

Table of Contents

1	Introduction	1
1.1	Relevance of Research on the Link Between Marketing, Sales and Finance	3
1.2	Research Objectives and Structure of the Thesis	10
2	Conceptual Foundations	14
2.1	Literature Review	14
2.1.1	Studies on the Organizational Interface Between Marketing and Finance	14
2.1.2	Studies on the Organizational Interface Between Marketing and Sales.....	22
2.1.3	Studies That Tap Marketing’s Organizational Interface with Finance or Sales as a Side Issue	27
2.1.4	Summary	33
2.2	General Outline of Theories Related to the Marketing-Sales-Finance Triangle	35
2.2.1	Social Identity Theory	35
2.2.2	Boundary Theory	37
2.2.3	Resource Based View.....	37
2.2.4	Resource Dependency Theory	39
2.2.5	Agency Theory	40
2.2.6	Summary	41
3	Methodology.....	43
3.1	General Research Approach.....	43
3.2	Sample Procedure, Sample Characteristics, and Interview Guideline.....	44
3.3	Qualitative Data Analysis Process	49
4	An Organizational Design Perspective on the MSF-Triangle	53
4.1	Identification of Organizational Actors	53
4.2	Identification of Structural Marketing-Sales-Finance Configurations.....	62
5	Interaction Fields and Decision Areas in the MSF-Triangle.....	71
5.1	Plans & Budgets	71
5.2	Reports & Analyses.....	76
5.3	Cost Optimization	84
5.4	Calculations & Investment Management	89
5.5	Financial Accounting	98
5.6	Debtor Management.....	105
5.7	Compliance & Risk Management	106

5.8 Pricing	111
6 Specific Contributions and Roles in the MSF-Triangle	127
6.1 Specific Contributions of Marketing, Sales, and Finance to Each Interaction Field	128
6.1.1 Plans & Budgets	128
6.1.2 Reports & Analyses	129
6.1.3 Cost Optimization.....	129
6.1.4 Calculations & Investment Management	130
6.1.5 Financial Accounting.....	131
6.1.6 Debtor Management	131
6.1.7 Compliance & Risk Management.....	132
6.1.8 Pricing.....	132
6.2 The Role of Marketing, Sales, and Finance in the MSF-Triangle	133
7 Key Managerial Challenges in the MSF-Triangle.....	139
7.1 Reach High Levels of Mutual Understanding.....	139
7.2 Implement an Intelligent Incentive System.....	153
7.3 Manage Marketing Performance	160
7.4 Balance Power Among MSF-Actors.....	168
7.5 Achieve Pricing Excellence	171
8 Fundamental Developments in the MSF-Triangle	175
8.1 Increased Finance Orientation of Sales.....	175
8.2 Increased Finance Orientation of Marketing.....	179
8.3 Increased Business Orientation of Finance	181
8.4 Theoretical Discussion	183
9 Conclusion	189
9.1 Summary and Implications for Research	189
9.2 Implications for Business Practice	201
References	207