



Why **74% of ABM** Programs Fail

And the three architectural fixes that turn missed pipeline into compounding revenue

What you will learn

The research behind the 74% failure rate and why the diagnosis is structural, not tactical

Failure Point 1: Why treating accounts as single units ignores the buying committee reality

Failure Point 2: Why measuring ABM with outbound KPIs guarantees the wrong optimization

Failure Point 3: How the handoff chasm between marketing and sales kills accounts mid-cycle

The three architectural fixes: signal tracking, unified SLAs, and multi-threading
A 90-day turnaround plan with the first 30, 60, and 90-day deliverables mapped out

Introduction: The 26% Success Rate Reality Check

In 2016, [account-based marketing](#) was the most talked-about discipline in B2B. ITSMA's early research showed it consistently outperforming traditional demand generation on almost every meaningful metric. Marketers pivoted budgets, vendors built ABM platforms, and the category exploded into a multi-billion dollar industry.

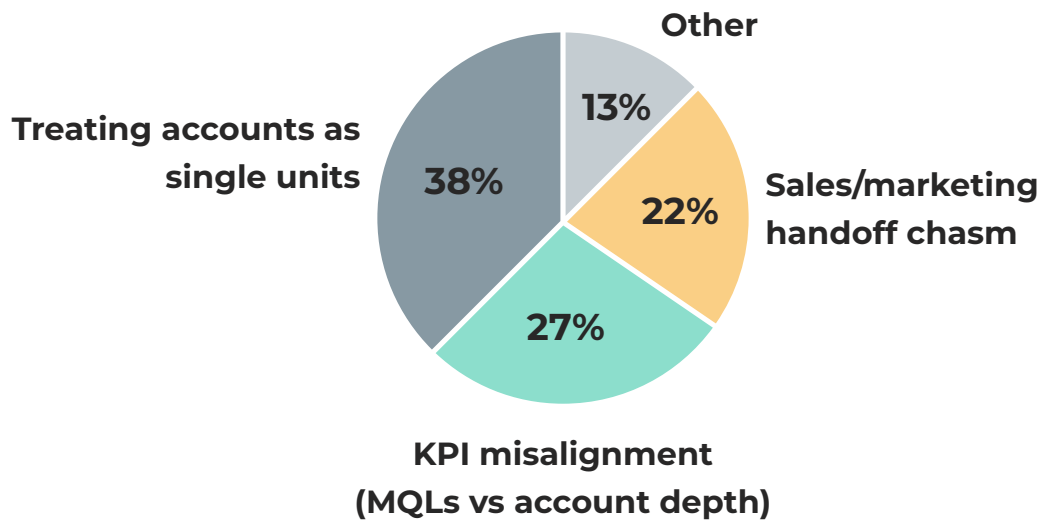
Ten years later, something has broken. The 2025 ITSMA-Momentum ABM Benchmark study found that only 26% of ABM programs report meeting or exceeding their pipeline targets. Forrester's 2024 B2B Marketing Pulse reached a similar conclusion. The programs have more tools, better data, and larger teams than ever. Yet three out of four are missing the number they committed to the board.



The easy explanation is that ABM is harder than marketers thought. The real explanation is more uncomfortable. The ABM that most teams are running today is not the ABM that produced the original results. It has mutated into a series of tactics layered on top of a traditional demand gen engine. The tactics are fine. The architecture underneath them is wrong.

This eBook is for the VP Marketing, Head of ABM, or Demand Gen Director who has an ABM program, has the tools, has the accounts, and is watching the pipeline fall short of the plan. It identifies the three structural failures that account for the 74% miss rate, and it gives you the 90-day plan to rebuild the architecture underneath your program.

Why 74% of ABM Programs Fail – Root Cause Distribution



74%

of B2B ABM programs fail to meet their pipeline targets, according to the ITSMA-Momentum ABM Benchmark 2025

Chapter 1: Failure Point 1, Treating Accounts as Single Units

The foundational assumption of every failing ABM program is that an account is a unit that can be targeted, engaged, and converted. It is a convenient assumption. It is also wrong. The account is not a buyer. The [buying committee](#) inside the account is the buyer.

The buying committee reality

Gartner's 2024 B2B Buyer Behavior study put the average B2B buying committee at 11 people for deals above \$100,000 in commitment. LinkedIn's 2024 State of Sales research placed the number between 6 and 10, with the number rising with deal size and technical complexity. The composition shifts during the cycle. Early-stage discovery is dominated by practitioner-level roles. Mid-cycle evaluation brings in managers and directors. Late-stage procurement activates finance, legal, IT security, and occasionally the C-suite.

The buying committee does not behave like a single unit. Its members consume different content, on different channels, at different times, for different reasons. The finance stakeholder wants the **ROI calculator**. The IT security stakeholder wants the SOC 2 documentation. The practitioner wants the how-to video. Treating the account as a single target means serving all of them the same top-of-funnel eBook and hoping the **champion carries the weight**.

Committee Role	What they want	Where they research	Conversion lever
Champion (practitioner)	Working proof, peer stories, demo access	LinkedIn, Slack communities, YouTube	Self-serve trial or ROI walk-through
Technical buyer (IT, Sec)	SOC 2, SSO, integration docs	G2, Gartner Peer Insights, vendor docs	Technical assessment call
Economic buyer (CFO)	TCO model, payback period, cost per user	Analyst reports, peer executive networks	Business case document
Procurement	MSA templates, vendor onboarding forms	Vendor management tools	Standardized legal documents
End user	Ease of use, onboarding time, support	Reviews, user communities, demos	Pilot or trial access

Why this failure pattern is so hard to see

The problem is invisible in standard ABM reporting. If the account shows engagement, the platform dashboard shows green. But if the engagement is coming exclusively from the champion while the CFO, IT security, and procurement have never been touched, the deal will stall when it reaches procurement. The account was “engaged” but not multi-threaded. The architecture counted the wrong thing.

FIX PRINCIPLE 1

Replace account-level engagement scores with **committee-level coverage scores**. A single champion engaged 40 times is worth less than 6 committee members engaged 2 to 3 times each.

The signals that reveal committee breadth

- Unique departments engaged on the account (ideally 4+)
- Job function coverage across the typical committee roles
- Seniority mix (at least one manager or director, at least one practitioner)
- Engagement pattern over time (steady multi-threaded engagement, not a single burst)
- Off-committee evidence (security questionnaires, procurement contact initiated)

Chapter 2: Failure Point 2, Measuring ABM Like Outbound



The second structural failure is measurement. Most ABM programs report on the same KPIs their outbound demand engines always did: **MQLs generated**, SQL conversion, cost per MQL, pipeline dollars created. These metrics are fine for outbound. They are the wrong metrics for ABM, because they reward the wrong behaviors.

What outbound KPIs incentivize in an ABM program

When an ABM program is measured on MQLs, the logical optimization is to maximize MQL volume from the target account list. That produces a predictable pattern. The campaigns chase engagement from anyone at a target account. A single form fill from a junior analyst counts the same as the CFO attending a private roundtable. Over time, the team optimizes for the cheapest engagement, which concentrates on the largest top-of-funnel content assets and the easiest-to-reach practitioners.

The result is a pipeline that looks good on paper. MQL numbers hit. Engagement scores rise. But the accounts that advance to opportunity tend to be accounts that would have advanced anyway, and the accounts that actually needed ABM-level intervention never got it, because they do not generate cheap MQLs.

The measurement rebuild

Traditional ABM metric	Structural ABM metric	What it measures
MQLs from target accounts	Accounts with ≥4 committee members engaged	Buying committee depth
Engagement score (per account)	Committee coverage % (per account)	Breadth of engagement
Pipeline dollars from named accounts	Pipeline dollars from multi-threaded named accounts	Quality-adjusted pipeline
CPL on target list	Cost per multi-threaded account	ABM-specific unit economics
Target account penetration %	Target account win rate vs control	Actual ABM lift
Marketing-sourced pipeline	Marketing-influenced committee engagement	Holistic marketing contribution

61%

of B2B buyer research happens without any sales representative involvement, per Gartner B2B Buyer Behavior 2024. The engagement the ABM program sees is a small fraction of the full committee activity.

Chapter 3:

Failure Point 3, The Handoff Chasm

The third failure point is the moment the [marketing-qualified account arrives at sales](#). In a functioning [ABM program](#), this is a choreographed transition with full context transfer, scheduled joint outreach, and a named executive sponsor on both sides. In a failing ABM program, it is a CRM state change. The account moves from “marketing-qualified” to “sales-accepted” with no transfer of context, and the AE starts from scratch.

The anatomy of a broken handoff

The failure is usually invisible until a deal is lost in the discovery stage. The AE made the [discovery call](#). The answers were thin. The follow-up went unanswered. The opportunity was closed-lost with notes like “not a fit” or “wrong timing.” In fact, the account was a perfect fit and the timing was right, but the AE had no idea the VP of Operations had attended a webinar 6 weeks earlier, the CFO had downloaded the TCO calculator, and the Head of IT had engaged with two security documents. The conversation started cold, and the account disengaged because no one on the vendor side seemed to know who they were or what they cared about.

The five handoff components that should transfer

— Committee map

The list of known committee members, their roles, and their level of engagement so far.

— Engagement history

Specific content consumed, events attended, pages viewed, and timing of each interaction.

— Intent signals

[External intent data](#) (G2 page views, research behavior, peer competitor research) that suggests the account is actively evaluating.

— Pain signal (if captured)

The specific problem or trigger the account has surfaced through content engagement or direct outreach.

— Recommended first conversation

The hypothesis the AE should lead with, based on the signals above. Not a generic discovery call.

FIX PRINCIPLE 3

A handoff is a scheduled joint meeting with the account, not a CRM status change. If marketing cannot attend the first AE call with full context, the ABM architecture is not complete.

Chapter 4:

The Three Architectural Fixes

The three failure points each have a structural fix. None is a single tool. Each is a practice that has to be built into how the program runs. The fixes are listed in the order they should be implemented, because each one depends on the previous one to produce its full effect

Fix 1: Signal-Based Account Architecture

The first fix rebuilds what the program watches. Instead of watching accounts, the program watches signals inside accounts. A signal is any event that changes the probability of a deal advancing: a committee member promoted, a **hiring post for a role** that uses the product, a security document requested, a job title change among known champions. Each signal has a known pattern of what happens next, and a playbook assigned to it.

Signal type	What it predicts	Response window
New champion hired	Net-new use case or expansion	14 days
G2 pricing page view	Active commercial evaluation	48 hours
Security questionnaire sent	Procurement stage active	72 hours
Funding round announced	Budget available for new investments	30 days
Technology migration job post	Platform decision active	21 days
Competitor announcement (layoffs, acquisition)	Switching window	30 to 60 days

Fix 2: Unified SLAs Between Marketing and Sales

The second fix rebuilds the contract between marketing and sales. A **unified SLA** specifies, in writing, what marketing commits to hand over and what sales commits to do with it. It is the mechanism that removes the handoff chasm. The SLA should be reviewed quarterly by both leadership teams and measured monthly on the two or three most important commitments.

A minimum viable unified SLA

01

Marketing commits to hand over accounts only once ≥ 4 committee members are engaged and intent signals are active

02

Sales commits to first outreach within 48 hours of handoff, with outreach referencing specific signals

03

Marketing attends the first AE call to provide full context

04

Both functions review the account weekly for the first 30 days

05

Accounts not advanced after 30 days are jointly diagnosed, not returned to marketing unilaterally

06

Quarterly review of SLA adherence and account outcomes

Fix 3: Systematic Multi-Threading

The third fix ensures every active account has been reached by both marketing and sales across the full expected committee. Multi-threading is not a sales activity; it is a joint activity. Marketing runs programs that deliberately reach multiple roles inside an account simultaneously. Sales follows the engagement with outreach targeted at specific committee members, referencing the specific signals seen.

Multi-threading program patterns



Executive air cover campaigns

C-level targeted content

(analyst reports, peer executive interviews) pushed to known economic buyers within target accounts while AEs work with the champion.



Department-specific content tracks

Parallel content tracks for finance, IT security, and end users, each surfaced via display, LinkedIn, and targeted email to the relevant roles.



Joint webinars & private roundtables

Events designed to pull multiple committee members from the same account into a single session, giving marketing visibility across the committee in one touch.



Internal champion enablement

Tools, one-pagers, and **ROI calculators** explicitly designed for the champion to share with procurement, finance, and IT. This makes multi-threading happen inside the account, where external vendor outreach often cannot.



Chapter 5:

The 90-Day Turnaround Plan

Rebuilding an ABM program while it is running is like changing the engine on a moving car. It takes sequencing. The plan below has been used by more than a dozen B2B teams we have worked with over the past two years. The durations are realistic. The deliverables are concrete. The success metrics are measurable at the end of each 30-day stage.

Days 1 to 30: Diagnose and Align

Deliverables

- **Committee coverage audit** on the current top 40 target accounts (average committee size engaged, coverage %, which roles are missing)
- **Handoff audit:** review 20 accounts that passed from marketing to sales in the last 90 days and score handoff quality 1 to 5
- **Signal inventory:** list every internal and external signal currently tracked versus the signals the team could be tracking
- **Joint leadership alignment session:** written agreement between marketing and sales leaders on the three fixes and the measurement shift

Success metric for Day 30

A written, board-shareable diagnostic document that shows the current state of committee coverage, handoff quality, and signal tracking, with ranked priorities for the next 60 days.

Days 31 to 60: Rebuild the Signal and Handoff Layers

Deliverables

- **Signal tracking implementation:** 5 to 7 priority signals wired into the CRM with automated playbook triggers
- Unified SLA documented, signed by both leadership teams, and activated for the top 60 accounts
- **Handoff template:** the structured context packet every AE receives with a marketing-qualified account
- **Joint first-call attendance model:** marketing attends the first AE call on all SLA-qualified handoffs
- Committee coverage dashboard replacing the current engagement-score dashboard

Success metric for Day 60

Committee coverage on top 60 accounts measurably improved versus Day 1 baseline. Handoff quality score on accounts moved in the last 30 days averages 4 or above on a 1-to-5 scale

Days 61 to 90: Scale Multi-Threading & Lock in the New Metrics

Deliverables

- Three parallel content tracks launched for the top three committee roles (finance, IT, end user)
- One executive air cover program targeting C-level buyers in tier-1 accounts
- Quarterly business review scheduled between marketing and sales leadership with the new metric set
- Champion enablement kit (ROI calculator, one-pagers by role, objection-handling resources) in the hands of all active champions in top accounts
- Board-level reporting migrated to the new metric set, with a 30-day education window before the first report

Success metric for Day 90

At least 40% of tier-1 accounts show committee coverage of 4 or more roles. Pipeline from multi-threaded accounts has grown versus the same period in the prior quarter. The board dashboard reports on committee coverage, signal response time, and multi-threaded pipeline rather than MQL volume.

ABM activation timeline



Industrial

B2B SaaS Platform (\$95M ARR)

Industry: Industrial IoT / Enterprise SaaS



The Challenge

The company had invested heavily in an ABM platform and was running campaigns against 200 target accounts. After 18 months, pipeline from the program was \$6.8M, below the \$12M target. The board had begun questioning whether to continue the investment. When we audited the program, the top 40 accounts had an average of 1.8 committee members engaged. Handoffs from marketing to sales were happening as CRM status changes with no context transfer. Signal tracking was limited to form fills and page views.

Time Period:

90 Days

Committee Coverage:

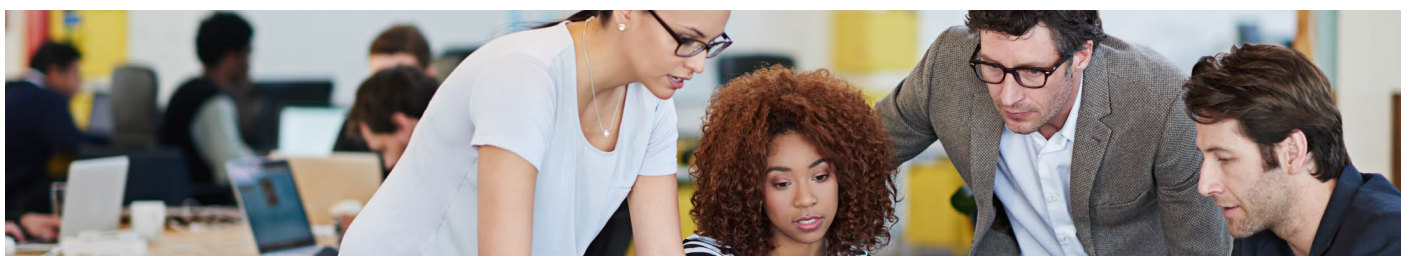
1.8 to 4.3

Budget Growth:

\$6.8M to \$17.4M

The Result

We implemented the three fixes over 90 days: signal tracking wired to 7 priority signals, a unified marketing-sales SLA signed at the VP level, and **three parallel committee content tracks** launched. Committee coverage on the top 60 accounts grew from 1.8 to 4.3 in 90 days. Handoff quality averaged 4.6 on a 5-point scale. Pipeline from ABM in the following two quarters grew from \$6.8M to \$17.4M on the same account list, with the same budget.





Conclusion:

The ABM That Works in 2026

The 74% failure rate is not a condemnation of ABM as a discipline. It is a signal that most programs are running the 2018 playbook in a 2026 market. The market has changed. Buying committees are larger, more fragmented, and more self-directed. Intent signals are more numerous and more granular. The tools have kept up. The architecture underneath most programs has not.

The fix is not a new platform. It is a structural rebuild around three principles: watch signals inside accounts, contract explicit handoffs between marketing and sales, and multi-thread every tier-1 account by design rather than by hope. The programs that implement these fixes return to the 2016-era performance that made ABM famous in the first place. The programs that do not will continue to miss quarterly targets regardless of how much they spend on tools.

This eBook gives you the diagnostic, the fix, and the 90-day plan. What it cannot give you is the executive sponsorship and operational discipline to execute it. Those are yours to bring. The good news is that every team we have worked with that has brought those two ingredients has seen the turnaround. The 74% is not a destiny. It is a description of what most programs are doing, and the ones that stop doing it are, quietly, winning.

Want us to audit your ABM program?

Book a 75-minute ABM Program Audit. We review your committee coverage, handoff quality, and signal tracking, then hand you a 90-day rebuild plan.

[Book the ABM Program Audit](#)

Free audit. You receive the rebuild plan document whether or not we work together.

Frequently Asked Questions

Q1. Is the 74% failure rate just poor execution, or is something structurally wrong with ABM?

Both. Execution quality varies widely, but the more common issue is that the program architecture was copied from outbound demand generation. **ABM is not outbound with a named account list.** It is a different discipline that requires different metrics, different handoffs, and different tactics.

Q2. How small can an ABM program be and still be worth running?

The minimum viable **ABM program** has 20 to 40 target accounts, a dedicated marketing owner, and executive buy-in from sales. Below 20 accounts, the fixed overhead is too high. Above 40, one person cannot run the committee-level motion. Programs at either extreme tend to be among the 74% failing.

Q3. Do we need an ABM platform to implement these fixes?

No. Signal tracking, unified SLAs, and multi-threading can all be implemented in a standard CRM plus a marketing automation tool. **ABM platforms** accelerate the implementation and scale it across hundreds of accounts, but they are not a prerequisite.

Q4. How do we justify the investment to the CFO when the program is already failing?

Lead with the structural diagnostic. The CFO is more likely to fund a rebuild than to extend a failing program. Show the committee coverage numbers, the handoff quality scores, and the gap between what is being tracked and what matters. The conversation shifts from “ABM is not working” to “the underlying architecture needs one quarter of investment to work.”

Q5. How long before we see results after implementing the fixes?

Leading indicators (committee coverage, handoff quality) move in 30 to 60 days. Pipeline results take a full sales cycle, which for most B2B companies is 4 to 9 months. Budget at least two quarters before evaluating the rebuild on pipeline terms.

Q6. What is the single biggest tactical change we can make this week?

Replace engagement-score reporting with committee-coverage reporting on your top 20 accounts. The numbers will surprise you, and the conversation with sales about those accounts will change immediately.

Q7. How does AI or generative search change this playbook?

AI accelerates signal processing and content production but does not change the structural fixes. The committee is still the committee, the handoff is still the handoff, and multi-threading is still multi-threading. AI makes each of the three fixes easier to implement at scale, not unnecessary.



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