim (Özbilgin *et al.*, 2016).

To gain a full sense of data for this study, inductive analysis was used (Thomas, 2006; Bryman and Burgess, 1994), and this involved "detailed reading of raw data to derive concepts, themes or a model through interpretation made from the raw data" (Thomas, 2006, p. 238). Interview transcripts were thoroughly read (several times), moving backward and forward in the text (Auerbach and Silverstain, 2003) and memos were written, as well as appropriate coding undertaken (Bryman, 2004; Smith and Osborn, 2003). Respondents' comments were carefully examined to identify the core insights with regards to the conceptualised concepts (Czarniawska, 1998). Notes describing striking issues were made (Smith *et al.*, 2013). Thematic analysis of interview data followed the three coding procedures involving open coding,

Table I Demographics of participating companies and respondents

Metrics / Service Firms	Professional (Accounting and Auditing	Hospitality (Hotel)	Oil Services	Financial (Banking and Investment Management)
Number of years operating in the industry	30-40 years	20-30 years	20-30 years	30-40 years
Number of employees	Over 200	Over 200	Over 300	Over 300
Total asset	Over US$6.5 billion	Over US$5.7 billion	Over US$45 billion	Over US$15 billion
Respondents Interviewed*	3	3	3	3
Age range of respondents interviewed	40-52	40-44	38-48	43-50
Respondents' years of experience in present position	6-12	5-10	6-13	6-12
Respondents with bachelor's degree	All	All	All	All
Respondents with postgraduate qualifications	2-MSc, 1-PhD	2-MSc, 1-MBA	1-MSC, 1-PhD	3-MSC, 1-PhD
Professional qualifications	2-ACA, 1-Ch. Mktr	1-ACA, 1-Ch. Mktr	1-ACA	1-ACA, 1-CMA, 1-Ch. Mktr

Notes: Key: *The respondents included the Accounting Head, Marketing Head and Senior Manager of each of the service firms; ACA = Chartered Accountant, CMA = Chartered Management Accountant, and Ch. Mktr = Chartered Marketer axial coding and selective coding (Strauss and Corbin, 1990). However, adhering to methodological advocacy (Walker and Myrick, 2006), we mobilised Glaser's (2005) more open-ended approach in deriving the codes and ascertaining the relationship between the codes in the entire iterative process of data analysis (Özbilgin *et al.*, 2016).

Utilising analytical guideline for deepening understanding and explanation, as well as enhancing generalisability (Miles and Huberman, 1994), we analysed the case studies through a cross-case analyses. This involved comparing the interview memos as well as the coding for each interview transcript. To address interpretive biases in qualitative research, we used several measures (Lincoln and Guba, 1985). First, our theoretical assumptions were drawn from reviewed literature (Griffiths, 2009). Second, we recorded the interviews verbatim (Ayoko *et al.*, 2012). Third, the analyses for this study were checked and interpreted by two academics with good knowledge of interpretive research. Fourth, we requested feedback from interview participants on the preliminary interpretations of the findings.

The conceptual framework

In developing a conceptual framework, we followed theoretical advocacy for inter-functional relationships that are relatively unexplored (Ketchen and Shook, 1996; Homburg *et al.*, 2008). Therefore, we reviewed extant literature that identified core factors that influence inter-functional integration. Subsequently, we developed this conceptual framework through exploratory case studies. Also, recognising that organisations must understand how human issues condition inter-functional relationship (Griffin and Hauser, 1996; Song *et al.*, 2000; Xie *et al.*, 2003), we paid attention to the growing notion that there are interface problems between accounting and marketing, and one of which seems to be cultural diversity (Gleaves *et al.*, 2008; Opute *et al.*, 2013; Opute, 2014).

We direct attention to the fact that, given the lacuna of accounting–marketing interface literature, the literature review for this study draws largely from the literature about R&D-Marketing and Sales-Marketing interfaces, a theoretical adaption that is valid, given that inter-functional relationships are based on interdependence relationships (Griffin and Hauser, 1996) and driven by the need for goal congruity (Xie *et al.*, 2003) and achieving synergy (Matthyssens and Johnston, 2006). Drawing on cues from reviewed literature, we selected information sharing and involvement as integration dimensions, and cultural diversity, management support of integration, rewards, physical proximity, role flexibility, decentralisation, socialisation events and joint seminars, as integration antecedents, as variables to analyse the data from our exploratory case studies. As the literature suggests that organisational performance would be boosted if an effective cross-functional relationship with marketing is ensured, we also considered this link.

Findings

To achieve inter-functional synergy, organisations must optimise alignment between integrating functional departments (Matthyssens and Johnston, 2006). Empirical evidence from our study suggests three groups of antecedents of accounting–marketing integration in a frontier market context, warranting us to refine our framework. Therefore, we categorise our antecedent variables as integrators, management support of integration and intervention mechanisms (see Figure 1). Integrators are structural (decentralisation) and controllable, attitudinal-based features that are deeply rooted and endanger their working relationship. If appropriate measures are not adopted to manage these attitudinal fabrics, conflict escalation is a consequence. Management support is the central factor that propels and sustains effective integration of both departments in this frontier market. For the propelling function, the management initiates policies that underline the importance of accounting and marketing to integrate. To sustain the integration drive, goal congruity and enhanced organisational performance, supporting mechanisms are initiated. These mechanisms, categorised as "intervention mechanisms" by respondents, are of central importance in this interface in the frontier market context, given the attitudinal-based differences between accounting and marketing and their conflict driving and escalation capacity implications, as well as performance implications.

Integration

From reviewed literature (Xie *et al.*, 2003; Song and Thieme, 2006; Parry and Song, 1993; Opute *et al.*, 2013), 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. Exploratory case study evidence showed resonance with existing literature: information sharing is a core integration element of explored companies, and they emphasise accurate and timely exchange of information and awareness of each other's information need. Similarly, involvement is a very important dimension of their integration and included open discussion of opposing views, joint involvement across the stages of the strategic marketing process and in responding to market changes:

> In my firm, we give much attention to understanding clearly the information need of the other party, because you can share information timely and accurately if you know the precise information need. (Senior Manager – Professional service firm).

> Involvement is very important for our integration because the chance of the staff of both departments coming together to engage jointly in the organisational processes enables them to see eye-to-eye often. This is important for bonding. (Senior Manager – Financial Services firm).

Integrator: cultural diversity

Interview findings underline the existence and major negative influence of cultural diversity (culture, perception and orientation) on accounting–marketing integration. This evidence, as illustrated further in interviewee's comments, resonates with the evidence in reviewed literature (Opute *et al.*, 2013; Kotler *et al.*, 2006; Beverland *et al.*, 2006). This study demonstrates that cultural artefacts in the form of stereotypes, and differences in orientation and technical skills constrain the behavioural repertoire of accounting and marketing personnel and also guide their interpretation of each other's actions. The consequences are that they are

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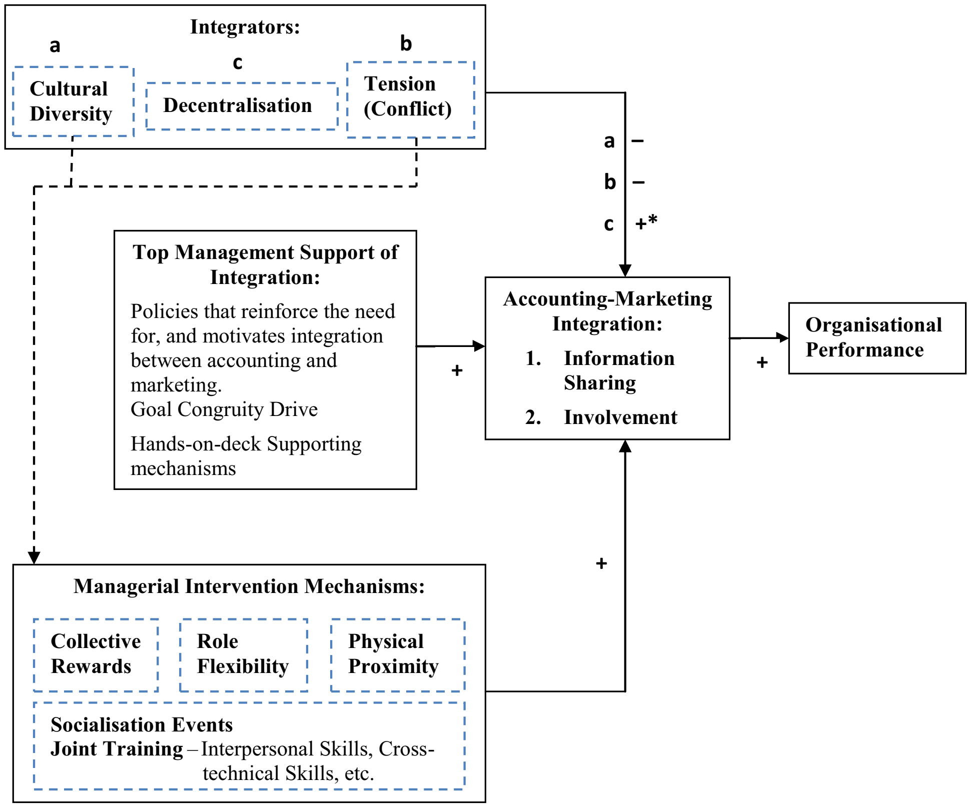
Figure 1 The antecedents of accounting–marketing integration and performance impact: integrators, management support of integration and intervention mechanisms



Notes: (1) There are major cultural differences between accounting and marketing, and these contribute to increased tension that undermines their integration and performance (team and organisational); (2) To cheek these, a dual management tool is used: (a) policies are enforced to motivate integration and goal congruity behaviour, and (b) hands-on-deck intervention mechanisms are used to manage cultural diversity issues and conflict influence, and galvanise goal congruity orientation and improved team and organisational performance. These intervention mechanisms are instrumental to sustaining organisational performance; (3) *The nature of service and strategic decision-making involved determine the utility of decentralisation in this dyad. Thus, there is task-connectivity feature on the influence of decentralisation on accounting–marketing integration and organisational performance

neither able to share information effectively nor engage in performance enhancing team working:

> Accounting and marketing are very different in the way they think and perceive each other, and in their orientations and their functional ideologies, and these negatively influences their integration (Senior Manager – Oil service firm).

> The truth is that accounting and marketing are apart, caused mainly by differences in our orientations and perceptions. It is also true that our integration suffers as a result, as both are emotional (Marketing Manager – Hospitality firm).

> Accounting and marketing are separated by perception and orientation differences, that seem to make them develop a very strong bias towards the other party. These cultural differences exert very negatively on their integration and overall organisational performance (Senior Manager – Financial Services Firm).

A further direct consequence of the aforementioned cultural artefacts, as demonstrated by all explored service firms, is increasing tension and conflict, leading to persistent rivalry and antagonistic behaviour between accounting and marketing that undermines team and organisational performance. These conflict insights enhance prior inter-functional relationship literature with regards to team performance (Opute, 2014) and organisational performance (Opute, 2014; Kotler *et al.*, 2006). Also, the evidence that cultural differences between accounting and marketing increase conflict between both departments is consistent with insights about the sale-marketing interface (Kotler *et al.*, 2006; Rouzies *et al.*, 2005):

> These differences in the way accounting and marketing perceive each other, and their technical norms contribute to intensified disagreements between them" (Senior Manager – Professional Service firm).

> Accounting and marketing are culturally diverse, and this is a major factor that drives lack of trust and conflict in their relationship. These problems have serious implications for us as a team and organisation (Senior Manager – Financial services firm).

Integrator: decentralisation

Another integrator that emerged from this study is decentralisation. The explored organisations enforce a decentralised structure that allows the employees a free hand to make decisions quickly without having to seek approval from above. This approach, as the interviewees reported, impacts positively not only on accounting–marketing integration but also on performance in the frontier market context, evidence that contrasts prior insights on marketing's integration with R&D (Parry and Song, 1993) and accounting (Opute, 2009). In a two-dependent variable analysis, Opute (2009) found no positive association of decentralisation with either routine or strategic marketing process integration in the accounting–marketing interface in UK financial services organisation:

> Decentralisation is very important factor for effective information sharing and involvement. It is also very important for our performance, as it enables us to be proactive and take advantage of opportunities (Senior Manager – Hospitality firm).

> Decentralisation is encouraged in our organisation to ensure that we respond quickly to developments in the market [. . .] [. . .].., yes, decentralisation aids our information sharing and involvement relationship with marketing, as well as organisational performance (Accounting Manager – Financial Services firm).

A cross-case analysis captured evidence that explains a differentiator of this influence of decentralisation – the nature of service activity. Insights from the Professional Service (Accounting and Auditing) firm indicate that whether decentralisation is commodious to accounting–marketing integration, and to what extent hinges on the nature of service, as well as the nature of decision-making. Thus, for a professional service firm with a small range of clients (30-50) that contribute significantly to the company's wellbeing, decentralisation is not an option, as most decisions made are considered strategic. A further explanation for this is as follows:

> Initiatives in the past to decentralise decision making in this organisation have led to negative team working and organisational performance. We cannot afford to make such mistakes of making the wrong decision any more. It was not only affecting our performance and also increasing the danger of losing our clients, but also contributing to the tension between accounting and marketing (Senior Manager – Professional Service firm).

> There is big rivalry and tension between accounting and marketing. When we make mistakes, accounting will ridicule us at every opportunity. We pay back too, when we have the opportunity [. . .] [. . .]. Yes, it is good that we do not decentralise any more (Marketing Manager – Professional Service firm).

These insights from the professional service firm add to the literature on task connectivity of integration (Griffin and Hauser, 1996). Furthermore, the emergent evidence resonates with past research on accounting – marketing integration in UK financial services organisations (Opute, 2009) and R&D-Marketing integration in Japanese high-tech companies (Parry and Song, 1993).

Management support of accounting–marketing integration

In a study of the antecedents and consequences of goal congruity among marketing, R&D and manufacturing, Xie *et al.* (2003, p. 233) warn that, regardless of interface domain, organisations aiming for effective integration and attached positive implications must recognise that "human beings are complex combinations of skills, abilities and emotions". Supporting that rationality, several scholars have emphasised that organisations aiming for the synergistic gains of inter-functional integration must ensure management initiatives that combine policies and hands-on-deck approach to steer effective integration and enhanced performance (Le Meunier-FitzHugh and Piercy, 2007; Opute *et al.*, 2013).

Inspired by insights from reviewed literature, this study conceptualised that management support of integration will directly influence the level of "information sharing" and "involvement", as well as the "integrators" and "managerial intervention mechanisms". We find support for this importance of management support in the form of policies and operational initiatives to facilitate accounting–marketing integration and performance impact. Management support will aid effective information sharing and involvement, if policies are initiated that encourage group focus and goal congruity.

The exploratory findings from this study corroborate prior literature that underline management support as a major predictor of inter-functional integration (Le Meunier-FitzHugh and Piercy, 2007; Xie *et al.*, 2003; Opute *et al.*, 2013). All case studies underlined the critical importance of management support, as well as the influence on "integrators" and "managerial intervention mechanisms". Explored service firms demonstrated a strong influence of management support on the integrators. As comments below show, this is very important in an interface that is characterised by deeply rooted cultural diversity that lubricates conflict. Consequently, this management support machinery encourages operational initiatives that are tailored towards a goal-oriented and performance-enhancing alignment of the working relationship between accounting and marketing:

> It is a known fact that there are cultural differences between accounting and marketing which lead to tension and hinder the ability to work together effectively. The top management is aware of these issues and making efforts to address them (Accounting Manager – Professional Service firm).

> Over the years, we have been focusing on understanding the cultural differences between accounting and marketing and how these drive their conflict. Top management is giving serious attention to their integration, and cultural diversity influence (Senior Manager – Professional Service firm).

> We are giving due attention to the differences between accounting and marketing and their conflict, as well as performance impact. To ensure that we achieve performance targets, we are using several managerial intervention mechanisms to achieve better understanding and alignment between accounting and marketing (Senior Manager – Financial Service firm).

> We are using joint trainings and socialisation events to bring accounting and marketing together, to understand each other better, including cross technical knowledge. This is helping in several ways, reducing their conflict which is largely characterised by stereotypes and wrong perceptions of each other, enhancing their integration, and the performance impact of their integration (Senior Manager – Oil Services firm).

The managerial intervention mechanisms

In their Editorial "the marketing/accounting interface" in the Special Issue of the *Journal of Marketing Management*, Roslender and Wilson (2008a, 2008b) underlined a continuing need to align accounting and marketing towards enhancing organisational effectiveness. Extant literature identifies "joint reward", "role flexibility", "physical proximity" and "socialisation events and joint seminars" as antecedents of, that is, tools for aligning inter-functional areas. The insights from this current study lend support to this alignment role of the aforementioned tools. This study suggests a dual hands-on-deck management initiative for galvanising effective integration and enhancing performance. While the first (management support) was discussed above, the second (involving several tools) which we have grouped as managerial intervention mechanisms, as our exploratory findings support this, is discussed next. According to the literature (Opute *et al.*, 2013; Leenders and Wierenga, 2002), *collective reward* motivates people whose tasks are interdependent. Such reward strategies facilitate cooperation (Chimhanzi, 2004; Leenders and Wierenga, 2002). The Senior Manager of the professional service firm said:

> We cannot pretend not to know the degree of animosity between accounting and marketing. To keep them focused on the organisational goals, we reward them equally, so that no party feels neglected.

The integration importance of the collective reward tool was also evidenced in other explored firms. For example, rewarding accounting and marketing equally is important towards ensuring unity (Marketing Manager – Financial Services firm), and keeping both departments harmonised (Accounting Manager – Hospitality Firm).

The evidence for role flexibility supports prior literature. Two of the explored companies enforce a cross-functional working strategy that motivates accounting and marketing employees to work across boundaries, though very carefully. This study demonstrates that this market orientation approach of "inclusive inter-functional perspective" (Roslender and Hart, 2006, p. 235) helps these organisations to improve "information sharing" and "involvement", as well as organisational performance, evidence that lends support to literature (Cespedes, 1993; Kotler *et al.*, 2006; Garrett *et al.*, 2006 – NZ sample). A cross-case analysis revealed insights that connect to the Western context logic that the relevance of role flexibility in the accounting–marketing interface is contingent on the dynamics of the organisation (Opute, 2009). Similar to decentralisation, the professional service firm does not practice role flexibility. However, unlike Opute (2009) which found role flexibility relevance during the strategic marketing process of UK financial services organisations, this current study suggests that the professional service firm principally does not encourage role flexibility between accounting and marketing, as:

- their nature of service involves operational activities that are considered strategic; and
- given tension between both departments, keeping those operational activities in the hands of personnel within the functional domains is essential towards guarding against increased boundary tension and negative performance:

> Role flexibility does not work in my organisation for two main reasons. First, decisions that are very strategic to this organisation are usually involved. Second, accounting and marketing have their issues and are emotional in protecting their functional domains. To ensure that we deliver value to the customers, we cannot toy with the consequences of doing the opposite (Senior Manager - Professional Service firm).

> For us, we think it is a good that accounting keeps their technical domain while we keep ours [. . .] .. Of course, I believe that working across boundaries might enable our working relationship and performance, but the top management is addressing that need by using socialisation events and cross-technical, as well as inter-personal skills training to draw both departments closer (Marketing Manager - Professional Service firm).

Three of the explored companies demonstrated a use of *physical proximity* as a tool for enhancing integration between accounting and marketing. In these companies, keeping accounting and marketing on the same floor is enabling information sharing (Griffin and Hauser, 1996) and team building and performance (Xie *et al.*, 2003), through goodwill (Adler and Kwon, 2002) galvanised via increased regular informal interactions (de Ruyter and Wetzels, 2000):

> Our information sharing and most importantly involvement have increasingly improved since we decided to locate accounting and marketing on the same floor (Senior Manager - Hospitality firm).

For the final managerial intervention mechanism (*socialisation events and joint training*), exploratory findings showed that two of the explored companies used these strategies to enhance accounting–marketing integration and performance. The evidence for socialisation events (oil services firm) lends support to social capital theory which suggests that interpersonal social contact lubricates and promotes collective action and cooperation (Shipilov and Danis, 2006; Malshe, 2011). On the other hand, the joint training evidence (financial services firm) supports literature that suggests that UK financial services companies use joint training to reduce the effect of attitudinal-based conflict between accounting and marketing (Opute, 2014). Furthermore, the evidence from the financial services firm (see comment below) extends the literature (Shipilov and Danis, 2006; Opute, 2014):

> It is very important that we move in the same direction" (Senior Manager, Financial Services Firm). For some years now, joint trainings involving both accounting and marketing personnel have become regular practice in our organisation. These trainings usually involve components like interpersonal skills and cross-technical skills [. . .] [. . .] Yes, I can say that, as a result of these cross-technical trainings, we understand accounting much better. These trainings have enabled us to see accounting more objectively (Marketing Manager - Financial Services Firm).

Finally, this cross-technical training and alignment impact reinforce prior literature (Sidhu and Roberts, 2008) who comment that "there are real benefits for marketing if it learns to speak the language of business, as accounting has often been called" (p. 678).

Based on the findings from this study, we propose that:

P1a. Culture, perception and orientation differences between accounting and marketing will negatively influence information sharing between accounting and marketing.

P1b. Culture, perception and orientation differences between accounting and marketing will negatively influence involvement between accounting and marketing.

P2a. Decentralised decision-making will have positive effects on information sharing between accounting and marketing.

P2b. Decentralised decision making will have positive effects on involvement between accounting and marketing.

P2c. The nature of service activity moderates the impact of decentralisation on accounting–marketing integration.

P3a. Management support of integration will have positive effects on information sharing between accounting and marketing.

P3b. Management support of integration will have positive effects on involvement between accounting and marketing.

P4a. Joint reward will positively influence information sharing between accounting and marketing.

P4b. Joint reward will positively influence involvement between accounting and marketing.

P5a. Role flexibility will have positive effects on information sharing between accounting and marketing.

P5b. Role flexibility will have positive effects on involvement between accounting and marketing.

P6a. Physical proximity will have positive effects on information sharing between accounting and marketing.

P6b: Physical proximity will have positive effects on involvement between accounting and marketing.

P7a. Socialisation events and joint trainings will have positive effects on information sharing between accounting and marketing.

P7b. Socialisation events and joint trainings will have positive effects on involvement between accounting and marketing.

P8. Effective accounting–marketing information sharing and involvement will positively influence organisational performance.

Organisational performance

To gauge organisational performance in the explored companies, we asked about the organisational performance in terms of profit margin, market share, strategic marketing effectiveness and team performance. Interview evidence for all case studies indicate a positive impact of accounting–marketing integration on organisational performance, evidence that validates prior interface literature (Roslender and Hart, 2003, 2006). Respondents' comments (see below) show high levels of performance in terms of profit margin and market share across all explored companies. The evidence for the professional service company shows more consistency over time. Interestingly, this company also achieved higher levels of strategic marketing effectiveness and team performance compared to other case studies:

> The management efforts towards better alignment of accounting and marketing is paying off. Goal congruent oriented information sharing and involvement between accounting and marketing is increasingly arousing improvement in profit margin and market share (Senior Manager – Hospitality firm).

> We have registered improved performance in the areas of market share, profit level and effectiveness of our strategic marketing plans since we started focusing on better working relationship between accounting and marketing (Senior Manager – Oil Services firm).

> Our performance in terms of profit margin and market share has benefited increasingly from improved accounting and marketing integration. The fact that we are focusing on closer working and involvement between accounting and marketing has also enhanced our strategic marketing effectiveness" (Accounting Manager – Professional Services firm). "Our strategic marketing performance, and our profit margin and market share have improved more for five years consecutively since the senior manager's efforts to get accounting and marketing more actively involved towards optimum strategic linking" (Marketing Manager – Professional Services firm). "There is no doubt, effective integration between accounting and marketing has contributed to improved performance. There is no doubt too that our focus on team performance has been instrumental to the profit margin, market share and strategic marketing performance of our firm (Senior Manager – Professional Services firm).

As the comments of the professional service interviewees illuminate (reinforced too by Senior Manager – Hospitality Firm), team performance is a critical substance in optimising the performance impart of inter-functional relationship. A plausible explanation for this is that optimum symbiotic interrelation (information sharing and involvement) is galvanised towards strategic linking (strategic marketing effectiveness, to enhance and sustain financial elements of performance). Several commentaries in the existing literature connect to these insights. For example, organisational performance is enhanced by marketing's inter-functional relationship with other functional areas (Krohmer *et al.*, 2002; Le Meunier-FitzHugh and Piercy, 2007; Opute *et al.*, 2013). Increasing and sustaining organisational performance (financial) impact of inter-functional relationship requires that organisations pay attention to team performance (Opute, 2014). With reference to information sharing, the emergent findings corroborate Rosender and Hart's (2006) study of "inter-functional cooperation in progressing accounting for brands", which contends that a relevant measure of information sharing between accounting and marketing would enhance management decision making for brands. Finally, collaboration (involvement in the study) impacts more strongly on performance than interaction (information sharing) (Kahn, 1996). In this regard, the Senior Manager – Financial Services Firm comments:

> On the point of performance, we have made significant progress since the initiative to draw accounting and marketing closer to each other through a training programme that seeks to make them understand things from the other's perspective. This has indeed worked magic – they seem to be more open in working with each other (Senior Manager – Financial Services Firm).

Based on these insights, we propose that:

P8a. Effective accounting–marketing information sharing and involvement will positively influence organisational performance.

P8b. Involvement integration dimension will impact more strongly on organisational performance than information sharing.

P8c. Effective team performance impacts positively and sustains organisational performance (financial) outcome of accounting–marketing integration.

Also, founded on the insights for decentralisation, we propose that:

P8d. The nature of service activity moderates the impact of decentralisation on organisational performance.

Conclusions

This study concludes that the differences between these department are vehement, evidence that reminds of general system theory that indicates a phenomenon of "*specialised ears* *and generalised deafness*" (Boulding, 1956), and these differences negatively influence accounting–marketing integration. This study establishes that management support is a major enabler of accounting–marketing integration in the frontier market context, evidence that lends support to literature within (Opute *et al.*, 2013) and beyond (Le Meunier-FitzHugh and Piercy, 2007; Le Meunier-FitzHugh and Lane, 2009; Xie *et al.*, 2003) the explored interface. Extending these streams of literature, this study directs attention to other managerial strategies for enhancing accounting–marketing integration and organisational performance in the Nigerian frontier market.

Unlike earlier Western context studies (Opute *et al.*, 2013; Opute, 2014) which underlined cross-functional bridge as a managerial intervention tool for driving effective accounting–marketing integration and enhancing performance, despite cultural diversity and dysfunctional impact, this study shows that, in addition to initiating policies that promote accounting–marketing integration, such cultural diversity impact can be avoided, and integration enhanced, if management ensures appropriate internal structures. In the frontier market context, critical managerial strategies in this regard include a decentralised decision-making that is carefully aligned to the nature of service activity, suitable reward policy and team building through socialisation events and regular meetings (including being in the same building and organising joint seminars) and role flexibility. This study also concludes that effective "information sharing" and "involvement" between accounting and marketing would enhance organisational performance. Based on the evidence from the financial services and oil services firms, it seems right to conclude that managerial intervention mechanisms that drive and sustain team understanding (e.g. socialisation, seminars and joint trainings that emphasise cross-technical skills and interpersonal skills) would generate higher performance, driven by the fact that the personnel from both departments are able to understand each other better, learn to tolerate and forgive each other, and function more effectively as a team.

Theoretical implications

This study contributes to relationship marketing literature in several ways. To the best of our knowledge, this study is the first to explore the frontier market experience with the accounting–marketing interface, and offers insights that enhance diverse streams of literature (Opute *et al.*, 2013; Barker, 2008; Zinkhan and Verbrugge, 2000; Hyman and Mathur, 2005; Opute, 2014; Kraus *et al.*, 2015). This study contributes to the literature on how to conceptualise and optimise the working relationship between accounting and marketing towards improving organisational performance. In this connection, this study enhances literature regarding cultural diversity existence and conflict capacity in the accounting–marketing interface. While that insight is congruent with Western context insight (Opute *et al.*, 2013; Opute, 2014), and also on the suitability of management intervention mechanisms in managing the effect of such cultural diversity and conflict escalation and transformation impact, this study underlines new insights that resonate with conflict management literature which pinpoints the importance of ensuring a fit between conflict management strategy and conflict types (Greer *et al.*, 2008; Pluut and Curseu, 2012). This study extends this perspective and suggests that national culture might play a role in how this fit is achieved; hence, management intervention mechanisms like socialisation events and joint seminars, role flexibility and physical proximity were used alongside policy that promotes integration to achieve harmonious working relationship and improved performance in the frontier market context, unlike in UK studies (Opute *et al.*, 2013; Opute, 2014) where a cross-functional bridge intervention mechanism was used. Finally, explained in relation to the harmonious working relationship and enhanced performance insight, the joint seminar evidence (re-emphasising cross-boundary technical knowledge) reinforce theoretical advocacy for marketing and accounting practitioners "to fully immerse themselves in their colleagues' knowledge, and in effect begin to become functionally interchangeable with them", for superior business performance (Roslender and Hart, 2006, p. 240).

Furthermore, this study contends that, while firms might generally recognise the need to manage the human issues that shape inter-functional relationships, the managerial intervention strategies they adopt, may not only be conditioned by national culture but also by the nature of service that the firms offer (professional service firms). Specifically, this study of the frontier market context adds to managerial intervention literature of inter-functional relationship and suggests that the degree of direct contact to customers plays a significant role in determining how a firm prioritises its managerial policies and support mechanisms for aiding inter-functional integration, especially when the customer group includes a small range of companies (30-50) that contribute massively to the professional service company's economic well-being. Further, in that improved performance regard, this study corroborates prior research that careful customer focusing would drive performance (Nickell *et al.*, 2013; Salojärvi, *et al.*, 2015).

Another variable that differentiates the operationalisation of the intervention mechanisms is the nature of decision-making involved. Thus, as demonstrated by the insights from the professional service firm, neither decentralisation nor role flexibility are options in circumstances where the concerned decision is considered strategic. 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.

One further area of contribution of this study to the body of knowledge relates to performance. Based on interview results, three categories of organisational performance (marketing effectiveness, team performance and financial performance) are captured in this study, insights that lend support to prior literature (Venkatraman and Ramanujam, 1986) that conceptualised multi-dimensional firm performance which includes business performance, organisational effectiveness and financial performance.

Finally, being the first of its kind, this study bridges research gap and galvanises future research efforts, beyond the Western and developed country context.

Managerial implications

Notably, while the frontier market offers a high appeal to investors because of the inherent potential for high returns with low correlation to other markets (Graham *et al.*, 2013), it is also viewed as the riskiest market in the world to invest (Mhaiskar, 2013). Consequently, organisations that operate in such market must embrace a suitably strategic approach for optimising organisational performance. This study captured three categories of organisational performance (marketing effectiveness, team performance and financial performance), and argues that organisations in the frontier market must strive to secure these performance dimensions to generate returns for investors.

For managers in the Nigerian frontier market who aim to achieve the aforementioned performance outcomes, this study draws attention to accounting–marketing integration association, and strategic approaches for ensuring effective integration and optimal synergy. This study contends that frontier market services organisations that ensure and leverage symbiotic interrelation and strategic alignment of accounting–marketing functions would be better positioned to cope with liquidity constraints and risks and enhance competitiveness in a market that is described by Mhaisker (2013) to be renowned for its turbulence, uncertainty and instability. Therefore, managers must ensure that they embrace a configuration that strategically combines integrators, top management support and managerial intervention mechanisms to optimise the synergistic gains of accounting–marketing integration (information sharing and involvement).

In proposing that accounting–marketing synergy would be achieved if organisations use appropriate mechanisms to drive team understanding and improved performance, feeding off the knowledge of the existence of strong cultural difference (including technical knowledge differences) and conflict impact (nature and transformation), this study reinforces the views of Xie *et al.* (2003). In their exploration of the antecedents and consequences of goal incongruity in inter-functional relationships between marketing and product development performance in five countries, Xie *et al.* (2003, p. 233) warned that organisations aiming for effective integration must recognise that "human beings are complex combinations of skills, abilities and emotions". Nigerian frontier market services organisations are reminded of this pertinence.

Furthermore, this study underscores the importance of paying attention to the diverse elements that constitute integration between functional areas, evidence that finds resonance in prior accounting–marketing literature (Opute *et al.*, 2013) and mainstream integration literature (Krohmer *et al.*, 2002; Matthyssens and Johnston, 2006; Le Meunier-FitzHugh and Piercy, 2007; Biemans *et al.*, 2010; Westerlund and Rajala, 2010; Malshe, 2011). Frontier market managers must also bear in mind that while management policies that promote their integration are necessary, the managerial intervention strategies are critical to consolidating the gains of such policies. Such managerial strategies, like physical proximity between accounting and marketing, role flexibility, decentralised organisational structure, rewarding both departments equally and organising socialisation events and joint seminars, contribute not only to meeting immediate integration and performance objectives but also galvanise, on the long-term, team behaviour that sustains effective "symbiotic interrelation" (Souder and Chakrabarti, 1981) between accounting and marketing and organisational performance, outcomes that leverage from the utility of these supportive managerial intervention strategies in managing cultural diversity driven emotional responses from both departments.

A critical part in this symbiotic interrelation and performance enhancement target is the need to effectively use such managerial intervention mechanisms in addressing the cultural diversity driven conflict between accounting and marketing, and optimising involvement between accounting and marketing, as this integration dimension drives organisational performance more than information sharing. Critical also to achieving this symbiotic interrelation and performance enhancement is a careful and strategically aligned utilisation of the integrators in the working relationship between accounting and marketing.

Frontier market managers must pay particular attention to the strong cultural differences between accounting and marketing and the tension impact, as doing the contrary is non-commodious and would lead to negative integration and performance. Therefore, caution must be taken in the way decentralisation is embraced in their integration. A cautionary approach in the use of decentralisation is also recommended for organisations where the decision-making involved is considered to be strategic. For example, for a professional service firm with a small range of clients (30-50) that contribute significantly to the company's wellbeing, decentralisation may not be an option.

Limitations and future research directions

While this study adds to the debate on the value of inter-functional integration within organisations, it does have a number of limitations that could form the basis for further research enquiry in the frontier market context. For example, reliance on a limited number of cases (i.e. four), the sector concentration (services organisations) and other contextual elements (i.e. the frontier market explored) are limitations that should be addressed in future research either through replication or comparative studies. Given the methodological approach, examining in detail the service nature intricacies of accounting marketing integration and performance differentiators was not a target, and therefore a limitation. Also, the fact that the conceptual framework for this study overlooked some variables that may be important to inter-functional integration is also a limitation. Future research should aim to expand knowledge in these areas. One direction in that regard is that the conceptual nature of this study could be used as a foundation for a larger and more representative survey technique, and using multiple case studies following the benchmark of ten companies recommended by Roslender and Hart (2003) from diverse industrial domains, or a combination of both.

One of the core takeaways from this study is that the relevance of decentralisation and the managerial intervention mechanisms is conditioned by individual organisational contingencies. More research is needed in this regard to illuminate how the nature of service activity and customer type, as well as other variables not captured in this study, may shape accounting–marketing integration and organisational performance. Furthermore, there is need to validate the findings from this study with regards to the role of decentralisation on accounting–marketing integration and performance, given the increasingly blurred picture of this role in the mainstream literature on marketing's inter-functional relationship (Gupta, 1984; Parry and Song, 1993; Song and Parry, 1993; Moenaert *et al.*, 1994; Song and Thieme, 2006; Garrett *et al.*, 2006; De Clercq *et al.*, 2011). A further weakness of this study is its failure to illuminate the impact of accounting–marketing integration on the various performance components. Future research should aim to bridge research gap by explaining how the working relationship between accounting and marketing feeds into, for example, 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. Finally, the results presented here for a singular geographic entity (Nigeria) should also be tested in other frontier market contexts. This step could also be taken further through a comparative analysis alongside emerging market sample(s).

Notes

1 "Africa is regarded by many developed economies as one of the final remaining frontier markets with significant opportunities [. . .] and the GCC countries are very aware of this." – RassemZok, CEO, Standard Bank Plc.

2 source: http://mg.co.za/article/2014-04-07-oil-gas-play-second-fiddle-to-nigerias-services-sector

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