# Integrating Commercial and Delivery Functions in Project-Based Organizations: A Conceptual Model of the Revenue–Delivery Gap

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## Abstract

This paper develops a conceptual framework for understanding the revenue-delivery gap in project-based organizations. There have been extensive studies on the topic of alignment of sales and marketing, sales and project management, and project governance. However, these approaches based on dyads give only fragmented insights into systemic misalignment that occurs during the project cycle. The purpose of this paper is to introduce a new theoretical framework, namely, the Strategic Integration Model (SIM). It provides a comprehensive approach to the problem of misalignment by viewing it from a triadic perspective as an information-processing failure that results from the interplay of value formation (through marketing), commitment negotiation (by sales), and delivery execution (project management). In this study, information processing theory, differentiation-integration theory, service-dominant logic, and project governance theory have been used to formulate five mechanisms for explaining how value formation affects commitment negotiation and delivery execution. The current study proposes the concept of strategic integration that explores the relationship between commercialization and delivery domains and provides a framework for future empirical research on the topic. Based on an integrative method of theory building, which involves reviewing relevant literature, the Strategic Integration Model (SIM) is developed as a means of reconciling marketing, sales, and project management functions.


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## 1. Introduction

Project-based companies are known for experiencing the gap between commercial commitments and delivery capacity, which manifests itself in project inflation, unrealistic schedules, and unfulfilled stakeholder expectations. Such a gap indicates an inherent discrepancy between value propositions made in the course of initial commercial operations and the organization's capacity to deliver the proposed values. Previous studies have indicated front-end definition, governance, and alignment of value as key factors that determine the success of projects (Morris, 2013; Samset & Volden, 2016; Too & Weaver, 2014). Yet, the importance of commercial activities in making project-related decisions has been understudied to date.

The latest research in the field of project management highlights the movement from the classical paradigm of cost-time-scope to new perspectives based on the concepts of value creation and strategic alignment (Artto et al., 2008; Zwikael & Smyrk, 2012). In this respect, the project front end is crucial for project objectives, value proposition formulation, and feasibility assessment (Morris, 2013). However, existing literature is mainly preoccupied with issues related to technical aspects and governance. Meanwhile, little attention has been paid to the role played by sales and marketing in the process of project definition and performance.

Unlike previous studies, which focus on investigating dyads such as sales-marketing or sales-project management integration, this paper will conceptualize the revenue-delivery gap as a breakdown in information processing within the triad framework of marketing, sales, and project management. The novel contribution of this research stems from identifying how misalignment arises due to the interdependent functioning of the process of value formation, negotiation of commitment, and delivery.

Despite previous research on governance and cross-functional coordination, no integrated theoretical framework that would explain the impact that marketing, sales, and project management have on the project outcome.

To address this research gap, the following research question has been formulated: How can project-based firms align commercial and delivery function for enhanced project value

delivery? By using information processing theory (Galbraith, 2014) framework, along with differentiation-integration theory (Lawrence & Lorsch, 1967), service-dominant logic (Vargo & Lusch, 2004), and project governance theory (Müller, 2009), this paper builds an integrated theoretical framework termed the Strategic Integration Model (SIM).

Firstly, the study expands project governance theory through the integration of commercial elements into governance frameworks. Secondly, it develops front-end management literature through connections between value proposition development and its feasibility of delivery. Thirdly, it proposes a triadic integrative approach between marketing, sales, and project management, whereas previous studies focus on dyad integration only.

The remainder of this paper is organized as follows. Section 2 reviews the literature on project value creation, governance, and cross-functional integration. The Strategic Integration Model (SIM) and underlying theories will be presented in Section 3. The integration mechanisms and the theory-building process that will be used to build SIM will be explained in Section 4. Implications of SIM for theory development and management practice will be discussed in Section 5.

## 2. Literature Review

### 2.1 Project Value Creation and Front-End Management

The notion of projects being seen as tools for value creation rather than just delivery mechanisms has gained traction (Artto et al., 2008; Zwikael & Smyrk, 2012). Previous studies have emphasized the importance of the project front end in terms of determining objectives, scope, and potential benefits (Morris, 2013; Samset & Volden, 2016). Existing evidence indicates that front-end decisions have crucial effects on project performance.

Nevertheless, the literature review shows that the stream does not pay due attention to the issue of commercially-driven value propositions. Moreover, it emphasizes the presence of optimistic bias and strategic misrepresentation during the initial stages of projects, which is caused by competitive and commercial interests (Flyvbjerg, 2014). Nonetheless, the impact of marketing and sales remains unconsidered within the context.

## 2.2 Project Governance and Organizational Alignments

The literature on project governance discusses mechanisms by which projects can be aligned with the strategic objectives of organizations and stakeholders' needs (Too & Weaver, 2014; Müller, 2009). These mechanisms provide for accountability, coordination, and effective decision-making in uncertain situations (Müller et al., 2016). Yet, while many frameworks related to governance consider internal factors affecting projects (e.g., sponsors and managers), few have discussed the influence of commercial functions on early decisions and commitments and, therefore, governance outcomes.

## 2.3 Cross-Function Interactions and Dyadic Relations

There is extensive research regarding cross-functional interactions in both marketing and project management spheres. For example, it has been proven that sales-marketing alignment is beneficial to business outcomes because of common goals and collaboration mechanisms (Kotler et al., 2006; Rouziès et al., 2005; Homburg et al., 2017). Research concerning sales and project management cooperation also shows that early engagement helps increase project success (Müller & Turner, 2007; Zwikael & Smyrk, 2012).

While valuable, research on the topic has mainly been conducted within the framework of dyadic relationships. Thus, the marketing-project management interface is insufficiently explored (Parasuraman et al., 1985; Grönroos, 2011). This results in a gap in understanding misalignment propagation mechanisms.

## 2.4 Cross-Functional Integration in Project-Based Organizations

Within project-based organizations, integration becomes especially important due to temporary nature, complexity, and customer orientation (Söderlund, 2004; Winch, 2014). Recent literature focuses on the necessity for lifecycle integration for generating value (Davies et al., 2018).

## 2.5 Research Gap

Collectively, three shortcomings arise. Firstly, commercial activities are not well-integrated within front-end management and governance approaches. Secondly, the governance frameworks ignore the involvement of sales and marketing in the formation of initial commitments. Thirdly, existing literature takes a narrow, dyadic approach that overlooks systemic interactions.

## 3. Conceptual Development: The Strategic Integration Model (SIM)

The theoretical integration framework utilized in this research relies on a multi-layered reasoning process. Information processing theory offers the main perspective on the coordination problem under uncertainty. Differentiation-integration theory offers the explanation of functional differentiation within organizations, whereas service-dominant logic allows conceptualizing the value co-creation concept. Additionally, the issue of decision rights and accountability is explained using the concepts of governance theory. These four theories used here are not viewed independently but as mutually supporting mechanisms addressing various aspects of the revenue-delivery gap.

### 3.1 Theoretical Frameworks

Information processing theory is employed as the main perspective in this research. According to it, organizational effectiveness relies on the congruence between the demands of information processing and organizational integration. Project-based organizations have different conditions for information processing among sales and marketing, as well as project management.

This theoretical perspective is further supported by:

- Differentiation and Integration Theory (functional misalignment)
- Service-Dominant Logic (value co-creation);
- Project Governance Theory (decision rights and accountability).

### 3.2 Strategic Integration Model (SIM)

The Strategic Integration Model conceptualizes the firm as an integrated structure that connects:

- VALUE CREATION (Marketing)
- COMMITMENT NEGOTIATION (Sales)
- VALUE DELIVERY (Project Management)

Conflict between these functions leads to the emergence of exaggerated commitments and deliveries, as shown in Figure 1. To solve the problem, SIM proposes five integration mechanisms: illustrated in detail in Table 1.

### 3.3 Development of Propositions

The process of developing propositions includes the development of each proposition by means of a mechanism-outcome approach in which cross-functional integration mechanisms are considered in connection with particular organizational outcomes in project terms.

**Proposition 1: Shared Customer Value Logic:** Shared customer value logic reduces discrepancies in the perception of value by marketing, sales, and project management concerning client needs and constraints of feasibility.

**P1:** The introduction of a shared customer value logic reduces the information asymmetry among marketing, sales, and project management functions, resulting in better coordination of value propositions and alignment of customer expectations and feasibility of delivery (Galbraith, 2014; Vargo & Lusch, 2004; Artto et al., 2008).

**Proposition 2: Forecasting and Scoping:** Forecasting and scoping take into account delivery constraints when designing commitments during commercial processes.

**P2:** Forecasting and scoping help to reduce optimism and bias of commitments during the front-end phase, improving the definition of project scope (Flyvbjerg, 2014; Morris, 2013; Samset & Volden, 2016).

**Proposition 3: Cross-functional Governance:** Cross-functional governance comprises dividing decision-making authority between commercial and delivery functions for collaborative evaluation of early commitments on the basis of their revenue potential and deliverability.

**P3:** Cross-functional governance frameworks that involve division of decision-making authority help cut down instances of unilateral decision-making by the commercial function in early commitment and prevent suboptimal decision-making and the disconnect between contractual commitment and capability (Müller, 2009; Too & Weaver, 2014).

**Proposition 4: Unified KPIs and Incentive Framework:** Unified KPIs and incentives framework minimizes the extent to which conflicts arise owing to conflicting interests associated with objectives of different functions, such as marketing, sales, and project management.

**P4:** The congruence in KPIs and incentives of marketing, sales, and project management functions helps mitigate functional objective conflicts and promote collaboration and value creation (Kaplan & Norton, 2006; Zwikael & Smyrk, 2012).

**Proposition 5: Continuous Feedback Loops:** Continuous feedback loops refer to applying lessons learned in the process of delivering projects to improve business operations for creating organizational learning.

**P5:** Feedback mechanisms between project delivery and commercial operations help achieve organizational learning and make future value propositions and commitments more reliable (Argyris & Schön, 1978; Davies et al., 2018).

Each mechanism represents an application of theoretical ideas.

- Value logic sharing guarantees that expectation will be consistent within the organization (Vargo & Lusch, 2004; Artto et al., 2008).
- Forecasting and scoping integration will prevent optimism bias, making the goal realistic (Flyvbjerg, 2014; Morris, 2013).
- Cross-functional governance will make sure that the decision-making process includes more participants (Too & Weaver, 2014; Müller, 2009).
- KPI standardization will guarantee incentive consistency (Kaplan & Norton, 2006; Zwikael & Smyrk, 2012).
- Feedback loop will promote learning (Argyris & Schön, 1978; Davies et al., 2018).

**Table 1.** Strategic Integration Model (SIM): Mechanisms, Integration Levels, and Theoretical Foundations

| SIM Component | Core Mechanism | Integration Level | Theoretical Foundation | Outcome Effect |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| Shared Customer Value Logic | Aligns interpretation of customer value across marketing, sales, and project management through joint value definition and feasibility validation | Cognitive integration | Service-Dominant Logic (Vargo & Lusch, 2004); Value creation theory (Grönroos, 2011; Artto et al., 2008) | Reduces divergence in value interpretation, enabling coherent and feasible value propositions |
| Integrated Forecasting & Scoping | Embeds delivery constraints into early commercial decisions via joint forecasting, scoping, and capacity planning | Informational integration | Front-end management (Morris, 2013; Samset & Volden, 2016); Megaproject realism (Flyvbjerg, 2014) | Reduces optimism bias and overcommitment, improving feasibility of project commitments |
| Cross-Functional Governance | Distributes decision rights across commercial and delivery functions via joint deal reviews and steering structures | Structural integration | Project governance theory (Too & Weaver, 2014; Müller, 2009) | Improves decision quality and ensures alignment between commercial promises and execution capability |
| Unified KPIs and Incentives | Aligns behavioral drivers through shared performance metrics and joint accountability systems | Behavioral integration | Performance management theory (Kaplan & Norton, 2006); Benefits realization (Zwikael & Smyrk, 2012) | Reduces functional goal conflict and promotes collaboration across departments |
| Continuous Feedback Loops | Transfers delivery and customer experience insights into future commercial decisions through structured learning systems | Learning integration | Organizational learning theory (Argyris & Schön, 1978); Project learning (Davies et al., 2018) | Improves accuracy of future value propositions and strengthens organizational learning cycles |

### 3.4 Implications for SIM Model

In terms of understanding what could be causing the gap and finding ways of addressing it, the SIM model offers insight into the matter as well as a theoretical framework within which further research on counteracting misalignments can be done.

## 4. Mechanisms of SIM

In the strategic integration model (SIM), the connection between the three functions involved in the project-based organization is understood in a more systematic way since value delivery via projects is viewed as a triadic function encompassing marketing (value creation), sales (commitment negotiation), and project management (value delivery). While the functions and their dyads have been analyzed separately in the past, the SIM provides a systematic explanation of how misalignment develops among interconnected functions.

As can be seen in Figure 1, mismatches in any of the three functions cause misalignment and further magnify the problem throughout the system. Apart from the above conceptual description, Figure 2 also shows SIM as a process of integration involving three different types of alignments.

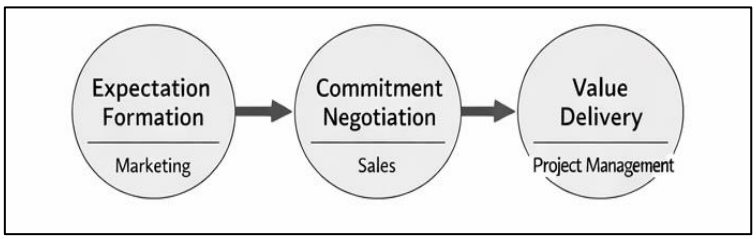


**Figure 1.** The Revenue-Delivery Gap Across Customer Lifecycle

These mechanisms operationalize the theoretical foundations introduced earlier and translate them into organizational design elements that address information asymmetries, incentive misalignment, and coordination failures.

Figure 2 shows SIM as an information processing system that combines three different organizational areas: value generation (marketing), commitment generation (sales), and delivery (project management). Figure 2 shows how information processes, governance processes, and feedback systems interact throughout the process of project development. Furthermore, the presented model emphasizes the fact that alignment is realized not through bilateral coordination, but through constant tripartite integration through common value logic,

common forecasts, governance mechanisms, aligning incentives, and organizational learning systems.

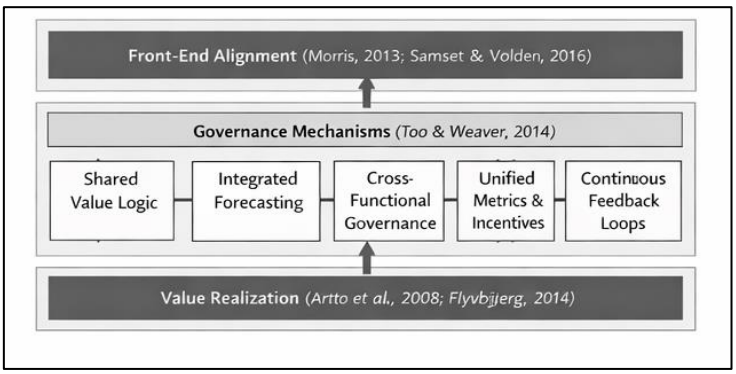


**Figure 2.** Strategic Integration Model (SIM)

### 4.1 Shared Customer Value Logic

The first mechanism involves creating a common perception of customer value between marketing, sales, and project management functions. If there is no consensus, each of the three business functions will have its unique perception of value – marketing will perceive it in terms of attractiveness, sales from negotiability, and project management from feasibility. The creation of a shared value logic will help avoid these conflicts.

Specific mechanisms may include: value definition workshops, customer insight sharing systems, and feasibility assessment of the value proposition. This mechanism is based on the premises of service-dominant logic and the theory of project value formation, which views value as co-created and conditional upon customer expectations and delivery capabilities.

### 4.2 Integrated Forecasting and Scoping

This mechanism deals with the discrepancy between commercial promises and delivery capability by integrating forecasting and scoping within different functional areas. While current practices often distinguish forecasting from delivery scoping, resulting in optimism and over-committing, SIM reduces such risks by taking delivery into account during the process of initial decision-making. Specific tools include: joint forecasting models accounting for delivery issues, cooperative scoping procedures, project management participation in bid development, and aligning capacity planning with the commercial pipeline. This mechanism adds to front-end management literature by including cross-functional collaboration in the processes of defining projects.

### 4.3 Cross-Functional Governance

The third mechanism creates cross-functional governance systems that decentralize decision-making processes across sales and delivery spheres. While current governance models emphasize project-specific factors, SIM adds sales and marketing perspectives to decision-making in the early stages of the project lifecycle. Main mechanisms are: cross-functional deal review teams, cross-functional steering committees, escalation mechanisms spanning all three functional groups, and decision-making venues balancing sales and delivery interests. This framework extends project governance theories by adding sales accountability in the governance system.

### 4.4 Unifying KPIs and Incentives

The fourth SIM mechanism takes care of behavioral mismatch when different functional groups within the firm are motivated by different goals: profit generation for sales, market success for marketing, and cost/schedule compliance for project management, for example. The SIM approach aims at addressing the issue with alignment of incentive structures through the use of common performance metrics, balanced scorecards with combined financial and delivery metrics, value-oriented versus profit-oriented motivation, and joint responsibility for delivery and customer satisfaction. The development of the particular mechanism used the findings from benefits realization and strategic performance management research areas.

### 4.5 Iterative Feedback Loops

The fifth mechanism creates feedback loops between delivery performance and future commercial decisions. Often, in many projects, lessons learned remain internal to the delivery team only and do not become a part of sales and marketing operations. SIM offers mechanisms to facilitate cross-functional learning throughout the project process. These mechanisms include: post-project debriefing sessions that bring in all functional units, and integration of customer feedback

### 4.6 Systemic Integration of Mechanisms

Even though each of the five SIM mechanisms addresses a distinct source of misalignment, what makes SIM so powerful is how these mechanisms can be used in conjunction. Specifically, the alignment will be realized with a shared definition of value creation, commitment setting, an integrated decision-making system, incentive alignment to

minimize conflicts across functional groups, and feedback through continuous learning. All in all, a shift in the focus from delivery vs. revenue generation to a system design perspective will be necessary.

### 4.7 Research Methodology

This research employs the theory-building methodological framework based on the integrative review of literature. The development process took place in three stages:

1. Literature review covering the project management, marketing, and organizational theories, especially their focus on dyadic fragmentation.
2. Theories' integration was performed through the principles of information processing theory, differentiation-integration theory, service dominant logic, and governance theory.
3. Models were developed, leading to the identification of five integration mechanisms that could deal with all types of misalignments.

In general, SIM can be regarded as a conceptual model requiring further validation.

First, the literature review identified fragmentation across three major streams: project governance, front-end project management, and commercial-functional integration. Second, recurring theoretical constructs related to coordination failure, information asymmetry, and value alignment were extracted and compared across these streams. Third, the identified constructs were synthesized into a unified triadic framework using information processing theory as the primary integrating lens. The five SIM mechanisms were then derived inductively by mapping recurring organizational coordination problems to corresponding integration responses.

The theory-building approach follows the conceptual development logic proposed in prior management research, where theoretical propositions emerge through the synthesis and integration of fragmented literature domains rather than empirical observation alone.

## 5. Discussion

In this article, the Strategic Integration Model (SIM) has been constructed, which sheds light on the issue of structural misalignment between the commitments and capabilities of

project-based organizations. Although previous works have discussed front-end management (Morris, 2013; Samset & Volden, 2016), project governance (Too & Weaver, 2014; Müller, 2009), and cross-functional alignment (Galbraith, 2014), separately, they have yet to offer an integrated approach to the problem under analysis. The SIM contributes to its attempt to integrate three distinct bodies of literature to develop a unified framework and view the revenue-delivery gap as an information-processing challenge within an organization.

### 5.1 Theoretical Contribution

The theoretical contribution of this work lies in its ability to contribute to the development of project management theory. More specifically, this paper takes a new look at the revenue-delivery gap and defines it as a result of fragmented information processing between organizational functions. The SIM should not be viewed as a development of the existing approaches to integration in project management theory, such as coordination theory or governance theory, but rather as a novel framework for viewing misalignment. The SIM explains why previous attempts to achieve dyadic integration fail to address the root cause of structural misalignment.

#### 5.1.1 Extending Governance Theory to Consider Commercial Functions

Project governance theories have historically been concerned with internal actors in projects, including sponsors, steering committees, and project managers (Müller, 2009; Too & Weaver, 2014). Nevertheless, this approach ignores the contribution of commercial functions towards initial project commitments.

#### 5.1.2 Improving Front-End Management through Triadic Integration

There has been an abundance of literature emphasizing the importance of front-end management in enhancing project clarity and decreasing uncertainties (Morris, 2013; Samset & Volden, 2016). Nevertheless, all the theories assume that the problem is with the planning process in terms of alignment, rather than across organizational functions.

#### 5.1.3 Contributions to Cross-Functional Integration Theory

The literature on cross-functional integration emphasizes the significance of various integration structures, processes, and cultures (Lawrence & Lorsch, 1967; Galbraith, 2014). Yet these concepts usually remain general and do not consider temporal, uncertain, and unique-to-the-client project delivery.

## 5.2 Mechanistic Explanation for the Revenue-Delivery Gap

In other words, while the SIM is based on the assumption that the revenue-delivery gap results from the lack of coordination and proper information processing, and not necessarily from the inefficient execution of projects and ineffective project planning processes. According to the information processing theory, SIM suggests that marketing, selling, and project management have different goals – marketing emphasizes value, sales aim at commitment, and project management highlights feasibility. Without efficient alignment mechanisms, the differences between these areas will result in unrealistic promises, conflicting expectations, and problems related to project delivery. The problem can be overcome by using SIM that offers five interrelated alignment mechanisms of cognitive, information, structural, behavioral, and learning integration.

## 5.3 Contextual Factors of the SIM

The SIM offers a broad approach to triadic integration, though it depends on contextual factors to apply. It is particularly relevant to settings that exhibit: a high degree of project complexity, development of customer-specific solutions, a strong effect of the commercial front-end on the process, and greater function-level interdependence. Such environments occur in engineering, ICT, consulting, and professional services industries (Davies et al., 2018). The applicability of the SIM can be less evident in situations where there is a high level of standardization in the production process, low client customization, or structural decoupling of the commercial and delivery functions. Moreover, the efficacy of SIM depends on organizational maturity and its pre-existence of governance and data sharing frameworks.

## 5.4 SIM Compared to Existing Literature and Its Limits

Whereas previous models concentrated on coordination among two departments, SIM perceives integration as a system in which marketing, sales, and project management interact via an interconnected process and feedback loop. The reason for this wide scope is why alignment between two departments fails to resolve problems arising within a project. Value creation, commitment building, and project completion are seen as dependent actions by SIM and thereby enhance the organization in committing feasibility, governance, incentives, and organizational learning.

## 6. Limitations and Future Research

Although the Strategic Integration Model (SIM) provides a theoretical basis for the integration of the commercial and delivery functions within projects in PBOs, there are some limitations that must be discussed.

First, this paper follows a theory-building methodology, relying on an integrative literature review (Jaakkola, 2020). Thus, while useful in addressing fragmented theoretical domains, this research lacks the empirical testing of the suggested model. Further evaluation of the model is necessary to determine whether the SIM works in real life. Future research can use qualitative case studies, large sample surveys, or mixed research methodology to test the proposed relationships and assess their effects on project success.

Second, the utility of the proposed model may be affected by specific organizational and/or industrial contexts. The integration model described in this paper is more useful for project and service-oriented companies where business value creation requires close collaboration of commercial and delivery functions (Davies et al., 2018).

In comparison, the usefulness of the SIM may be questioned in the following contexts:

- environments with highly standardized production processes;
- contexts of organizations facing little project complexity; and
- situations where the creation of custom value is unnecessary.

In light of these shortcomings, possible directions for further research include:

- Validation of SIM in various sectors (engineering, ICT, consultancy, professional service business)
- Comparative analysis of organizations with high versus low levels of integration
- The creation of a model for triadic integration
- Simulations investigating the effect of corporate governance systems, incentive schemes, and forecast techniques on the revenue-delivery discrepancy
- An analysis of the role of digitalization and data integration in supporting cross-functional alignment

## 7. Conclusion

This paper analyzes a major problem faced by project-oriented organizations: the misalignment between business objectives and the ability to deliver projects effectively. The literature review shows there are several existing streams of research covering the problem, including the front-end management, the governance model, and cross-functional collaboration; however, none of these papers provides a comprehensive solution to the revenue-delivery gap. A way to resolve the stated problem is proposed through the introduction of the Strategic Integration Model (SIM). The SIM sees the value creation process as a holistic and triadic one comprising a variety of business functions. The mechanisms identified as means of eliminating misalignment include: shared value logic, joint forecasting/scoping, cross-functional governance, KPIs/incentives alignment, and organizational feedback. This paper contributes to the literature on project governance and front-end management by introducing a conceptual framework for looking at the system from three perspectives: operation, business proposition, and feasibility of projects. The practical significance of this paper lies in providing organizations with an opportunity to enhance their governance and commitment feasibility, incentive alignment, and organizational learning processes, especially for solution/service companies.

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