

Session One of the MASB Board Meeting & 2021 Winter Summit

The Financial Value of Brands Imperative



Marketing Accountability Standards Board
of the Marketing Accountability Foundation

February 25, 2021

Regular measurement of brand value and strength advantages the practice of marketing by demonstrating the material contribution of brands to the overall value of the enterprise

Financial Value of Brands “Logic”

- Marketing exists to drive profitable growth
- Growth is measured in financial terms
- Long-term and short-term growth is driven by increases in brand strength and/or customer franchise
- Long-term growth is of most value because it extends over time while short-term growth is more transactional and may be non-recurring
- Brand strength also favorably influences cost (by influencing other stakeholders)
- Therefore, it is imperative to measure the strength of brands/customer franchise, analyze it and express it in financial terms as it is a key component of growth

Spotlight Interview



David Haigh

- CEO & Founder Brand Finance Plc
- Worked in branding and intangible assets since 1991
- Formerly Director of Brand Valuation for Interbrand
- Authored numerous articles in leading publications including Financial Times, Accountancy Age & Marketing Week
- Lectured on brand valuation for Harvard, Chicago, and London Business Schools
- Chartered Accountant - Price Waterhouse in London
- Education: Bristol University (English) and Chartered Institute of Marketing (Marketing)
- MASB Advisory Council since 2013

Fifth Plenary Meeting of ISO/TC289 • Milan, Italy 2018



The Financial Value of Brands Imperative: Why Brands Must be Valued in Financial Terms

Upcoming MASB Whitepaper Includes

- Background on brand valuation and brand “equity” literature
- Unreleased case studies from MASB brand acquisition dossier
- Overview of ISO standards
- Current practices including the brand value accounting dilemma
- Frequently encountered obstacles to implementing FVB assessments
- Emerging best practices
- FVB Measurement Provider ‘Fact Sheet’ appendix

**To Receive a Pre-release Copy for Review
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Thank-you!



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