



## Research Article

# Conflict Management Practices and Their Impact on Performance in Marketing and Accounting Organizations in Benue State

Ihembe S<sup>1\*</sup>  <https://orcid.org/0009-0000-7425-7106>, Wajir T<sup>2</sup>, Igbadio A<sup>3</sup>, Kyenge S.S<sup>4</sup>

<sup>1</sup>Department of Marketing, Joseph SarwuanTarka University, Makurdi, Benue State, Nigeria

<sup>2</sup>Department of Accountancy, Joseph SarwuanTarka University, Makurdi, Benue State, Nigeria.

<sup>3</sup>Department of Business Administration and Management, Joseph SarwuanTarka University, Makurdi, Benue State, Nigeria.

<sup>4</sup>Department of Business Management, University of Mkar, Mkar, Benue State, Nigeria.

Corresponding Author E-mail: [sunnexson@yahoo.com](mailto:sunnexson@yahoo.com)

**Abstract-**This study focused on the effect of conflict management practice and the performance of marketing and accounting organizations in Benue State. Survey Research Design was used. The target population for this study was 838. The sample size of 396 was selected from the target population. All data were analyzed using a frequency distribution table, descriptive statistics, Ordinary Linear Regression, and Ordered Probit Regression. The relative adjusted R-square of 52% shows that the model fits the data well. The ANOVA result in Table 4b reports a significant *F* statistic ( $F= 314.616$ ;  $p= 0.01$ ), indicating that using the model is better than guessing the mean. The coefficient ( $P= 0.884$ ;  $p= 0.01$ ) in Table 4c shows a positive relationship between variables. From the result of the Ordered Probit Regression, the coefficient of determination (PR) is 80.405 and adjusted (Pr) 0.000, which implies that 100% of the changes experienced in market share were explained by the conflict factors in the model, and the Pr ratio of 80.405 was significant at 1%. It could be observed in the table that the communication gap (coefficient - 0.365;  $p < 0.05$ ), a low financial motivator (coefficient -0.384;  $p < 0.05$ ), ethnicity (coefficient= - 0.127;  $p > 0.05$ ), and lack of tolerance among employees (coefficient -0.349;  $p = 0.05$ ) were negatively related. Findings showed that performance (market share) was possibly predicted by conflict variables (communication gap, low financial motivator, the activities of cultism, ethnicity, lack of tolerance among employees) and that communication gap, low financial motivator, and lack of tolerance among employees has a significant influence on the competitiveness of marketing organizations in Benue State. It was concluded that the management of conflict in the marketing organizations in Benue State was effective. It was recommended that the management of the marketing organizations in Benue State should sustain their effective conflict management approach or find more cost-benefit approaches to improve the performance of their organizations.

## Article Key Information

**Keywords:** Conflict Management; Communication Gap; Marketing Organization; Financial Motivator; Market Share, organizational behavior

**Received:** 10th December 2025 **Revised:** 12th January 2025 **Accepted:** 14th January 2025 **Published:** 31st January 2025

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## 1. Introduction

It is a known fact that conflict is inevitable in marketing and accounting organizations. In fact, Ikeda, Veludo-de-Oliveira, and Campomar (2005) also noted that since the marketing environment is very competitive, it is natural that conflicts emerge. Marketing organizations war against themselves to be the market leader. Conflicts occur among marketing and accounting organizations in competition scenarios, and equally among their employees who rival based on perceptions and pursuance of goals. There is often an inevitable network of interaction, struggles for promotion, and display of intelligent quotient among employees. Richard and Russell (2014) expressed that there is richness and complexity in the network of relationships, dreams, and fears among employees that make up the workplace.

This understanding made Spaho (2013) posit that conflict is an essential and unavoidable human phenomenon because where there is human interaction, dreams, and fears; there is a likelihood of personal likes and dislikes. Longe (2015) argued that conflict is by nature an ever-present process and is more likely to occur in hierarchical organizations where people with divergent views, opinions, and backgrounds interact.

The management of conflict in marketing and accounting organizations is a necessary task. Managing conflict may not necessarily mean suppressing or resolving all conflicts, but to montage them in order to enhance and not to detract from performance. Unmanaged conflicts are likely to cause aberration and can be destructive at all times. Osad and Osas (2013) argued that conflict in work relations is not an aberration since it creates or provides an opportunity for correction and reconciliation for the betterment of both the marketing organization and the workers. Ikeda *et al.* (2005) added that conflicts in marketing could be enriching as they stimulate the creativeness necessary to be successful in the market. The position of these authors is against the submission of previous studies that conflicts are destructive. It is observed that some marketing and accounting organizations in Benue State consider the conflicts among their employees as being an aberration. From their perception, the conflicts among their employees are destructive. Akanji (2005) is of the tenet that managed conflict may induce its constructiveness, while unmanaged conflict heats up the work environment to bring about dislocation and polarization of the entire group with a reduction in productivity and job performance. Studies by Simon and Peterson, 2000; Rahim, 2011; Khan *et al.* (2015)) have proven that conflict does not regularly produce negative work-life results. However, the big controversy caused by the research findings of previous studies (such as De Brett and Weingart, 2003; Jehn and Mannix, 2001; Tepper *et al.*, 2011) is that conflicts have negative implications.

It is observed that some factors induce the destructive nature of conflicts based on the reactive managerial approach of the marketing and accounting organizations in Benue State. These factors are communication gap, low financial motivator, the activities of cultism, ethnicity, and lack of tolerance among others. There is the possibility that increasing the level of these factors can cause a detraction in the performance of marketing and accounting organizations in Benue State. In their study, Shonubi and Akintaro (2016) asserted that product market performance (such as sales, market share, etc) is affected by communication in the channels. Bennett and Savani (2004) found that organizational Dwide reward systems influence the levels of dysfunctional conflict in businesses. This implies that low financial motivator is instrumental to low performance in marketing organizations because dysfunctional conflict detracts from performance. A retrospective unempirical evaluation of situations in some marketing and accounting organizations shows that cultism is practiced among some employees outside the organization. Few employees who practice cultism are likely to establish fear in others during the conflict, and the reactive managerial approach in such a situation may be unproductive. This study therefore investigated conflict management and the effect of conflict factors on the performance of marketing and accounting organizations in Benue State.

## 2. Literature Review

### 2.1 Overview

There have been several attempts by scholars and authors to give holistic definitions of workplace conflict. But despite the divergent meanings the term has attracted several common ideas underlining it. Conflict is a process that begins when one party perceives that another party has negatively affected, or is about to negatively affect, something that

the first party cares about. Obi (2012) defined conflict as an act of discontentment and contention that either the workers or employers of labor utilize to put excessive pressure on each other to get their demands. Authors such as Henry, 2009; Ikeda *et al.*, 2005; Azamoza, 2004; Ajala, and Oghenekohwo, 2002) also share in this view, as it is consistent with descriptions of workplace conflict as a dispute that occurs when interests, goals, or values of different individuals or groups are incompatible with each other in organizations. On this premise, Longe (2015) stressed that workplace conflict within the context of employment relationships can be regarded as an inevitable clash of interests and resulting disputes of varying intensity between and within any or all of the active actors in organizations. It is evident from the authors' views that conflicts are disputes between employees and that they occur in organizations. Apparently, what is more emphasized in marketing literature is conflicts between distribution channels (Ikeda *et al.*, 2005)

Conflict is a condition that arises whenever the perceived interests of an individual or group clash with those of another individual or group in such a way that strong emotions are aroused and compromise is not considered to be an option. This definition implies that conflicts exist whenever an action by one party is perceived as preventing or interfering with the goals, needs, or actions of another party. It equally shows that conflict is a perception issue- the parties to the conflict must perceive that it exists or it does not exist.

Marketing and accounting organizations have a list of goals to be accomplished through their employees' efforts. This makes scholars uphold that an organization is a social unit of people that is structured and managed to meet a need or to pursue collective goals. Bradford and Burk (2005) identified three significant aspects of organization covered by all descriptions. These include: people, goals, and systems. The performance of marketing and accounting organizations is dependent on a systematic change that may be facilitated by these people during conflict situations. Conflict is observed as the major issue that is a central and critical feature of marketing and accounting organizations' performance. Unmanaged conflict may result in negative change which may affect marketing and accounting organizations' performance inversely.

Globally, conflict in organizations often stems from high-stakes decisions, competing priorities, differing personalities, and the diverse perspectives that employees bring to the table. While these factors can lead to tension, they also provide the fuel for creative problem-solving and organizational growth. The key lies not in eliminating conflict, but in managing it productively. Despite the inevitability of conflict, organizations can thrive by adopting effective conflict management strategies. However, the reality is that many of us lack the skills needed to navigate these challenges. This gap in conflict management abilities can lead to detrimental outcomes, including strained relationships, decreased morale, increased sick time, increased turnover, and negative impacts on productivity and the bottom line. However, when organizations invest in conflict management training and mediation services, they unlock the potential for transformative change (Hotepo *et al.*, 2010).

With an estimated annual negative impact of over \$1 trillion (Raymond, 2021), misalignment between the marketing and sales (M&S) functions can be extremely costly for businesses. M&S collaboration is crucially important for firm success, as these units jointly contribute to the creation of customer value (Guenzi & Troilo, 2006), have direct contact with customers (Rouziès & Hulland, 2014), promote a firm's market orientation (Homburg *et al.*, 2015), and are the firm's principal revenue generators (Malshe & Sohi, 2009). Unfortunately, however, M&S units are often disconnected, collaborate poorly, and have conflict-ridden and contentious inter-functional relationships (Keszey & Biemans, 2016; Malshe, Hughes, Good, & Friend, 2022; Malshe *et al.*, 2017). Indeed, the M&S conflict has been so prevalent that Kotler et al. (2006) called for an end to the "war" between M&S functions.

Accordingly, extant research has confirmed the negative impact of M&S conflict and explored its antecedents. Recent domain reviews have also reaffirmed the significance of better understanding M&S conflict, given its predictably adverse consequences (e.g., Biemans *et al.*, 2022; Chernetsky *et al.*, 2022). While prior studies highlight the importance of this issue, business leaders keep looking for ways to solve M&S misalignment (Gupta, 2023; Marsh, 2022; Raymond, 2021). Despite the clear advantages of a well-functioning M&S interface (Hughes *et al.*, 2012), the research to date on M&S conflict has overlooked factors that can mitigate its negative effects. This research gap is

significant to the extent that interfunctional conflict within firms is inevitable (Rahim, 2002) and such conflict can and should be managed (Jehn, 1995; Rahim, 2001).

To augment our understanding of this critical issue, we use conflict theory (Pondy, 1967) and conflict management theory (Rahim, 2002) to develop a framework investigating M&S conflict's antecedents and firm performance consequences. Our study makes two contributions to extant literature. First, we investigate the role of top managers (CEO, business unit head) and the influence of flexible conflict intervention (FCI) in mitigating the harmful effects of M&S conflict. FCI captures the involvement of senior firm leaders in M&S conflict management wherein CEOs tailor their approach, techniques, or style according to the nature of the specific conflict situation at hand. Our focus on FCI was motivated by increased research attention to the role of leaders in conflict management (Chernetsky et al., 2022; Obi, Bollen et al., 2021; Zhao et al., 2019). While firm leaders play an important role in overcoming silos within the firm (Vantrappen & Wirtz, 2021), their role in M&S conflict management has not been sufficiently explored. Our emphasis on FCI was also motivated by interviews with M&S managers (Rapp & Habel, 2024). In those interviews, the importance of a flexible approach toward conflict management by senior business leaders emerged as a theme. For example, the practitioners pointed out that “*there always has to be some flexibility when you're trying to resolve conflict,*” CEOs should be “*using different approaches depending on the nature of the conflict,*” and they need to innovate and “*find some solutions that maybe you haven't used in the past.*” To the best of our knowledge, this is the first study to empirically test moderating factors that might attenuate the negative relationship between M&S conflict and organizational performance, accounting for the role of firm leaders.

Second, we offer an analysis of the conflict literature and investigate both latent and manifest conflict in the M&S interface context. Prior studies make an important distinction between latent and manifest conflict (Maltz & Kohli, 2000); yet the relationship between the two has not been empirically tested in the M&S interface literature. The empirical examination of the relative effect of various components of latent conflict on manifest conflict is critical to ensure an adequate theoretical understanding of the M&S conflict phenomenon. It can also properly guide managers in identifying the sources of conflict between two organizational functions. Our analysis reveals that competition for resources and relative functional identification negatively impact manifest conflict. At the same time, our results show no significant impact of divergence of goals on manifest conflict.

Over the years, there have been a series of attempts to investigate the causative factors of workplace conflict. According to Ifeanyi (2004), research suggests that it is probable that causes of conflicts are not highly correlated with goal and objective achievement in situations of routine behaviors where procedures are well defined and the environment is stable. In these circumstances, Umar (2000) asserted that conflict variables are probably more related to personality, autonomy reasons, functional interdependence, and status. In another way, conflict may also break out when one party prevents the goal achievement of the other party. Another reason for the occurrence of conflicts is the asymmetric degree of interdependence that affects the level of trust and commitment of the groups (Ikeda et al., 2005).

However, the study conducted by Hotepo et al. (2010) found a lack of resources, different expectations, competition, lack of cooperation, interdependence, and communication problems as factors that have caused conflicts in Nigerian organizations, of which Marketing organizations are not an exemption. Even the previous study conducted by Tsevendorj (2008) rated communication failure, perception, values, and culture problems as moderately serious sources of conflict. Bennett and Savani (2004) established financial reward can result in conflict when it is assumed unfavorable by the employees. The literature reviewed did not show that the activities of cultism, ethnicity, and lack of tolerance among employees cannot result in conflicts in marketing organizations.

## 2.2 Theoretical Framework

This study considers the Maturity and Immaturity Theory of conflict. According to Imobighe (2003), the Maturity-maturity Theory was propounded by Chris Argyris in Personality and Organization. The theory is one of the many theories of conflict that seek to explain human behavior in any organization. Imobighe (2003) stated that the theory

assumes that a person's development is processed along a continuous break from an immaturity situation to a maturity situation. A mature person is believed to possess certain attributes for having self-control in conflict situations. This implies that maturity among employees can detract from conflicts resulting from cultism, ethnicity, and lack of tolerance. This maturity may be interrupted whenever the marketing organizations fail to encourage the self-control of employees (Nnoli, 1998). In other words, conflicts that are not well managed are expected to interrupt the maturity situation, thereby leading to loss of self-control and performance of the employees of marketing organizations. On the other hand, immaturity situation occurs when employees have lost self-control over conflict situations. This theory explains the observed relationships between conflict management and organizational performance in the sense that a mature person is believed to possess certain attributes for having self-control in conflict situations thereby making the right decisions at the right time.

### 3. Methodology

For this study, survey research was adopted. The target population for this study was 838 employees of some selected marketing organizations in Benue State. The study adopted the multi-stage sampling technique which is usually applied to a multistage design where the population is too vast and researching every individual is impossible and to draw inferences from the population and reduces the time taken to research an area. It also keeps a tab on the cost of the research. The information collected from the samples is used to draw inferences from the population as a whole. A sample size of 396 respondents was drawn using Krejcie and Morgan' (1970) sampling table. The table is presented in the Appendix. Data were collected through a questionnaire. The validity was ensured by subjecting the research instruments to a panel of experts who reviewed them and made necessary corrections before it was administered. Cronbach alpha was used to establish the reliability of the instrument. Cronbach's alpha provides a reliable indication of whether the items are consistently measuring the same concept across respondents. A higher Cronbach's alpha value signifies greater internal consistency with generally accepted good values ranging from 0.70 to 0.90 depending on the field and study. The results are market share (0.72), Communication gap (0.85), a low financial motivator (0.71), activities of cultism (0.79), ethnicity (0.80), and lack of tolerance (0.70). All data were analyzed using a frequency distribution table, descriptive statistics, Ordinary Linear Regression, and Ordered Probit Regression.

### 4. Results and Discussion

#### 4.1 Results Data Analysis

Table 1 shows that 368 questionnaires (100%) were administered; 291 questionnaires (79.08%) were returned and 77 questionnaires (20.92%) were not returned. The analysis in this section is based on the returned questionnaires.

**Table 1.** Questionnaire Administration

Questionnaire	Frequency	Percentage
Administered	368	100
Returned	291	79.08
Unreturned	77	20.92

*Source:* Field Survey, 2024

**Table 2. Demographic Distribution of Respondents**

<b>Responses</b>	<b>Frequency</b>	<b>Percent</b>
<b>Age Distribution</b>		
15 to 25 years	32	11.0
26 to 36 years	80	27.5
37 to 47 years	87	29.9
48 to 58 years	55	18.9
59 years and above	37	12.7
<b>Total</b>	<b>291</b>	<b>100</b>
<b>Sex</b>		
Male	134	46.0
Female	157	54.0
<b>Total</b>	<b>291</b>	<b>100</b>
<b>Marital Status</b>		
Single	92	31.6
Married	76	26.1
Divorce	82	28.2
widow(er)	41	14.1
<b>Total</b>	<b>291</b>	<b>100</b>
<b>Qualification</b>		
PSLC	41	14.1
SSCE	63	21.6
OND/NCE	78	26.8
HND/B.Sc	69	23.7
M.Sc and Above	40	13.7
<b>Total</b>	<b>291</b>	<b>100</b>

*Source: Field Survey, 2024*

Table 2 presents the demographic characteristics of respondents, including age, sex, marital status, and academic qualifications.

Regarding age distribution, 32 respondents (11.0%) were between 15 and 25 years, 80 respondents (27.5%) were aged 26 to 36 years, 87 respondents (29.9%) fell within the 37 to 47 years range, 55 respondents (18.9%) were aged 48 to 58 years, and 37 respondents (12.7%) were 58 years and above. This indicates that the majority of employees in the marketing organizations were between 37 and 47 years of age.

In terms of gender, 134 respondents (46.0%) were male, while 157 respondents (54.0%) were female. Thus, the majority of employees in the marketing and accounting organizations at the time of the survey were female.

With respect to marital status, 92 respondents (31.6%) were single, 76 (26.1%) were married, 82 (28.2%) were divorced, and 41 (14.1%) were widowed. This suggests that single individuals constituted the largest proportion of employees in the surveyed organizations.

In terms of academic qualifications, 41 respondents (14.1%) held primary school certificates, 63 (21.6%) held secondary school certificates, 78 (26.8%) had diploma certificates or their equivalents, 69 (23.7%) held a Bachelor’s degree or Higher National Diploma, and 40 (13.7%) had a Master's degree or higher. This implies that most employees in marketing organizations held diploma-level qualifications or their equivalents.

**Table 3.** Showing the descriptive statistics of conflict-inducing variables

Responses	N	Mean	Std. Deviation
Communication gap	291	4.1890	1.19857
Low financial motivator	291	3.6529	1.21761
The activities of cultism	291	3.6804	1.20527
Ethnicity	291	3.2852	1.18223
Lack of tolerance	291	3.3024	1.27494

Source: Field Survey, 2024

Table 3 highlights the major conflict factors in marketing organizations. The results show that *communication gap* (mean = 4.1890; standard deviation = 1.19857) is the most significant conflict factor, followed by *cultism-related activities* (mean = 3.6804; standard deviation = 1.20527), *low financial motivation* (mean = 3.6529; standard deviation = 1.21761), *lack of tolerance* (mean = 3.3024; standard deviation = 1.27494), and *ethnicity* (mean = 3.2852; standard deviation = 1.18223).

The high mean score for the communication gap indicates it is the most prominent source of conflict within the organizations. The corresponding standard deviation suggests a notable variation in respondents' perceptions. While the communication gap ranks highest, the other factors also represent considerable sources of conflict and should not be overlooked in addressing organizational challenges in marketing and accounting firms across Benue State.

**Table 4a:** Regression analysis on Effective Conflict Management and performance

Model R	R Square	Adjusted R Square	Std. Error of the Estimate
1 .722 <sup>a</sup>	.521	.520	.51797

a. Predictors: (Constant), Effective Conflict Management

**Table4b:** ANOVA

Model	Sum of Squares	Df	Mean Square	F Sig.
1 Regression	84.409	1	84.409	314.616 .000 <sup>b</sup>
Residual	77.536	289	.268	
Total	161.945	290		

a. Dependent Variable: Performance

b. Predictors: (Constant), Effective Conflict Management

**Table 4c.** Coefficients of Effective Conflict Management and performance of Marketing organizations

	Model	Coefficients		T	Sig.
		B	Std. Error		
1	(Constant)	.490	.072	6.785	.000
	Effective Conflict Management	.734	.041	17.737	.000

a. Dependent Variable: Performance

Table 4a shows that Effective Conflict Management accounts for 52.1% of the variation in the performance of marketing and accounting organizations in Benue State, indicating that it is a strong predictor of organizational performance. The remaining 47.9% of the variation is unexplained, suggesting the presence of other influential factors not captured in the model. The adjusted R-square value of 52% further confirms a good model fit, reinforcing the conclusion that Effective Conflict Management significantly impacts organizational performance.

The ANOVA results in Table 4b report a significant F-statistic ( $F = 314.616$ ,  $p = 0.01$ ), indicating that the model provides a better fit than using the mean alone. This confirms that the variation in the performance of marketing and accounting organizations is statistically significant.

In Table 4c, the regression coefficient for Effective Conflict Management is 0.884 ( $p = 0.01$ ), suggesting a strong positive relationship between effective conflict management and organizational performance. This implies that improvements in conflict management practices are likely to lead to proportional improvements in organizational performance. The t-statistic of 6.785 ( $p = 0.01$ ) further confirms that the relationship is statistically significant and that the adjusted R-square did not occur by chance. Therefore, the model is considered robust, and the positive sign of the coefficient supports the conclusion that better conflict management enhances organizational performance.

Furthermore, results from the Ordered Probit Regression analysis revealed a coefficient of determination (PR) of 80.405 with an adjusted significance level (Pr) of 0.000, indicating that the model explains nearly all (100%) of the observed changes in market share. The PR ratio is significant at the 1% level, confirming the model's strength.

The regression coefficients of individual conflict factors show the following relationships with market share:

- i Communication gap (coefficient = -0.365,  $p < 0.05$ )
- ii Low financial motivation (coefficient = -0.384,  $p < 0.05$ )
- iii Ethnicity (coefficient = -0.127,  $p > 0.05$ )
- iv Lack of tolerance (coefficient = -0.349,  $p = 0.05$ )
- v Cultism-related activities (coefficient = 0.128,  $p > 0.05$ )

These results indicate that communication gaps, low financial motivation, and lack of tolerance among employees have significant negative effects on market share. Specifically, a unit increase in these conflict factors is associated with a decrease in the likelihood of gaining market share. Conversely, cultism-related activities showed a positive but statistically insignificant relationship.

In summary, the analysis strongly supports the conclusion that effective conflict management plays a critical role in enhancing both performance and market share in marketing and accounting organizations in Benue State.

## 4.2 Discussion of Findings

The findings of this study indicate that more than half of the variation in the performance of marketing and accounting organizations in Benue State is explained by the effectiveness of conflict management practices. The results show that *Effective Conflict Management* has a significant and positive impact on organizational performance. This supports the conclusions of earlier studies by Hotepo et al. (2010) and Obasan (2011), which found that effectively managed conflict contributes significantly to organizational success.

Further analysis reveals a strong positive correlation between Effective Conflict Management and organizational performance, implying that improvements in conflict resolution practices are directly associated with enhanced outcomes. This aligns with the findings of Uchendu et al. (2013), Mukolwe et al. (2014), and Ajike et al. (2015), who all reported that conflict management is significantly and positively related to organizational performance.

Additionally, the study finds that the market share of marketing and accounting organizations is influenced by specific conflict-related variables, namely: communication gaps, low financial motivation, cultism-related activities, ethnicity, and lack of tolerance among employees. Among these, communication gaps, low financial motivation, and lack of tolerance show a statistically significant negative relationship with market share. This suggests that increases in these conflict factors are likely to result in a reduction in market share.

Conversely, cultism-related activities and ethnicity exhibit statistically insignificant relationships with market share, although cultism shows a weak positive association. These insights suggest that not all conflict factors exert the same level of influence, reinforcing the need for tailored conflict management strategies.

The implications of these findings are vital for shaping conflict resolution policies in marketing and accounting organizations. There is no one-size-fits-all solution for managing conflict in organizational channels. Instead, the choice of conflict resolution strategy should be aligned with the underlying causes of conflict.

To effectively manage and minimize conflicts, organizations may adopt a combination of the following approaches:

- i Contractual arrangements that clearly define mutually agreed trade relations.
- ii Vertical integration (either forward or backward), which provides ownership and control over conflict-prone segments of the value chain.
- iii Membership in trade associations that regulate member activities and facilitate dispute resolution.
- iv Exchange programs, such as staff internships between companies and their distributors (e.g., Unilever PLC or Peugeot Automobiles), which foster mutual understanding.
- v Consultative mechanisms, including:
  - a. Diplomacy – deploying representatives to negotiate solutions;
  - b. Mediation – involving a neutral third party to facilitate resolution;
  - c. Arbitration – presenting disputes to an independent arbitrator, whose decision is binding.

In summary, effective conflict management is not only essential for organizational performance but also crucial for sustaining market competitiveness. Tailored strategies that address the specific sources of conflict can greatly enhance harmony and productivity within marketing and accounting organizations.

## 5. Conclusion and Recommendations

### 5.1 Conclusion:

The findings of this study reveal that conflict management in marketing and accounting organizations in Benue State is generally effective. This effectiveness is largely attributed to proactive strategies adopted by these organizations, which promote constructive resolution of conflict and contribute significantly to improved organizational performance. The study confirms a strong positive relationship between *Effective Conflict Management* and the performance of marketing and accounting organizations. Without such strategic conflict management practices, the observed performance levels would likely not have been achieved.

Furthermore, the study identified key conflict-related factors—namely *communication gaps*, *low financial motivation*, and *lack of tolerance among employees*—as having significant negative impacts on the market share of these organizations. Failure to address these issues could result in substantial losses, as even minimal management oversight may lead to performance setbacks. These findings underscore the importance of sustained and strategic conflict management to ensure continued growth and competitiveness.

### 5.2 Recommendation:

Based on the findings of this study, several key recommendations are presented to enhance the performance of marketing and accounting organizations in Benue State. First, management should sustain and further strengthen existing conflict resolution strategies. While the current approaches appear effective, there is a need to explore more sustainable and cost-efficient methods, such as the Strategic Conflict Management model, which emphasizes long-term organizational stability and improved performance outcomes.

In addition, it is essential to address the primary drivers of conflict within these organizations. Particular attention should be paid to reducing communication gaps, increasing financial motivation for employees, and promoting a culture of tolerance. These factors play a critical role in maintaining market share and ensuring operational efficiency.

To manage conflicts more effectively, organizations should consider implementing targeted resolution strategies. These may include establishing contractual agreements with clearly defined and mutually agreed terms, adopting vertical integration to reduce inter-organizational friction, and joining relevant trade associations that provide oversight and conflict mediation support. Staff exchange programs between organizations and their partners can also foster empathy, enhance understanding of role-specific challenges, and improve collaboration. Furthermore, consultative mechanisms such as diplomacy (through direct negotiation), mediation (by involving neutral third parties), and arbitration (where an independent arbitrator makes binding decisions) should be employed to resolve disputes constructively.

Finally, the study recommends further research specifically, longitudinal studies to investigate the long-term effects of conflict management on organizational performance. Such research would provide a deeper understanding of how conflict resolution strategies can evolve and contribute to sustained growth and competitiveness.

In conclusion, when managed effectively, conflict can serve as a strategic asset rather than a liability. A deliberate, structured, and adaptive approach to conflict management is vital for marketing and accounting organizations in Benue State to thrive in an increasingly complex and dynamic business environment.

## Declarations

### Ethical Approval and Consent to Participate:

Informed consent, both verbal and written, was obtained from all participants before data collection. The study was conducted with full transparency.

### Consent for Publication:

All authors consent to the publication of this manuscript and confirm that the work is original, has not been published elsewhere, and is not under consideration for publication elsewhere.

### Competing Interests:

The authors declare no competing interests related to this study.

### Funding:

This study did not receive any specific funding.

### Data Availability:

The datasets generated and analyzed during the current study are available from the corresponding author upon reasonable request.

### Authors' Contributions:

Write each author's contribution. See the example below.

Ihembe S: Conceptualization, methodology, and manuscript drafting. Ihembe S, Wajir T: Data collection, analysis, and figure preparation. Ihembe S, Igbadio A, Kyenge S.S: Literature review and critical manuscript revision. All authors read and approved the final manuscript.

### Acknowledgments:

The authors thank the editor and the entire editorial team of Convergence: Journal of Multidisciplinary Research and Innovation for their support and understanding.

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