Simen Owen Academic Proceedings Series

4th International Conference on Media, Economy, Communication and Intelligence Management (MECI 2026)

Article

An Empirical Study on Marketing Innovation, Business Strategy, and Management Control in Digital Enterprises

Jianghan Zhou[1,*]

[1] Jilin Animation Institute, Changchun, China
* Correspondence: Jianghan Zhou, Jilin Animation Institute, Changchun, China

Abstract: Digital enterprises can introduce new commercial practices while simultaneously supplying the technologies through which other firms change their marketing. This overlap complicates claims about the relationship between marketing innovation, business strategy, and management control. This study examines that relationship through a qualitative comparison of nine public documents concerning Shopify, HubSpot, and Adobe in fiscal 2024. Directed content analysis separates provider commercial practices, customer-facing marketing capabilities, reported internal control processes, and external financial guidance. The evidence identifies three disclosed configurations: commerce expansion accompanied by subscription and merchant-activity monitoring; accessible platform entry accompanied by customer and retention monitoring; and content-workflow integration accompanied by segment-oriented financial review. These are analytical descriptions of the selected disclosures, not estimates of organizational effectiveness. The strongest direct example of provider commercial innovation is a changed pricing model, whereas several prominent artificial-intelligence announcements concern capabilities offered to customers. Financial reports provide explicit statements about metric use and resource-allocation authority, but limited evidence about managerial dialogue, incentive design, or the operation of controls around particular innovations. The study contributes a bounded empirical account and an actor-sensitive framework for evaluating innovation-control claims. Its practical implication is to connect a dated commercial change to a specified decision owner and an appropriately scoped measure before attributing strategic success to a digital tool. Further research should observe these links longitudinally and include unsuccessful initiatives and independent evidence.

Keywords: marketing innovation; digital enterprise; business strategy; management control; documentary analysis; comparative case study

Received: 07 September 2026
Revised: 14 October 2026
Accepted: 29 October 2026
Published: 05 November 2026

Copyright: © 2026 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY) license (https://creativecommons.org/licenses/by/4.0/).

1. Introduction

Marketing innovation in a digital enterprise involves more than adopting a new communication tool. A change may alter how customers enter a commercial relationship, how offers reach particular markets, or how information informs an ongoing relationship. At the same time, the enterprise may sell software that enables its customers to undertake similar changes. Digital business strategy scholarship encourages analysis of the connections between technology and business scope, rather than treating technology as an isolated support function [1]. Research on digital transformation likewise directs attention toward organizational change and value creation [2-3]. These perspectives make the identity of the innovating organization a central empirical issue.

Consider a platform provider that announces an automated campaign feature. The announcement establishes an offered capability under stated availability conditions. It does not establish that the provider changed its own marketing, that a customer

implemented the feature, or that either organization improved its results. A similar problem arises when public reports list performance indicators. Publication makes a measure visible, but visibility alone does not reveal whether managers use it to enforce a target, debate an assumption, allocate resources, or communicate with investors. Conflating these activities can turn a collection of corporate claims into an apparently integrated account of strategy and control without the evidence necessary to sustain that account.

The issue matters for research because marketing and management-control studies often begin with different empirical objects. Digital marketing research examines the customer journey and technology-mediated interactions [4]. Management-control research examines organizational objectives, information, accountability, and the uses of formal systems [5]. Their intersection is promising, but an explanation needs to connect the same organization, period, and decision process. A firm-level financial outcome cannot automatically validate a particular customer-facing feature, and a product's brand-compliance function cannot automatically stand for its vendor's internal governance.

This paper therefore asks: How are marketing innovation, business strategy, and management control connected in the fiscal-2024 public disclosures of selected digital enterprises? Two subsidiary questions guide the comparison. Which disclosed innovations change the provider's commercial practice, and which supply capabilities to customer organizations? What control processes are explicitly described, and what relationships remain interpretations requiring additional evidence? The empirical setting comprises Shopify, HubSpot, and Adobe, selected for their digital commercial offerings and accessible reporting. Nine documents support a focused comparison of disclosed configurations.

The principal finding is a patterned coexistence of commercial or marketing-enabling changes with business-model-specific monitoring and decision responsibilities. The evidence is stronger for the presence and stated purpose of separate elements than for the mechanisms connecting them. The contribution is consequently twofold: a transparent documentary comparison, and a framework that prevents actor changes and inference inflation when linking innovation to control. The paper develops the analytical categories, explains the corpus and coding procedure, presents within-case findings and cross-case contrasts, and discusses implications for subsequent organizational research.

2. Theoretical Background and Analytical Framework

2.1. Defining Marketing Innovation at the Correct Organizational Level

Marketing innovation is treated here as an implemented new or significantly changed commercial practice affecting market access, customer communication, pricing, or relationship development. This working definition uses marketing as an analytical domain rather than asserting a separate contemporary statistical innovation category. The Oslo Manual 2018 distinguishes product innovation from business-process innovation and locates marketing and sales among business functions [6]. The distinction matters for digital providers: software supplied to customers may be a product innovation for the vendor, while its eventual use may support a business-process innovation in a customer organization.

Purchase and Volery's review shows the breadth of marketing-innovation research and the need to clarify its conceptual boundaries [7]. A study should specify the changed practice instead of counting every digital release as marketing innovation. Classification here requires a dated statement identifying a significant change relative to prior practice and reported implementation or availability. An announcement alone establishes planned change. A standing business-model description supplies strategic context but is not evidence that a practice was new during the observation period. Similarly, a future feature is recorded as prospective rather than treated as already implemented. These distinctions protect the comparison from assigning different meanings to novelty across cases.

The mechanism potentially connecting innovation with results also needs separate measurement. Morgan, Vorhies, and Mason examine market orientation, marketing capabilities, and performance as related but distinguishable constructs [8]. Day addresses the challenge of developing marketing capabilities as environmental complexity outpaces established organizational capacity [9]. Their work motivates attention to organizational ability, not merely ownership of software. Naidoo's study concerns marketing innovation and perceived survival likelihood among Chinese manufacturing small and medium enterprises [10]. Its setting and dependent variable warn against translating a context-specific association into a universal digital-platform growth claim.

The present analysis distinguishes three actors: the provider, the customer firm, and the platform or partner ecosystem. The provider can innovate in its own pricing or distribution while supplying a technology whose marketing consequences occur elsewhere. Ecosystem participants may then combine that technology with complementary services. Actor identification is not a semantic refinement. It determines whose decisions must be observed, whose costs and benefits are relevant, and which financial or operational measures could plausibly evaluate the innovation. Without that identification, the proposed strategy-control relationship changes meaning inside the same paragraph.

2.2. Business Strategy as the Commercial Context of Change

Business strategy identifies the customers, activities, and value-creation logic through which a firm intends to compete. A business model describes how value is offered and captured; innovation in that model may alter the commercial architecture rather than only an individual product. Teece connects business-model design with strategy and innovation while emphasizing the problem of capturing value [11]. The implication for this study is to examine how a reported change relates to the provider's revenue logic and customer scope, while keeping managerial intent distinct from demonstrated competitive advantage.

Digital innovation can involve recombination and distributed participation that complicate conventional boundaries around products and organizations [12]. Consequently, strategic scope is relevant even when the focal empirical material is a modest product announcement. A feature may be designed to encourage broader platform use, extend participation to a new market, or change dependence on complementary offerings. The documents may express these purposes without showing whether they were achieved. Here, strategic fit means an interpretable correspondence between the stated commercial change and the stated business model; it does not mean that optimal fit or economic complementarity has been established.

Dynamic-capability research provides a related temporal perspective. Warner and Wäger examine capability development for digital transformation as continuing strategic renewal [13]. Li and colleagues investigate digital transformation by small and medium enterprises in a platform-related setting [14]. These studies encourage attention to adaptation and organizational context. They do not justify inferring a dynamic capability from one launch or one year's revenue. A capability claim would need evidence of repeated, organized action across situations, including how managers revise routines when initial assumptions fail. The present corpus is more suited to describing configurations than to demonstrating that capability development.

2.3. Management Control as Design and Use

Management control includes arrangements through which organizational activity is directed toward objectives. Malmi and Brown distinguish planning, cybernetic, reward and compensation, administrative, and cultural controls within a broader package [15]. This vocabulary discourages reducing control to financial indicators alone. However, a public document may reveal only selected elements. The analysis therefore uses the term control element when the evidence concerns an isolated measure, allocation responsibility, or bounded oversight process. The presence of several elements does not prove that they operate as an integrated package.

Use is as important as formal design. Henri examines diagnostic and interactive uses of performance measurement in relation to organizational capabilities [16]. Tessier and Otley sharpen distinctions among control concepts, including managerial intentions and employee perceptions [17]. These perspectives imply that a report saying management evaluates a measure supports a narrower claim than evidence of recurring dialogue that challenges strategic assumptions. This study does not label every disclosed metric diagnostic, every analytics tool interactive, or every stated value an enacted belief system. Such classifications would require additional details about purpose, participation, frequency, and consequences.

Control need not simply restrict innovation. Adler and Borys distinguish enabling from coercive formalization [18], while Ahrens and Chapman illustrate how enabling uses of control can support both flexibility and efficiency [19]. Davila, Foster, and Oyon review accounting and control in entrepreneurial and innovative settings [20]. These contributions establish reasons to investigate how control supports action as well as constrains it. They do not make an enabling interpretation automatic. A technical approval workflow may support employee judgment or narrow discretion, depending on how exceptions, explanations, and authority are organized.

Context further qualifies the relationship. Chenhall's review locates control design within environmental, technological, structural, and strategic conditions [21]. Bedford finds differing patterns of control use across modes of innovation [22]. Mundy examines the organizational work involved in balancing controlling and enabling uses [23], and Bisbe and Otley caution against a simple universal relationship between interactive control and product innovation [24]. Together, these studies motivate comparison without requiring an expectation that more control, more innovation, or more interaction must always improve performance.

Digitalization also changes control tasks, instruments, organization, and behavior, as Fähndrich's review explains [25]. Yet it is useful to distinguish internal management control from platform ecosystem governance. Costabile conceptualizes the latter around a platform owner's mechanisms for influencing users and complementors [26]. The two may intersect, but a partner rule and an employee performance review are different empirical objects. This paper retains their distinction even where corporate narratives portray the platform as a unified environment.

The framework in Figure 1 organizes inquiry around a focal provider's commercial practice and strategic scope, separates capabilities supplied to customers, and identifies reported internal controls as a distinct evidence category. It also places investor-facing guidance outside the category of demonstrated internal control use. The framework does not posit a statistical mediator or moderator. It provides a consistent way to ask whether an alleged connection concerns the same actor, whether the innovation is dated and implemented, and whether a control claim describes an actual managerial process or merely a published number.

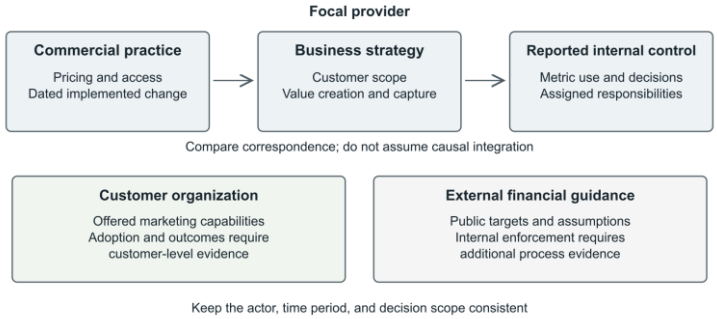


Figure 1. Analytical Boundaries Connecting Innovation, Strategy, and Control. The Arrows Indicate Questions for Documentary Comparison, Not Estimated Causal Paths. Original Schematic Developed for This Study.

3. Research Design and Method

3.1. Comparative Documentary Design and Case Selection

The study uses a qualitative comparative documentary design. Documents are empirical material because they contain dated, attributable statements and formal disclosures that can be inspected and compared. Document analysis also requires attention to their purposes and omissions, rather than treating their contents as neutral descriptions [27]. The focal unit is each firm's disclosed strategic and control configuration concerning fiscal 2024. Individual source passages are units of coding; documents are evidence containers. Neither nine documents nor fifteen extracted claim records are nine or fifteen independent firms.

The cases were purposively chosen as information-rich providers of digital platforms or enterprise software with subscription-based commercial relationships, marketing-related offerings, and public reporting. The comparison is theoretically structured but not a matched-case experiment. Adobe's broad creative and document businesses, Shopify's commerce infrastructure, and HubSpot's customer platform differ in scale and scope. Those differences help expose actor and measurement problems but prevent a meaningful ranking based on a common performance score. Case-based theorizing informs the comparison, without a claim that three cases establish saturation or population-level regularities [28].

Table 1 identifies the fixed corpus. Annual reports concern fiscal 2024 but were published in early 2025. Adobe's fiscal year ended on November 29, while the other two ended on December 31. Dated announcements add evidence of commercial or product changes, and earnings releases provide prospective financial communication where selected. This is variation in document purpose and timing, not independent-source triangulation: every document originates with the focal company. Hosting an annual report on the SEC website does not independently validate every strategic assertion it contains.

Table 1. Nine Documents in the Comparative Corpus

Source	Firm and document	Date	Analytical role
S1	Shopify fiscal 2024 Form 10-K [29]	11 Feb 2025	Strategy and reported internal controls
S2	Shopify Summer 2024 Edition [30]	24 Jun 2024	Dated marketing-enabling changes
S3	Shopify third-quarter results [31]	12 Nov 2024	Financial guidance and stated priorities
H1	HubSpot fiscal 2024 Form 10-K [32]	12 Feb 2025	Commercial model and metric use
H2	HubSpot pricing announcement [33]	30 Jan 2024	Provider commercial-policy change
H3	HubSpot Breeze launch [34]	18 Sep 2024	Marketing-enabling capabilities
A1	Adobe fiscal 2024 Form 10-K [35]	13 Jan 2025	Internal marketing use and financial review
A2	Adobe GenStudio launch [36]	14 Oct 2024	Content capabilities and customer guardrails
A3	Adobe fiscal 2024 results [37]	11 Dec 2024	Prospective targets and measurement conventions

3.2. Corpus Boundaries and Provenance

The case materials were retrieved on September 19, 2026. Their inclusion depends on document date and coverage, not on the current state of the companies' products. Current navigation, recommended articles, and later website developments were excluded. The corpus contains six downloaded official HTML documents, two explicitly labelled search

captures of official HubSpot pages, and a saved web extraction of Adobe's nine-page earnings PDF. These formats are distinguished in the evidence ledger. Search captures and extracted PDF text are not described as archived original files.

The ledger records source identifiers, document titles, publication dates, URLs, retrieval dates, local captures, and cryptographic file hashes. Fifteen focal claim records contain the source identifier, passage locator, organizational level, descriptive paraphrase, analytical interpretation, and inference limit. The claim records organize selected evidence; their number is not a frequency measure of corporate behavior. Annual-report locators use printed page numbers. Relevant pages include Shopify 8–9, 48–49, and 88; HubSpot 46–48, 51, and 85; and Adobe 39–40 and 65. This audit trail permits a reader to check how a statement entered the comparison.

3.3. Coding Procedure and Interpretive Discipline

The initial coding categories were derived from the framework, consistent with directed qualitative content analysis [29]. Coding began with actor, commercial change, strategic scope, internal control, external guidance, and outcome context. The source passages then refined the categories, especially the distinction between provider marketing innovation and a customer-facing marketing capability. Thematic comparison informed the organization of recurring relationships, while interpretation remained tied to identified passages rather than keyword counts [30]. This is a theory-informed documentary analysis, not a claim of purely inductive discovery.

For each focal passage, the procedure first identified who acts and who receives the capability. It then classified the statement as implemented change, dated announcement, standing practice, prospective feature, or managerial explanation. Third, it recorded whether the control evidence concerned a published metric, stated internal use, decision authority, or external target. Finally, the comparison asked what additional observation would be required to connect the change with the control process. A passage could receive more than one category, but that did not convert it into multiple independent observations (As shown in Table 2).

Table 2. Coding Rules and Limits of Inference

Category	Inclusion rule	Permitted interpretation	Excluded inference
Provider commercial change	Dated pricing or access change	Change in the vendor's market-facing practice	Automatic customer or profit improvement
Customer-facing capability	Feature offered to another organization	Available or announced technical possibility	Provider internal use or customer adoption
Strategic scope	Stated customer and revenue logic	Managerial intent and business-model context	Realized competitive advantage
Internal control use	Explicit managerial use or responsibility	Reported evaluation or allocation process	Observed enactment or integrated effectiveness
External guidance	Prospective target or assumption	Investor-facing financial communication	Enforced internal budget or achieved target
Outcome context	Defined period-specific metric	Scale and measurement context	Comparable causal return on innovation

The analysis used one research extraction with checks against the retained sources. It did not involve an independent second coder, interviews, employee respondents, or a numerical reliability coefficient. Quality rests on traceability, consistent boundaries, and consideration of rival readings. Corporate self-presentation is a potential source of selection and attribution bias. An annual report's retrospective explanation may be informative while remaining a managerial explanation; a product announcement's promised benefit remains a claim rather than an independently measured effect.

3.4. Cross-Case Comparison and Evidential Thresholds

Within-case summaries preceded comparison to reduce the risk of extracting isolated, apparently similar features from different commercial settings. The comparison then considered actor, type of change, strategic scope, and control evidence together. It specifically retained observations that weaken a uniformly positive innovation narrative, including mixed commercial implications, features described as forthcoming, and differences in the scope of reported financial measures. Missing details were coded as disclosure limits. They were not treated as proof that a practice, such as interactive review or incentive alignment, did not exist.

No regression, mediation analysis, event study, or qualitative comparative analysis was conducted. The cases offer neither a counterfactual for a launch nor a common dependent variable. Even a valid before-and-after financial change would be affected by simultaneous commercial and macroeconomic developments. The study instead compares disclosed configurations and develops bounded interpretations. A causal claim would require stronger temporal and process evidence, while a claim about effectiveness would also require an explicit outcome, appropriate exposure information, and a defensible alternative explanation (As shown in Figure 2).

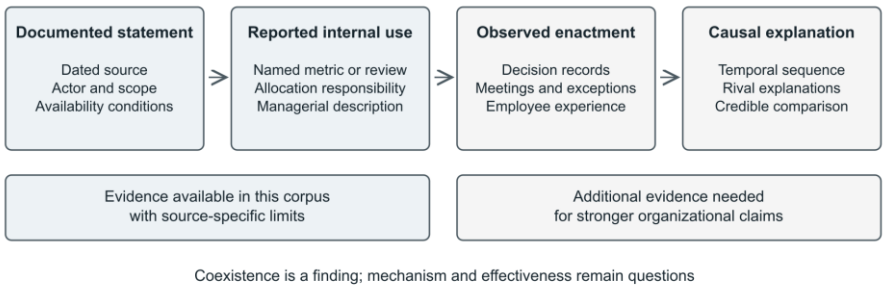


Figure 2. Evidence Required for Progressively Stronger Innovation-Control Claims. The Corpus Directly Supports Document-Level Statements and Selected Descriptions of Internal Use. Enacted Mechanisms and Causal Effects Require Additional Evidence. Original Schematic Developed for This Study.

4. Findings

4.1. Shopify and the Expansion of Merchant Activity

Shopify's Summer 2024 announcement expanded Markets beyond cross-border commerce toward a common interface for international, business-to-business, and physical-retail customization. It also described AI image editing, rebuilt analytics, and Sidekick in early access. These are marketing-enabling capabilities offered to merchants; the release does not demonstrate their use inside Shopify or universal merchant adoption [31]. Their analytical commonality is the reduction of separation among market access, content work, and information within the offered environment.

The annual report describes subscriptions alongside merchant-related services and a strategy of extending the merchant base and partner ecosystem. It states that monthly recurring revenue and gross merchandise volume inform evaluation, forecasting, and strategic decisions. The CEO's disclosed responsibilities include resource allocation, product priorities, and delegated authority [32]. These statements establish reported commercial context and internal decision responsibilities. They do not show that a specific review of either metric caused a particular Summer Edition launch.

The November earnings release adds a public managerial emphasis on balancing growth investment and operating efficiency, followed by fourth-quarter financial guidance [33]. This communication is consistent with attention to more than growth alone, but it does not establish how internal budget disputes were resolved. The disclosed configuration is therefore interpreted as expansion through merchant activity

accompanied by operating measurement and allocation authority. The interpretation remains at the provider level, while the product changes identify what merchants were offered.

4.2. HubSpot and Changes in Commercial Access

HubSpot announced seats-based pricing across subscription tiers, removal of Sales and Service Hub seat minimums, editable Core Seats, and free View-Only Seats. The new-customer rollout was scheduled for March 5, 2024, with an Asia Pacific adjustment and separate migration arrangements for existing customers [34]. The announcement establishes planned provider commercial-policy change; the annual report retrospectively corroborates the new model's implementation [35]. This supports a change in the unit and conditions of purchase, not an estimate of conversion gains or completed migration for every account.

The September Breeze announcement separately describes customer-facing agents, enrichment and buyer-intent functions, content repurposing, and consolidated marketing analytics [36]. These features concern the capability supplied to users. They cannot serve as observations of HubSpot's internal campaign governance. Distinguishing this announcement from the pricing change prevents the case from collapsing two different meanings of marketing innovation into a single undifferentiated technology narrative.

The annual report emphasizes mid-market business customers, free-to-paid progression, and relationship expansion. Its revenue explanation associates the new seats model with customer growth and lower average subscription revenue per customer. It also reports using customer and retention metrics in evaluation and projections, while the CEO reviews consolidated financial results for resource allocation [35]. The mixed pricing explanation is analytically useful: broader access and revenue per account need not move together. It does not isolate a pricing effect from other influences. The configuration is interpreted as accessible platform entry accompanied by attention to expansion, retention, and financial review.

4.3. Adobe and the Connection between Content Variation and Guardrails

Adobe announced general availability of GenStudio for Performance Marketing on October 14, 2024. The offering combined approved assets, generated content variations, brand checks, review workflows, and performance insights. Direct activation and several integrations were described as forthcoming [37]. The explicit association of variation with guardrails makes control visible inside a customer-facing offering. It does not establish Adobe's own internal approval practices or customers' realized campaign outcomes.

Adobe's annual report supplies a different kind of evidence: it describes using its data-driven operating model and Experience Cloud in the marketing of creative and document offerings. This is reported provider use, although the document does not establish that the operating model originated in 2024. Separately, it reports management use of Digital Media annualized recurring revenue and CEO review of segment revenue and gross margin, without segment-level operating-expense review [38]. These scopes matter. A Digital Media measure cannot be treated as a direct outcome of GenStudio or of the Digital Experience segment.

The fiscal-year results release presents prospective financial targets and explains currency conventions for recurring revenue [39]. The release contributes evidence of public target setting, not observed budget enforcement. The interpreted configuration centers on content-workflow integration alongside differentiated financial review. Compared with the other cases, the corpus makes the boundary between product-embedded customer controls and reported provider processes particularly visible. The distinction itself is a finding about the evidence, rather than a ranking of the firm's actual control sophistication.

4.4. Recurring Patterns and Contrasting Observations

The first recurring pattern is the combination of expanded customer-facing possibilities with provider-level financial or operational monitoring. All three corpora

contain both kinds of statements. Table 3 summarizes the configurations without treating them as validated organizational types. The configurations describe the selected disclosure record and could change with a larger corpus or direct observation. They neither classify every activity within a firm nor imply that the firms are mutually exclusive strategic archetypes.

Table 3. Interpreted Configurations and Unresolved Links

Case	Interpretation of commercial direction	Reported control emphasis	Link not established
Shopify	Expansion through merchant activity	Operating indicators and allocation authority	Particular metric review to launch decision
HubSpot	Accessible entry and relationship expansion	Customer and retention monitoring with financial review	Pricing revision to internal resource reallocation
Adobe	Integration of content workflows	Segment-oriented financial review	Product guardrails to provider control enactment

The second pattern is evidence asymmetry. Product and pricing documents are comparatively specific about the offered change; financial disclosures are comparatively specific about selected review responsibilities. The connecting process is less visible. A shared word such as analytics does not close that gap. Customer analytics and managerial performance review can concern different data, users, decisions, and time horizons. Treating their coexistence as direct integration would remove the very organizational relationship that future research needs to investigate.

The third pattern is variation in what counts as provider marketing innovation. HubSpot provides the clearest dated commercial-policy example in the selected corpus. Adobe provides a direct statement of internal marketing use without establishing its novelty during the focal year. Shopify's selected innovation announcement primarily concerns merchant capabilities. These contrasts support an actor-sensitive account: the paper does not find equivalent instances of the same innovation in all three firms. Instead, it finds different evidential routes by which marketing change enters the relationship between a provider's strategy and its control disclosures.

Finally, the evidence resists a uniform success account. A changed pricing structure can coincide with different movements in customer reach and revenue per account; an available product can include forthcoming components; and a prominent recurring-revenue measure can concern a different organizational scope from a focal launch. These observations constrain interpretation. They are not findings that the initiatives failed, but they demonstrate why a positive corporate narrative is insufficient to establish effectiveness or a coherent causal chain.

5. Discussion

5.1. What the Comparison Adds to Innovation and Strategy Research

The comparison suggests that research on digital marketing innovation should begin with the commercial act and organizational actor. This shifts the empirical question from whether a firm possesses advanced tools to what changed, for whom, and under which purchasing or operating conditions. The analytical value lies in identifying a relationship that could actually be observed. A vendor launch, a changed pricing schedule, and a customer's revised campaign process may be connected, but each requires different evidence. They should not be pooled merely because all contain a digital component.

The findings also clarify what strategic fit can mean in a public-document study. A change may be intelligible within a stated revenue model while its contribution remains unproven. A provider can plausibly design a capability to support a broader commercial relationship without demonstrating that customers deepen that relationship. Accordingly,

the study uses alignment as an interpretive question rather than a measured success variable. This distinction preserves the possibility of a coherent but unsuccessful strategy, a successful initiative for unintended reasons, or a strong product that has limited effect on the provider's wider economics.

Marketing analytics creates a related measurement challenge. Wedel and Kannan examine analytics in data-rich environments, where analytical opportunities span different marketing decisions [40]. An abundance of observable events does not itself identify the business question. A content interaction, purchase, subscription renewal, and platform transaction refer to different stages and actors. The contribution of the present comparison is to connect this measurement problem with the control question: who is expected to act on the information, and what action could the indicator legitimately support?

The recurring configurations are best interpreted as candidates for further inquiry. They are not a new taxonomy of all digital enterprises. The three cases were selected for reporting richness, which favors visible and established firms. An organization with sparse disclosures might possess a sophisticated strategy-control relationship that this method could not detect. Conversely, detailed disclosure might reflect investor communication priorities more than operational integration. The empirical contribution is the transparent comparison itself, including these limits, rather than a claim to have discovered universally effective arrangements.

5.2. What the Comparison Adds to Management-Control Research

The study highlights a distinction between control visibility and control enactment. Public information can establish that managers report using a measure or assign a responsibility. Observing how a measure becomes consequential requires evidence of decisions, revisions, sanctions, learning, or negotiation. These are different levels of claim. The analysis advances by preserving them, not by dismissing disclosures as useless. Statements about resource-allocation responsibility provide an entry point for subsequent inquiry, even when they do not reveal the meeting or process in which a particular allocation occurred.

This distinction also qualifies the language of complementarity. An innovation and a control element may coexist because both are common in large firms. They may have separate historical origins, or each may respond to a third condition such as organizational scale. To establish complementarity, research must examine whether the contribution of one element increases when the other is present. The documentary configurations do not provide that comparison. Calling them complementary would therefore substitute a theoretically attractive relationship for an observed one.

The customer-facing control issue is particularly relevant to digital providers. A product can encode approval permissions, templates, information visibility, or review requirements. Those features may shape the customer's management process, but that process occurs across an organizational boundary. For the provider, the same features are elements of an offering and a possible source of differentiation. For the customer, they may become administrative or information controls after implementation. This dual role suggests an extension of the research agenda toward how vendors influence customers' control options without equating product design with control effectiveness.

An enabling interpretation requires attention to employee experience as well as managerial purpose. A rule that prevents inappropriate content can also delay an experiment; a shared dashboard can help coordination while narrowing attention to easily counted outcomes. These are analytical possibilities, not observed outcomes of the three cases. Future inquiry should record how users understand restrictions, whether exceptions can be explained and repaired, and whether managers respond constructively to unexpected results. Evidence of these processes would make it possible to connect technical design with the enabling or coercive properties discussed in the literature.

5.3. Implications for Managers

The analysis supports a practical sequence for evaluating a marketing change. First define the changed commercial practice and the organization expected to benefit. Then specify the decision owner, the evidence that will inform the decision, and the limits of that evidence. For a pricing change, relevant questions concern eligibility, migration, acquisition, expansion, and the composition of customer relationships. For a content capability, relevant questions concern adoption, review responsibility, audience response, and the costs of producing and checking variations. These are design recommendations derived from the analysis, not documented management practices in the cases.

A small set of well-scoped measures is preferable to an indiscriminate catalogue of platform metrics. Each indicator should identify the population, time period, unit, and responsible decision. Revenue per customer may shift when the customer mix changes, even if established accounts behave similarly. A transaction measure may describe activity facilitated for customers rather than revenue earned by the provider. A recurring-revenue estimate may serve planning while differing from recognized revenue. Managers need these distinctions to interpret trade-offs before deciding whether a change should continue, expand, or be revised.

Review design should also distinguish a target exception from an uncertain assumption. A missed target can prompt corrective action; a change in the market may require reconsidering whether the target remains useful. Combining these conversations without naming their different purposes risks either mechanical enforcement or endless reinterpretation. A concise decision record can identify the issue, evidence, accountable owner, and reason for revision. The recommendation is not to add procedural volume. It is to retain enough information to determine whether a reported innovation altered actual decisions and what was learned when expectations were not met.

For purchasers of digital marketing tools, the offered guardrail should be examined as a starting configuration. The relevant test is whether the organization can assign rights, inspect exceptions, and preserve responsibility across its own workflow. Vendor claims about speed or integration should be evaluated against that workflow and a defined use case. An implementation can then be judged on observable adoption and decisions before broader financial gains are attributed to it. This sequencing keeps procurement, organizational change, and performance evaluation connected without assuming that installation completes the transformation.

5.4. Limitations and a Future Empirical Agenda

The study has four principal limits. Its purposive selection of three established providers restricts generalization. Its nine documents reflect corporate communication choices. Its fiscal-year focus provides limited temporal depth. Its evidence is extracted and interpreted in one research process without independent coding or direct observation. The conclusions accordingly concern disclosed configurations and the conditions of interpretation. They do not establish causal effects, the quality of employees' experience, the completeness of a control package, or a ranking of the firms' managerial capability.

Documentary bias deserves particular attention. Launch announcements foreground intended benefits, while annual reports organize information around reporting obligations and investor concerns. The same underlying practice can therefore appear differently across genres. Agreement between documents from one firm increases internal consistency of the disclosure record, but it does not supply an independent viewpoint. Future work could combine documents with observations, anonymized decision records, interviews across organizational levels, and evidence from customers or partners. Such sources should be used to test the corporate account as well as elaborate it.

Longitudinal research could begin with a dated commercial change and trace the decisions that precede and follow it. The design should record baseline routines, implementation scope, subsequent reviews, and both continuation and termination decisions. This would help distinguish a planned connection from one improvised after launch. It would also make unsuccessful initiatives visible, reducing the risk of learning only from prominent public releases. Where customer-facing capabilities are central, a

linked provider-customer design could observe how a supplied function becomes, or fails to become, a customer practice.

Quantitative extensions would require measures appropriate to the hypothesized mechanism. A study of pricing should define exposed accounts and comparison conditions; a study of control use should measure use rather than count disclosed metrics. Outcomes should align with the actor and period of the proposed effect. Researchers should consider competing explanations, including customer mix, acquisitions, concurrent product changes, and broader demand conditions. A statistical test cannot repair a mismatch between the organizational level of the innovation and the level of the dependent variable.

Three research questions follow. How does the relationship between marketing innovation and provider performance differ when the innovation changes the provider's commercial practice rather than primarily supplying customer capabilities? Under what conditions does reported metric use correspond to consequential decisions, and when does the disclosure obscure the actual review process? How do customer organizations' configurations of discretion and exceptions alter the consequences of product-embedded guardrails? These questions specify the actors and processes for future observation without treating relationships beyond the present evidence as established findings.

6. Conclusion

This empirical documentary study examined nine fiscal-2024 sources across three digital enterprises. It identified distinct disclosed configurations connecting commercial direction with reported monitoring and decision responsibilities. Its clearest result is the need to distinguish provider marketing change from the capabilities offered to customers, and reported control processes from observed control enactment. The cases contain evidence of these different objects, but the connections between them are unevenly visible.

The study therefore supports a bounded conclusion: marketing-related innovation and strategic/control disclosures coexist in interpretable, business-model-specific ways, while their causal and operational integration remains unestablished. Treating every launch as internal transformation or every reported indicator as effective control would overstate the evidence. More useful analysis identifies the actor, dates the change, records the decision process, and matches the measure to the claim. This approach gives managers a clearer basis for evaluation and gives researchers a testable route from public narratives to organizational mechanisms.

References

1. A. Bharadwaj, O. A. El Sawy, P. A. Pavlou, and N. Venkatraman, "Digital business strategy: Toward a next generation of insights," *MIS Quarterly*, vol. 37, no. 2, pp. 471–482, 2013, doi: 10.25300/MISQ/2013/37:2.3.
2. G. Vial, "Understanding digital transformation: A review and a research agenda," *The Journal of Strategic Information Systems*, vol. 28, no. 2, pp. 118–144, 2019, doi: 10.1016/j.jsis.2019.01.003.
3. P. C. Verhoef, T. Broekhuizen, Y. Bart, A. Bhattacharya, J. Q. Dong, N. Fabian, and M. Haenlein, "Digital transformation: A multidisciplinary reflection and research agenda," *Journal of Business Research*, vol. 122, pp. 889–901, 2021, doi: 10.1016/j.jbusres.2019.09.022.
4. P. K. Kannan and H. Li, "Digital marketing: A framework, review and research agenda," *International Journal of Research in Marketing*, vol. 34, no. 1, pp. 22–45, 2017, doi: 10.1016/j.ijresmar.2016.11.006.
5. D. Otley, "Performance management: A framework for management control systems research," *Management Accounting Research*, vol. 10, no. 4, pp. 363–382, 1999, doi: 10.1006/mare.1999.0115.
6. Organisation for Economic Co-operation and Development (OECD) and Eurostat, *Oslo Manual 2018: Guidelines for Collecting, Reporting and Using Data on Innovation*, 4th ed. Paris, France: OECD Publishing; Luxembourg: Eurostat, 2018, doi: 10.1787/9789264304604-en.
7. S. Purchase and T. Volery, "Marketing innovation: A systematic review," *Journal of Marketing Management*, vol. 36, no. 9–10, pp. 763–793, 2020, doi: 10.1080/0267257X.2020.1774631.
8. N. A. Morgan, D. W. Vorhies, and C. H. Mason, "Market orientation, marketing capabilities, and firm performance," *Strategic Management Journal*, vol. 30, no. 8, pp. 909–920, 2009, doi: 10.1002/smj.764.
9. G. S. Day, "Closing the marketing capabilities gap," *Journal of Marketing*, vol. 75, no. 4, pp. 183–195, 2011, doi: 10.1509/jmkg.75.4.183.

10. V. Naidoo, "Firm survival through a crisis: The influence of market orientation, marketing innovation and business strategy," *Industrial Marketing Management*, vol. 39, no. 8, pp. 1311–1320, 2010, doi: 10.1016/j.indmarman.2010.02.005.
11. D. J. Teece, "Business models, business strategy and innovation," *Long Range Planning*, vol. 43, no. 2–3, pp. 172–194, 2010, doi: 10.1016/j.lrp.2009.07.003.
12. S. Nambisan, K. Lyytinen, A. Majchrzak, and M. Song, "Digital innovation management: Reinventing innovation management research in a digital world," *MIS Quarterly*, vol. 41, no. 1, pp. 223–238, 2017, doi: 10.25300/MISQ/2017/41:1.03.
13. K. S. R. Warner and M. Wäger, "Building dynamic capabilities for digital transformation: An ongoing process of strategic renewal," *Long Range Planning*, vol. 52, no. 3, pp. 326–349, 2019, doi: 10.1016/j.lrp.2018.12.001.
14. L. Li, F. Su, W. Zhang, and J. Y. Mao, "Digital transformation by SME entrepreneurs: A capability perspective," *Information Systems Journal*, vol. 28, no. 6, pp. 1129–1157, 2018, doi: 10.1111/isj.12153.
15. T. Malmi and D. A. Brown, "Management control systems as a package—Opportunities, challenges and research directions," *Management Accounting Research*, vol. 19, no. 4, pp. 287–300, 2008, doi: 10.1016/j.mar.2008.09.003.
16. J. F. Henri, "Management control systems and strategy: A resource-based perspective," *Accounting, Organizations and Society*, vol. 31, no. 6, pp. 529–558, 2006, doi: 10.1016/j.aos.2005.07.001.
17. S. Tessier and D. Otley, "A conceptual development of Simons' Levers of Control framework," *Management Accounting Research*, vol. 23, no. 3, pp. 171–185, 2012, doi: 10.1016/j.mar.2012.04.003.
18. P. S. Adler and B. Borys, "Two types of bureaucracy: Enabling and coercive," *Administrative Science Quarterly*, vol. 41, no. 1, pp. 61–89, 1996, doi: 10.2307/2393986.
19. T. Ahrens and C. S. Chapman, "Accounting for flexibility and efficiency: A field study of management control systems in a restaurant chain," *Contemporary Accounting Research*, vol. 21, no. 2, pp. 271–301, 2004, doi: 10.1506/VJR6-RP75-7GUX-XH0X.
20. A. Davila, G. Foster, and D. Oyon, "Accounting and control, entrepreneurship and innovation: Venturing into new research opportunities," *European Accounting Review*, vol. 18, no. 2, pp. 281–311, 2009, doi: 10.1080/09638180902731455.
21. R. H. Chenhall, "Management control systems design within its organizational context: Findings from contingency-based research and directions for the future," *Accounting, Organizations and Society*, vol. 28, no. 2–3, pp. 127–168, 2003, doi: 10.1016/S0361-3682(01)00027-7.
22. D. S. Bedford, "Management control systems across different modes of innovation: Implications for firm performance," *Management Accounting Research*, vol. 28, pp. 12–30, 2015, doi: 10.1016/j.mar.2015.04.003.
23. J. Mundy, "Creating dynamic tensions through a balanced use of management control systems," *Accounting, Organizations and Society*, vol. 35, no. 5, pp. 499–523, 2010, doi: 10.1016/j.aos.2009.10.005.
24. J. Bisbe and D. Otley, "The effects of the interactive use of management control systems on product innovation," *Accounting, Organizations and Society*, vol. 29, no. 8, pp. 709–737, 2004, doi: 10.1016/j.aos.2003.10.010.
25. J. Fähndrich, "A literature review on the impact of digitalisation on management control," *Journal of Management Control*, vol. 34, no. 1, pp. 9–65, 2023, doi: 10.1007/s00187-022-00349-4.
26. C. Costabile, "Digital platform ecosystem governance of private companies: Building blocks and a research agenda based on a multidisciplinary, systematic literature review," *Data and Information Management*, vol. 8, no. 1, p. 100053, 2024, doi: 10.1016/j.dim.2023.100053.
27. G. A. Bowen, "Document analysis as a qualitative research method," *Qualitative Research Journal*, vol. 9, no. 2, pp. 27–40, 2009, doi: 10.3316/QRJ0902027.
28. K. M. Eisenhardt, "Building theories from case study research," *Academy of Management Review*, vol. 14, no. 4, pp. 532–550, 1989, doi: 10.5465/amr.1989.4308385.
29. H. F. Hsieh and S. E. Shannon, "Three approaches to qualitative content analysis," *Qualitative Health Research*, vol. 15, no. 9, pp. 1277–1288, 2005, doi: 10.1177/1049732305276687.
30. V. Braun and V. Clarke, "Using thematic analysis in psychology," *Qualitative Research in Psychology*, vol. 3, no. 2, pp. 77–101, 2006, doi: 10.1191/1478088706qp063oa.
31. Shopify, "150+ updates to unify commerce: highlights from the Summer '24 Edition," Jun. 24, 2024. [Online]. Available: https://www.shopify.com/news/edition-summer-24. [Accessed: Sep. 19, 2026].
32. Shopify, "Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2024," Feb. 11, 2025. [Online]. Available: https://www.sec.gov/Archives/edgar/data/1594805/000159480525000012/shop-20241231.htm. [Accessed: Sep. 19, 2026].
33. Shopify, "Shopify Q3 2024 Revenue Growth Accelerates to 26%, Free Cash Flow Margin Expands to 19%," Nov. 12, 2024. [Online]. Available: https://www.shopify.com/news/shopify-q3-2024-revenue-growth-accelerates-to-26-free-cash-flow-margin-expands-to-20. [Accessed: Sep. 19, 2026].
34. HubSpot, "Upcoming changes to HubSpot's pricing," Jan. 30, 2024. [Online]. Available: https://ir.hubspot.com/news-releases/news-release-details/upcoming-changes-hubspots-pricing. [Accessed: Sep. 19, 2026].
35. HubSpot, "Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2024," Feb. 12, 2025. [Online]. Available: https://www.sec.gov/Archives/edgar/data/1404655/000095017025018873/hubs-20241231.htm. [Accessed: Sep. 19, 2026].
36. HubSpot, "HubSpot Launches New AI, Breeze, Plus Hundreds of Product Updates at INBOUND 2024," Sep. 18, 2024. [Online]. Available: https://ir.hubspot.com/news-releases/news-release-details/hubspot-launches-new-ai-breeze-plus-hundreds-product-updates. [Accessed: Sep. 19, 2026].

37. Adobe, "Adobe Launches GenStudio for Performance Marketing to Accelerate Campaigns for Marketing and Creative Teams with Generative AI and Deep Insights," Oct. 14, 2024. [Online]. Available: https://news.adobe.com/news/2024/10/101424-genstudio-for-performance-marketing. [Accessed: Sep. 19, 2026].
38. Adobe, "Annual Report on Form 10-K for the Fiscal Year Ended November 29, 2024," Jan. 13, 2025. [Online]. Available: https://www.sec.gov/Archives/edgar/data/796343/000079634325000004/adbe-20241129.htm. [Accessed: Sep. 19, 2026].
39. Adobe, "Adobe Reports Record Q4 and Fiscal 2024 Revenue," Dec. 11, 2024. [Online]. Available: https://www.adobe.com/cc-shared/assets/investor-relations/pdfs/11214202/a56sthg53egr.pdf. [Accessed: Sep. 19, 2026].
40. M. Wedel and P. K. Kannan, "Marketing analytics for data-rich environments," *Journal of Marketing*, vol. 80, no. 6, pp. 97–121, 2016, doi: 10.1509/jm.15.0413.

Disclaimer/Publisher's Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of Publisher and/or the editor(s). Publisher and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.