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# Fears and Cheers: Reporting Brand Value

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Marketing Accountability Standards Board  
of the Marketing Accountability Foundation

# The MASB Mission

“Establish marketing measurement and accountability standards across industry and domain for continuous improvement in financial performance and for the guidance and education of business decision makers and users of performance and financial information.”

The next logical step in the process:

*We need to promote marketing measurement and accountability as a way to identify and report the value of internally developed intangible assets like the brand.*

# How to elevate the discussion

- We need a crystal clear position
- The position needs to be market driven (e.g. “investors can make better decisions if brand value is included on financial reports”)
- We need the support of our trade associations (BIV.MarCom Team)
  - To communicate and promote this position
  - Gain a consensus of support – with corporations and agencies
  - Educate the public why this issue matters
- We need to get beyond the tax issues
- We need to create consumer demand
  - Create awareness among investors (how they can make better decisions)
- Think positively about how far we’ve come!

# Proposal: Annual report – Note for MD&A

*“We, the senior management of XYZ corporation, believe the value of Brand XYZ, as of [date of fiscal year end], is \$mmmmm. We estimate this brand value using methodology provided by a MASB qualified Brand Valuator. Following is ABC’s explanation of their brand valuation process.”*

[Boiler plate for Brand Valuator. This boiler plate should include MMAP audit alignment and “sensitivity analysis”, i.e., brand value is contingent on factor 1, factor 2 and factor 3. If any of those factors increases, we expect brand value to increase, as well.]

# Questions

- Thoughts regarding the MD&A proposal
- Will this get us beyond the tax issue?
- How can others help?
  - Reaching financial analysts
  - Reaching individual investors
  - Reaching CFOs
- Other ideas to move this project forward



# Thank-you!



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