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Optimizing Business Operations in Funeral Management: A Strategic Integration of Business Administration and Accounting Principles

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Abstract

This study examined the marketing strategies, accounting practices, and operational efficiency of funeral businesses in the Philippines. Using a descriptive-correlational design, data were collected from funeral service providers to determine the extent of digital, community-based, and traditional marketing utilization; the efficiency of financial reporting, record accuracy, and accounting software use; and operational performance in service turnaround, inventory management, and employee productivity. Findings revealed that funeral businesses highly utilize marketing strategies, maintain efficient and accurate accounting practices, and achieve high operational efficiency across all dimensions. Digital engagement, referral networks, and traditional promotions were effectively integrated to enhance visibility and client trust. Timely and accurate financial reporting, supported by accounting software, contributed to operational transparency. Furthermore, structured service protocols, optimized inventory systems, and a motivated workforce ensured prompt service delivery. These results highlight the importance of a multidimensional approach to management, integrating marketing, accounting, and operational strategies to strengthen competitiveness and client satisfaction in service-oriented industries.

Keywords: funeral businesses, marketing strategies, accounting efficiency, operational performance, Philippines

Introduction

Offering essential services at one of the most sensitive events of life, the funeral business fulfills a great role. Funeral service providers in the Philippines have the difficult chore of balancing sympathetic care with efficient financial and operational policies. These companies must improve their operations by means of the combination of strong accounting concepts with efficient business management techniques if they are to remain competitive and sustainable. With an eye on three main areas—marketing tactics, accounting procedures, and operational efficiency—this paper investigates the improvement of company operations in the funeral management sector.

For funeral companies negotiating changing cultural and financial situations, marketing tactics have become quite important. Beard and Burger (2017) ^[5] stress the need of funeral companies adjusting to changes in the market by diversifying their asset use and stressing community involvement, thereby fostering goodwill and loyalty. Funeral service providers must keep their relevance and guarantee consumer loyalty in a market growingly competitive by using several marketing techniques including digital involvement, community-oriented projects, and traditional approaches. Emphasizing the use of digital technologies, community involvement, and traditional marketing techniques, this study looks at how funeral companies in the Philippines apply different marketing methods to increase their exposure and attract clients.

Apart from marketing initiatives, effective accounting methods are crucial for maintaining the operational viability and financial sustainability of funeral companies. Particularly with regard to the physical and psychological difficulties experienced by funeral workers, Roche, Darzins, and Stuckey (2022) ^[39] underline the need of using sensible risk management techniques in the funeral sector. These elements usually lead to operational inefficiencies, which may greatly influence the general performance of a company. Essential practices that greatly help to comply with regulations and increase general profitability include timely

financial reporting, reliable record-keeping, and accounting software usage. With an eye on the promptness of financial reporting, the accuracy of financial records, and the degree to which accounting software is included into daily operations, this research seeks to evaluate the efficiency of accounting procedures within funeral companies.

Examining the performance of funeral companies depends much on operational efficiency. Yusof *et al.* (2022) ^[32] look at how operational strategies—especially those focused on service delivery and resource management—have affected the general performance in the funeral business. With an eye on important indicators such as service turnaround time, inventory turnover rates, and staff productivity, this research looks at the tactics funeral companies in the Philippines use to improve operational efficiency. Improving service delivery, cutting expenses, and maximizing staff productivity all depend on an awareness of these operational benchmarks. This research is to investigate many factors improving operational efficiency in funeral companies, therefore providing insightful analysis of practical solutions in use in the field.

This study aims to solve a clear gap in the present body of knowledge by providing a thorough analysis of the interaction among operational efficiency, accounting techniques, and marketing tactics within the funeral services sector. By investigating many pertinent fields, this study seeks to pinpoint efficient strategies for maximizing corporate operations within the framework of funeral management. Examining how these components, taken together, might predict operational efficiency in funeral companies, this research will also investigate the relationships between marketing tactics and accounting efficiency. This study thus aims to provide a comprehensive business action plan based on the results, meant to improve the operational effectiveness of funeral companies in the Philippines. This strategy aims to raise customer happiness and encourage sustainable development at the same time.

Statement of the Problem

This study sought to determine the extent of utilization of marketing strategies, examine the efficiency level in usage of accounting principles, and the level of operational efficiency of select funeral businesses in the Philippines.

More specifically, it aimed to answer the following questions:

1. What is the extent of utilization of marketing strategies of funeral businesses in the Philippines in terms of:
 - 1.1. digital presence and engagement;
 - 1.2. community and referral-based marketing; and
 - 1.3. traditional marketing channels?
2. What is the level of efficiency of accounting practices of funeral businesses in the Philippines with respect to:
 - 2.1. timeliness of financial reporting;
 - 2.2. accuracy of financial records; and
 - 2.3. utilization of accounting software?
3. What is the level of operational efficiency of funeral businesses in the Philippines with respect to:
 - 3.1. service turnaround time;
 - 3.2. inventory turnover rate; and
 - 3.3. employee productivity?
4. Is there a significant relationship between the extent of utilization of marketing strategies and the level of

efficiency of accounting practices of funeral businesses in the Philippines?

5. Is there a significant relationship between the extent of utilization of marketing strategies and the level of operational efficiency of funeral businesses in the Philippines?
6. Is there a significant relationship between the level of efficiency of accounting practices and the level of operational efficiency of funeral businesses in the Philippines?
7. To what extent do the utilization of marketing strategies and the level of efficiency of accounting practices, when taken singly or in combination, predict the level of operational efficiency of funeral businesses in the Philippines?

Methodology

This study employed a descriptive correlational research design to examine the relationships among the degree of marketing strategy implementation, the effectiveness of accounting practices, and overall operational efficiency within funeral businesses in the Philippines. The descriptive component provided a detailed account of existing marketing, accounting, and operational practices, while the correlational aspect evaluated the strength and direction of relationships among these variables. This approach allowed for a comprehensive understanding of how marketing strategies and accounting practices collectively influenced operational efficiency and overall business performance in the funeral service sector.

The population comprised funeral businesses operating in urban areas across the Philippines, each with a minimum of three years of continuous operation to ensure sufficient market experience and operational maturity. A random sampling technique was employed to select fifty funeral businesses, providing a representative cross-section in terms of size, customer base, and operational practices. Random selection minimized bias and enhanced the generalizability of the findings to the broader population of funeral service providers.

Data were collected through an online survey administered via Google Forms. Initially, communication letters were sent to the selected businesses to introduce the study, clarify its objectives, and invite participation while assuring confidentiality and voluntary involvement. Follow-up correspondence was conducted within one week to confirm participation and address inquiries. The survey utilized a five-point Likert scale ranging from one (Strongly Disagree) to five (Strongly Agree) and was designed to assess three domains: the extent of marketing strategy implementation, the efficiency of accounting practices, and the level of operational efficiency. The first domain evaluated traditional, community-based, and digital marketing strategies; the second domain assessed accounting software usage, accuracy of financial records, and timeliness of financial reporting; and the third domain measured staff productivity, inventory turnover, and service turnaround times.

The survey instrument was researcher-developed and underwent expert review by professionals in accounting, business administration, and research methodology to ensure content validity, clarity, and alignment with study objectives. The instrument was then pilot tested with a small sample of funeral businesses outside the main study to examine clarity, reliability, and consistency, and revisions were applied based

on feedback prior to full implementation. Responses were scored using standardized verbal-interpretation ranges, allowing consistent measurement across all variables. Collected data were analyzed using both descriptive and inferential statistical methods. Weighted means and standard deviations were computed to determine the levels of marketing strategy utilization, accounting practice efficiency, and operational efficiency. Pearson's correlation coefficient (or Spearman's rho where appropriate) was used to examine

relationships among variables, and multiple regression analysis was performed to evaluate the predictive influence of marketing strategy implementation and accounting practice efficiency on operational efficiency. All analyses were conducted using standard statistical software, with significance levels set at $\alpha = 0.05$. Ethical standards were maintained throughout the study by obtaining informed consent, ensuring confidentiality, and reporting results in aggregate to prevent identification of individual participants.

Results and Discussions

Table 1: Extent of Utilization of Marketing Strategies of Funeral Businesses in the Philippines

Marketing Strategy Dimension	Overall Weighted Mean	Verbal Interpretation
Digital Presence and Engagement	3.42	HE
Community and Referral-Based Marketing	3.44	HE
Traditional Marketing Channels	3.41	HE

Scale: 1.00–1.49 – Very Low Extent (VLE), 1.50–2.49 – Low Extent (LE), 2.50–3.49 – High Extent (HE), 3.50–4.00 – Very High Extent (VHE)

The results indicate that funeral businesses in the Philippines demonstrate a high extent of utilization across all three marketing strategy dimensions.

Digital Presence and Engagement (3.42) suggests that funeral businesses actively maintain websites, engage clients via social media, and implement online advertising and analytics to enhance visibility. This is consistent with Adiyono, Rahmat, and Anindita (2021) [22], who argue that digital marketing tools significantly increase business visibility, customer engagement, and real-time interaction. The findings reflect the sector's recognition of the growing importance of online platforms for service promotion.

Community and Referral-Based Marketing (3.44) scored the highest, emphasizing strong partnerships with local organizations, structured referral programs, and active participation in community events. This aligns with Odukwe *et al.* (2023) [22], who highlight the effectiveness of referral marketing and community engagement in shaping customer decision-making and fostering loyalty. Funeral businesses

rely on interpersonal trust and word-of-mouth, demonstrating the culturally sensitive nature of their services.

Traditional Marketing Channels (3.41) indicate continued reliance on print media, local advertisements, signage, and trade events. Despite the digital shift, traditional methods remain crucial for local visibility and client engagement. Zlatanov and Đuričanin (2023) [22] support this view, noting that traditional marketing channels continue to generate brand recall and consumer interaction, especially in industries where personal trust and community presence are key.

Overall, the study confirms that funeral businesses adopt a balanced marketing mix, effectively integrating digital, community-based, and traditional strategies to maximize outreach, engagement, and client trust. This multidimensional approach aligns with best practices for service-oriented industries where both accessibility and personal relationships are critical for business success.

Table 2: Level of Efficiency of Accounting Practices of Funeral Businesses in the Philippines

Accounting Practice Dimension	Overall Weighted Mean	Verbal Interpretation
Timeliness of Financial Reporting	3.24	H
Accuracy of Financial Records	3.32	H
Utilization of Accounting Software	3.25	H

Scale: 1.00–1.49 – Very Low (VL), 1.50–2.49 – Low (L), 2.50–3.49 – High (H), 3.50–4.00 – Very High (VH)

The results indicate that funeral businesses in the Philippines exhibit high efficiency across all dimensions of accounting practices.

Timeliness of Financial Reporting (3.24) reflects that businesses prepare and submit financial reports on schedule, adhere to cut-off dates, and comply with regulatory deadlines. This demonstrates the presence of organized processes that minimize delays and ensure stakeholders receive timely information. The findings align with Mat Jusoh *et al.* (2023) [42], who highlight that effective governance mechanisms, such as structured audit committees and clear reporting timelines, enhance the promptness of financial reporting in social enterprises.

Accuracy of Financial Records (3.32) indicates that funeral businesses maintain precise records, conduct regular reconciliations, perform audits, and minimize errors. Accurate financial data ensures reliable decision-making,

regulatory compliance, and stakeholder trust. This corresponds with the findings of Ghanem and Al-Shammari (2024) [42], who emphasize that robust accounting systems, internal controls, and systematic verification processes enhance the reliability of financial statements across industries.

Utilization of Accounting Software (3.25) shows that businesses leverage technology to manage financial data efficiently. Staff training, regular software updates, and automated reporting contribute to reducing manual errors and enhancing data reliability. Gupta (2023) [22] supports these findings, noting that accounting software adoption improves financial efficiency in micro-enterprises by enhancing accuracy, security, and reporting capabilities.

Overall, the study demonstrates that funeral businesses in the Philippines have implemented effective and modern accounting practices, integrating timely reporting, accurate

record-keeping, and technological tools. This multidimensional approach ensures financial integrity,

operational efficiency, and stakeholder confidence, reflecting best practices in service-oriented business management.

Table 3: Level of Operational Efficiency of Funeral Businesses in the Philippines

Operational Efficiency Dimension	Overall Weighted Mean	Verbal Interpretation
Service Turnaround Time	3.28	H
Inventory Turnover Rate	3.30	H
Employee Productivity	3.28	H

Scale: 1.00–1.49 – Very Low (VL), 1.50–2.49 – Low (L), 2.50–3.49 – High (H), 3.50–4.00 – Very High (VH)

The findings indicate that funeral businesses in the Philippines maintain high operational efficiency across all three dimensions.

Service Turnaround Time (3.28) reflects that businesses have clear protocols, prompt response mechanisms, and systematic monitoring to ensure timely service delivery. Clients report satisfaction with prompt services, which is critical in the funeral industry where time-sensitive arrangements are essential. This aligns with Malighetti *et al.* (2022) [42], who underscore the importance of turnaround time strategies in industries such as transport, showing that efficient operational processes enhance service delivery and customer satisfaction.

Inventory Turnover Rate (3.30) highlights that funeral businesses efficiently manage supplies by monitoring inventory, avoiding overstocking or understocking, rotating stock regularly, and ensuring fast restocking. Keeping updated records further contributes to resource accountability and operational readiness. These practices correspond with Breivik *et al.* (2021) [19], who demonstrate that well-

structured inventory management systems improve efficiency and service quality, emphasizing the significance of internal control mechanisms in operational performance.

Employee Productivity (3.28) suggests that staff consistently meet performance targets, are cross-trained for multiple functions, and are motivated through communication of standards and incentives. The findings resonate with Tan and Olaore (2021) [42], who argue that organizational learning, skill development, and continuous employee engagement are key drivers of productivity and overall operational efficiency. Prioritizing workforce capability ensures that funeral services are delivered effectively, maintaining high client satisfaction. Overall, the study indicates that funeral businesses in the Philippines have implemented integrated operational efficiency strategies, combining prompt service delivery, optimized inventory management, and a productive workforce. Such multidimensional efficiency not only enhances business performance but also strengthens client trust and satisfaction, critical components in service-oriented industries.

Table 4: Relationship Between the Extent of Utilization of Marketing Strategies and the Level of Efficiency of Accounting Practices of Funeral Businesses

df	Pearson's-r value	p-value	Verbal Interpretation
16	0.551	0.018	Significant Moderate Positive

Tested at 0.05 alpha level of significance

Table 4 displays the relationship between the extent of utilization of marketing strategies and the level of efficiency of accounting practices of funeral businesses in the Philippines. As shown in the table, the Pearson's r value is 0.551 with a p-value of 0.018, which is considered statistically significant at the 0.05 alpha level. This indicates a moderate positive relationship between the use of marketing strategies and the efficiency of accounting practices in funeral businesses. The positive correlation suggests that as the use of marketing strategies increases, so does the efficiency of accounting practices within these businesses.

This signifies that funeral services with more developed marketing strategies tend to exhibit higher levels of accounting efficiency. The integration of marketing efforts with sound accounting practices ensures that financial data accurately reflects the outcomes of marketing activities, allowing businesses to make informed decisions. The ability to track the financial performance of marketing campaigns enhances budgeting, cost tracking, and ROI analysis, thus

improving overall business performance. This relationship between marketing and accounting efficiency contributes to the sustainability and growth of funeral businesses.

Nath *et al.* (2010) [35] emphasized the importance of integrating marketing strategies with financial practices to improve strategic decision-making. They found that when businesses align their marketing and financial operations, it results in better financial monitoring and improved business outcomes. Similarly, the findings in the current study suggest that funeral businesses that invest in both effective marketing strategies and efficient accounting practices are more likely to succeed. This alignment is further supported by Borres (2020) [13], who highlighted the importance of both marketing and financial expertise in the success of funeral businesses in the Philippines. Just as the Harvard Business Review (2017) [23] suggests, accurate financial data is crucial for assessing the return on marketing investment (ROMI), further linking the relationship between marketing and accounting efficiency in driving business growth.

Table 5: Relationship Between the Extent of Utilization of Marketing Strategies and the Level of Operational Efficiency of Funeral Businesses

df	Pearson's-r value	p-value	Verbal Interpretation
16	0.413	0.089	Not Significant Low Positive

Tested at 0.05 alpha level of significance

Table 5 depicts the relationship between the extent of utilization of marketing strategies and the level of operational efficiency of funeral businesses in the Philippines. As seen in the table, the Pearson's r value is 0.413 with a p -value of 0.089, which is not statistically significant at the 0.05 alpha level. The correlation is considered low positive, suggesting a weak connection between the utilization of marketing strategies and operational efficiency in funeral businesses. The results indicate that while there is a positive relationship, it is not strong enough to be statistically meaningful. This signifies that the funeral services have some degree of alignment between their marketing strategies and operational efficiency, but the relationship is not strong enough to result in significant improvements in operational performance. Although marketing strategies may influence client expectations, the ability of funeral businesses to meet those expectations does not always correlate with their marketing efforts. This could suggest that while marketing campaigns set certain service expectations, other factors, such as

operational capacity and resource allocation, play a more substantial role in determining overall operational efficiency. Boon-itt (2018) ^[11] emphasized that integration between marketing and operations is crucial for enhancing service responsiveness and customer satisfaction. In the context of funeral businesses, aligning marketing claims (such as 24/7 availability) with operational capacity is essential to meet client demands without overburdening resources. Similarly, Nath *et al.* (2010) ^[34] found that businesses that excel in both marketing and operations tend to perform better. This aligns with the current study, where despite the low positive correlation, effective coordination between marketing strategies and operational capacity remains important for funeral businesses. Homesteaders Life Company (2023) ^[24] further supports this by showing that the integration of customer relationship management (CRM) systems with operational platforms can improve both client satisfaction and operational efficiency, underscoring the need for strong operational foundations to back marketing initiatives.

Table 6: Relationship Between the Level of Efficiency of Accounting Practices and the Level of Operational Efficiency of Funeral Businesses

df	Pearson's-r value	p-value	Verbal Interpretation
16	0.384	0.116	Not Significant Low Positive

Tested at 0.05 alpha level of significance

Table 6 displays the relationship between the level of efficiency of accounting practices and the level of operational efficiency of funeral businesses in the Philippines. As seen in the table, the Pearson's r value is 0.384 with a p -value of 0.116, which is not statistically significant at the 0.05 alpha level. The correlation is considered low positive, indicating a weak connection between the efficiency of accounting practices and operational efficiency in funeral businesses. The findings suggest that while there is a positive relationship, it is not strong enough to be considered significant.

This suggests that the funeral services have a somewhat positive but weak correlation between accounting efficiency and operational efficiency. While accurate accounting data may provide insights into resource use and areas for improvement, it does not always translate into higher operational efficiency. Other factors such as workflow optimization, cost control, and operational decision-making may play a more significant role in improving efficiency, and the weak correlation highlights that financial practices alone

may not be sufficient to drive operational improvements. Adomako and Francis (2020) ^[1] suggest that utilizing accounting data in operational decision-making can lead to better cost control and resource allocation, which improves overall operational efficiency. Chhabra (2021) ^[17] also supports this by emphasizing that cost accounting helps identify inefficiencies in labor or inventory use, which is crucial for businesses like funeral homes that must manage staff allocation and inventory effectively. Furthermore, Sari *et al.* (2023) ^[42] highlight that integrating financial data with performance metrics allows businesses to make data-driven decisions, improving efficiency. These insights reinforce the importance of both accounting and operational systems working together, even though the relationship between the two in funeral businesses may currently be weak. In the Philippines, digitalization of accounting and operations, supported by government initiatives, is helping small businesses, including funeral services, improve both financial transparency and operational efficiency, as these businesses increasingly adopt cloud-based systems.

Table 7: Linear Regression for Extent of Utilization of Marketing Strategies and the Level of Efficiency of Accounting Practices, When Taken Singly or in Combination, Predict the Level of Operational Efficiency

Model Fit Measures		
Model	R	R ²
1	0.453	0.206

Note. Models estimated using sample size of N=18

Model Coefficients - Operational Efficiency				
Predictor	Estimate	SE	t	p
Intercept	2.3814	0.506	4.708	<.001
Extent of Utilization of Marketing Strategies	0.1857	0.177	1.048	0.311
Efficiency of Accounting Practices	0.0823	0.101	0.814	0.428

The linear regression model in Table 7 displays the relationship between operational efficiency and predictors such as the extent of utilization of marketing strategies and the efficiency of accounting practices in funeral businesses in

the Philippines. As seen in the table, the model fit measures show an R^2 value of 0.206, which indicates that approximately 20.6% of the variance in operational efficiency can be explained by the predictors included in the

model. The estimates for the predictors, including marketing strategies and accounting practices, were found to be statistically insignificant with p-values of 0.311 and 0.428, respectively. The intercept was statistically significant ($p < .001$), suggesting that other unexamined factors may better explain operational efficiency.

This suggests that the funeral services in the Philippines may not see a significant impact on their operational efficiency based solely on the extent of their marketing strategies or the efficiency of their accounting practices. While both factors are important, they do not appear to strongly influence operational efficiency in the context of this study. The weak relationship between these variables, as reflected by the low R^2 and non-significant coefficients, implies that other internal or external factors, such as operational processes, staffing, or market conditions, may play a more substantial role in determining the efficiency of funeral services.

Nath *et al.* (2010) ^[35] highlight that while marketing strategies and accounting practices are distinct, they intersect in areas such as budgeting, cost tracking, and ROI analysis, which ultimately contribute to business performance. However, the current study's findings suggest that the integration of these two elements does not necessarily lead to enhanced operational efficiency in funeral businesses. This aligns with Boon-itt (2018) ^[11] who asserts that while marketing strategies set client expectations, operational efficiency hinges on factors like staffing and logistics. Furthermore, Adomako and Francis (2020) ^[1] emphasize that accounting data can enhance resource allocation and cost control, but this relationship may be less direct when compared to more operationally focused variables. The lack of significance in the regression model suggests that funeral businesses may need to consider improving operational systems and integrating performance metrics, as suggested by Sari *et al.* (2023) ^[42], to foster a more substantial connection between financial and operational improvements.

Conclusions and Recommendations

Based on the findings of the study, it can be concluded that funeral businesses in the Philippines demonstrate a generally high level of operational efficiency in certain key areas, such as financial reporting, service turnaround times, and inventory management. The businesses are proactive in implementing effective marketing strategies, utilizing digital and community-based approaches to reach a wider audience and engage clients. However, while these marketing strategies have a positive impact on business performance, their direct relationship with operational efficiency remains weak, indicating that other factors, such as resource management and operational readiness, play a more significant role in enhancing efficiency.

Another key finding is the strong performance in accounting practices, where funeral businesses effectively manage financial reporting and maintain accurate records. The use of accounting software helps streamline processes, but there is room for improvement in fully integrating financial and operational systems. While financial accuracy is maintained, integrating financial data with operational metrics would provide a more comprehensive view, allowing for better decision-making and improved operational efficiency. The weak correlation between accounting practices and operational efficiency suggests that focusing solely on financial practices may not be enough to achieve optimal operational performance.

The study also emphasized that while employee productivity is high, the relationship between marketing strategies and operational efficiency was not statistically significant. This implies that while marketing efforts can increase demand, operational systems and workforce management are critical to ensuring timely service delivery. Therefore, funeral businesses should focus on strengthening internal processes, such as workflow optimization, resource allocation, and staff training, to meet the increased demand generated by marketing campaigns. Aligning marketing claims with actual operational capabilities will be essential to improving customer satisfaction and maintaining efficient service delivery.

Furthermore, the study found that funeral businesses in the Philippines have significant opportunities for improvement in integrating marketing, accounting, and operational practices. The weak to moderate correlations between these areas suggest that a more holistic approach is needed, where marketing and accounting data are aligned with operational strategies. Implementing technology that integrates financial, marketing, and operational data will enable businesses to make better-informed decisions, streamline processes, and improve overall business performance.

Based on the conclusions drawn from the study, it is recommended that funeral businesses in the Philippines prioritize the integration of their marketing strategies with operational processes. While marketing strategies, particularly digital and community-based approaches, have proven effective in reaching a wider audience, they are not currently aligned with the operational systems that drive service delivery. To address this gap, funeral businesses should invest in developing communication protocols between marketing and operations teams, ensuring that marketing campaigns accurately reflect the operational capabilities of the business. By aligning marketing claims with actual service delivery capacity, businesses can improve customer satisfaction, reduce client expectations mismatches, and streamline service execution.

Additionally, it is recommended that funeral businesses focus on enhancing the integration of their financial and operational systems. While the study found that businesses manage their financial reporting effectively, the lack of integration between accounting and operational metrics hinders the ability to make informed decisions that can optimize operational efficiency. Implementing cloud-based software solutions that combine accounting, inventory management, and service scheduling would provide a more comprehensive overview of business operations. This integration would enable funeral businesses to make data-driven decisions, improve service delivery, and enhance operational efficiency by offering a unified platform that tracks both financial and operational performance in real-time.

Another critical area for improvement is workforce management and internal process optimization. While employee productivity is high, the weak link between marketing efforts and operational efficiency suggests that businesses need to focus on refining their internal processes to support the increased demand generated by successful marketing campaigns. This can be achieved by focusing on workflow optimization, better resource allocation, and ongoing staff training to ensure that employees are equipped to handle fluctuating demand levels. Regular cross-departmental training and the development of flexible operational frameworks will enable businesses to adjust to

demand spikes while maintaining efficient service delivery. Finally, it is recommended that funeral businesses in the Philippines adopt a more holistic approach to business operations by aligning marketing, accounting, and operational practices. The study highlights the need for better synchronization between these areas to drive overall business performance. By implementing technology solutions that integrate marketing and financial data with operational workflows, funeral businesses can streamline processes, reduce inefficiencies, and make better-informed decisions. This approach will not only improve operational efficiency but also foster a more agile and responsive business model that can adapt to changes in consumer preferences and market conditions.

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