

# ACCOUNTING FOR MARKETING COSTS AS A TOOL FOR INCREASING THE EFFICIENCY OF THEIR MANAGEMENT AT THE ENTERPRISE

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**Abstract.** *The purpose of the paper* is to substantiate the role of accounting for marketing costs as a key tool for improving the efficiency of their management at the enterprise in the context of digitalization, as well as to develop approaches to enhancing the analytical value of accounting information for marketing decision-making. *Methodology.* The study is based on a systematic approach that combines theoretical generalization of scientific research, analysis of regulatory provisions (NP(S)AS 16 "Expenses"), and evaluation of practical aspects of accounting for marketing costs at enterprises. Methods of comparative analysis, classification, and synthesis were used to identify approaches to the interpretation and accounting of marketing expenses. *Results.* It is determined that marketing costs are not distinguished as a separate accounting category and are fragmented across selling, administrative, and other operating expenses. The absence of a unified approach to defining and classifying marketing costs reduces the analytical value of accounting data. The study identifies key approaches to the relationship between marketing and selling expenses and highlights the need for detailed analytical accounting by types of marketing activities, channels, and responsibility centers. The importance of integrating accounting data with marketing performance indicators in a digital environment is emphasized. *Practical implications.* The proposed approach to organizing accounting for marketing costs enhances transparency, improves cost control, and enables the evaluation of the effectiveness of marketing activities. It provides a basis for optimizing resource allocation and supports more informed managerial decision-making. *Value / originality.* The originality of the study lies in the justification of an analytically oriented approach to marketing cost accounting, which transforms it from a recording system into a strategic management tool. The paper contributes to the development of integrated accounting and analytical frameworks adapted to the conditions of digitalization.

**Keywords:** accounting, costs, marketing activities, enterprise management, effective activities.

**JEL Classification:** M20, M31, M40, M41

## 1. Introduction

In the context of intensifying competition and the rapid transformation of the business environment, marketing activities have become a strategic factor in ensuring the sustainable development of enterprises. The expansion of marketing functions is accompanied by a significant increase in costs related to market research, product promotion, brand development, and digital communications. This, in turn, necessitates the development of an effective system for accounting marketing costs, which serves not only as a tool for recording expenses but also as a basis for improving the efficiency of their management.

The relevance of this issue is particularly evident under conditions of digitalization, where marketing activities are increasingly implemented through digital channels, automated platforms, and data-driven tools. The growing complexity and diversity of marketing expenditures require more detailed classification, monitoring, and analytical evaluation within the accounting system. At the same time, traditional accounting approaches often fail to provide sufficient transparency and do not allow for an adequate assessment of the effectiveness of marketing investments, leading to inefficient resource allocation.

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A critical aspect of modern cost accounting is establishing a clear relationship between marketing expenditures and the results of enterprise performance, including sales growth, profitability, and market positioning. This requires the integration of analytical methods into accounting practices, enabling not only the identification of cost structures but also the evaluation of their contribution to achieving strategic objectives.

Therefore, accounting for marketing costs should be considered as an important management tool aimed at enhancing decision-making processes, optimizing resource allocation, and increasing the overall effectiveness of marketing activities. The development of methodological approaches and practical recommendations for improving marketing cost accounting becomes essential for strengthening the competitiveness and adaptability of enterprises in a dynamic economic environment.

## **2. Research into the categories "Marketing Expenses" and "Selling Expenses"**

The system of accounting for marketing costs at an enterprise should be formed as an integrated information and analytical mechanism that provides management and other stakeholders with relevant data for effective decision-making. An important prerequisite for its organization is the coordination of synthetic and analytical accounting in order to ensure a detailed breakdown of costs and increase the transparency of their structure. Traditionally, the accumulation of costs related to marketing activities is carried out on account 93 "Selling expenses", however, modern business conditions require a deeper analytical detailing that allows evaluating the effectiveness of individual marketing tools and channels.

The analysis of scientific sources indicates the absence of a unified approach to the formation of analytical accounts for marketing cost accounting. This is primarily due to different interpretations of the relationship between the concepts of "marketing costs" and "selling expenses". Such ambiguity complicates not only the organization of accounting but also the process of analytical evaluation of marketing effectiveness, which becomes especially critical in the context of digitalization, where enterprises operate with large volumes of data and use multichannel communications.

The generalization of scientific approaches makes it possible to distinguish four conceptual models of cost accounting depending on the interpretation

of the relationship between marketing and sales. The first, the marketing approach, considers selling expenses as a component of broader marketing costs, which corresponds to the modern understanding of marketing as an integrated management function. The second, the regulatory approach, is based on national accounting standards and treats marketing costs as part of selling expenses, which limits the possibilities for detailed analysis. The third, the differentiated approach, considers marketing and selling expenses as separate categories, allowing for a more accurate identification of their sources and effectiveness. The fourth, the synthetic approach, combines the previous concepts and recognizes the existence of both common and specific costs that may simultaneously belong to both categories (Ajzha, Venher, Fursin, 2023).

In our opinion, under modern market conditions, the most appropriate is an analytically oriented approach to organizing marketing cost accounting, which involves their classification by types of activities, communication channels, promotion tools, and customer segments. Such an approach transforms accounting from a purely recording function into a strategic management tool that ensures a connection between costs and the results of marketing activities.

Thus, the improvement of the marketing cost accounting system should be aimed not only at their correct reflection in financial reporting but also at the formation of a comprehensive analytical base for evaluating the effectiveness of marketing decisions. It is the integration of accounting and analytical approaches that creates the prerequisites for improving cost management efficiency and ensuring the competitiveness of the enterprise.

The issues of theoretical substantiation and practical organization of accounting for marketing costs have been actively studied by domestic scholars; however, their research is mainly concentrated within several relatively separate directions, which indicates the absence of a unified and comprehensive approach to this problem. In the scientific literature, several key areas of research can be identified, each contributing to the formation of a modern concept of accounting for marketing costs and reflecting different aspects of their recognition, classification, and analytical interpretation.

First, considerable attention is devoted to the morphological analysis of the concepts of "selling expenses" and "marketing costs". In the works of

Banasko T.M. (Banasko, 2015, 2017), Hurina N.V. and Tomsha A.O. (Hurina & Tomsha, 2019), Nazarova K. and Mysiuk V. (Nazarova & Mysiuk, 2017, 2020), various approaches to defining the essence of these categories, their economic content, and their role within the overall cost structure of the enterprise are examined. Researchers emphasize that the difficulty in clearly distinguishing between these concepts arises from their functional interdependence within the process of marketing activity implementation. At the same time, the lack of a unified interpretation creates challenges for building an effective accounting system and limits the possibilities for conducting a reliable analytical assessment of marketing-related expenditures.

Second, a significant body of research is focused on the grouping and classification of marketing costs. In particular, Podmeshalska Yu.V. and Stepanenko V.A. (Podmeshalska & Stepanenko, 2018), Sherer I. and Bielinska O. (Sherer & Bielinska, 2019), Mulyk T.O. and Mulyk Ya.I. (Mulyk & Mulyk, 2018), and Shymanska A. (Shymanska, 2014) propose various approaches to cost classification depending on their functional purpose, stages of marketing activity, communication channels, and other relevant criteria. These approaches enable a more structured representation of marketing costs, which enhances the possibilities for their analysis, control, and optimization. However, the diversity of classification methods also indicates the absence of a standardized framework, which complicates their practical implementation in enterprise accounting systems and reduces comparability across organizations.

Third, an important direction of research relates to the organization of primary and summarized accounting of marketing costs. Podmeshalska Yu.V. and Stepanenko V.A. (Podmeshalska & Stepanenko, 2018), proposed a specific format of a Statement of selling expenses, which allows enterprises to accumulate and monitor information on marketing-related expenditures. Hrytsai O.I. (Hrytsai, 2017, 2020) developed a comprehensive system of interconnected documents, including reports on marketing costs by structural units, consolidated statements of marketing expenses, analytical registers, marketing budgets, variance reports comparing planned and actual costs, and control statements by cost items. Similar approaches are reflected in the studies of Verzilova H.R. (Verzilova, 2019, 2020), who substantiates the

usefulness of consolidated registers for marketing cost accounting. Furthermore, Hrytsyshyn A. (Hrytsyshyn, 2021) emphasizes the importance of detailed analytical accounting of selling expenses, proposing a specialized statement tailored to the needs of logistics enterprises, where marketing and distribution costs are closely interrelated.

At the same time, despite the significant scientific contributions, existing approaches are mostly focused on individual elements of the accounting system and do not form a holistic analytical framework for managing marketing costs. In many cases, accounting is still limited to the function of recording expenses, without sufficient integration with analytical tools that would allow evaluating the effectiveness and return on marketing investments. This limitation becomes particularly critical in the context of digitalization, where enterprises operate in a data-rich environment and require real-time insights into the performance of marketing activities.

In addition, modern conditions necessitate the integration of accounting data with digital analytics, customer behavior tracking, and performance metrics such as ROI, customer acquisition cost, and lifetime value. The transformation of marketing into a data-driven function requires a shift from traditional cost accounting toward an analytical model that supports strategic decision-making. Therefore, further research should focus on developing integrated accounting and analytical systems that combine financial data with marketing performance indicators, enabling enterprises to not only monitor costs but also assess their effectiveness and strategic value.

Thus, the evolution of approaches to accounting for marketing costs should be oriented toward the development of a comprehensive analytical framework that ensures transparency, comparability, and managerial relevance of information. Such an approach will contribute to improving the efficiency of marketing resource allocation, strengthening competitive advantages, and enhancing the overall effectiveness of enterprise management in a dynamic digital economy.

The issues of theoretical substantiation and practical organization of accounting for marketing costs have been actively explored by domestic scholars; however, existing studies are mainly concentrated within several relatively independent directions, which indicates the absence of a unified and comprehensive approach to this issue. In the

scientific literature, several key areas of research can be identified, each reflecting a specific dimension of the formation, classification, and analytical interpretation of marketing costs within enterprise management systems.

First, considerable attention is devoted to the morphological analysis of the concepts of "selling expenses" and "marketing costs". In the works of Banasko T.M. (Banasko, 2015), Hurina N.V. and Tomsha A.O. (Hurina & Tomsha, 2019), as well as Nazarova K. and Mysiuk V. (Nazarova & Mysiuk, 2020), different approaches to defining the essence of these categories, their economic content, and their role in the enterprise cost structure are examined. These researchers emphasize that the difficulty in clearly distinguishing between these concepts arises from their functional interconnection within marketing activities. At the same time, the absence of a unified interpretation creates significant challenges for building an effective accounting system and limits the possibilities for conducting a reliable and in-depth analytical assessment of marketing expenditures and their impact on performance.

Second, an important direction of research concerns the grouping and classification of marketing costs. In particular, Podmeshalska Yu.V. and Stepanenko V.A. (Podmeshalska & Stepanenko, 2018), Sherer I. and Bielinska O. (Sherer & Bielinska, 2019), Mulyk T.O. and Mulyk Ya.I. (Mulyk & Mulyk, 2018), and Shymanska A. (Shymanska, 2014) propose various approaches to cost classification depending on their functional purpose, stages of marketing activity, communication channels, and other relevant criteria. These approaches contribute to a more structured representation of marketing costs, enhancing the possibilities for their analysis, monitoring, and optimization. However, the diversity of classification methods also reflects the lack of a unified methodological framework, which complicates their practical application and reduces comparability across enterprises.

Third, a significant research focus is placed on the organization of primary and summarized accounting of marketing costs. Podmeshalska Yu.V. and Stepanenko V.A. (Podmeshalska & Stepanenko, 2018) proposed a format for a Statement of selling expenses that enables enterprises to accumulate and monitor relevant cost information. Hrytsai O.I. (Hrytsai, 2020) developed a comprehensive system of interconnected documents, including

reports on marketing costs by structural units, consolidated statements, analytical registers, marketing budgets, variance reports, and control statements by cost items. Similar approaches are also presented by Verzilova H.R. (Verzilova, 2020), who substantiates the feasibility of using consolidated registers for marketing cost accounting. In addition, Hrytsyshyn A. (Hrytsyshyn, 2021) emphasizes the importance of detailed analytical accounting of selling expenses, proposing specialized analytical forms for logistics enterprises, where cost structures are particularly complex and require deeper analysis.

At the same time, despite the significant scientific contribution, most existing approaches are focused on individual elements of the accounting system and do not form a holistic analytical model for managing marketing costs. In many cases, accounting remains limited to the recording function and is not sufficiently integrated with analytical tools that would allow for evaluating the effectiveness and efficiency of marketing expenditures. This limitation becomes especially critical in the context of digitalization, where enterprises operate in a data-intensive environment and require continuous, real-time analytical insights.

Furthermore, modern business conditions require the integration of accounting data with digital analytics, customer behavior tracking systems, and key performance indicators such as return on investment (ROI), customer acquisition cost (CAC), and customer lifetime value (LTV). The transformation of marketing into a data-driven function necessitates a shift from traditional accounting approaches toward an analytical framework that supports strategic decision-making. Therefore, further research should focus on developing integrated accounting and analytical systems that combine financial and marketing data, ensuring not only cost control but also performance evaluation and strategic alignment (Cheah, Koay, Lim, et al. 2024).

Thus, the evolution of approaches to accounting for marketing costs should be oriented toward the development of a comprehensive analytical framework that ensures transparency, consistency, and managerial relevance of information. Such an approach will contribute to improving the efficiency of marketing resource allocation, strengthening competitive advantages, and enhancing the overall effectiveness of enterprise

management in a dynamic and digitally driven economic environment (Forde, Chavez-Ugalde, Jones, et al. 2023).

### 3. Reflecting Marketing Costs in Accounting

The recognition and recording of marketing expenses in the accounting system are carried out in accordance with the provisions of NP(S)AS 16 "Expenses" (Ministry of Finance of Ukraine, 1999), under which such costs are not distinguished as a separate category but are included in expenses based on their functional purpose. In business practice, marketing expenses are generally classified as selling expenses, administrative expenses, or other operating expenses depending on their economic substance.

The primary account used to record marketing expenses is Account 93 "Selling Expenses", which accumulates information on costs related to product sales, including advertising, promotion, packaging, transportation, and other activities aimed at stimulating demand. At the same time, expenses related to strategic marketing research, development of marketing policies, and consulting services may be recorded under Account 92 "Administrative Expenses". In cases where specific costs are not directly related to sales or management processes, they may be classified under Account 94 "Other Operating Expenses".

An essential element of building an effective accounting system is the proper organization of marketing expense accounting, which includes:

The implementation of these approaches enhances the analytical value of accounting information and ensures more effective control over resource utilization. In particular, it is advisable to maintain detailed analytical accounting of marketing expenses by their types and directions, including expenses for marketing

research, advertising activities, digital marketing, sales promotion, and the maintenance of marketing personnel (Kapelko & Ortiz, 2023).

The recording of marketing expenses in accounting is carried out on the basis of primary documents such as acts of completed works, invoices, contracts with suppliers, payment orders, and payroll statements. Expenses are recognized in the period in which they are incurred in accordance with the accrual principle (Kotler & Keller, 2016).

Thus, the organization and recording of marketing expenses in the accounting system in accordance with NP(S)AS 16 "Expenses" ensure the reliability of financial information, increase transparency of expenses, and create a solid basis for evaluating the effectiveness of a company's marketing activities.

### 4. Findings

The study revealed that the accounting system for marketing costs at an enterprise is shaped by both regulatory requirements and various scientific approaches to interpreting their economic nature. In particular, according to NP(S)AS 16 "Expenses", marketing costs are not distinguished as a separate category but are recorded within operating expenses depending on their functional purpose.

It was found that, in practice, the primary account used for recording marketing costs is Account 93 "Selling Expenses", which accumulates expenses related to product promotion, advertising, transportation, packaging, and other demand-stimulation activities. At the same time, it was identified that a portion of strategically oriented marketing costs, such as market research, development of marketing policies, and consulting services, is recorded under Account 92 "Administrative Expenses", while certain costs are classified under Account 94 "Other Operating Expenses". This indicates a fragmented approach to their representation within the accounting system.

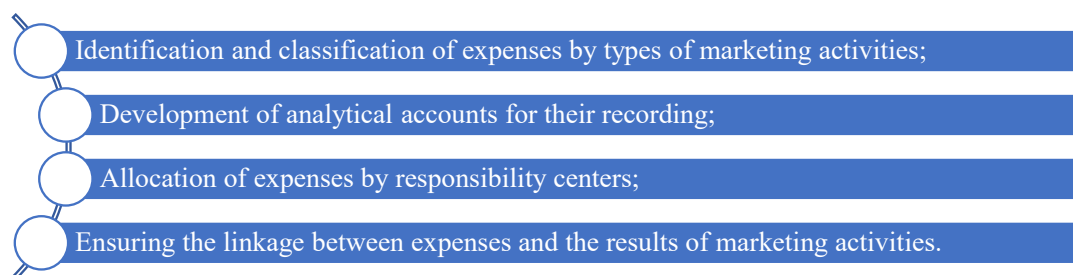


Figure 1. Organization of accounting at the enterprise (García-León & Teichert, 2024)

The analysis of scientific literature made it possible to identify four main approaches to the relationship between marketing costs and selling expenses: marketing, regulatory, differentiated, and synthetic. It was established that the absence of a unified approach complicates the formation of a consistent accounting system and reduces the analytical value of information (Lammers, 2024).

The study of accounting practices demonstrated that the effectiveness of marketing cost recording depends on the level of detail in analytical accounting. In particular, it is advisable to group such costs by types of marketing activities (market research, advertising, digital marketing, sales promotion), distribution channels, and responsibility centers. This approach enables further analysis of the efficiency of resource utilization.

It was also determined that marketing costs are recorded on the basis of primary documentation and in accordance with the accrual principle. Typical accounting transactions reflect expenses related to advertising services, payments to suppliers, payroll for marketing personnel, and other costs associated with marketing activities.

The obtained findings indicate a gap between the regulatory framework and the managerial needs related to marketing cost management, which is manifested in insufficient detail of accounting and limited opportunities for analytical evaluation of the effectiveness of marketing activities at the enterprise.

## 5. Conclusions

The generalization of the research results indicates that, in modern conditions, marketing costs play an important role in ensuring the competitiveness of an enterprise, and their accounting system should perform not only

a recording function but also serve as a tool for analytical support of managerial decision-making.

The current accounting practice, formed in accordance with NP(S)AS 16 "Expenses" does not provide for a clear separation of marketing costs as a distinct category, which leads to their dispersion among selling, administrative, and other operating expenses. This situation complicates the comprehensive assessment of marketing activity effectiveness and limits the possibilities for systematic cost management.

The diversity of scientific approaches to the relationship between marketing costs and selling expenses reflects the absence of a unified perspective on this issue, which affects the consistency of accounting decisions and reduces the analytical value of information.

Improving the efficiency of marketing cost management is associated with the need to deepen analytical accounting, particularly through their detailed classification by types of marketing activities, promotion channels, and responsibility centers. It is also important to ensure a clear linkage between incurred costs and the results of marketing activities, which provides a basis for evaluating their feasibility and effectiveness.

In the context of digitalization, the integration of accounting systems with modern analytical tools becomes increasingly important, as it enables the processing of large volumes of data, enhances the accuracy of evaluations, and improves the timeliness of managerial decisions.

Thus, the further development of marketing cost accounting systems should be aimed at transforming them into comprehensive analytical management tools, which will enhance cost transparency, improve resource efficiency, and strengthen the competitive position of enterprises.

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