

Integrating Marketing, HRM, and Accounting Systems for Customer Value Sustainability

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Abstract

Purpose: This study examines how collaborative culture is constructed, practiced, and interpreted across Human Resource Management, Marketing Management, and Accounting Systems to strengthen sustainable customer value. Methodology: Using a qualitative design, this research employs literature meta-synthesis and thematic analysis of recent international studies to identify patterns, mechanisms, and determinants of cross-functional collaboration. Results: Findings reveal that effective collaboration is shaped by the alignment of strategic goals, clarity of communication mechanisms, and transparency of data enabled by accounting systems. The HR function plays a pivotal role in cultivating trust, reinforcing collaborative norms, and fostering adaptive cross-divisional practices. Additionally, the interaction between digital information flows and human judgment emerges as a central driver of collaborative quality. Conclusion: Collaborative culture evolves gradually through reflective processes, social learning, behavioral consistency, and leadership commitment. Sustainable customer value is generated when organizational structures, information technologies, and human capabilities interact continuously to support cross-functional synergy. Limitations: The study relies solely on secondary data and published literature, which limits the ability to capture organization-specific nuances and real-time collaborative behaviors. Contributions: This article offers an integrative framework for understanding cross-functional collaboration dynamics, highlights the strategic role of HRM and accounting systems in enabling synergy, and provides practical insights for organizations seeking to strengthen interdepartmental integration.

Keywords: AIS Quality, Cross Functional Collaboration, HR Practices, Knowledge Sharing, Marketing Capability, Sustainable Customer Value

1. INTRODUCTION

Modern organizations today are facing increasingly high business complexity, particularly in their efforts to create customer-oriented competitive advantages. In the modern competitive and complex business environment, organizations that are able to understand and respond to customer needs are more likely to survive and excel (Yakin & Suhaeni, 2020). Creating customer value can no longer be achieved solely through the marketing function but requires cross-departmental integration involving Human Resource Management (HRM) and Accounting Systems. The HRM function plays a role in developing employee capabilities and building collaborative competencies, while marketing focuses on understanding customer needs and preferences. The Accounting System function provides support by delivering accurate performance information, which serves as the basis for strategic decision-making in the era of digital transformation that has changed how accounting information is produced and utilized (Monteiro, Vale, Leite, & Lis, 2024). When these three functions HRM, marketing, and accounting work in an integrated manner, the organization becomes not only more responsive to external changes but also capable of identifying internal innovation opportunities through synergies of knowledge, data, and human resources. This integration enables organizations to build a holistic understanding of customer behavior, operational performance, and HRM conditions simultaneously.

The integration of these three functions can only run effectively if the organization possesses a strong collaborative culture characterized by open communication, aligned coordination, and transparency across work units. In the context of organizational digital transformation-where technology, data, and automation processes are increasingly dominant the role of organizational

culture becomes even more crucial. Recent studies show that the adoption of modern accounting systems (such as cloud-based systems, automation, or AI applications in accounting) is only effective when supported by an organizational culture that encourages continuous learning, flexibility, and innovation in products and services for customers (Hasan et al., 2025). With such a culture, accounting systems do not merely present historical data but also enable real-time analysis, performance prediction, and strategic insights that are responsive to market changes and customer needs.

A collaborative culture is a characteristic that can constructively support a company's business performance. The characteristics of a company's resources and capabilities are directly related to competitive advantage and company performance (Ferreira, Fernandes, & Ferreira, 2022). Positive cross-departmental collaboration is one of the important characteristics that needs to be enhanced (Barker Scott & Manning, 2024). Organizations that consistently foster cross-functional collaboration tend to be more adaptive in facing uncertainties in the business environment. In recent years, cross-functional collaboration has become a major focus in management literature because it is believed to produce more sustainable value creation. The combination of HRM, marketing, and accounting system capabilities is believed to improve information accuracy, accelerate responses to market dynamics, and strengthen overall organizational performance (Hilarianty & Maisela, 2024). However, the practice of inter-functional integration often faces obstacles such as organizational silos, perceptual disparities, and a work culture that lacks support for cross-divisional collaboration (Al-Faouri, Abu Huson, Aljawarneh, & Alqmoool, 2024).

In the context of modern organizational transformation with the increasing adoption of digital technology, system integration, and the need for rapid responses to market changes recent literature emphasizes that cross-functional collaboration is not merely an operational choice but a critical strategic aspect for organizational resilience and innovation. For example, a study by Ramadan et al. (2023) found that digital transformation leadership that prioritizes knowledge transfer and organizational agility significantly enhances a company's ability to adopt innovative business models and adapt to external environmental dynamics. This indicates that optimizing the integration of functions such as Human Resource Management, Marketing Management, and Accounting Information Systems also requires institutional capabilities in knowledge transfer and organizational flexibility.

Research by Tobari, Dewi, Naim, and Azizah (2024) shows that knowledge-sharing has a positive effect on innovation success both directly and through the mediation of cross-functional collaboration. These findings support the assumption that a collaborative culture that encourages knowledge-sharing across functions will strengthen an organization's innovative capabilities. From a knowledge management perspective, a study by Chatzifoti, Didaskalou, Chountalas, Agoraki, and Georgakellos (2024) highlights the important role of employee engagement as a driver of effective knowledge management implementation. To collaboratively integrate the HRM, marketing, and accounting functions, human elements (engagement, trust, commitment) are crucial considerations. However, previous studies also reveal potential internal conflicts in cross-functional teams when collaboration is poorly managed. For instance, research by Ton, Szabó-Szentgróti, and Hammerl (2022) on internal dynamics in cross-functional teams found that the practice of "knowledge hiding"-when individuals withhold knowledge-can damage team effectiveness and reduce collective efficiency. This warns that building a collaborative culture does not automatically guarantee successful collaboration; rather, management is needed to strengthen trust, transparency, and incentives for sharing. The success of inter-functional integration is not just about uniting systems and processes but about building an organizational ecosystem that supports collaboration-one in which adaptive leadership, a knowledge-sharing culture, employee engagement, and incentive structures that support cross-functional work are present (Nuryadi & Aziza, 2025). Without this foundation, efforts toward cross-functional integration will lack optimal support.

This research stems from the organizational need to build a collaborative culture that synergistically connects the HRM, marketing, and accounting functions. Human resources in a

company act as the driving engine through the development of collaborative competencies, the design of reward systems that encourage teamwork, and the creation of a positive and inclusive work environment (Otoo & Rather, 2024). On the other hand, marketing requires access to accounting information to formulate data-based strategies, while the accounting function needs insights from HRM and marketing so that the reports produced are more relevant to managerial needs. The mutually complementary relationship among these three functions demonstrates that a collaborative culture is not only a technical necessity but also a strategic requirement for optimizing customer value creation—the organization's primary goal (Lindblom & Martins, 2022). Thus, a deeply internalized collaborative culture in organizational practice enables the creation of long-term synergy that not only improves current performance but also builds a foundation of adaptability for future changes, innovation, and the continuity of competitive advantage.

Even though quite a lot has been written about collaboration across functions, most studies still look at the relationships in pairs, HRM with marketing, or marketing with accounting (Pramudita, 2025). Very few attempts have been made to bring all three functions together and examine how they actually interact as a single system to create and sustain customer value. For example, excellent papers by Wang et al. (2023) and Monteiro et al. (2024) offer valuable insights into knowledge flows and data quality, but they remain limited to two-function relationships and rely mostly on quantitative approaches that cannot fully capture everyday tensions, differing departmental mindsets, or the subtle yet decisive influence of culture when digital systems are introduced. Because of these shortcomings, the field still lacks a clear picture of why many organisations fail to translate declared commitment to collaboration into real, lasting customer value (Rudiyanto, Munawar, Prayoga, Arini, & Mufliha, 2025). This research addresses that gap by conducting a qualitative meta-synthesis of recent international literature, allowing the bigger, more integrated picture of cross-functional dynamics to emerge.

What makes this research different is that it deliberately places Human Resource Management, Marketing Management, and Accounting Information Systems within the same conceptual space and explores how a shared collaborative culture develops among them to support sustainable customer value. Previous studies even strong ones such as Ramadan et al. (2023) on digital leadership or Tobari et al. (2024) on knowledge sharing tend to treat collaboration as a secondary factor or partial phenomenon, rarely linking all three functions explicitly to the creation of long-term customer value. By contrast, this research draws on thematic analysis of the literature to reveal not only the stated mechanisms of collaboration, but also the processes through which HR practices build trust, transparent accounting data reshape marketing choices, and these elements reinforce one another over time. In doing so, it moves beyond isolated variables and narrow contexts to offer a broader interpretive framework that should prove especially helpful for organisations seeking to break down silos and deliver consistent, evolving customer value.

The urgency of this research is reinforced by several reasons. First, research that explicitly integrates all three functions—HRM, marketing, and accounting—through the perspective of organizational culture remains limited. Second, digital transformation has driven the need for data-based collaboration, particularly through accounting systems that are increasingly integrated with other functions. Third, organizations are beginning to realize that customer value is cross-functional in nature and can no longer be confined solely to the marketing domain. Fourth, a collaborative culture has now become a vital foundation for adaptive organizations facing global competition and shifting customer preferences. Fifth, a qualitative interpretive approach provides analytical depth to understand how collaboration is perceived by individuals and groups within the organizational context. Therefore, this research is expected to contribute to the development of management theory and practice, particularly in inter-functional integration for creating customer value through an organizational culture approach. Additionally, this study has the potential to enrich the literature on the role of organizational culture in facilitating knowledge-sharing, innovation, and cross-departmental coordination— aspects that recent literature identifies as prerequisites for organizational resilience and agility

amid disruption and changes in the external environment (Ahmad, Boit, & Aakula, 2023; Ayana, Mengesha, Musa, & Negash, 2024).

2. LITERATURE REVIEW

Recent studies highlight the growing importance of cross-functional collaboration in creating sustainable customer value, particularly through the interplay of organizational culture, knowledge sharing, and digital systems. Barker Scott and Manning (2024) propose a comprehensive framework showing how collaborative work practices, relationships, and behaviors build organizational capacity for cross-functional integration. Their work emphasizes that a strong collaborative culturerooted in shared norms and open communicationacts as the foundation for breaking down silos between departments. Similarly, Ahmad et al. (2023) examine cross-functional collaboration during digital transformation and find that alignment among functions such as HRM, marketing, IT, and finance significantly improves organizational agility and innovation outcomes. Ayana et al. (2024), in a large-scale study of banking networks in Sub-Saharan Africa, further demonstrate that supportive organizational culture directly enhances knowledge management practices, enabling better information flow across units. While these studies agree on the enabling role of culture, they differ in scope: Barker Scott and Manning focus on behavioral mechanisms, Ahmad et al. stress digital contexts, and Ayana et al. highlight regional cultural influences, leaving room for a more integrated view that explicitly connects culture to customer value creation.

The role of specific functions in supporting collaboration has also received attention. Lindblom and Martins (2022) show that strategic HRM practicessuch as targeted training, coaching, and reward systemsplay a crucial part in facilitating knowledge transfer between R&D and sales teams, suggesting that HRM can act as a bridge for broader cross-functional cooperation. Monteiro et al. (2024) reveal that high-quality accounting information systems improve both financial and non-financial reporting, providing managers with reliable data for evidence-based decisions across departments. Extending this, Sampaio and Silva (2025) argue that automation and AI integration in accounting transform traditional reporting into real-time, predictive tools that support strategic collaboration with other functions. Compared to earlier views that treated accounting primarily as a compliance function, these recent contributions position modern accounting systems as active enablers of transparency and data-driven synergy. However, most studies still examine these functions in isolation or in pairs, rarely exploring how HRM, marketing, and accounting interact simultaneously within a cultural framework.

Table 1. Related Literature

References	Research Title	Relevance
Lindblom and Martins (2022)	Knowledge transfer for R&D sales cross-functional collaboration: The role of HR practices	HRM policies (training, rewards) facilitate cross-functional knowledge transfer, which is highly relevant for understanding the role of HRM in supporting collaboration among the HRM, marketing, and accounting system units.
Barker Scott and Manning (2024)	Designing the Collaborative Organization: A Framework for how Collaborative Work, Relationships, and Behaviors Generate Collaborative Capacity.	Discusses a conceptual framework regarding organizational factors (culture, structure, and practices) that promote collaboration, in which collaborative culture is a crucial element in cross-functional integration within companies.

Ahmad et al. (2023)	The role of cross-functional collaboration in digital transformation	This study emphasizes the importance of cross-functional collaboration (for example, between HRM, accounting, IT, and marketing units) as a key factor in the success of organizational digital transformation.
Monteiro et al. (2024)	Linking quality of accounting information system and financial reporting to non-financial performance: The role of women managers	This study shows that the quality of the Accounting Information System directly affects the quality of both financial and non-financial information used by management, thereby influencing the managerial decision-making process.
Ayana et al. (2024)	Investigating the Effect of Organizational Culture on Knowledge Management Across a Large Banking Network in Sub-Saharan Africa	This research demonstrates that organizational culture has a significant influence on internal knowledge management, which is highly relevant to inter-functional collaboration.
Sampaio and Silva (2025)	Digital Transformation in Accounting: An Assessment of Automation and AI Integration.	Digital transformation in the accounting field explains how modern accounting systems generate faster and more integrated performance information, while supporting the argument that accounting has become a critical pillar for data-based collaboration.

Drawing on the synthesized literature and the conceptual model presented in Figure 2, this research proposes three interrelated conceptual propositions to guide the meta-synthesis analysis: (1) Strategic HR management practices, cultivate a collaborative culture and enhance marketing capability, (2) High-quality accounting information systems, combined with effective knowledge transfer and communication, strengthen collaborative culture and support cross-functional integration, and (3) Sustainable customer value is ultimately achieved through cross-functional integration enabled by a robust collaborative culture that links HRM practices, marketing capability, and accounting system quality. These propositions address the limitations of prior studies, which often focus on isolated or dyadic relationships, by offering a holistic pathway that positions collaborative culture as the central mediating force driving synergy among the three functions toward long-term customer value.

3. RESEARCH METHOD

3.1 Review Methodology

This article employs a meta-synthesis literature design method. Literature is collected and synthesized using the steps presented (Siddaway, *et al*, 2019). This research employs a qualitative approach with a meta-synthesis literature design aimed at integrating key findings from previous studies on collaborative culture, cross-functional collaboration, and the integration between the functions of Human Resource Management (HRM), marketing, and accounting systems. The meta-synthesis method was chosen because it is capable of generating new conceptual interpretations through the processes of combining, comparing, and conducting thematic analysis on various high-quality empirical studies (Sattar, Lawton, Panagioti, & Johnson, 2021). This approach is relevant for understanding complex social phenomena, particularly those related to the dynamics of inter-functional interaction and the role of organizational culture.

3.2 Search Strategy

Literature identification was conducted using the Scopus databases with the keywords cross-functional collaboration, organizational culture, human resource management, marketing integration, and accounting information systems. To ensure search quality, we only collected journal articles and did not consider unpublished papers or unpublished books. The search method involved a manual search of digital databases using search strings verified by the authors.

3.3 Inclusion and Exclusion

The scheme of the inclusion and exclusion methods used in this study is illustrated in Table 2. We did not use a review year restriction on articles contributing to factors affecting tax revenue from e-commerce.

Table. 2 Inclusion & Exclusion Standards

Inclusion Criteria	Exclusion Criteria
Access to full text	Lack of Access to full text
Article in English	Article not in English
Peer-Reviewed Journals	Non-Peer-Reviewed Journals
Articles that discuss methods, or approaches for determining, focusing, and examining factors regarding e-commerce taxation.	Searching for publications that are not available across search engines

The inclusion criteria included: (1) articles published within the last 4 years, (2) internationally indexed journals, and (3) studies that discuss collaboration or the functions of HRM, marketing, and accounting. The synthesis was performed to produce an integrative conceptual framework that illustrates the relationships among the fields of Human Resource Management, Marketing Management, and Accounting in building a customer-value-oriented collaborative culture.

3.4 Data Mining Strategy

We considered a number of topics to extract specific information from the collected literature, which was then categorized into five themes. Each theme concentrated on a specific type of data to answer the review questions (Figure x). The themes include:

1. Objectives - We seek information on the research objectives.
2. Context Consideration (Main Concept Analysis) - We extracted information related on collaborative culture, cross-functional collaboration, and the integration between the functions of Human Resource Management (HRM), marketing, and accounting systems. We checked whether the article focused on customer value. We also examined the challenges to keep and stabilization of customer value and the concept of development.
3. Theory - We look for information regarding the theory used in the article. Articles can use more than one theory. Whether the article uses the main theory only or there are other supporting theories.
4. Results - Here, we summarize the results of each research article.
5. Year of publication - We quickly extract the year of publication from the selected articles.

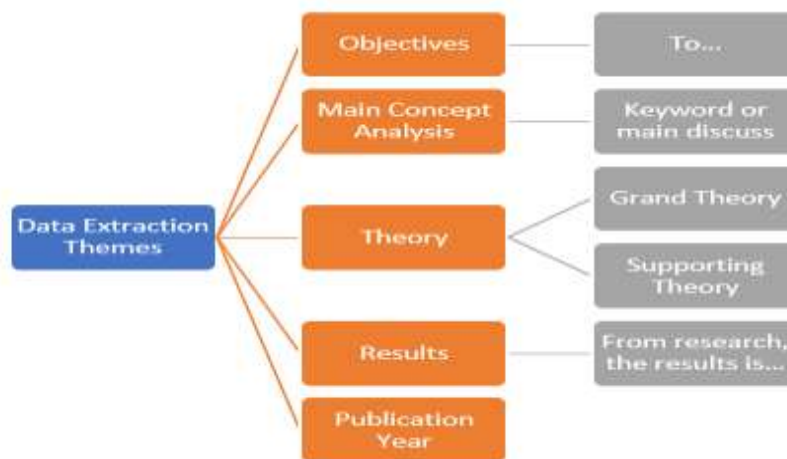


Figure 1. Data Mining and Extraction

3.5 Data Elicitation and Synthesis

Data elicitation is one of the most significant features in the systematic review process. As a result, we developed a data extraction form in which information was accurately extracted from 48 primary articles. This process aimed to accurately record the information collected during the review process. Table 3 illustrates the form we used to extract information from primary studies.

Table 3. Data extraction mechanism

Extracted Data	Description
Authors	Names of all the authors
Publication	The year the article was printed (20xx-2023)
Title of the article	The name of the article emerging in the search phase
Category of article	Journal, conference, workshop, book section
Region	Country covered by the article
Topic of the research	Topic/theme description such as barriers/challenges
Theories	The principles adopted by the papers
Materials and methods	Quantitative, qualitative, or mixed approaches

4. RESULT AND DISCUSSION

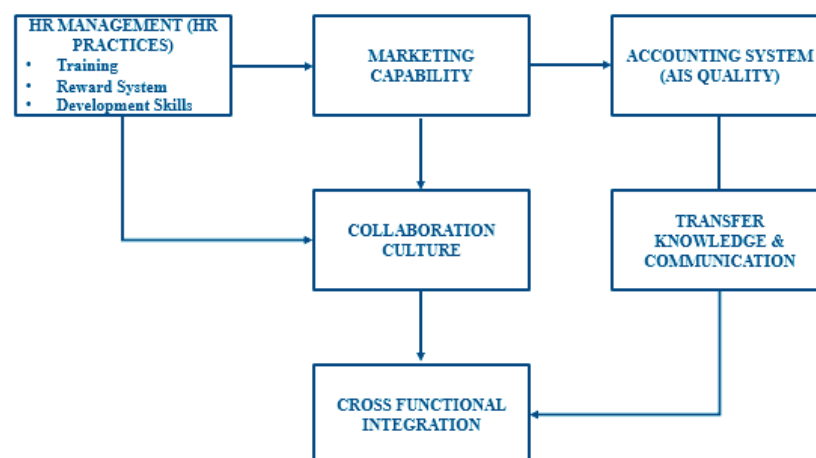


Figure 2. Conceptual Synthesis

4.1 Human Resource Management and Collaborative Culture

Strategic human resource management practices-such as recruitment, training, compensation, competency development systems, and employee engagement-can serve as the foundation for the formation of a collaborative culture within an organization (including values of mutual trust, open communication, and team orientation). For example, research in the banking sector shows that the systematic implementation of HRM practices enhances organizational human capital and facilitates innovation, and innovation is a key aspect of internal collaborative dynamics (Alfawaire & Atan, 2021). Furthermore, in today's context where digital HRM systems are increasingly widespread, the use of such systems has been proven to support employee performance through mechanisms of innovation and job satisfaction, thereby strengthening the effectiveness of HRM practices and reinforcing a collaborative climate. Thus, HRM is not merely an administrative function; it is a crucial component in developing a collective culture. HRM practices will have greater impact especially when they are strategically designed and supported by adequate information systems (Yona & Meilani, 2024). Several recent studies show that competency-based HRM practices are strong drivers of collaborative behavior because employees are encouraged to develop interpersonal skills, share knowledge, and contribute to cross-functional teamwork (Mousa & Othman, 2020).

A collaborative culture becomes stronger when organizations implement team-based work mechanisms supported by inclusive leadership structures, as this approach increases trust and enables joint decision-making (Hilarianty & Maisela, 2024). In addition, the use of collaborative technologies-such as knowledge-sharing platforms, integrated performance dashboards, and real-time communication applications-has been proven to accelerate cross-functional coordination and promote organizational learning. Organizations with high levels of digital literacy also exhibit a stronger tendency to adopt collaborative practices because employees are accustomed to working in environments that demand rapid responses and information openness. These findings confirm that the integration of HRM practices, digital technology, and adaptive organizational structures is an essential prerequisite for sustainable collaborative dynamics. Research shows that inclusive leadership can enhance team collaboration by increasing psychological safety, which encourages employees to voice opinions, share information, and cooperate more effectively (Javed, Naqvi, Khan, Arjoon, & Tayyeb, 2019).

Organizations that apply high-justice work practices also tend to have a stronger collaborative climate because employees experience greater psychological safety and higher interpersonal trust. Furthermore, the digitization of HRM processes integrated with collaborative platforms improves access to knowledge and facilitates cross-unit coordination, thereby reducing structural barriers between departments. This demonstrates that the combination of strategic HRM practices and digital system support forms a vital foundation for organizations seeking to build a sustainable collaborative culture. In relation to digital system support, the current wave of digital transformation has shifted organizational cultural values toward greater openness to change, cross-functional teamwork, and a learning orientation. These conditions indicate that culture has the potential to significantly enhance the effectiveness of collaboration when digital technology is adopted synergistically with supportive human resource management practices (Pfaff, Wohlleber, Münch, Küffner, & Hartmann, 2023).

4.2 Marketing Management, Accounting Systems, and Collaborative Culture

The integration between the marketing function and accounting (through accounting information systems or management information systems) enables organizations to obtain market data, cost data, and performance data quickly and accurately-a critical requirement for integrated decision-making. Previous research indicates that the quality of accounting information systems contributes positively to employee performance and organizational effectiveness when supported by a culture that is conducive to collaborative practices and transparency (Alya & Yuliati, 2022). Meanwhile, divisional-level studies show that collaboration between HRM and marketing builds organizational competitive advantage,

confirming that inter-functional interactions should be based on formal communication systems and a supportive collaborative culture rather than traditional, unstructured communication.

Earlier studies have found that cross-functional integration encourages the utilization of market knowledge in HRM implementation practices-such as workforce planning and employer branding-thereby strengthening the company's competitive advantage (Wang, Wei, Liu, Xia, & Zhao, 2023). A collaborative culture and structured knowledge-integration mechanisms (e.g., cross-functional forums and formal communication routines) facilitate the transfer of information across functions that is critical for innovation and market performance. Therefore, inter-divisional interactions must be supported by formal communication systems and culture rather than relying solely on unstructured traditional communication (Dussart, van Oortmerssen, & Albronda, 2021). The marketing and accounting functions cannot be viewed in isolation; instead, their collaboration and integration within the framework of a collaborative culture become a strategic resource that can generate competitive advantage for the company. This type of integration aligns with the view that the quality of accounting information produced by modern accounting systems forms an essential foundation for the evidence-based decision-making required by both marketing and HRM (Monteiro et al., 2024). Moreover, the increasingly rapid dynamics of the business environment make cross-functional collaboration no longer merely an option but a strategic necessity. This is consistent with the findings of Ahmad et al. (2023), who assert that cross-functional collaboration is a crucial factor in the success of digital transformation and rapid business strategy adjustment.

Organizations capable of linking financial information, customer behavior, and operational performance in real time will find it easier to anticipate market changes and adjust strategies swiftly. The role of increasingly integrated digital-technology-based accounting systems-such as automation and artificial intelligence systems-becomes highly important in supporting the provision of real-time data (Sampaio & Silva, 2025). This integration also enables more data-driven strategy formulation because each function can offer unique, complementary perspectives: marketing understands customer behavior and trends, while accounting provides cost analysis, profitability insights, and efficiency metrics needed for performance evaluation. In this context, the role of cross-functional leaders is vital to ensure that coordination processes run effectively and do not fall into functional silos. Adaptive leadership that promotes knowledge transfer has been proven to strengthen cross-functional integration and enhance organizational agility (Ramadan et al., 2023). Furthermore, strengthening a collaborative culture will create a work environment that encourages openness, mutual trust, and the courage to share ideas. The findings of Barker Scott and Manning (2024) confirm that a strong collaborative culture directly contributes to building organizational collaborative capacity through clear communication structures and healthy team-work norms.

In addition, systematic knowledge-sharing practices serve as a key pillar in creating effective cross-functional integration. Tobari et al. (2024) demonstrate that inter-functional knowledge sharing is a primary driver of innovation success and collaboration effectiveness. Without a strong culture of knowledge sharing and employee engagement, cross-functional integration will struggle to deliver optimal results-as warned by Ton et al. (2022), who found that knowledge hiding can undermine the effectiveness of cross-functional teams. Structured and sustained cross-functional integration not only improves internal efficiency but also strengthens the company's long-term adaptability and innovation capabilities. This integration is increasingly relevant because an organizational culture that supports learning, flexibility, and collaboration has been proven to enhance the effectiveness of utilizing digital technology and modern accounting systems (Ayana et al., 2024; Hasan et al., 2025). Overall, the synergy among marketing, accounting, and HRM functions-mediated by a collaborative culture-forms a strategic foundation for creating sustainable customer value.

4.3 Collaborative Culture and Cross-Functional Integration

Cross-functional integration is a crucial element in building a collaborative culture capable of strengthening synergy among HRM, marketing, and accounting systems. A strong

collaborative culture serves as the foundation that enables every organizational function to share information with one another, integrate perspectives, and align strategic goals. In the context of modern organizations, this integration has become increasingly important because a dynamic business environment demands fast, data-driven decision-making processes supported by continuous cross-departmental coordination. Previous research confirms that cross-functional collaboration can only flourish when the organization possesses a culture that supports openness, trust, and reciprocal communication (Barker Scott & Manning, 2024). Such a culture allows the HRM, marketing, and accounting functions to no longer operate in silos but instead contribute relevant input to one another in pursuit of long-term competitive advantage.

In practice, cross-functional integration requires systematic knowledge-transfer mechanisms, especially since each department possesses different expertise and perspectives that, when combined, can create a more comprehensive organizational understanding. The findings of Lindblom and Martins (2022) show that HRM practices-such as training, coaching, and reward policies-play a strategic role in facilitating cross-functional knowledge transfer, including among HRM, marketing, and accounting.

From a marketing perspective, cross-functional integration helps incorporate strategic insights regarding customer behavior, market segmentation, and demand dynamics into budgeting, reporting, and performance analysis processes. This can only occur when the accounting function is able to provide accurate, timely, and easily interpretable data. Modern accounting systems that have adopted AI-based automation and cloud integration have accelerated data provision and improved the quality of information needed for collaboration (Sampaio & Silva, 2025). Thus, accounting is no longer merely a reporting function but has evolved into a strategic facilitator in building transparency and goal alignment across functions. The quality of accounting information systems has also been proven to enhance the effectiveness of cross-functional integration by enabling faster, evidence-based decision-making. Monteiro et al. (2024) assert that the quality of financial and non-financial information directly contributes to managerial effectiveness, thereby further strengthening the need for accurate data-based collaboration. At this point, collaborative culture becomes the key factor ensuring that data generated by accounting systems is utilized optimally by the marketing and HRM functions.

Organizations that successfully build a collaborative culture generally possess formal communication systems that support structured cross-functional interaction. Informal or traditional communication is often insufficient to bridge perceptual differences between departments. Dussart et al. (2021) demonstrate that knowledge-integration mechanisms-such as cross-functional forums, regular strategic meetings, and joint project collaboration-can increase the level of information alignment required for innovation processes. Integration between HRM and marketing also plays a significant role in building employer branding, formulating organizational capability strategies, and creating collaboration-based competitive advantage. Wang et al. (2023) found that integrating market knowledge with HRM development strategies has a significant impact on strengthening innovation strategies in new product development, confirming that cross-functional collaboration creates more adaptive organizational dynamics. In this regard, collaborative culture has proven to be an important variable in the success of digital transformation. Digital transformation will not yield optimal results without a culture that supports learning, flexibility, and cross-functional participation (Ahmad et al., 2023).

4.4 Cross-Functional Integration Among Human Resource Management, Marketing Management, and Accounting Information Systems

Cross-functional integration between Human Resource Management (HRM), marketing, and accounting information systems represents a fundamental mechanism for generating sustainable customer value. In the context of modern data-driven organizations, creating customer value can no longer be regarded as the sole domain of marketing; rather, it emerges from dynamic interactions among capabilities, information, and processes across departments. This integration emphasizes that customer value arises from the organization's collective intelligence-that is, its ability to combine human competencies with clear, reliable information.

Recent literature findings reveal that the stronger the cross-functional integration, the greater the organization's capacity to create responsive and relevant value propositions that align with evolving customer needs (Lindblom & Martins, 2022).

From the HRM perspective, an organization's ability to build cross-functional collaboration is influenced by interpersonal competencies, knowledge-transfer mechanisms, and team-based work models facilitated by strategic HRM practices. Human resources serve as key actors in bridging perceptual differences across functions through the development of collaborative capabilities—for example, via integrated training programs, collaborative reward systems, and a culture of psychological safety (Fatoni & Setiawan, 2023). Recent studies confirm that cross-functional interactions become far more effective when the organization has structures and social norms that support inter-departmental knowledge coordination, particularly among HRM, marketing, and accounting units (Otoo & Rather, 2024). These HRM capabilities strengthen the interpretation of data and information, thereby minimizing inter-divisional bias in customer-related strategic decision-making.

From the marketing side, cross-functional integration enhances the organization's ability to acquire and process market information comprehensively. Marketing relies heavily on accounting data to understand segment profitability, channel effectiveness, and the cost contribution to customer value. Research by Wang et al. (2023) found that leveraging cross-functional knowledge significantly improves the quality of customer-oriented marketing strategies, especially in the context of new product development. This demonstrates that marketing cannot operate optimally without strong coordination with accounting (the provider of performance data) and HRM (the provider of adaptive capabilities and organizational knowledge).

Meanwhile, accounting information systems serve as the informational foundation for cross-functional integration. Modern cloud-based and AI-powered accounting systems generate real-time information that can be used to respond quickly and accurately to customer needs. High-quality accounting information encourages both marketing and HRM to develop evidence-based strategies. Monteiro et al. (2024) study shows that high-quality accounting system integration significantly enhances non-financial information quality—including customer satisfaction, service performance, and behavioral insights. The implementation of cloud-based Accounting Information Systems combined with AI capabilities enables the creation of real-time and predictive analytic dashboards. These tools help marketing teams personalize offerings and assist HRM in designing competency-development programs grounded in evidence of employee and customer behavior. This transformation accelerates decision-making cycles, reduces dependence on static periodic reports, and makes the organization far more responsive to shifting customer preferences (Monteiro et al., 2024). Consequently, accounting is no longer merely an administrative function but has become a strategic pillar in the sustainable creation of customer value.

5. CONCLUSION

5.1 Conclusions

This research shows that sustainable customer value can no longer be the exclusive responsibility of the marketing department. It is the result of close, day-to-day cooperation among Human Resource Management, Marketing Management, and Accounting Information Systems, with collaborative culture acting as the connecting thread. By synthesising recent international studies, this paper offers a clear integrative framework that places culture at the centre: HRM creates the trust and cross-functional skills needed for people to work together, accounting systems supply transparent and timely data that everyone can actually use, and marketing turns the combination of capable people and reliable data into strategies that keep customers coming back. The findings underline that a genuine collaborative culture does not appear simply because new software is installed or because top management declares it important; it grows slowly through consistent leadership behaviour, open communication, shared learning experiences, and reward systems that value teamwork across departments. In

short, the study closes a noticeable gap in the literature by treating the three functions and their cultural foundation as one inseparable system rather than as separate pieces.

5.2 Suggestions and Implications

Companies that want to keep delivering real value to customers should first focus on people and relationships instead of rushing to buy expensive new systems: build trust between HR, marketing, and accounting, train and reward people for teamwork across departments, create simple shared dashboards that everyone can read, and let leaders regularly bring the three functions together around common goals. When this human foundation is in place, digital tools will actually be used and will give much better results. Future studies can test these ideas in real organisations large or small, in any part of the world to see how the same principles work in different settings. In the end, only when these three functions stop working in separate boxes and start behaving like one real team will companies be able to create customer value that stays strong today and continues to grow tomorrow.

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