

Implementation of Matrix Organizational Structure in Global Account Management: Challenges and Opportunities

Muslim Marpaung ^{1*}, Irma Suryani Lubis ²

1 Dosen Politeknik Negeri Medan, Indonesia,
e-mail : irmasuryani@polmed.ac.id

2 Dosen Politeknik Negeri Medan, Indonesia,
e-mail: muslimmarpaung@polmed.ac.id

* Corresponding Author: Muslim Marpaung

Abstract: Matrix organizational structures are increasingly being used by multinational companies in response to the complexities of global account management (GAM). This article explores the challenges and opportunities in implementing a matrix structure for GAM through a qualitative, case study-based approach. The study was conducted across four global companies in the technology and manufacturing sectors. The results show that matrix structures enhance cross-functional and cross-regional coordination, but also create role conflict, authority ambiguity, and high communication burden. This study provides strategic insights for top management to balance the need for global integration and local adaptation in the context of global strategic account management.

Keywords : Global Account Management, Matrix Structure, Multinational Organization

1. INTRODUCTION

In an increasingly integrated global market landscape, multinational companies are faced with the complex challenge of managing relationships with their strategic customers spread across multiple countries. Traditional, fragmented approaches are often no longer adequate, as global customer needs demand consistency of service, coordinated offerings, and a deep understanding of their operations across geographies. This need has driven the adoption of a Global Account Management (GAM) strategy, a framework specifically designed to create long-term value for strategic customers through integrated, cross-border relationship management. GAM is not just a sales extension, but a business philosophy that places global customers at the center of a company's strategy.

Effective GAM implementation requires significant changes in the way a company operates, especially when it comes to coordination across functions and geographies. Without strong coordination, GAM efforts can be hampered by internal silos, duplication of work, or even conflicts of interest between business units. For example, a sales team in one country may not have full visibility into ongoing contracts or projects with the same customer in another country. This can result in inconsistent customer experiences and missed cross-selling or up-selling opportunities. Therefore, building effective communication and collaboration bridges across departments and geographies is an absolute prerequisite for GAM success.

The success of GAM depends heavily on a supportive organizational structure. This structure should facilitate smooth information flow, rapid decision making, and clear

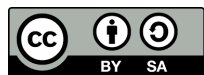
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accountability among global teams. Wilson & Millman (2003) emphasize that without the right structure, GAM efforts will struggle to reach their full potential. This could mean creating dedicated global account teams, assigning global account managers (GAMs) with appropriate authority, or even a matrix restructuring that combines functional expertise with geographic and customer focus. The goal is to create an environment in which teams can work synergistically to serve the unique needs of each global customer.

In addition to structure, strong leadership and executive support are other key factors. Transformation to a GAM approach requires an investment of time, resources, and cultural change. Without commitment from the highest levels of management, GAM initiatives are likely to encounter internal resistance or fail to receive the necessary resource allocation. Leaders must be advocates for GAM, communicating its vision, setting clear targets, and ensuring that all stakeholders understand their role in achieving GAM's goals. This support also includes developing incentive systems that align with GAM's goals, encouraging collaborative behavior rather than internal competition.

Ultimately, a successful GAM not only benefits the company but also creates significant value for global customers. With an integrated approach, customers gain a more seamless experience, solutions tailored to their global needs, and access to the company's best expertise worldwide. For the company, GAM paves the way for increased customer retention, revenue growth, and competitive advantage in an increasingly dynamic marketplace. It is a strategic investment that, when supported by the right organizational structure and internal commitment, will result in stronger customer relationships and a more sustainable business.

The increasingly integrated global marketplace requires multinational companies to manage strategic customer relationships in a more coordinated manner. GAM plays a crucial role, an approach that seeks to unify sales and service efforts across countries to holistically serve the needs of global customers. To support the complexity of GAM, many companies are turning to a matrix organizational structure. This structure is unique in that it blends dimensions such as product, geography, and function, allowing an individual or team to have more than one boss, such as a product line manager and a territory manager. This concept is designed to maximize collaboration and resource sharing across the organization.

The choice of a matrix structure to support GAM is not without strong reasons. GAM itself demands intense cross-border coordination; global account managers need to interact with sales teams in different countries, product specialists in different divisions, and functional experts such as marketing or customer service. The matrix structure ideally facilitates horizontal and vertical information flows, allowing account managers to draw on resources and expertise from different parts of the organization to meet the specific needs of global customers. In doing so, it is hoped that synergies will be created that will allow the company to offer more integrated and consistent solutions to its strategic customers, wherever they are located.

Despite its great potential, implementing a matrix structure in the context of GAM is not without significant challenges. One of the most common obstacles is ambiguity of roles and responsibilities. When an employee has two or more superiors (e.g., a product line manager and a global account manager), reporting lines can become blurred, leading to confusion about priorities, and even conflict of authority. This can slow down decision-

making and create frustration among employees who are caught in the middle of two different demands, hampering the effectiveness of GAM itself.

In addition to role ambiguity, ineffective communication and organizational silos are also obstacles. Although the matrix is designed to break down silos, in practice, departments or business units often still operate independently, lacking the sharing of information and expertise relevant to GAM. The lack of integrated communication platforms, cultural differences between countries, and even different time zones, can exacerbate these problems. As a result, global account managers struggle to get a complete picture of the company's interactions with customers around the world, weakening their ability to provide coordinated service.

Resource and priority conflicts are also inherent challenges in a matrix structure. Each "dimension" in the matrix—whether it's product, geography, or function—has its own objectives and competes for resources. Global account managers may struggle to secure sufficient personnel or budget allocations from functional or geographic units, especially if those units' priorities are not fully aligned with the needs of the global account. This can result in GAM becoming a secondary initiative, lacking the support necessary to succeed.

Given these complexities, this study aims to deeply analyze the application of matrix organizational structures in the context of GAM. The main focus is to understand how multinational companies navigate these challenges, identify factors that mitigate obstacles, and explore strategies used to maximize potential success. The analysis will include case studies, interviews with practitioners, and a literature review to gain a comprehensive picture of best practices and pitfalls to avoid.

By better understanding how matrix structures can be optimized for GAM, companies are expected to build a more robust organizational framework. This will not only improve operational efficiency and cross-functional coordination, but most importantly, will enable companies to deliver consistent and superior value to their strategic customers in an increasingly competitive global marketplace. Successful implementation of the matrix for GAM will ultimately be the key to long-term competitive advantage.

Theoretical basis

Matrix Organizational Structure

Matrix structures combine two or more reporting lines, usually between functional and product or geographic dimensions. This structure allows a company to respond to local needs while maintaining global efficiency (Galbraith, 2002). Matrix structures are one of the most complex but potentially very effective organizational designs. Its essence lies in the combination of dual reporting lines, where an employee may report to a functional manager (e.g., the head of the marketing department) as well as to a product or project manager (e.g., the project manager for product X). This approach is fundamentally different from traditional hierarchical structures that have a single clear reporting line. The goal is to create greater flexibility and adaptability in a dynamic business environment, allowing the organization to leverage functional expertise while remaining focused on product or market-specific outcomes.

The main advantage of the matrix structure, as highlighted by Galbraith (2002), is its ability to balance local needs with global efficiency. In this context, "local needs" refers to market demands or customer preferences specific to a particular geographic region or product

segment. With product or geographic managers in place, the company can quickly adjust its strategies and operations to meet these unique requirements. On the other hand, “global efficiency” is maintained through centralized functional departments that ensure standardization, resource sharing, and economies of scale across the organization. This allows the company to avoid duplication of efforts and optimize the use of its overall assets.

Despite its many benefits, implementing a matrix structure is not without its challenges. One crucial issue is the potential for role ambiguity and reporting conflicts. When an employee has two bosses, it is important to clearly define the priorities and responsibilities of each manager to avoid confusion and frustration. Effective communication and strong conflict resolution mechanisms are essential in this structure. Without careful management, a matrix structure can lead to bureaucracy, slow decision-making, and even decreased employee morale due to the dual pressures.

Therefore, the success of a matrix structure depends heavily on an organizational culture that supports collaboration, trust, and open communication. Leadership training for managers involved in this structure is also crucial, as they need to develop skills in negotiation, influence, and problem solving in a complex environment. Companies that are able to manage these dynamics well can leverage the matrix structure to achieve greater innovation, efficiency, and competitiveness in the global marketplace.

Overall, the matrix structure is a strategic choice for companies operating in multidimensional environments, where both functional expertise and product or market focus are critical. By balancing the need for local adaptation with global efficiency, this structure allows organizations to be more responsive and agile. However, companies must be prepared for the complexities inherent in this model and invest in leadership development and an organizational culture that supports cross-functional and project collaboration.

Global Account Management (GAM)

GAM is a strategic approach to managing relationships with major customers that operate globally. GAM emphasizes centralized coordination and local execution, as well as cross-functional involvement in account management (Harvey et al., 2002). Global Account Management (GAM) is a philosophy and business strategy that is crucial for companies that serve large customers with operational footprints in multiple countries. The essence of GAM is a shift from a fragmented sales and service approach in each geographic region, to a coordinated and centralized effort to manage global accounts holistically. The goal is not just to sell products or services, but to build long-term strategic partnerships with these customers, deeply understanding their global needs, and delivering consistent value across their global operations.

One of the key pillars of GAM, as highlighted by Harvey et al. (2002), is centralized coordination and local execution. Centralized coordination means that a team or individual is solely responsible for global customer relationships at the corporate level, ensuring that all interactions and offerings are aligned with the customer’s global strategy. However, this coordination does not discount the importance of local execution. Instead, there is a strong emphasis on understanding and adapting to the cultural nuances, regulations, and operational needs of each local market. This allows the company to deliver locally relevant solutions while maintaining consistent service and product standards worldwide.

In addition to coordination and execution, GAM also relies heavily on cross-functional engagement in account management. This means that not only the sales team is involved; other departments such as marketing, research and development (R&D), customer service, logistics, and finance must also collaborate closely. For example, the R&D team may need to develop products tailored to the global needs of a customer, while the logistics team ensures an efficient supply chain across multiple regions. This cross-functional engagement ensures that every aspect of the customer relationship is managed comprehensively, creating strong synergies and increasing overall customer satisfaction.

Implementing GAM certainly has its challenges. One of the biggest challenges is breaking down internal organizational silos and building a strong culture of collaboration across departments and geographies. This requires investing in information technology that supports efficient data sharing and communication, as well as training programs to develop the managerial skills needed to manage cross-functional and cross-cultural teams. Companies also need to build incentive structures that encourage global collaboration rather than focusing solely on local sales targets.

When implemented correctly, GAM can provide significant competitive benefits. It enables companies to deepen relationships with key customers, increase loyalty, and identify new growth opportunities around the world. With a coordinated and integrated approach, companies can optimize resources, reduce costs, and ultimately, create greater value for themselves and their global customers. GAM is not just a sales tactic; it is a strategic commitment to long-term partnerships in the era of global business.

Matrix Structure Challenges in GAM

Some of the major challenges include conflict between multiple superiors, role ambiguity, and the need for high levels of communication and collaboration skills (Hollensen, 2008). This structure also requires an organizational culture that supports teamwork and conflict resolution. Despite the potential for flexibility and responsiveness, implementing a complex organizational structure often comes with significant challenges. One major obstacle that often arises is conflict between multiple superiors. In a model where employees report to more than one manager—for example, a functional manager and a project manager—the potential for disagreements over priorities, resources, or even management style can be very high. Such conflict, as Hollensen (2008) notes, can create confusion for employees, hinder decision-making, and ultimately, reduce operational efficiency.

Along with multiple boss conflicts, role ambiguity is another challenge that often plagues complex organizational structures. When reporting lines are unclear and responsibilities overlap, employees may have difficulty understanding what is expected of them, who they should report to on specific issues, or how their performance will be evaluated. This ambiguity can lead to frustration, demotivation, and even decreased productivity. Without clear role definitions and transparent communication, employees can feel caught in the middle of conflicting expectations, stifling initiative and quick decision-making.

To overcome these challenges, high communication and collaboration skills are an absolute prerequisite. Hollensen (2008) emphasizes that in structures involving multiple parties with different interests, the ability to communicate effectively—both vertically and horizontally—is key. This includes active listening, conveying information clearly, negotiating, and building consensus. In addition, strong collaboration across teams and individuals is

essential to ensure that all parties are working toward the same goal, minimizing silos, and leveraging collective expertise to achieve optimal results.

The success of this structure also depends heavily on an organizational culture that supports teamwork and conflict resolution. A culture that values collaboration, rather than internal competition, will facilitate constructive interactions and promote knowledge sharing. It is also important to have clear and effective mechanisms in place to resolve conflicts when they arise. Without a culture that encourages open discussion, mutual understanding, and constructive problem solving, conflicts can fester and damage working relationships and overall organizational performance.

Overall, while complex organizational structures offer advantages in terms of adaptability and specialization, companies must be prepared for the potential for multiple superiors, role ambiguity, and the need for superior communication and collaboration. Investing in individual skill development, establishing effective conflict resolution processes, and fostering a strong organizational culture that values teamwork are crucial steps to ensure that the benefits of such structures are fully realized, and the inherent challenges are effectively managed.

2. METHOD

Types of research

This study adopts a qualitative approach with a case study method to gain an in-depth understanding of the phenomenon being studied. A qualitative approach was chosen because it allows researchers to explore the complexity of a problem from multiple perspectives, capture nuances of meaning, and understand the context in which the phenomenon occurs (Creswell, 2014). Through case studies, the focus of research can be narrowed down to a specific unit of analysis—for example, an organization, project, or individual—which is then analyzed intensively. This method is very suitable for answering the questions "why" and "how," providing rich descriptions and holistic explanations (Yin, 2018).

The use of case studies in this qualitative research allows researchers to collect diverse data from various sources, such as in-depth interviews, participant observation, document analysis, and field notes. Triangulation of data from these various sources increases the validity and reliability of research findings, ensuring that conclusions drawn are based on strong and consistent evidence (Denzin & Lincoln, 2018). Thus, this study aims to produce findings that are rich in detail and contextual, making significant contributions to theoretical understanding and practical implications in related fields, through in-depth exploration of the selected cases.

Data collection technique

The data for this study were obtained through several complementary data collection techniques to obtain a comprehensive picture of the cross-functional coordination process in the organization. Semi-structured interviews were conducted with General Affairs Management (GAM) managers as the main informants. These interviews were designed to dig up in-depth information about the roles, strategies, and challenges faced in implementing inter-functional coordination in the company. In addition, the semi-structured technique was chosen so that researchers could adjust the flow of questions according to the interview situation, thus allowing for the exploration of additional relevant issues.

In addition to interviews, researchers also conducted direct observations of coordination activities taking place in the work environment. These observations were conducted in various meeting forums, discussions between divisions, and operational activities involving related work units. Through these observations, researchers were able to record the dynamics of interactions between divisions, communication patterns, and obstacles that emerged during the coordination process. This technique provides a factual perspective that is not always revealed through interviews, so it can enrich understanding of the real organizational context.

The next data collection technique is a review of internal company documents related to policies, procedures, and reports on coordination results between functions. The documents reviewed include Standard Operating Procedures (SOP), meeting minutes, activity reports, and cross-department coordination guidelines. The analysis of these documents aims to formally determine how the company regulates coordination mechanisms and to what extent its implementation is in accordance with applicable provisions.

These three techniques were chosen in an integrated manner to ensure the validity of the data obtained. Interviews provide subjective data from a managerial perspective, observations present field facts, and document reviews present the formal basis of organizational policies. Thus, data triangulation can be carried out to ensure the accuracy and consistency of the information obtained before being further analyzed in this study.

Data analysis

The data collected in this study were analyzed using an interactive analysis model developed by Miles and Huberman (1994). This model was chosen because it is able to provide a systematic workflow in the process of processing qualitative data. In addition, this approach allows researchers to conduct data analysis simultaneously during the data collection process, so that the results of the study can be more accurate and in-depth.

The first step in this model is data reduction, which is the process of simplifying, sorting, and focusing raw data obtained from interviews, observations, and document reviews. At this stage, data that is relevant to the research objectives is selected and summarized, while unrelated data is set aside. The reduction process is carried out continuously throughout the research, both during data collection and afterwards, to ensure that only important information is analyzed further.

The next stage is data presentation. In this step, the reduced data is arranged into a matrix, table, diagram, or systematic descriptive narrative to make it easier for researchers to read and understand patterns, relationships, or important findings from the data. Good data presentation allows researchers to identify trends or anomalies that emerge in the cross-functional coordination process, and makes it easier to compare between informants or between observed situations.

The third step is verification and drawing conclusions. At this stage, researchers interpret the data that has been presented to formulate the main findings of the study. This process involves interpreting the meaning of data, connecting between categories, and formulating conclusions supported by empirical evidence. Verification is carried out continuously by comparing the findings from various data sources and methods, to ensure the validity and consistency of the information.

By applying the Miles and Huberman model, data analysis in research can take place systematically, flexibly, and continuously. Each stage is interrelated and carried out simultaneously, so that the analysis process is not linear, but dynamic following the development of the data obtained. The final result is expected to be able to produce valid conclusions, describe actual conditions in the field, and contribute to the development of theory and practice of cross-functional coordination management in the organization.

3. RESULT AND DISCUSSION

Cross-Functional and Geographical Coordination

The matrix organizational structure in the company serves to integrate the role of teams at the regional level with the center. In this system, each regional unit has a direct working relationship with the head office as well as with various specific functions such as marketing, operations, and finance. This model was chosen to ensure that global strategic policies set by the center can be adapted and implemented effectively in each region according to local market characteristics. This integration allows for a faster two-way flow of information and is responsive to market dynamics in various regions.

The implementation of the matrix structure has proven to facilitate the synchronization between the company's global strategy and local needs and challenges. Regional teams can provide input on market conditions, regulations, and consumer preferences to the head office, so that the strategies implemented are more relevant and on target. On the other hand, the center can ensure that quality standards, company values, and long-term policy directions remain consistent across operational areas. This flexible and adaptive working relationship pattern is key to maintaining a balance between central control and local independence.

However, the results of the study show that the success of the coordination process in a matrix structure is highly dependent on a reliable information system. Without the support of an integrated and real-time information system, the communication process between central and regional units tends to experience delays or distortion of information. Information systems play an important role in presenting operational data, financial reports, and market information accurately and quickly, which are the basis for joint decision-making in cross-functional and regional coordination.

In addition to the technological aspect, human resource factors are also crucial elements in the effectiveness of coordination. Especially in multinational organizations, cultural diversity between teams from different countries often causes differences in perception, values, and communication styles. Therefore, cross-cultural training is needed to build shared understanding, increase intercultural sensitivity, and encourage harmonious collaboration. This training can be in the form of effective communication workshops, cross-cultural conflict management, to employee exchange programs between offices.

Thus, although the matrix structure offers flexibility and potential for global-local synergy, its implementation still requires important prerequisites in the form of a strong information system and human resources skilled in cross-cultural interaction. Without these two supporting elements, strategy integration and coordination between work units can experience obstacles that result in operational inefficiency and mismatch of strategy with local market needs. Therefore, companies need to consistently update information infrastructure

and develop employee competencies to maintain effective coordination within the matrix structure framework.

Role Ambiguity and Dual Superior Conflict

Unclear boundaries of responsibility are one of the main sources of tension in organizations with a matrix structure, especially between regional managers and global product managers. In this system, both parties have different strategic interests, where regional managers focus on achieving local market targets, while global product managers are responsible for maintaining product and strategy consistency across the company's operational areas. Without clear roles and responsibilities, the potential for overlapping authority and decision-making is very likely. According to Mintzberg (2009), a complex organizational structure without a clear definition of work boundaries can trigger internal conflicts that hinder the effectiveness of coordination.

The results of the case study in Companies A and B revealed that tensions due to this ambiguity often arise in the process of strategic planning, resource allocation, and prioritization of marketing activities. When there is no clear agreement on who has the authority in a decision, each party tends to defend the interests of its unit. Robbins & Judge (2017) stated that role conflict is common in matrix organizations, and if not managed systematically, it can disrupt relationships between individuals and reduce organizational performance.

To respond to these issues, Companies A and B implemented a conflict resolution approach by establishing a regular communication forum. This forum serves as a forum for open discussion between regional managers and global product managers to convey views, clarify issues, and agree on solutions to differences of interest that arise. Regular communication is believed to be an important instrument in reducing miscommunication and building trust between parties. This is in line with the findings of Whetten & Cameron (2016) who emphasized that formal communication forums can increase openness, accelerate conflict resolution, and encourage the creation of cross-functional synergy.

In addition to building a communication forum, the strategic step taken is to clarify the job description for each managerial position. The document was re-drafted to emphasize the scope of authority, responsibility, and performance indicators of each party, both at the regional and global levels. According to Daft (2018), detailed and evenly disseminated job descriptions will minimize gray areas in carrying out tasks and help each party understand the organization's expectations of their roles.

With a combination of regular communication forums and clear job descriptions, both companies managed to reduce the frequency of conflict and increase the effectiveness of cross-functional coordination. This step proves that conflict in a matrix structure is not something that can be completely avoided, but can be managed constructively through a good communication system and a clear framework. This effort is in line with the view of Hitt et al. (2020) which states that an effective organization is an organization that is able to create conflict resolution mechanisms and role clarity simultaneously to maintain operational stability and achieve strategic goals.

Opportunities for Collaboration and Innovation

The matrix organizational structure offers flexibility and competitive advantage in facing the increasingly complex dynamics of the global market. By combining two main

dimensions, namely function and region, the organization can create synergy between various teams with different specializations and diverse market perspectives. According to Daft (2018), the matrix structure allows companies to maintain control over global standards while adapting strategies to local needs, thus encouraging collaboration between units in strategic and operational decision making.

Company C is one example that has successfully utilized the potential of a matrix structure to increase synergy between functional and regional teams. Through cross-disciplinary interactions, the company is able to produce more personalized solutions for their strategic accounts. Regular interactions between the global marketing division, local account managers, and product development teams allow for the exchange of ideas and knowledge that enriches alternative solutions for key clients. Robbins & Judge (2017) stated that cross-functional collaboration can increase creativity and speed of innovation because it combines various perspectives in one working forum.

The results of the study at Company C showed that one of the positive impacts of this integration was an increase in strategic customer satisfaction. The solutions offered were not only global standards, but also tailored to the specific needs of each client in various operational areas. This was achieved because of the effective communication mechanism between units, either through virtual meetings, cross-functional discussion forums, or direct visits between teams. Whetten & Cameron (2016) emphasized that organizations that successfully develop open communication between units will be more adaptive in responding to evolving customer needs.

In addition, the matrix structure in Company C also encourages the creation of a collaborative work culture, where individuals from various disciplinary backgrounds and organizational cultures are involved in the process of formulating joint solutions. This culture not only improves work efficiency but also strengthens relationships between teams and builds a sense of collective responsibility for work results. Hitt et al. (2020) stated that healthy cross-functional collaboration is one of the key factors in building innovative and competitive organizations in the era of globalization.

Thus, the implementation of the matrix structure in Company C has proven to open up opportunities for productive synergy between functional and regional teams. This synergy contributes directly to improving the quality of service for the company's strategic accounts, as well as encouraging the creation of more adaptive and responsive solutions to market demands. This finding reinforces Mintzberg's (2009) view that the matrix structure, when supported by effective communication and role clarity, can be an organizational model that is able to accommodate the complexity of the modern business environment.

Communication Burden and Operational Efficiency

The implementation of a matrix organizational structure is indeed recognized as being able to improve coordination between functions and regions, because it allows various work units to interact directly in formulating strategic and operational decisions. However, on the other hand, this structure also has consequences in the form of increased intensity of communication between lines. The frequency of face-to-face meetings, preparation of periodic reports, and digital communication through various channels is much higher than organizations with functional or divisional structures. According to Daft (2018), the matrix

structure requires much more intensive communication because each individual has dual responsibilities to more than one superior or work unit.

This condition is experienced by Company D, which faces challenges in the form of communication overload due to the many meeting forums, email exchanges, and digital reports that must be managed by employees. This situation causes information fatigue, decreased productivity, and potential miscommunication due to too many uncoordinated communication channels. Robbins & Judge (2017) stated that excessive communication burden in a matrix organization can have a negative impact on the effectiveness of coordination if not balanced with a good information management system.

As a solution, Company D then implemented an integrated digital collaboration platform to manage communication flow and work coordination. The use of cloud-based collaboration applications allows document storage, report preparation, team discussions, and meeting scheduling to be carried out in one integrated system, thereby minimizing information fragmentation and communication duplication. According to Whetten & Cameron (2016), the adoption of appropriate digital collaboration technology can reduce communication overload and increase the efficiency of cross-functional coordination in a matrix organization, while maintaining an optimal work rhythm amidst the complexity of interactions between units.

Supporting Factors for Successful Implementation

The success of implementing a matrix organizational structure is largely determined by the commitment and full support of top management. Leadership at the top level plays an important role in ensuring that the vision of cross-functional and regional coordination is aligned with the overall company strategy. Top management is not only tasked with setting policy directions, but must also actively create a work environment that supports collaboration, resolves conflicts between units, and provides an example in cross-functional communication. According to Daft (2018), without the direct involvement of top management, the matrix structure is at risk of failure due to weak authority and unclear work priorities among various managerial lines.

In addition to managerial support, successful implementation is also greatly influenced by a collaborative organizational culture. The matrix structure demands a higher intensity of cooperation between individuals and between teams that come from different functional backgrounds, regions, and work cultures. An open, adaptive, and trust-based organizational culture is the foundation for creating synergy between work units. Robbins & Judge (2017) stated that organizations that are able to build a collaborative work culture will be more effective in utilizing the advantages of the matrix structure and are able to overcome differences in interests that arise in the coordination process.

On the other hand, a reliable information technology system and employee training in conflict management and cross-cultural communication are also key factors that cannot be ignored. An integrated information system allows the exchange of data, reports, and strategic decisions to take place quickly, accurately, and transparently. In addition, employee training on effective communication techniques and cross-cultural conflict resolution is essential to reduce the potential for miscommunication and friction that often arise in a multinational work environment. Whetten & Cameron (2016) emphasized that technological readiness and good HR competency will strengthen the effectiveness of coordination and ensure that the matrix structure can run optimally according to organizational goals.

4. CONCLUSION

The matrix organizational structure provides a flexible and responsive framework to support global account management. However, the complexity of coordination and potential conflicts need to be managed with appropriate managerial strategies. Companies that successfully implement this structure demonstrate alignment between global strategic objectives and adaptive local implementation. The study's recommendations include the importance of investing in information systems, cross-cultural training, and clear role governance policies.

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