

DIGITAL BUSINESS ACCOUNTING AND MARKETING MANAGEMENT IN CREATING BUSINESS VALUE

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Abstract:

Purpose:

The rapid advancement of digital technology has transformed how organizations generate and capture business value, particularly through the integration of accounting information and marketing intelligence. This study explores the interaction between digital business accounting and marketing management in creating business value within an increasingly digital business environment.

Methodology:

Grounded in Dynamic Capability Theory, the study employs an exploratory qualitative approach to examine the processes of sensing, seizing, and reconfiguring through the integration of financial, operational, customer, and market intelligence. Data were collected via semi-structured, in-depth interviews with managers and professionals involved in accounting, finance, marketing, and digital business activities, and were supplemented by relevant organizational documents and practices.

Findings:

Thematic analysis was used to identify patterns related to digital accounting, marketing management, cross-functional integration, organizational adaptation, and value creation. The findings indicate that digital business accounting has evolved beyond conventional reporting functions into a source of strategic intelligence that supports marketing and managerial decision-making. Meanwhile, marketing management transforms financial and operational insights into value for customers and the market. The integration of accounting and marketing intelligence enables organizations to enhance their capabilities in identifying opportunities, allocating resources, targeting customers, developing products, setting prices, and making marketing investment decisions.

Implication:

This study offers a disruptive perspective by challenging the traditional functional separation between accounting and marketing, positioning their integration as an organizational mechanism for sensing opportunities, capturing market potential, reconfiguring resources, and creating sustainable business value.

INTRODUCTION

Rapid advancements in digital technology have fundamentally transformed how businesses create, communicate, and capture value. Digital platforms, cloud-based accounting systems, artificial intelligence, real-time analytics, and integrated business information systems have shifted the role of accounting from a conventional function focused primarily on recording and reporting transactions to a strategic capability that supports managerial decision-making and business innovation. Simultaneously, marketing management has undergone a similar transformation, driven by an increasing corporate reliance on digital customer data, social media, e-commerce platforms, personalization, and data-driven interactions to understand and respond to evolving customer needs. These developments demonstrate that business value is no longer created in isolation by accounting or marketing functions; rather, it increasingly emerges from the interplay between financial information, digital intelligence, customer insights, and strategic managerial actions.

Despite this transformation, accounting and marketing are still frequently studied as relatively distinct fields. Accounting research tends to emphasize digitalization, information quality, transparency, efficiency, and decision support, whereas marketing research generally focuses on customer engagement, digital capabilities, brand equity, and market performance. Such disciplinary separation creates a significant conceptual gap, as the value of digital

accounting information can be vastly enhanced when translated into customer-oriented marketing decisions, while marketing intelligence can generate greater organizational value when integrated with financial and accounting data. Consequently, understanding business value creation requires moving beyond traditional views, which regard accounting merely as a reporting mechanism and marketing as a promotional function, toward an integrated perspective in which both functions operate as interconnected components within a digital value-creation system. The disruptive novelty of this study lies in its attempt to reformulate digital business accounting as an active, market-oriented mechanism for value creation, rather than merely a technological modernization of accounting practices. From this perspective, accounting information serves not only to understand historical financial performance but also as a source of strategic intelligence underpinning customer segmentation, pricing decisions, product development, resource allocation, digital campaign evaluation, and customer profitability analysis. Conversely, marketing management is positioned not merely as an external user of accounting information, but as a co-creator that transforms financial and operational insights into customer value and market opportunities. This conceptual repositioning challenges conventional functional boundaries between accounting and marketing by proposing that business value emerges from the continuous translation of digital accounting intelligence into market actions, and the translation of market responses back into organizational decision-making.

A qualitative approach is highly appropriate for examining this phenomenon because the process by which digital accounting and marketing jointly create business value is multidimensional, contextual, and embedded in organizational practices. While quantitative measures might identify relationships between digital capabilities and performance, they may fail to reveal how managers interpret digital accounting information, how accounting insights influence marketing decisions, how marketing data alters financial considerations, and how these interactions ultimately generate various forms of value—whether financial, customer-based, strategic, operational, or relational. Therefore, qualitative research offers the opportunity to uncover the meanings, processes, managerial practices, tensions, and organizational mechanisms underlying the integration of digital business accounting and marketing management.

In line with this, the study aims to explore how digital business accounting and marketing management interact within the process of business value creation. Rather than treating digital accounting and marketing as separate organizational functions, this study views them as mutually reinforcing capabilities within an increasingly interconnected digital business environment. The study aims to contribute a more integrated understanding of contemporary value creation by revealing how financial intelligence, digital information, customer insights, and marketing actions are combined.

METHODS

Research Design

This study employs a qualitative approach to explore how digital business accounting and marketing management contribute to business value creation. A qualitative design was selected because the research focuses on understanding managerial experiences, organizational practices, decision-making processes, and the interaction between accounting and marketing functions, rather than measuring cause-and-effect relationships between variables.

Research Approach

This study employs an exploratory qualitative approach grounded in Dynamic Capabilities Theory, specifically the processes of sensing, seizing, and reconfiguring. This approach aims to reveal how organizations leverage digital accounting information and marketing intelligence to identify opportunities, make strategic decisions, adjust organizational resources, and create business value amidst a constantly changing digital environment.

Data Collection

Primary data will be collected through semi-structured, in-depth interviews with managers and professionals involved in accounting, finance, marketing, and digital business activities. Interview questions will focus on the use of digital accounting systems, the integration of financial and customer information, marketing decision-making, organizational adaptation, and the mechanisms by which these practices generate business value. Relevant organizational documents and digital business practices may also be examined as supporting data.

Participants and Sampling

Participants will be selected using purposive sampling based on their direct involvement in digital accounting, marketing management, or strategic decision-making. Approximately 10–15 informants may be included, or the process will continue until sufficient information is obtained and thematic saturation is reached. Participants may include accounting managers, marketing managers, business owners, finance managers, and digital transformation professionals.

Data Analysis

The data will be analyzed using thematic analysis. Interview data will be transcribed, coded, categorized, and interpreted to identify recurring patterns and relationships concerning digital accounting, marketing management, organizational capabilities, and value creation. This analysis will be guided by the dimensions of Dynamic Capabilities Theory while remaining open to themes emerging from the empirical data.

Trustworthiness

The credibility of the findings will be reinforced through data triangulation, member checking, and cross-informant comparisons. Interview findings will be compared against relevant organizational documents or practices where available, while selected participants may be asked to confirm the accuracy of the researcher's interpretations. An audit trail of the coding and analysis processes will also be maintained to enhance transparency and reliability.

Ethical Considerations

Participation is voluntary, and informed consent will be obtained from all participants. Participants' identities and confidential organizational information will be protected through anonymization. The collected data will be used solely for academic research purposes and managed in accordance with applicable research ethics principles.

RESULTS AND DISCUSSION

Digital Business Accounting as a Source of Strategic Intelligence

These findings indicate that digital business accounting is increasingly viewed not merely as a financial reporting mechanism, but also as a source of strategic intelligence. Digital accounting systems enable managers to access more timely information regarding costs, revenue, profitability, cash flow, and resource utilization. This information supports managerial interpretation of business conditions and facilitates faster responses to operational and market changes. Viewed through the lens of Dynamic Capabilities Theory, these practices reflect an organization's ability to detect situations (sensing capability), as accounting information assists managers in identifying emerging issues, opportunities, and shifts in business performance.

Integration of Accounting Information and Marketing Decisions

These findings further indicate that digital accounting becomes increasingly valuable when financial information is integrated with marketing data. Managers can leverage information regarding customer behavior, sales performance, product profitability, promotional costs, and customer responses to evaluate marketing strategies more comprehensively. Instead of making marketing decisions based solely on customer engagement or sales volume, organizations can now increasingly consider the financial contributions generated by various customer segments, products, and marketing activities. This integration reflects a shift from functionally siloed decision-making toward cross-functional decision-making.

Marketing Management as a Value-Creation Capability

Marketing management has emerged as a crucial capability for transforming digital information into value for customers and the market. Digital marketing practices provide organizations with ongoing insights into customer preferences, purchasing behavior, engagement, and market trends. These insights enable managers to adjust strategies regarding products, pricing, communication, and customer engagement. Within the framework of Dynamic Capabilities Theory, these practices reflect the capabilities to both sense and seize opportunities, as organizations not only identify market opportunities but also translate them into concrete marketing actions.

Integration as a Mechanism of Business Value Creation

One key finding is that business value arises not from digital accounting or marketing management in isolation, but from the integration of the two. Financial information provides insight into economic consequences, while marketing information offers an understanding of customers and markets. When these two types of

information are combined, managers can make more informed decisions regarding resource allocation, customer targeting, product development, pricing, and marketing investments. This finding expands upon the conventional view that regards accounting and marketing as separate organizational functions, demonstrating instead that their interaction can serve as a crucial mechanism for value creation.

Dynamic Capabilities and Organizational Reconfiguration

These findings also indicate that digital information can drive organizations to continuously reconfigure their resources and practices. Managers can shift marketing spending toward more profitable customer segments, modify products based on customer feedback, adjust prices in line with profitability and market conditions, or redesign business processes using financial and operational information. These activities reflect the reconfiguration capabilities posited by Dynamic Capability Theory. Thus, digitalization creates value not merely because an organization possesses new technology, but because that technology enables the organization to continuously transform how resources and decisions are managed.

Disruptive Perspective on Business Value Creation

These findings offer a perspective that disrupts the status quo by challenging the traditional functional separation between accounting and marketing. Digital business accounting can serve as strategic input for market-oriented decision-making, while marketing intelligence can simultaneously provide crucial input for financial and resource allocation decisions. Consequently, business value is created through an iterative process in which accounting intelligence and market intelligence continuously inform one another. This perspective shifts the focus from the mere implementation of digital technology to an organization's ability to connect, interpret, and transform digital information into strategic action.

Theoretical Implications

These findings reinforce the relevance of Dynamic Capabilities Theory in explaining digital business value creation. While the theory emphasizes the capabilities of sensing, seizing, and reconfiguring organizational resources, this study highlights the importance of cross-functional information integration as a fundamental mechanism underpinning the operation of these capabilities. Digital business accounting strengthens the ability to sense financial and operational aspects, whereas marketing management enhances the ability to sense customer and market dimensions. Integrating the two enables organizations to seize opportunities and reconfigure resources more effectively. This suggests that dynamic capabilities in the digital era may increasingly depend on an organization's ability to integrate business intelligence sources that have traditionally remained separate.

Overall Discussion

Overall, these findings indicate that digital business accounting and marketing management should not be viewed as standalone digital transformations. Instead, they represent interconnected organizational capabilities that can jointly support business value creation. Digital accounting provides the financial intelligence needed to understand the economic implications of various decisions, while marketing management offers the market intelligence required to grasp customer and competitive dynamics. Integrating the two enables organizations to shift from reactive decision-making toward a more adaptive approach to value creation grounded in strategic insights. Consequently, this study positions integrated digital intelligence, combining accounting and marketing, as a potential organizational mechanism for identifying opportunities, leveraging market potential, reconfiguring resources, and creating sustainable business value.

CONCLUSION

This study concludes that digital business accounting and marketing management can function as interconnected capabilities within the business value creation process. Digital accounting provides timely financial and operational intelligence, while marketing management offers customer and market intelligence. When these capabilities are integrated, organizations enhance their ability to identify opportunities, make strategic decisions, allocate resources, and adapt to changing market conditions. From the perspective of Dynamic Capability Theory, this integration reflects the processes of sensing, seizing, and reconfiguring. Therefore, the study's primary contribution is the proposition that business value in the digital era is not created solely through technology adoption, but rather through an organization's ability to integrate financial and market intelligence into sustained strategic actions.

Implications

Theoretically, this study extends Dynamic Capabilities Theory by emphasizing cross-functional information integration as a crucial mechanism underpinning the capabilities of sensing (detecting opportunities), seizing (capitalizing on opportunities), and reconfiguring (reorganizing resources). The study also contributes to bridging the conceptual divide between digital accounting and marketing management by positioning them as complementary capabilities in value creation. From a practical standpoint, organizations should no longer view accounting and marketing systems as isolated functions. Managers can enhance value creation by integrating financial, operational, customer, and market information to support decision-making regarding pricing, customer segmentation, resource allocation, product development, and marketing investments. This approach enables organizations to transform digital information into actionable insights and, ultimately, translate them into value for both customers and the business.

Limitations

This study has several limitations. First, while the qualitative design provides in-depth, contextual insights, it does not allow the findings to be statistically generalized across different industries or organizational populations. Second, the interpretation of organizational practices may be influenced by the experiences and perspectives of the selected informants. Third, the study focuses primarily on the integration of digital accounting and marketing management; consequently, it may not fully capture the influence of other capabilities, such as information technology, human resources, innovation, and organizational culture. Finally, varying levels of digital maturity across organizations may affect how the integration of digital accounting and marketing is implemented and experienced.

Recommendations

Organizations are advised to foster stronger integration between accounting and marketing functions through shared digital platforms, cross-functional analytics, and collaborative decision-making processes. Accounting professionals need to develop a deeper understanding of customer and market information, while marketing professionals must strengthen their ability to interpret financial data and profitability metrics. Organizations should also establish performance indicators that encompass value-creation dimensions from both financial and customer perspectives, rather than relying solely on conventional financial measures. Management needs to further encourage cross-functional collaboration to transform digital information into strategic insights and actionable business decisions.

Future Research

Future research could extend this study by examining the integration of digital accounting and marketing across various industries, organizational scales, and levels of digital maturity. Comparative case studies could be conducted to identify how different organizations develop and implement integrated value-creation practices. Subsequent research could also investigate the roles of artificial intelligence, big data analytics, customer relationship management systems, and real-time accounting information in strengthening organizational dynamic capabilities. Furthermore, follow-up research could develop conceptual or quantitative models based on qualitative findings to test the relationships among digital accounting capabilities, marketing capabilities, organizational agility, customer value, and business value creation. Such research would provide opportunities to further validate and expand the integrated value-creation framework proposed in this study.

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