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The accountability paradox: How holding marketers accountable hinders alignment with short-term marketing goals☆

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ABSTRACT

Marketers constantly face conflicting goals, as when long-term branding goals are inconsistent with short-term revenue goals. As accountability offers a potential instrument for resolving such goal conflicts, this research investigates the differential effects of external accountability versus internal accountability through two experimental studies. In Study 1, we find evidence that holding marketers externally accountable not only triggers self-categorization processes that strengthen the marketers' marketing identity but also induces them to prioritize branding goals over short-term revenue goals. This prioritization creates a paradoxical situation: A firm interested in pursuing short-term revenue goals will find that holding marketing accountable leads to an increased focus on long-term branding goals. In Study 2, we find evidence that internal accountability has a reverse effect, causing marketers to prioritize short-term revenues goals over long-term branding goals.

1. Introduction

Marketing practice involves constantly dealing with potentially conflicting goals. In addition to realizing growth and profitability (O'Driscoll, 2008), marketers must address tensions between customers' interests and organizational interests (Abela & Murphy, 2008), exploitation of existing products and exploration of new opportunities (Smith, 2015), as well as generation of short-term cash flows, and building up of long-term marketing assets (Feng, Morgan, & Rego, 2015).

One important conflict is that between short-term sales growth objectives (typically achieved through price promotions and intensive distribution) and long-term maintenance of a high-value brand image. Anecdotal evidence for this conflict abounds. For instance, in 2012 the premium clothing manufacturer Esprit faced outraged customers on social media platforms in Germany after Esprit-branded clothes were sold at discount stores and in supermarkets (e.g., SHZ 2012). In addition to taking back these products at a full refund, the firm decided to incentivize product returns with an additional €10 coupon. In 2014, to protect its brand, soft drink manufacturer Coca Cola chose to be delisted from Lidl discount stores rather than acquiesce to demands for even lower prices (ESM 2014). As a third example, to strengthen its positioning as a natural energy drink, the Canadian brand Guru entered the US market through natural and organic food stores instead of seeking high volumes through traditional retailers.

This research examines how marketers deal with these conflicting goals. Given the importance of both branding and short-term growth in marketing, we argue that in general, how individual marketers will resolve the conflicts between marketing and sales is unclear. For instance, why Coca Cola was again available in Lidl stores shortly after its delisting is not public knowledge. Moreover, to date little research has examined how marketers react to conflicting pressure between short-term revenue goals and long-term branding goals.

Prior research designates marketing accountability as a suitable mechanism for achieving marketers' alignment with overarching goals (Stewart, 2016). In line with this characterization, we propose that understanding *how* marketers are held accountable will help to expose how marketers resolve the conflict arising from maintaining a long-term brand image while achieving short-term sales targets. Conceptually, our main argument is grounded in two presuppositions. First, we distinguish between external and internal accountability. External accountability refers to marketers' need to justify their actions to others (Lerner & Tetlock, 1999), whereas internal accountability refers to marketers' need to justify their actions to themselves (Hall, Frink, & Buckley, 2015). Second, we draw on social identity theory and self-categorization theory, as marketing practitioners represent a social group—not only through their practices and role within the organization (Turner, Hogg, Oakes, Reicher, & Wetherell, 1987) but also

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through their identification with the marketing profession (Dutton, Roberts, & Bednar, 2010; Sluss & Ashforth, 2007; Vough, Cardador, Bednar, Dane, & Pratt, 2013).

Our key proposition is that external accountability triggers self-categorization processes, whereas internal accountability promotes a superordinate organizational identification. Giving an external account of their actions provides individuals with an opportunity to confirm their professional identity in the eyes of key constituencies (Wry & York, 2017). As a result, accountable marketers may make decisions in accordance with their professional identity (Hekman, Bigley, Steensma, & Hereford, 2009; Johnson, Morgeson, Ilgen, Meyer, & Lloyd, 2006; March, 1994). Importantly, branding is typically a marketing activity. Since differentiation may amount to a "marketing mantra," marketers may consider perceptual measures such as brand image to be more important than sales-focused measures such as market share (Datta, Ailawadi, & van Heerde, 2017). Hence, we argue that if marketers are held accountable externally, they will favor branding goals over sales goals in conformance with their professional identity. In contrast, internal accountability shifts attention to an overarching collective identity (Dhiman, Sen, & Bhardwaj, 2018), such as the firm as a whole. People high in internal accountability seek to follow objectives that are relevant to many (the firm) rather than a few (other practitioners) (Peloza, White, & Shang, 2012). Hence, we argue that if marketers are accountable internally, they will favor sales goals over branding goals.

We empirically test five hypotheses in two experiments employing a decision scenario similar to the Coca Cola and Guru cases described above. In Study 1, with 105 marketing executives, we manipulate external accountability, and in Study 2, with 153 managers, we manipulate internal accountability. With this conceptual and empirical setup, we contribute in three ways to the marketing literature. First, we show that marketing accountability may foster marketers' long-term orientation. Second, we show that external accountability interacts with marketers' professional identity with respect to the alignment with short-term marketing goals. Third, by comparing the effects of external and internal accountability, we shed light on the conditions under which a marketer's alignment with business strategy would prioritize short-term goals. More generally, this work raises important issues on marketers' trade-off decisions between long-term branding and short-term revenues.

2. Theoretical background

2.1. Marketing trade-offs between long-term and short-term goals

Marketing policies and processes are generally aligned with an organization's strategy and the resulting marketing goals (Krush, Sohi, & Saini, 2014; Walker & Ruekert, 1987). Branding[1], a typical marketing responsibility (Jaworski, 2011) that requires a long-term orientation (Mizik, 2010), can be defined as "futuristic approach, where benefits may take time to emerge" (Agnihotri, Yang, & Briggs, 2019, p. 139). The marketing literature repeatedly suggests that marketers tend to focus on medium- and long-term effectiveness (Homburg & Jensen, 2007) and that marketers are "usually responsible for securing long-term benefits" (Verhoef & Leeflang, 2009, p. 18). Research confirms those statements, showing an association between emphasis on marketing and long-term firm performance (Park, Auh, Maher, & Singhapakdi, 2012). Firms with a weak marketing department are likely to be influenced by the relatively shorter-term emphasis of other functional departments (Feng et al., 2015). In addition, the difference of time horizons between marketing departments—which are oriented toward the long term—and sales departments—which are oriented toward short term—have also been discussed extensively (Homburg & Jensen, 2007).

However, this conventional long-term orientation of marketing may not be resistant to the short-termism of organizations (Nikolov, 2018), defined as "a disposition to take a present-focused sales approach with the expectation of immediate results" (Agnihotri et al., 2019, p. 138). The result may be some tension between attitudes favoring long-term goals and behaviors promoting short-term actions. While marketing is expected to leverage market-based assets to enhance short-term performance, some marketing actions may be detrimental to long-term branding success. Retail marketing actions such as sales promotion boost short-term performance, but bring little or no positive long-term benefits to the brand (Chapman & Steenburgh, 2011). Price promotions yield short-term revenues and cash flows, but can destroy brand equity (Rust, Ambler, Carpenter, Kumar, & Srivastava, 2004). Emphasis on return on investment focuses attention on short-term profitability at the expense of marketing assets such as brand image or customer equity (Mizik & Jacobson, 2007), and an excessive focus on short-term performance at the expense of market-based assets limits marketing's influence within the organization (Joshi & Hanssens, 2010). To avoid being marginalized and becoming a subordinate function (Day, 1999), marketing is traditionally thought to emphasize a long-term orientation and thus needs to pays attention to any initiatives that could lead to short-sighted actions (Mizik & Jacobson, 2007).

2.2. External accountability and internal accountability

Companies have multiple entities that hold individuals accountable, creating a web of accountability (Gelfand, Lim, & Raver, 2004). Indeed, individual actors report not only to their working group (colleagues, subordinates, and manager) but also to the organization as a whole (management and other departments). This accountability may be felt personally by the individuals in question or imposed on them by evaluators asking them to give an account of themselves (Hall et al., 2015). In this study, we distinguish between two sources of accountability: external and internal.

Accountability to an external source implies that identified evaluators oblige the employee to justify a decision or action. This requirement is manifested through a formalized reporting process that demands reasons for conduct (Brown, 1999). The source of the obligation is external to the individual, but is more or less internalized according to personal characteristics (Moorman & Day, 2016).

Accountability to an internal source refers to accountability felt by the actor internally, regardless of any external pressure (Schlenker & Weigold, 1989b). People high in internal accountability consider themselves to be responsible for the outcome of their decisions (Passyn & Sujan, 2006). Thus, individuals who feel accountability internally evaluate the consequences of their decisions through a perception of accountability that an actor imposes on him- or herself. In this sense, accountability is primarily subjective, depending on the importance the actor attaches to the need for accountability, regardless of whether the organizational context requires it. This propensity to be accountable can be seen as an individual difference that affects managerial behavior (Tetlock, 2000). Executives with high internal accountability are likely to pay more attention to the impact of their decisions on their coworkers and the organization as a whole.

2.3. Self-categorization theory and uncertainty reduction

Self-categorization is a process of assimilating the self to an in-group prototype—that is, a cognitive representation of features that describe group attributes (Hogg & Terry, 2000). Self-categorization accentuates the perception of the self as similar to the relevant in-group. When individuals identify with an in-group prototype, they share realities that define their values or opinions (Hogg & Rinella, 2018). For example, a group of marketers will share common realities regarding what should be done to grow the business, as will a group of sales people. A critical

[1] According to 2019 CMO survey, marketing led branding in 91% of the surveyed companies.

implication of group prototypes is that group representations are based on comparisons within and between groups. As a result, people not only conform to their in-group norms but also strive to be different from a contrasting outgroup. In this case, in-group norms are constructed away from the out-group, producing counter-conformity behaviors (Turner, Wetherell, & Hogg, 1989). According to uncertainty–identity theory (Hogg, 2000), uncertainty makes people rely even more on their group membership clues as sources of information in an attempt to reduce ambiguity. Therefore, uncertainty reduction is achieved through identification with group norms (Hogg, 2000) and conformity to decision rules (Patil, Tetlock, & Mellers, 2016).

However, self-categorization can shift from a distinct working group to a more collective level. This social identity is superordinate, as it transcends group faultlines (Hogg, Van Knippenberg, & Rast, 2012). A superordinate identity—usually the organizational identity—tends to mitigate in-group bias by uniting groups under a single banner (Ashforth, Harrison, & Corley, 2008). Superordinate goals transcend specific outcomes in-group members strive for, provided they are not committed to their professional identities. Consequently, in the absence of evaluation by in-group members, individuals are more likely to adhere to superordinate goals (Ellemers, Pagliaro, & Barreto, 2013). The key idea guiding our paper is that external accountability activates accountees' professional identity because the audience decides whether the accountable people are prototypical or not prototypical of their professional in-group. Conversely, internal accountability activates a superordinate identity in such a way that self-accountable people value their decisions in light of their adherence to social norms (Dhiman et al., 2018).

3. Conceptual framework and research hypotheses

Our conceptual framework (Fig. 1) encompasses hypotheses that we test in two studies. In Study 1, we investigate how external accountability (EA) hinders alignment with short-term marketing goals. EA functions as a cue, reminding marketing practitioners that they belong to a marketer's group (Schlenker, Weigold, & Doherty, 1991). We draw on uncertainty–identity theory (Hogg, 2000), which is a sub-theory of self-categorization theory. When a situation is important for the self, such as in a context of accountability (Tetlock, 1985), people look to and are influenced by prototypes. Uncertainty–identity theory argues that uncertainty, which refers to "imprecision in estimates of future consequences conditional on present actions" (March, 1994, p. 177), is reduced through identification with group norms (Hogg, 2000). Under uncertainty, people attempt to reduce ambiguity by relying on their group membership clues as sources of information (Cicero, Pierro, & van Knippenberg, 2010). Consequently, we hypothesize that when confronted with a decision with uncertain consequences, externally accountable marketers may follow marketing norms that favor long-term branding goals (Smith, Terry, & Hogg, 2007) at the expense of the pursuit of short-term sales goals.

Marketing professional identity moderates the negative relationship between EA and alignment with short-term marketing objectives. EA fosters the need to appear competent (Ammeter, Douglas, Ferris, & Goka, 2004), while identification with the marketing profession influences reactions to EA.

3.1. Impact of external accountability on marketer's goals

Considering oneself as a member of a working group gives rise to a prototype that encompasses cognitive representations of group attributes (Turner et al., 1987). Accountability to a particular audience influences the expression of group normative attitudes (Smith et al., 2007) to the extent that the audience will decide whether accountable people are prototypical or not prototypical of their working group. This categorization occurs for all attitudes, beliefs, values, or behavioral norms that are believed to be associated with the in-group prototype, helping to cope with uncertainty (Hogg & Terry, 2000). Consequently, EA highlights social identity, which then becomes a determinant of the

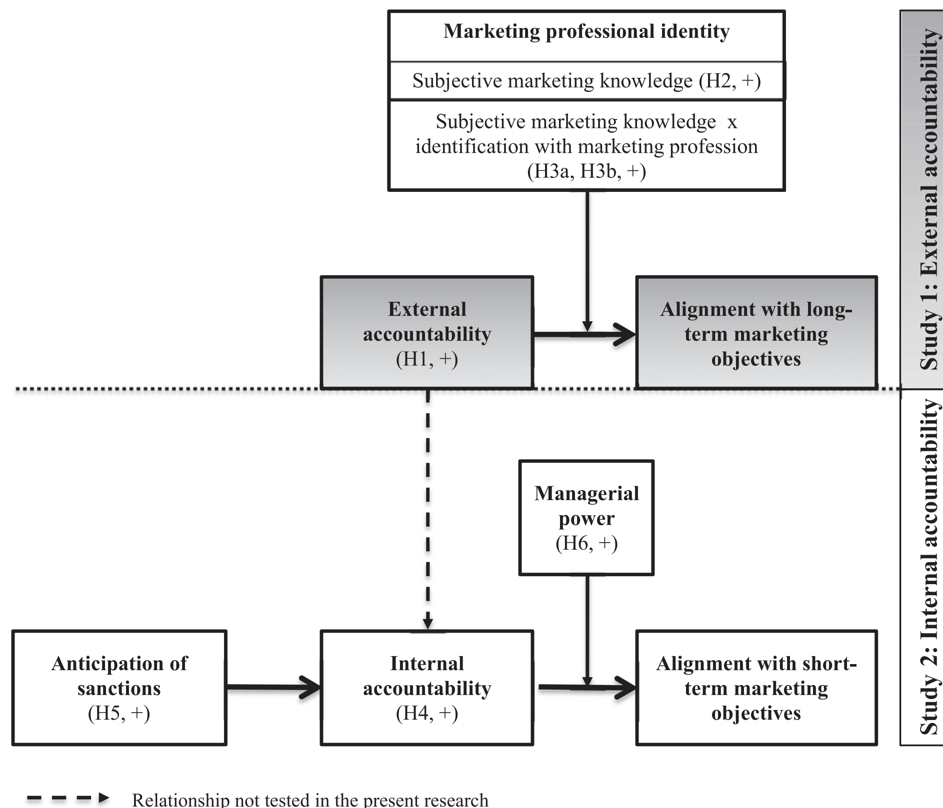

Fig. 1. External accountability and alignment conceptual framework (Study 1).

actions undertaken (Schlenker et al., 1991; Wry & York, 2017).

First, accountable individuals follow behavioral norms that define the values or opinions of their in-group (Smith et al., 2007). Second, accountable individuals conform to a prototype that is distinct from a contrasting out-group (Johnson et al., 2006). As a result, out-group norms also affect in-group behaviors, in that in-group norms are constructed in opposition to the out-group producing counter-conformity behaviors (Turner et al., 1989). In the presence of conflicting goals, external accountability may create a situation that motivates decision-makers to embrace what they believe to be the best decision, even if it conflicts with what the organization wants (Quinn & Schlenker, 2002)—although externally imposed accountability can promote resistance behavior (Schlenker & Weigold, 1989a) and individuals who are held accountable may be more vigilant and more likely to challenge any attempts to influence their decisions (Skitka, Mosier, & Burdick, 2000).

We expect that in a decision-making situation where marketers face a potential trade-off between achieving long-term branding goals and short-term revenue goals, marketers will prioritize branding goals if their identity as marketers becomes salient in the decision-making process. Branding is a key task of marketing that is unambiguously identified with marketing departments. Short-term revenue growth, while consistent with many marketing ideas, does not set marketing apart as a department and group within the organization. Hence, in a situation where they would be held accountable by their marketing manager and peers, we expect that marketing practitioners would reject short-term revenue goals that deviate from branding orthodoxy even if their preferences are not expressed. On the other hand, if they do not have to justify their decisions to their marketing colleagues, marketers would find it easier to align themselves with short-term revenue goals. Accordingly, we hypothesize:

H1. In the event of conflicting marketing goals, marketers will favor branding goals over revenue goals if external accountability is present.

3.2. Moderation of professional identity

We approach marketers' professional identity from two angles: subjective marketing knowledge (or perceived level of marketing skills) and identification with the marketing profession. These two components, which are respectively related to the concepts of personal efficacy (efficacy motive) and sense of belonging (belonging motive) (Vignoles, Regalia, Manzi, Golledge, & Scabini, 2006), are particularly relevant in explaining behaviors and the relationship with the outside world. Subjective marketing knowledge, which is based on expertise and experience, refers to an individual's belief in his or her ability to perform a marketing activity or make a marketing decision (Wood & Bandura, 1989). Individuals who perceive themselves as competent tend to take charge (Morrison & Phelps, 1999) while internalizing the standards of their profession (March, 1994). Subjective marketing knowledge therefore comprises the perception of having sufficient skills to be part of one's reference group (Bandura, 2014). Sense of belonging relates to identification with a profession (here, the community of marketers) (Bennett, 2010). In some decision-making contexts, this identification with the marketing profession is likely to take precedence over identification with the organization (Johnson et al., 2006).

These two dimensions of professional identity—subjective marketing knowledge and identification with the marketing profession—interact in an accountability context, influencing decision-making. Accountable individuals know that the audience will categorize them as competent or not (Ammeter et al., 2004). Consequently, the degree of perceived competence affects decisions. When individuals are asked to perform a complex task, those with a strong sense of competence ignore suggested responses, preferring to focus on the best possible decision (Lucas, Alexander, Firestone, & Baltes, 2006). Correspondingly, individuals who consider themselves competent have more confidence in their decisions (Raju, Lonial, & Glynn Mangold, 1995) and are less sensitive to social control. As a result, they do not see external accountability situations as a potential threat to their identity (Schlenker & Weigold, 1989a), and so are not influenced in their decision-making. Conversely, individuals who perceive themselves as insufficiently competent tend to seek respect and consideration in external accountability situations (Markman & Tetlock, 2000), looking for signals that will help them to enhance their self-esteem: "Low self-esteem motivates social identification and intergroup behavior, and social identification elevates self-esteem" (Hogg, 2000, p. 225). Notably, low self-esteem should enhance a striving for in-group distinctiveness. To enhance their standing with the evaluators from their marketing group (manager and peers), individuals with low subjective marketing knowledge will thus opt for a decision in accordance with long-term branding principles. Conversely, the more competent marketers consider themselves to be, the more likely they are to make a decision independent of the marketing group to which they are held accountable.

H2. In the event of conflicting goals, marketers that are held externally accountable will be less likely to favor branding goals over revenue goals if their subjective marketing knowledge is high.

When a context is likely to challenge group membership, individuals embrace various strategies, such as strengthening identification or assuming prototypical group behaviors (Vignoles et al., 2006). Situations that require justification provide an opportunity to demonstrate competence and assert identity (Roberts, 2005). Being required to account for one's decisions guides cognitive processes toward the goal of aligning with the characteristics of the group with which the individuals concerned identify (Brown, 1999; Hogg & Terry, 2000). The stronger the occupational group identification, the more it influences decisions (Cooper & Thatcher, 2010) aimed at enhancing professional identity (Dutton et al., 2010; Ibarra, 1999). Individuals who identify with professional models prioritize issues specific to their role, which may well differ from the more general matters important to the firm (O'Reilly, 1986). Therefore, in an accountability situation, a marketing practitioner seeking to appear as a true marketing professional will take a marketing approach to solve a managerial problem (Brown, 1999). For individuals who doubt their skills, this identification with the reference group helps to reduce uncertainty and build self-esteem (Hogg, 2000; Turner et al., 1987). On the other hand, being keenly aware of social judgments, individuals who perceive themselves as less competent (low self-esteem) tend to assume a protective rather than an assertive attitude.

In an accountability situation, marketing practitioners with low subjective marketing knowledge tend to focus on protecting their identity rather than on the decisions to be made. The desire to belong to the marketing profession and to correspond to the marketer prototype overrides the search for the best decision. On the other hand, not being held accountable would neutralize the risk of depreciating identity. As a result, participants who are not competent but who identify with the marketing profession will simply conform to what is expected by the organization. Conversely, individuals who are sure of their professional identity (confident of their marketing skills and identifying strongly with the marketing profession) would not be sensitive to social comparisons (Dahl, Argo, & Morales, 2012), and would make the same decision with or without accountability. We thus hypothesize that identification with the marketing profession influences the relationship between accountability and alignment according to the level of perceived marketing skills.

H3a. Identification with the marketing profession moderates the interaction effect between accountability and subjective marketing knowledge to affect alignment in such a way that marketing practitioners with relatively low subjective marketing knowledge will exhibit lower alignment with short-term marketing goals when external accountability is present and identification is strong than when external

accountability is present and identification is low.

H3b. Identification with the marketing profession moderates the interaction effect between accountability and subjective marketing knowledge to affect alignment in such a way that marketing practitioners with relatively high subjective marketing knowledge and strong identification will exhibit no difference in alignment with short-term marketing goals whether external accountability is present or absent.

3.3. Individual accountability and alignment with marketing objectives

While external accountability is related to self-categorization, we hypothesize that internal accountability is more closely related to a superordinate identity. Linked to this idea, people with a high degree of internal accountability align with their firm's objective (superordinate goals) to secure performance evaluations (Hall, Zinko, Perryman, & Ferris, 2009) in the hope of obtaining a positive evaluation from managers and co-workers. Self-accountable individuals seek to align their behaviors first with established standards (Dhiman et al., 2018). Thus, self-accountable individuals will strive to conform to what is desired by the organization, but without necessarily bothering to seek the optimal decision (Lerner & Tetlock, 1999; Quinn & Schlenker, 2002). This tendency is particularly noticeable in situations of uncertainty, when individuals respond favorably to signals that encourage them to conform to what is socially acceptable (Alquist, Ainsworth, & Baumeister, 2013; Brown, 1999). Consequently, internal pressure is sufficient to encourage an employee to self-align with the organization's goals (Ferris et al., 1997). Thus, if the marketing goal is easily identifiable, we assume that professionals (both marketers and non-marketers) will comply with it more readily if they feel self-accountable to others (organization, management, colleagues, etc.).

H4. In the event of conflicting goals, internal accountability positively influences alignment with short-term marketing goals

Employees who have similar roles and responsibilities do not necessarily rise to the same level of accountability (Laird, Harvey, & Lancaster, 2015). Accountability experiences are related to individual differences and subjective interpretations (Tetlock, 2000). Internal accountability co-constitutes the self (Messner, 2009), and feeling accountable implies the belief that there exists "the potential for either rewards or sanctions" (Hall, Royle, & Brymer, 2006, p. 88). Therefore, individuals aiming to avoid social sanctions are more likely to practice higher internal accountability (Tetlock, 1985). Consequently, people high in internal accountability are concerned with scrutiny and seek to secure performance evaluations (Hall et al., 2009). These individuals accept the principle of reporting as they anticipate sanctions that would apply to them in the case of a lack of accountability. As a safe strategy for people high in internal accountability is to follow objectives that are socially acceptable to a wide range of potential evaluators (Lee, Herr, Kardes, & Kim, 1999), we hypothesize that anticipation of sanctions in the case of accountability default is a predictor of internal accountability.

H5. The higher the anticipation of sanctions in the case of accountability default, the higher the degree of internal accountability

Managers emphasize desirable attributes of the organization as a whole (Hogg & Terry, 2000). Conversely, employees generally emphasize goal characteristics of their own department (Nauta, 2002). To the extent that short-term revenue represents a superordinate goal, an immediate sales increase would correspond to a "desirable" marketing objective for the organization (Feng et al., 2015). Consequently, managers will promote their role identity by opting for actions that lead to short-term results (Mizik, 2010). When they feel accountable to the organization, managers will focus more on increasing sales than on protecting the brand, as sales offer the prospect of immediate gains. As higher managerial power comes with greater visibility in the organization, the higher their hierarchical level, the more managers will focus on the superordinate goal of short-term revenues. We hypothesize that the hierarchical level will positively moderate the effect between self-accountability and alignment.

H6. In the event of conflicting goals, marketers high in internal accountability will be less likely to favor branding goals over revenue goals if their managerial power in the organization is high.

4. Study 1

4.1. Methodology

We used an experimental design that allowed us to investigate a causal effect of external accountability on alignment. Experimental realism is achieved through the use of a standard method to simulate external accountability (Lerner & Tetlock, 1999), involving participants who are similar to the studied population, the use of deception, and a context that prevents participants from being distracted by unrelated events. To simulate a tense and uncertain situation in which the marketers need to choose between short-term revenue goals and long-term branding effects, we employed an experimental vignette methodology (Aguinis & Bradley, 2014). That is, we attempted to create an uncertain situation in order to leave space for participants to define the situation in their own terms (Finch, 1987), simulating accountability to hierarchical superiors (marketing manager) and colleagues (other marketers), a classic form of external accountability in an organizational context (Gelfand et al., 2004).

4.1.1. Participants

We recruited 105 active marketing practitioners through executive marketing training courses. All participants attended an 18-month to two-year executive marketing program aimed at training full-time or part-time marketing practitioners (Gummesson, 1991) who wished to improve their marketing skills. Access to this population is relatively complicated as practitioners' schedule is extremely tight, and antagonizing dissatisfied participants who pay a lot for the training course could put the institution at risk. Furthermore, the experimental set-up requires considerable time not only to organize but also to obtain the necessary authorization. The sample consisted of 67% women, and of the participants 72% work in large companies (over 499 employees) and 28% in SMEs (499 employees or fewer). The average professional experience is 10.6 years, with 40% of participants having a marketing function, 33% a sales function, and 27% another function such as communication or project manager. Participants either perform a marketing function or are called upon to perform one, or deploy marketing skills in their activity. Their involvement in training and their experience dealing with marketing issues fulfills the prerequisite of selecting well informed respondents motivated to make the best decisions.

4.1.2. Design

The study used a 2 × 1 between-subjects design with a non-accountable control group (NA) ($n = 49$ with 61% women and 41% in marketing) and an externally accountable treatment group (EA) ($n = 56$ with 73% women and 39% in marketing). Participants were randomly assigned to the two separate groups. Participants in the EA group were required to justify their decisions to evaluators and colleagues whereas the NA group had no obligations. The aim was to create a credible external accountability context. In accountability experiments, respondents are given the impression that they will be held accountable for their decisions. To prevent any potential criticism that the participants knew they were being observed and therefore acted differently from how they would have acted in a real-life situation (Kacmar, 1991), the participants were all active marketing practitioners

who were unaware that this was an experiment. Potentially negative effects of deception were offset by a long debriefing session with all participants (Smith & Richardson, 1983). The debriefing was primarily intended to relieve the participants from any stress arising from being placed in an external accountability situation and expecting to be evaluated. The assessment then gave us an opportunity to present the experiment process to these professionals, thereby limiting the development of negative feelings toward the researcher (Smith & Richardson, 1983).

4.1.3. Protocol

The experiment took place in the executive marketing departments of two business schools in four phases and followed an identical protocol. The experiment took place in France and all experimental materials were in French. In those experiments, we used the manipulation described in prior studies (Langhe, Van Osselaer, & Wierenga, 2011; Siegel-Jacobs & Yates, 1996; Simonson & Staw, 1992). Participants in the EA situation were informed that their decisions would be assessed through an interview with evaluators, and that they would have to justify their decisions to their colleagues (double accountability). This manipulation helped to reinforce the feeling of accountability by encouraging the participants to avoid losing face in front of their evaluators and their work group, and thus to undertake a more in-depth reflection (Tetlock, Skitka, & Boettger, 1989). It is used in many experiments and has proven effective in marketing (Bolton, 2003). In addition, participants in an EA situation are required to justify their decisions in writing (Brown, 1999) and only the externally accountable participants needed to provide their name on the answer sheet in order to be identifiable. To avoid contamination bias, the respondents did not communicate with each other and were unaware of the instructions given to the other group. Several decision-making situations, including the scenario being used at the end, were presented to the participants.

Experiments involving accountability require evaluators who are perceived to be legitimate (Lerner & Tetlock, 1999). Participants should therefore perceive evaluators as competent, interested in the respondents' decision-making process, and appropriate as evaluators. The teacher in charge of the training course, the instructor presented as a former Marketing Director, and the colleagues participating in the training program appeared to meet these criteria. Conducting the experiment in a training context also helped to make the evaluation process legitimate. The participants accepted the principle of the exercise in this context—a response that might have been different if the experiment had been carried out in their company. Finally, we used process accountability (before the outcome is known) for better decision-making quality than outcome accountability (after the outcome is known) (Hall et al., 2015). Participants made a decision and explained why, aware that the decision's outcome will not be assessed.

4.1.4. Measurement of variables

External accountability was dummy coded (0 = NA group; 1 = EA group).

Alignment with short-term marketing objectives. A scenario involving a managerial marketing decision was presented (Appendix A). As self-categorization serves as a kind of decision-making heuristic, we deliberately developed a scenario that asks for a decision under uncertainty that does not offer a clear-cut optimal solution. Feelings of uncertainty—especially in the context of external accountability, which makes a situation salient or causes individuals to feel under threat—-motivate individuals to engage in cognitive activity aimed at reducing self-uncertainty (Van Den Bos, 2009).

A key element was also to create a scenario closely resembling what can be encountered in real life, as external validity is high when vignettes seem real and plausible to the respondent and reflect the respondent's personal experience (Finch, 1987). The scenario we employed reflects a number of real-life situations described in the introduction to this paper and was simple enough to capture respondents' attention. As the participants work in marketing, their proximity to the topic is high, in contrast to the issues often encountered in vignettes that deal with societal or ethical issues.

Participants were asked to assess the probability that they would decide to sell a product to a mass-market retailer (from 0% to 100%). The situation provided information about short-term effects but did not provide information about long-term effects, which is in line with business situations. Short-term effects are easily measurable through the short-term shifts of sale, in contrast to long-term effects such as brand equity, for which accepted standard measures generally do not exist (Hess, 2016). In the situation, identification of potential long-term consequences required more cognitive effort from respondents than short-term consequences. To reinforce the stimulus for alignment with short-term marketing goals, the scenario clearly stated top management's preferences: "*The general management team wants to increase sales revenue.*" Information on cost structure was deliberately left out of the scenario to avoid the impression that an optimal solution to the task existed, which is consistent with managerial practice where trade-offs between long-term outcomes of branding and the achievement of short-term revenue goals can rarely be quantified. Decision-makers do not always have all the data available and need to rely on their experience and intuition (Wierenga, 2011).

Provided that the variable costs remain reasonable (below 70%), selling to the retailer would lead to short-term benefits by fostering the company's growth, generating the cash flow needed for growth, and improving profitability by absorbing fixed costs. From a long-term perspective, however, the goal is more questionable, potentially leading to product trivialization, brand image deterioration, loss of original customers, and pricing incoherence. In the situation presented, the choice to sell initially appears easier as it meets the short-term marketing goal of increasing sales revenue. Without significant cognitive effort, participants may retreat behind this implicit objective, which they can easily guess (Lerner & Tetlock, 1999; Quinn & Schlenker, 2002). On the other hand, the alternative choice requires additional cognitive effort by calling into question the short-term marketing goal (to sell more). Satisfying the retailer requires integration of potentially negative consequences for other stakeholders (Torres & Tribó, 2011) and a risk of retailer dominance (Sutton-Brady, Kamvounias, & Taylor, 2015).

Subjective marketing knowledge. The subjective knowledge scale (Flynn & Goldsmith, 1999) was reduced to four items to improve reliability (Perraud, 2013) and was then adapted to the professional marketing context ($\alpha = 0.75$) (Appendix B).

Identification with the marketing profession. Current scales measuring professional identity are unsatisfactory (Cowin, Johnson, Wilson, & Borgese, 2013). For instance, we pre-tested the marketing professional identity scale (Bennett, 2010), but the content validity appeared to be inadequate, with items related to the desire to be a marketer or to considering oneself as a marketer. The survey instrument employed a five-point (strongly disagree–strongly agree) single-item measure for the construct "I consider myself to be a true marketer." As we measured perception of identification with the marketing profession, our pre-tests suggested that the construct was unambiguous (Bergkvist & Rossiter, 2007). In addition, the single-item measure is suitable in the context of an experiment with busy participants (Germann, Lilien, & Rangaswamy, 2013).

Control variables. We included gender (Royle & Hall, 2012) and holding a marketing position as control variables liable to influence the results. Women, who are more sensitive to pressure from audiences, were considered as more likely to comply (Meyers-Levy & Loken, 2015). In addition, exercising a marketing function was deemed to foster greater emphasis on respecting traditional marketing principles, unlike other activities such as sales. Classification of a marketing position or non-marketing position was based on participants' current job title (e.g., product manager or marketing manager), or their CV in cases of ambiguity. This classification was validated by a human resources

specialist. We coded 1 for participants with a full-time marketing position and 0 for those with a part-time marketing position (Gummesson, 1991). The latter wanted to strengthen their marketing knowledge in order to evolve toward a marketing function or to extend their field of responsibility (e.g., to sales manager). We anticipated an effect of this categorization on perceived skill level and desire for identification. Thus, individuals in our sample with a full-time marketing function perceive themselves as being more competent in marketing ($F = 11.28$, $p < .01$) and identify more closely with the marketing profession ($F = 6.42$, $p < .05$). The marketing function variable is therefore likely to affect alignment.

4.2. Results

The debriefing confirmed that none of the participants realized this was an experiment. The control groups took between 5 and 15 min to respond to every situation presented (three situations were the subject of another study). In comparison, the externally accountable group (EA group) took at least twice as long to respond to all the situations. In one session, one individual partially answered the questions and spent 50% less time on the exercise than the average time used by the EA group to which he was assigned. We eliminated this observation, reducing the sample to 104 participants.

Since we used standard operationalization, the literature (e.g., Brown, 1999; Langhe et al., 2011) gave us confidence in the intended manipulation (Khan, 2011). While post-experimental control of manipulation is not systematically carried out on this type of external accountability manipulation, we nonetheless tested the effectiveness of the manipulation with a group of 53 managers, equally randomly assigned to a treatment group and a control group. The feeling of accountability was measured at the end of the experiment by three items: (1) “I felt that I would have to justify and explain my decisions”; (2) “When I made my decisions, I thought I would have to justify them to the trainers”; and (3) “When I made my decisions, I thought I would have to justify them to the other people on the training course.” Each item was rated on a four-point scale from ”not at all“ to ”a lot.” An average accountability score was calculated from these three items ($\alpha = 0.89$). The EA group reported a significantly higher feeling of accountability than the control group ($M = 3.47$ vs. $M = 1.90$. $F(52,1) = 64.63$, $p < .01$, $\eta^2 = 0.554$), confirming the efficiency of the manipulation.

To better understand how respondents made their decision, we performed a qualitative analysis of the reasons given by accountable respondents. Two coders (one of the authors and one marketing researcher blind to the hypotheses) identified four categories of justification: (1) increase in sales revenue, (2) preservation of the present positioning, (3) insufficient profitability, and (4) other (unclear). Alignment (probability of selling > 50%) was 100% justified by an increase in sales revenue, while non-alignment (probability of not selling < 50%) was justified by the need to retain the current positioning and to avoid a drop in profitability (Table 1). The written justifications mirror those given in a pilot test conducted with marketing students. Practitioners who rejected selling focused on brand distinctiveness and profitability. The “positioning” argument reflects non-alignment with the aim of conforming to a marketer prototype. The “drop in profitability” argument reflects non-alignment with the aim of contrasting with the out-group (top managers).

To carry out the statistical analysis, we used the bootstrap technique, which is particularly well suited to small samples and non-normal distributions (Hayes, 2013). To test for a three-way interaction, we used the “pick a point” method (Hayes & Matthes, 2009). We included the group (NA vs. EA) as an independent variable and the two moderators (perceived marketing skills and identification with the marketing profession) in the model. Gender and marketing position were included as control variables. Interaction variables were mean-centered to avoid the risk of multi-collinearity due to high correlation between identification with the marketing profession and subjective knowledge in marketing ($r = 0.541$; $p < .01$).

EA had a direct negative impact on alignment with short-term marketing goals. A first analysis showed a significant difference in choice between externally accountable and non-accountable participants ($b = -0.33$ with bootstrap 95% CI = [−0.45; [−0.20]; $p < .01$). H1 is therefore supported. Accountability strengthens the adoption of marketing standards (Gelfand & Realo, 1999), making them valued by other marketers (Brown, 1999; Dahl et al., 2012) or producing counter-conformity behaviors. In contrast, marketers who were not asked to justify or explain their decisions aligned themselves with short-term marketing goals. Gender had a significant and positive direct impact on alignment ($b = 0.13$, $p < .05$). This finding confirms a tendency for women to strive to maintain social harmony and connections, whereas the tendency for men is to strive to appear competent and self-confident (Meyers-Levy & Loken, 2015). Finally, the other control variable (having a marketing position or not) had a negative effect on alignment ($b = -0.12$, $p < .05$).

Subjective marketing knowledge moderated the negative relationship between external accountability and alignment with short-term marketing goals ($b = 0.06$ with 95% bootstrap CI = [0.01; 0.12], $p < .05$), supporting H2. The higher the skill level, the less external accountability interfered with alignment. Marketing practitioners who perceived themselves as having strong marketing skills were free from the evaluation context. On the other hand, practitioners who perceived themselves as having poor marketing skills (self-uncertain identity) were particularly attentive to social evaluation (Schlenker, Weigold, & Hallam, 1990). These individuals rejected short-term marketing goals in order to fit in with a marketing prototype.

The three-way interaction between external accountability, marketing skills, and identification was confirmed ($b = 0.05$, $p < .05$ with 95% CI bootstrap = [> 0.00; 0.10]), supporting H3. The effects of identifying with the marketing profession depend on subjective marketing knowledge. When individuals perceive themselves as

Table 1
Classification of justifications.

Justification type	N	Examples of verbatim quotes	Probability to sell to the retailer (mean)
Increase of sales revenue	16	“An increase in revenue necessarily requires sales increase” (R33) “If the objective is to increase brand revenues, with this new distribution channel, the objective will be achieved” (R4)	74.4%
Brand positioning	28	“Selling through mass retailing contradicts exclusive distribution in specialized stores. It’s important to keep the exclusivity (niche market)” (R13) “This drink is intended for a targeted clientele and does not lend itself to a mass distribution clientele, even with a 30% price reduction.” (R12) “Does not correspond to the product image” (R30)	16.1%
Low profitability	10	“Despite an increase in volume, a 30% price reduction would not be profitable” (R61)	16.5%
Others	1	Unclear (R102)	50%

Note: Accountable participants (n = 56).

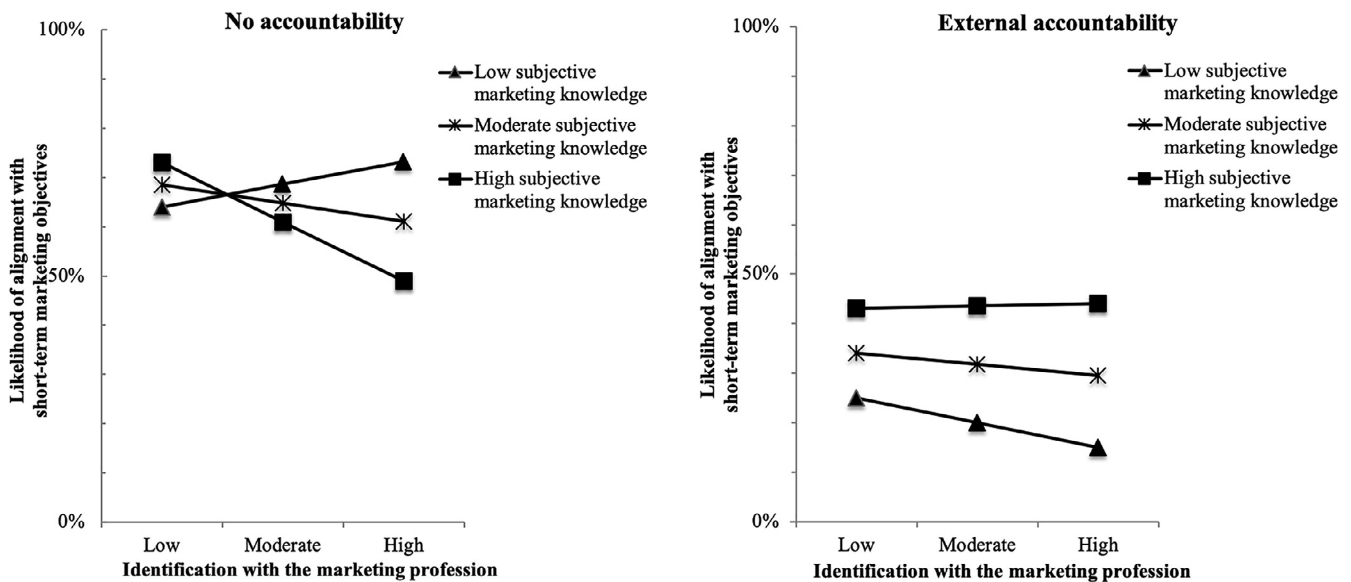

Fig. 2. Alignment with short-term marketing goals under external accountability vs. no accountability.

insufficiently competent, their identification with the marketing community reinforces their willingness to follow marketing principles by going beyond the goals of top management (Ibarra, 1999). As a result, the gap between alignment (NA group) and non-alignment (EA group) is at its maximum in the case of low subjective marketing knowledge and strong identification (Fig. 2). External accountability activates identification with the marketing profession (Quinn & Schlenker, 2002), especially among individuals who doubt their marketing skills. However, when marketing skills are perceived as strong (high subjective marketing knowledge), the negative effect of external accountability on alignment with short-term marketing goals is not significant, regardless of the degree of identification with the marketing profession. These competent individuals choose the option they consider the best, notwithstanding the external accountability context and their identification with the marketing profession.

Furthermore, analysis of conditional effects showed that moderation according to subjective marketing knowledge was not significant in the case of low identification with the marketing profession ($b = 0.02$, $p = .63$ with 95% CI bootstrap = [−0.05, 0.08]), unlike average identification ($b = 0.06, p < .05$) and strong identification ($b = 0.10$, $p < .01$). For participants who were unconcerned about their identity as marketers, the differences in alignment between EA and NA likely resulted from additional cognitive effort rather than the need for identity enhancement. Finally, participants with a consistently strong marketing professional identity (high subjective marketing knowledge and strong identification) made the same decision in EA and NA situations ($b = -0.04, p = .64$ with 95% CI bootstrap = [−0.24, 0.15]), unlike the other profiles. On the one hand, these individuals made what they considered to be the best decision regardless of the accountability context. On the other hand, recognizing the situation's ambiguity, these participants generally retained an intermediate position between strict alignment with short-term marketing goals and non-alignment (selling probability of about 0.5). This sense of expertise and identification with the marketing profession contributes to the development of a professional identity perceived as positive (Dutton et al., 2010). As a result, these marketers did not feel the need to validate their professional identity with their evaluators, and freed themselves from the external accountability context. A post hoc review of decisions made by accountable participants according to brand positioning ($n = 28$) confirmed the three-way interaction ($b = 0.06$, $p < .05$ with 95% CI bootstrap = [> 0.00; 0.11]).

4.3. Analysis of additional data: Identification with the marketing profession and long-term branding orientation

A key conceptual idea in our study is that identification with marketing profession is linked to prioritizing long-term branding goals over short-term revenue growth. To validate this idea, we collected additional data from 47 employees in professional service environments in Germany (mostly in management consulting). We chose this target group because we expected that marketing identity would vary substantially within this group. To measure marketing identification, we used the same item described above (but employing a seven-point scale). We classified participants as having a high identification to the marketing profession if they responded with 4, 5, 6, or 7 on the identity scale, resulting in 14 participants.

To measure long-term brand orientation consistent with our scenario, we developed a new set of four items (measured on seven-point Likert scales): (1) "Brands are a key driver of firm performance," (2) "It is a key task of marketing to adopt a long-term perspective," (3) "Successful brand management implies protecting the brand from short-term activities (e.g., price promotions)," and (4) "There is an inherent contradiction between establishing a successful brand in the long run and achieving short-term sales targets in the short run." Cronbach's alpha for this new construct is 0.74, which is acceptable. The average long-term brand orientation for individuals identifying as marketers is 5.56, but it is considerably lower for individuals not identifying as marketers ($M = 4.85$). Moreover, an ANOVA reveals that this difference is statistically significant ($F(1,45) = 4.43, p < .05$). These results are consistent with our expectation that marketers will favor brands if their identity as marketers is challenged.

5. Study 2

5.1. Methodology

Our respondents in Study 2 were marketing and non-marketing practitioners performing managerial functions (managerial title and/or supervisory function). The diversity of respondent profiles and personal involvement in responding to this study were the two most important factors in the sample. Respondents were contacted by e-mail and asked whether they wished to take part in the study. In all, 479 managers were contacted by network and referral systems. The respondents from the first round each recommended three respondents, who were then

sent an individual link and asked to answer the questionnaire. The recommendation process ended at the second level of verticality. This method limits the researchers' selection bias and avoids homophily by limiting the number of recommendations, Again, the study was conducted in France, using French stimulus material.

Our methodology allowed us to recruit a wide variety of profiles. The sample ($N = 153$) consists of managers in marketing and sales (24% marketing, 22% sales) and other functions (9% management, 8% operations, 15% HR, 10% general management, and 12% others), SMEs (63%) and large companies (37%). The average age of the respondents was 38 years, with 43% men and 57% women. Of the respondents, 12% had been with their company for less than 1 year, 27% between 1 and 3 years, and 61% for more than 3 years. Respondents' seniority in the position was 19% for less than 1 year, 39% between 1 and 3 years, and 42% for more than 3 years, with 35% working in B2B and 62% in B2C (for 3% of the respondents, the business sector could not be identified). The survey was conducted online, had an average duration of about 15 min, and included other variables used for other studies. At the end of the questionnaire, participants were told they could receive a report of the study. Over 50% of respondents took up the offer, indicating a satisfactory response rate.

To measure alignment, we used the same scenario as Study 1. Again, respondents were asked to decide on the sale of a niche product to a mass-market retailer, choosing on a scale of 1 to 9 from "I will certainly not sell to the retailer" to "I will certainly sell to the retailer." The main difference from the Study 1 scenario was that to prevent respondents from employing a simple compliance heuristic, explicit general management preferences were not mentioned. After responding to the scenario, participants were asked to report their level of internal accountability on an adaptation of the felt accountability scale (Hochwarter et al., 2007) (Appendix C). As we measured internal accountability only in the given situation, two items dealing specifically with felt accountability in the respondent organization were eliminated. Each item retained referred to the situation presented, for which the respondent assessed his/her feelings—for example, "In this situation, I will have to explain my decision to management."

Preliminary data were collected from a sample of 145 students in business management, based on another managerial scenario more suited to a student audience. An exploratory factor analysis resulted in the emergence of a two-factor structure, more reliable than a single-factor structure. Although initially considered as unidimensional by the authors, the scale reveals two dimensions: felt accountability to management and felt accountability to other colleagues. The factor scores of the items on their two respective factors were greater than 0.5 and reliability was satisfactory (ρ de Joreskog = 0.785). This two-dimensional structure justifies the multidimensional nature of the accountability construct (Hall et al., 2015).

In the purification process, one item was excluded: "My colleagues, subordinates and managers will scrutinize the outcome of my decision." This item includes several evaluators and refers more specifically to control than accountability (Hall et al., 2015). In the final study conducted with managers ($N = 153$), the psychometric qualities of the bidimensional scale estimated with Amos software were validated in the confirmatory analysis (CFI = 0.996, RMSEA = 0.045), as were reliability (ρ de Joreskog = 0.901) and convergent validity ($\rho vc = 0.648$). Again, adjustment of the two-dimensional factor structure was much better than that of the unidimensional structure. In support of our findings, a feeling of accountability to two internal stakeholders (manager and colleagues) may appear as two different constructs.

Anticipation of sanctions was measured according to another scenario (Appendix D). Respondents had to state the probability of being penalized if a report was not sent on time (from 0% to 100%). Managerial power was measured according to a hierarchical measure (Nath & Mahajan, 2011). Respondents were asked how many hierarchical levels were below their position because a pre-test revealed that requesting the number of hierarchical levels above their position up to general management was confusing, especially for managers working in large corporations. We therefore computed managerial power as the number of hierarchical levels below one's position plus 1. The reliability of this objective measure was double-checked according to the respondent's job title.

Five control variables were included in the model. As in Study 1, we inferred that working in a marketing department could steer decisions toward protecting the brand. Therefore, we dummy coded belonging to a marketing department as 1 and belonging to another department as 0. The other control variables were gender, since several studies have shown stronger independence by men (Meyers-Levy & Loken, 2015), age, the business sector (B2B or B2C) since the situation is related to the sale of a product in B2C, and finally company size (fewer than 250 people coded as 1 and more coded as 2).

5.2. Results

We tested our model using a moderation mediation analysis (PROCESS Model 14) (Hayes, 2013) with bootstrap procedures based on 5,000 random samples. Anticipation of sanctions was the predictor of internal accountability, internal accountability was the mediator between anticipation of sanctions and alignment with short-term marketing goals, and managerial power was the moderator of the relationship between internal accountability and alignment. The final sample consisted of 149 observations—four observations were excluded because it was not possible to determine whether the participants were in B2B or B2C. This elimination did not affect the main results.

To test for homogeneity of variance, Levene tests were performed for each control variable. None of these tests was found to be significant. In addition, no outlier was identified. We used the square root of the anticipation of sanctions measure ($M = 27.66, \sigma = 22.83$; range = 0 to 100) as the measure demonstrated a moderate level of skewness. Variables were mean-centered prior to analysis. The results (Table 2) show a statistically significant relationship between the degree of internal accountability and alignment with short-term marketing goals ($\beta = 0.11$, $p < .01$; bootstrap with 95% CI = [0.040, 0.185]), thereby supporting H4. This tendency to prefer a short-term result manifests regardless of the function held, as working for a marketing department does not have a significant impact on the dependent variable. Moreover, anticipation of sanctions is a predictor of internal accountability ($\beta = 0.41$, $p < .05$; bootstrap with 95% CI = [0.025, 0.799]), supporting H5. In addition, the interaction effect between internal accountability and managerial power on alignment (Fig. 3) is

Table 2
Results of regression analysis for alignment with short-term marketing goals.

	Internal accountability	Alignment with short-term marketing goals
Control variables		
Marketing department	−0.63 (1.05)	−0.41 (0.47)
Company size	−1.36 (0.97)	−1.15** (0.43)
Business sector	0.58 (1.04)	0.27 (0.40)
Age	0.11* (0.05)	−0.01 (0.03)
Gender	−0.08 (0.91)	0.97* (0.38)
Independent variables		
Anticipation of sanctions	0.41* (0.20)	−0.04 (0.09)
Internal accountability (IA)	–	0.11** (0.04)
Managerial power (MP)	–	−0.11 (0.16)
MP X IA	–	0.08* (0.03)
R^2	0.08	0.18
F	2.28	5.14

$N = 149$. Unstandardized coefficients with standard errors in parentheses.
** $p < .01$.
* $p < .05$.

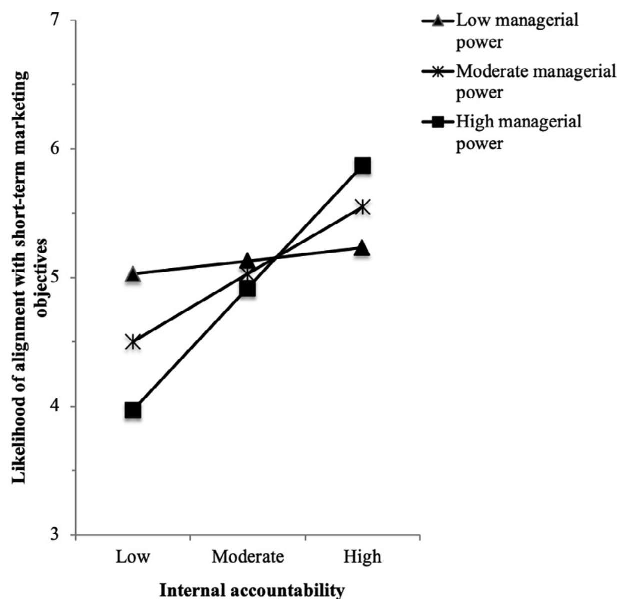

Fig. 3. Moderating effect of managerial power on the relationship between internal accountability and alignment with short-term marketing goals.

significant ($\beta = 0.08$, $p < .05$, bootstrap with 95% CI = [0.016, 0.143]), supporting H6. We examined the conditional effect of this significant interaction on alignment at one standard deviation below and above the mean of participants' managerial power. The results revealed that the conditional effect for moderate and high managerial power was significantly different from zero ($p < .01$). However, we obtained no such effect for participants with low managerial power (95% CI = [−0.072, 0.149]). Finally, the index of the moderated mediation was also significant ($\beta = 0.03$, bootstrap with 95% CI = [0.001, 0.082]), confirming the significant moderated mediation effect on alignment with short-term marketing goals.

Our findings are consistent with research that shows that felt accountability induces compliance with socially accepted norms when those norms are known or guessed (Lerner & Tetlock, 1999; Tetlock et al., 1989). In the situation presented in our study, the managers chose to align themselves with a conventional marketing goal (increase in sales revenue), offering short-term results when they felt internally accountable to the organization (managers and peers). Notably, the level of managerial power reinforced this alignment when managers felt accountable to the organization, thus confirming a superordinate identity that focuses on overarching goals (Ambrose, Matthews, & Rutherford, 2018). This approach allowed the managers to demonstrate their customer orientation (Lam, Kraus, & Ahearne, 2010), but neglected the potential negative effects on brand value and, consequently, the interests of other stakeholders.

6. Discussion

This study explains marketing departments' lack of alignment with short-term marketing goals in a context of marketing accountability. Our results show that in marketing, where decisions combine data and personal judgments (Wierenga, 2011), external accountability has an effect on marketers' alignment with long-term branding goals over short-term revenue goals. Conversely, we show that avoiding external accountability and relying on only internal accountability promotes alignment with the "socially accepted" marketing goal of immediate sales increase. In both Study 1 and Study 2, alignment with short-term goals occurs in the absence of any managerial demand. Managers and employees seek to demonstrate their support of rapid growth, which they consider to be beneficial for the organization. On the other hand, external accountability encourages marketers to question short-term marketing goals in order to strengthen their professional identity as guardians of the brand.

6.1. Theoretical contributions

Most research considers marketing accountability as crucial to ensuring marketing departments' alignment with the firm's business strategy. Our study compares the impact of external accountability with that of internal accountability. We highlight marketers' reluctance for short-term orientation in a context of marketing accountability, a perspective that has been largely neglected by the marketing and management literature. We also position professional identity as an essential variable to take into account when analyzing marketing accountability configurations. Our study differs from most research by showing the effects of external accountability, which reinforces prototypical marketing behaviors (Sedikides, Herbst, Hardin, & Dardis, 2002) but risks isolating the marketing function from the rest of the organization. Prior research has frequently shown how organizations hesitate between aligned marketing, which may hinder reactivity, and independent marketing, which may hinder efficiency (Patil et al., 2016). Our findings help to differentiate marketing configurations according to their place in the organization (Hanssens & Pauwels, 2016; Homburg, Jensen, & Krohmer, 2008). If marketing is considered to be a sales support function, strict alignment with short-term marketing goals is necessary (Day, 1999). Making marketing accountable could therefore impede the alignment of marketing-oriented rather than customer-oriented strategies (Malshe, Johnson, & Viio, 2017). If organizations position marketing as a strategic function, external accountability could foster a different perspective (Homburg & Jensen, 2007), helping to establish marketing legitimacy within the organization (Verhoef & Leeflang, 2009). Evoking the notion of vigilant organization, Day (2011) emphasizes the danger of collective and individual bias manifesting as a focus on one best way, without consideration of the various perspectives generated by marketing. Finally, some stereotypes, mostly conveyed by sales, argue that marketers are self-oriented rather than customer-oriented (Malshe et al., 2017). Through our research, we show that a strong marketing professional identity (subjective marketing knowledge and identification with the marketing profession) focuses less attention on social evaluation and more attention on optimal decision-making.

6.2. Managerial implications

Our results also contribute to management research. We distinguish two forms of accountability and analyze the effects of each on alignment, and we explore how individuals tend to make decisions based on their perceived professional identity (March, 1994; Roberts, 2005). While management research postulates an identity effect in accountability situations (Wry & York, 2017), this interaction has rarely been studied in either management research or marketing research, in spite of several studies claiming that professional identity affects decision-making. An extension of professional identity research in marketing is therefore needed to consider the specific factors inherent in marketing decision-making (Wierenga, 2011).

Managerial reflections generally focus more on the need to induce accountability in the marketing department (Ganesh & Paswan, 2010) and less on the detrimental effects of accountability. Importantly, our findings indicate that accountability does not apply in ways that are consistent with corporate short-termism. External accountability enhances one's social identity and increases the need to appear competent to salient audiences. A better approach would thus be to rely on practitioners' internal accountability to generate alignment with a firm's short-term strategic objectives. Recruiters should therefore look for marketing practitioners who show a sense of accountability without being explicitly required to practice it (Moorman & Day, 2016). However, internal accountability could thwart long-term marketing

approaches and target instead the achievement of short-term objectives that result in more socially acceptable outcomes. This managerial short-sightedness would contradict the long-term approaches advocated by marketing (Mizik & Jacobson, 2007; Mizik, 2010; Sabnis, Chatterjee, Grewal, & Lilien, 2013), such as careful customer selection (Sabnis et al., 2013). Internal accountability may thus lead to overinvestment in short-term marketing projects and under-investment in long-term endeavors (Homburg, Artz, & Wieseke, 2012; Mizik, 2010).

Our research gives insight into the nature of the marketing impact on how marketers may influence CEOs in setting growth priorities (Whitler, Krause, & Lehmann, 2018). As written justifications highlight, marketers do not support growth that is detrimental to the brand in the long run. We therefore suggest distinguishing between the evaluation process of marketers and the issue to be addressed. In other words, marketers should have the right to play devil's advocate. Marketers possess real knowledge that they can share with top managers, who rarely have a marketing background. To limit the activation of a marketing professional identity in an external accountability context, top management should focus on the existence of a superordinate identity that transcends functional goals (Ambrose et al., 2018). The challenge would be to strengthen marketing's sense of belonging to the organization, thereby avoiding the ivory tower syndrome. To this end, organizations should identify an optimal level of accountability so as not to create an isolated or servile marketing entity. In addition, clarifying the role of marketing is essential in a business environment focused on growth.

Taking the professional identity of marketing practitioners into account is important, especially when employees join a marketing function. Identification with the profession of marketer strongly influences decision-making when employees question their own marketing skills. Thus, marketing competencies need to be developed to enable individuals to ignore an evaluation context and optimize their decision-making. While organizations tend to favor training in technical marketing skills, they could also develop the perceived marketing competencies of their marketers. Perceived competence generally depends on obtaining positive feedback about one's performance, which then leads to the motivation to perform an activity (Deci & Ryan, 2000). As our findings confirm stronger alignment with superordinate goals on the part of women (Meyers-Levy & Loken, 2015), organizations would do well to take this into account, given the feminization of the marketing profession.

6.3. Limitations and further research

As our study is one of the first attempts to investigate marketers' reactions to an accountability context, it has certain limitations. An experiment's realism is a condition of its validity. Despite our effort to simulate external accountability (legitimate evaluators and a favorable evaluation context), the issues addressed nonetheless differ from those found in a real-life situation. In a real organization, participants would align with management's goals, despite the risk that this alignment is simply a facade for the sake of conformity (Hewlin, 2009). Further, while experiments have high internal validity, generalizing the findings requires the use of other methods (Scadura & Williams, 2000). Although the situation presented in our study is rich and similar to marketing issues encountered by firms, several scenarios evaluating alignment could have been developed to reinforce the experiment's external validity (Robertson & Anderson, 1993). In Study 2, the degree of internal accountability depends on a specific situation. Reactions will likely differ in the presence of a less desirable marketing goal, such as cost reduction instead of revenue growth.

The relationship between external accountability and internal accountability warrants additional study. To check for manipulation, we measured felt accountability in Study 1. Assessing the effect of accountability on internal accountability helps to determine its optimal level and to verify a possible mediating role of internal accountability. It would be interesting to diversify evaluators by simulating external accountability to the general management team or to the finance department, and to distinguish between accountability to management and accountability to colleagues. In addition, our research focuses on accountability within the organization. It would also be useful to consider the impact of accountability on external stakeholders (Maignan, Gonzalez-Padron, Hult, & Ferrell, 2011). We assume that professional identity is activated by the accountability process. Focusing exclusively on the strength of identity means we do not assess the intensity of this activation. For example, by measuring professional identity before and after experimentation, future research could identify the salience of a mediating professional identity role between external accountability and alignment. In a real business context, the degree of organizational identification would likely reduce the influence of professional identity on alignment (Ashforth et al., 2008). Future research could also explore the interactions between identification with the marketing profession and identification with the organization. We studied a marketing decision that in a real-life context would probably have been made by a group or a team. It would be interesting to assess whether interactions between group members could change the choices made, for instance by combining practitioners with weak and strong marketing identities. Finally, as individual differences influence marketing choices (White, Varadarajan, & Dacin, 2003), research could explore whether power psychologically protects an individual from accountability. Research exploring the impact of other personal dimensions and motivational variables on managerial decision-making in marketing would also be worth considering.

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Appendix A. Scenario to measure alignment with strategic marketing goals

You are responsible for a soda brand that is positioned as the reference drink for surfers. Your product, only sold in specialized surfing shops, makes an annual profit of over €1 million for a sales revenue of €12 million.

You are approached by a large retailer who wants to distribute your product. In exchange for additional volumes that could represent twice your current ones, this major distributor logically requires a price reduction of 30%. How likely are you to sell to this retailer?

Probability between 0% and 100%

The general management team wants to increase the sales revenue

NB: no mention of general management's objectives in Study 2

To elaborate this scenario, we used the following steps:

1. We interviewed marketers on how they deal with accountability. One marketing manager of a premium food products brand told us he did not react to a strategic decision that could significantly affect brand positioning. During a management committee meeting, the company's manager and owner presented an agreement signed with a chain of supermarkets to distribute certain products on behalf of their brand. According to the marketing manager, in spite of a foreseeable sales increase, this decision could trivialize the brand and degrade the premium image of the products. Although he disagreed with the decision, the marketing manager let the manager act. When we asked for an explanation, the marketing manager told us that he was not accountable for marketing performance in this family-owned firm. This appeared to be a case of alignment under

no external accountability. This narrative inspired the scenario we created. We changed the product to a beverage so that it would resonate with more people.
2. We compared the scenario with the marketing literature. We found that the situation depicted could be related to the marketing literature on niche brand (Datta et al., 2017; Slater & Olson, 2017).
3. The scenario was pre-tested with 10 marketing experts to ensure its relevance in a professional context and its clarity (White et al., 2003). After discussions with these experts, a final version was drawn up.
4. To evaluate the potential variance associated with the scenario, we submitted the scenario to 122 students without mentioning the top management's preferences (63% marketing students, 37% non-marketing). The scenario exhibited adequate variance ($M = 53\%$, $SD = 22\%$).

Appendix B. Subjective marketing knowledge scale (French adaptation from Flynn and Goldsmith (1999))

Item 1. I know pretty much everything about marketing
Item 2. I feel very knowledgeable about marketing
Item 3. Among my relations, I'm someone who knows marketing well
Item 4. Compared to most other people, I know about marketing

Appendix C. Internal accountability scale (French adaptation from the felt accountability scale (Hochwarter et al., 2007))

Item 1. In this situation, I will have to explain my decision to the management
Item2. In this situation, top management will hold me accountable for my decision
Item3. If my decision is wrong, I will hear about it from management
Item4. In this situation, the success of my immediate work group falls on my shoulders
Item5. Many people's jobs will be affected by my decision
Item6. Co-workers, subordinates and bosses will closely scrutinize the result of my decision (*item eliminated*)

Appendix D. Scenario to measure the anticipation of sanctions in case of default of accountability

Working in a company, you must send the monthly report about your activity to your manager before 6 pm this evening. You haven't had time to finalize it yet. Whatever other events may occur, you will do everything possible to complete it and send it in on time.

How likely is it that you will be penalized if you don't manage to send it in on time?

Probability between 0% and 100%.

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