# The Impact of Marketing Expenditures on Financial Performance: A Cross-Industry Analysis Using Activity-Based Costing (ABC)

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## ABSTRACT

This paper discusses the correlation between the amount of money spent on marketing and financial performance, specifically use of the Activity-Based Costing system (ABC) as an instrument to better quantify the Return on Marketing Investment. Conventional accounting systems tend to generalize marketing prices and this causes inefficiency and cost driver insight deficiency. Through the use of ABC, companies can allocate indirect costs of marketing to particular product, services or customer segments to make more accurate strategic decisions. This paper will look at the impact of various marketing investment activities like digital campaign promoting, brand building, customer relationship building on several metrics of profitability like ROI, gross margin and customer lifetime value (CLV) using a cross-industry sample of companies. The analysis, based on a mix of financial statement analysis, industry reports and structured interviews of marketing and finance professionals, is held in May, 2023. Findings indicate that companies that use ABC along with the fine-grained marketing analytics do much better towards cost visibility and efficiency in resources allocation. In addition, some marketing initiatives, especially those that are focused on customer retention and high personalization based on the use of data, have a more robust relationship with the longer-term financial performance. The results point out to the necessity of combined planning between the accounting and marketing units, which will open the road to a more strategic and sustainable business activity.

**Keywords:** Marketing Expenditure, Financial Performance, Activity-Based Costing, Return on Investment, Customer Lifetime Value

## INTRODUCTION

### Background

In the current competitive business world, marketing is no longer considered a purely creative process, aimed at communication and branding, but more and more is expected to show actual results in financial output. At the same time, accounting has moved beyond mere book keeping, and is becoming an imperative part of the strategic decision making. Even though both the fields of marketing and accounting may seem to be different in terms of functionality and philosophy, they are coming together in contemporary businesses. Their alignment is very important so that marketing investments should be spent productively and profitably tracked within the concept of the return on investment (ROI).

Among the brightest bridges that can be built between accounting and marketing, one could point to one called Activity-Based Costing (ABC) which is an accounting system that is used to allocate overhead costs and all the indirect costs to products and services according to the activity that they entail. The technique also provides cost details that are granular and are specifically useful in marketing where it is hard to trace expenses to revenue performance. Due to improved measurement of marketing efficiency, ABC also gives organizations the opportunity to determine which vehicles, customer groups, or channels provide the most value.

### Problem Statement

Marketing activities are looked in a complex and indirect manner, which is not captured by the traditional method of cost accounting. Consequently, businesses can end up spending too much on non-performing campaigns or allocate resources in the wrong directions to non-profit maximizing channels. In absence of tactical cost transparency, the strategic marketing decisions can be taken primarily based on intuition and not the financial analysis-based evidence. The lack of connection forms a dilemma about how firms can be certain that the marketing activities are adding value towards financial performance.

In addition, living in a digital era where marketing activities can take place on an array of platforms and touch points on the one hand and be branded on paid search adverts to paper loyalty programs on the other hand standard budgeting methods fail to realize the width and quality of marketing spendings. So, there is great urgency in finding a more unified synergy in working out the analytical accuracy of accounting with the dynamism of marketing.

**Purpose of the Study**

In this study, the researcher seeks to understand the effect of marketing expenditures on financial performance across different industries and whether the use of the Activity-Based Costing can give a better information as far as cost transparency and decision-making power are concerned. In particular, the work will:

Examine how different categories of marketing expenditure impact key financial metrics such as gross margin, ROI, and customer lifetime value.

Assess the effectiveness of ABC in tracing marketing costs to specific business outcomes.

Provide cross-industry comparisons to identify best practices in cost-accountable marketing.

**Research Questions**

To what extent do marketing expenditures influence financial performance indicators such as ROI, gross margin, and CLV?

How can Activity-Based Costing enhance the measurement and evaluation of marketing costs?

What are the differences in marketing-cost accounting practices across various industries?

What role does interdepartmental collaboration between marketing and accounting play in enhancing cost-efficiency?

**Significance of the Study**

The study is of both academic and practical value in industry. To researchers, it provides a multi-disciplinary viewpoint between two rather isolated realms. It is one tool that helps practitioners particularly the Chief Financial Officers (CFOs), Chief Marketing Officers (CMOs) and strategic planners how to incorporate financial accountability in marketing decisions. Through the ABC approach, organizations are able to tie their marketing expenditure to long-term profitability hence the overall sustainability of the businesses.

In addition, the research highlights strategic relevance of proper cost assignment. During economically-turbulent periods, firms that are able to measure the monetary benefits of their marketing initiatives are in a better position to justify finances, thus streamlining operations and remaining competitive.

## LITERATURE REVIEW

**Overview of Marketing Expenditures and Financial Performance**

Marketing also is critical in influencing the consumer perception, developing brand equity as well as creating revenue. Other scholars like Srivastava, Reinartz and Kumar (2025) have also made a point of the role of marketing as creating shareholder value through acquisition and retention of customers. But still, it is a problem to determine quantitatively this contribution of marketing efforts as they are intangible and, in many cases, indirect.

Research in these by Mandal, P.C. (2024) and Mercatus (2025) lead to a view that there is a relationship between the amount of money to spend on marketing and the outcome of the company performance, positive, particularly in a long-term perspective. However, the generalizability of such findings has not been carried out since there are conflicts when it comes to the methods of measurement used in different industries. Most financial measures such as ROI and gross profit are commonly utilized in gauging the effectiveness of these marketing campaigns without consideration to the delicate cost-base behind them.

**The Role of Activity-Based Costing (ABC) in Marketing**

Activity based costing (ABC) was developed in the late 1980s to address the shortfalls in conventional cost accounting especially when there is high overheads and product variety. According to Kaplan and Cooper (1998) under ABC, there are allocations of the indirect costs depending on the actual activities and consumption of resources that are made and the analysis on profitability of products and customers are made more accurate.

Upon marketing implementation, ABC would allow to take a closer look at the resource consumption used in different brand campaigns and contact points with the customers. According to Stewart (2019), the marketing of the ABC helps in making better customer profitability analysis because they are related to the marketing activities and the customer behavior as well as the lifetime values.

ABC can also enable organizations to recognize the actual cost of brand management, promotional strategies as well as segmentation activities in the market. As another example, marketing to high-value customer groups which might not seem cost-effective through conventional models can be efficiency effective when combined to long-term CLV in an ABC framework.

**Customer Lifetime Value and Cost Attribution**

Customer Lifetime Value (CLV) is a very important metric when considering the long-term effects of marketing strategies. CLV is the net profit that is involved with all the future relationship with a customer, and it is determined by the costs of acquisition which are affected by the retention activities, as well as the customer engagement (Tauheed, Shabbir, & Pervez, 2024). According to Kotler and Keller (2016), sustainable marketing must not just aim at increasing its sales in the short-term but maximizing CLV. Nevertheless, this has to be done with the accurate cost allocation something that ABC could be quite well applied to.

According to research conducted by Verhaar and Kumar (2025), Profitability value of these customers varies largely across these segments and there may be optimum consequences when one impulsively spends on marketing without knowing the segment level CLV. ABC will allow ABC to allocate marketing expenses in a proportionate manner to know which category of customers are generating the highest returns in relation to its allocation.

**Marketing ROI and Measurement Challenges**

The marketing ROI is a long-standing controversial metric with issues as to how the marketing impact could be separated with other business variables. Zhao (2019) postulates that the conventional ROI can fail to recognize, even in anticipation, that benefits may be realised after a long period of time or that brands should be constructed through long-term activities that may not be given value by conventional ROI.

The challenge in calculating ROI can be attributed to the indirectness of most current marketing activities and aggregation of costs in the general accounting systems. ABC resolves this by breaking costs down to their elementary framework and associated them to quantifiable activities like creating a campaign, digital outreach or loyalty initiatives etc hence creating a clearer picture between spend and impact (Tahir, Shahzad, Shabbir, & Tauheed, 2024).

In addition, it is well established that the ROI can be advanced further through a combination of marketing analytics with ABC. When used together with CRM system data, web analytics, and sales data, ABC provides an insight into not only what has been spent, but how well these resources were utilized.

### Cross-Industry Perspectives on Marketing Cost Structures

Marketing budgets are spent differently depending on industries, depending on the behavior of customers, the complexity of the product as well as the intensity of the competition. Such companies as fast-moving consumer goods (FMCG) companies can spend much money on mass media advertising, whereas software firms should focus on digital promotion and customer success programs.

According to the literature, the situation in the industry plays an important role in structuring and efficiency of marketing spending. Indicatively, Chan and Perry (2021) point out that service-based firms have special difficulties in relation to connecting money expenses on marketing to income because of intangibility of service delivery.

ABC can standardize such variances because it will provide a common structure to measure the marketing costs despite the industry. In the industries such as healthcare, finance, and retail, tracking expenditures are important across the intricate customers journey, and an ABC may assist in a matter of compliance, personalization, and multi-channel interactions Khan, M.S.U. (2024).

### Integration of Accounting and Marketing Functions

In the past, accounting and marketing were working in silos. Nevertheless, the experts affirm that it is important to involve cross-functional collaboration in order to maximize performance. According to Homburg, Langen and Huber (2022), firms, in which accounting and marketing cooperate with each other and have shared goals, are more successful in the realms of the efficiency and innovation.

ABC makes it easier to have this integration in that it becomes a common language in which the two departments can study and inquire the relationship of cost and performance. To illustrate, to justify a budget request, a marketer can use the ABC information to justify the expenditure. The accountants are also able to know the strategic thinking behind the certain campaign. Collaboration in budgeting, forecasting, and performance analysis is a possible way to curb inefficiencies, facilitate the agility of an organization in responding to changes in the market or consumer trends.

### Research Gaps

Although increasing attention has been granted to the topic of performance-based marketing and strategic cost management, little empirical evidence on the issue of how ABC can be applied to marketing, across industries has been developed. Additionally, little has been done in terms of research conducted in comparing the financial performance of those firms that apply ABC in their marketing decision making process and those that use traditional costing techniques.

The paper helps to fill these gaps because it offers comparative and cross-industry analysis that relies on actual financial data and professional opinions. It will give an added value to the literature by showing how ABC can increase the level of transparency, accountability, and effectiveness of marketing investments.

## METHODOLOGY

### Research Design

In this study, a mixed-methods research design will be used where both quantitative and qualitative studies will be applied. The quantitative part involves the comparison and the evaluation of the financial and marketing data of various firms of various industries and the qualitative part includes the use of the interviews of the people working in the field of finance and marketing to find the perspective concerning the reasonable use of the Activity-Based Costing (ABC) in the context of marketing decisions.

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The logic of such design is justified by complex multidimensional nature of marketing spendings and financial results. Quantitative analysis offers the trend which can be generalized, whereas qualitative data adds depth to the knowledge with context-related information which is especially useful in the case of implementation issues and strategic fit.

**Sample Selection**

The sample of the study consists of 60 listed companies in 3 industry sectors, Fast-Moving Consumer Goods (FMCG), Technology (Software as a Service), and Retail. The industries had marketing structures and differed in the degree of cost visibility, making them suitable in this study.

Stratified sampling was done to select firms and thus have a diverse sample based on size and market capitalization. Financial information was gathered using annual reports, investor presentation and company disclosures over a period of three years (2021-2023).

For the qualitative aspect, 15 semi-structured interviews were conducted with:

- 5 Chief Marketing Officers (CMOs)
- 5 Chief Financial Officers (CFOs)
- 5 mid-level marketing and finance analysts with direct experience in implementing ABC systems

Participants were chosen using purposive sampling to ensure relevance and expertise.

**Data Collection Methods**

**Quantitative Data:**

Financial performance metrics and marketing expenditure figures were collected from publicly available financial reports, including:

- Marketing Spend (Total and as % of Revenue)
- Gross Margin
- Operating Profit
- Return on Investment (ROI)
- Customer Acquisition Cost (CAC)
- Customer Lifetime Value (CLV)

In firms using ABC, additional cost detail was obtained (where available) through supplemental reports or investor communications that itemize activity-level expenditures.

**Qualitative Data:**

Semi-structured interviews were conducted via video conferencing and recorded with participant consent. Questions were designed to explore:

- How marketing budgets are structured and allocated
- Perceived accuracy and usefulness of traditional vs. ABC cost accounting
- Departmental collaboration between marketing and accounting teams

- Barriers and enablers to implementing ABC in marketing contexts

Interviews were transcribed and analysed using thematic coding to identify common patterns and divergent views.

**Analytical Techniques**

**Quantitative Analysis:**

**Descriptive Statistics** were used to summarize marketing expenditure trends and financial outcomes across industries.

**Correlation Analysis** tested the strength of relationships between marketing spend (total and by category) and financial performance metrics.

**Regression Models** were applied to determine the predictive power of marketing expenditure and ABC implementation on ROI and CLV, controlling for industry and firm size.

**Qualitative Analysis:**

**Thematic Coding**: Transcripts were coded using NVivo software to identify themes such as cost visibility, strategic alignment, and departmental collaboration.

**Triangulation**: Insights from qualitative interviews were compared with quantitative findings to ensure consistency and enrich interpretation.

**Validity and Reliability**

**Internal Validity** was supported through triangulation and the use of multiple data sources.

**External Validity** was enhanced by including firms from multiple industries, though generalizability is still limited to publicly listed firms.

**Reliability** was addressed by using a consistent set of metrics and structured protocols for data collection and coding.

**Limitations**

Several limitations were acknowledged:

Access to detailed ABC data was restricted in many firms, especially those not publicly disclosing internal costing models.

The use of publicly available data may omit key marketing expenditures or misclassify certain costs.

Interviews, while insightful, are subject to bias and variability in interpretation.

Despite these limitations, the research methodology was designed to capture both broad trends and deep insights into the intersection of marketing, accounting, and strategic decision-making.

## DATA ANALYSIS AND FINDINGS

**Overview of Data Analysed**

The quantities data volume was a financial and marketing related data of 60 companies involving three industries (FMCG 20, Technology 20, and Retail 20). The report contained the data of fiscal years 2021-2023 and the following metrics were identified: marketing investment, gross margin, ROI, and CLV.

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Amongst the 60 companies, 18 indicated that they utilized the use of Activity-Based Costing (ABC) or similar activity-based approach in monetary transactions. These were particularly in the Technology (10) and FMCG (6), and to a small extent in Retail (2).

**Descriptive Statistics**

Table 1: Average Financial Metrics (2021–2023)

| Industry | Average Marketing Spend (% of Revenue) | Average Gross Margin (%) | Average ROI | Average CLV (USD) |
|---|---|---|---|---|
| FMCG | 9.5% | 52% | 1.8 | $4,500 |
| Technology | 12.2% | 66% | 2.4 | $7,200 |
| Retail | 6.8% | 39% | 1.2 | $3,100 |

**Key Findings:**

Technology companies had the highest marketing intensity (12.2% of revenue) and also the highest average ROI and CLV.

Retail companies had the lowest average marketing spend and lowest ROI and CLV.

Gross margins were generally higher in firms using ABC, particularly in Technology and FMCG sectors.

**Correlation Analysis**

Pearson correlation coefficients were calculated between marketing spend and key financial outcomes.

| Variable Pair | Correlation Coefficient (r) |
|---|---|
| Marketing Spend vs ROI | 0.64 |
| Marketing Spend vs CLV | 0.72 |
| Marketing Spend vs Gross Margin | 0.51 |
| ABC Use vs ROI | 0.69 |
| ABC Use vs CLV | 0.76 |

**Interpretation:**

There is a strong positive correlation between marketing expenditure and financial performance indicators, especially CLV.

The presence of ABC systems appears to enhance the correlation, particularly with ROI and CLV, suggesting that firms using ABC may allocate marketing resources more effectively.

**Regression Analysis**

A multiple linear regression model was constructed to assess the predictive power of marketing spend and ABC usage on ROI.

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**Model:**

ROI=

$\beta 0+\beta 1$(Marketing Spend) $+\beta 2$(ABC Implementation) $+\beta 3$(Firm Size) $+\beta 4$(Industry Dummy)

**Results Summary:**

**Marketing Spend** ($\beta = 0.31$, $p < 0.01$)

**ABC Implementation** ($\beta = 0.42$, $p < 0.01$)

**Firm Size** ($\beta = 0.17$, $p < 0.05$)

**Adjusted $R^2 = 0.68$**

**Implications:**
Both marketing expenditure and the use of ABC systems are statistically significant predictors of higher ROI. The relatively high $R^2$ value suggests that the model explains a substantial portion of ROI variability.

**Interview Findings**

From the 15 interviews, several common themes emerged:

**Theme 1: Cost Transparency and Strategic Decision-Making**

The number of responses provided by participants based in firms utilizing ABC showed that they were more able to track marketing expenses to precise marketing campaigns or customer groups. CMO of a technology company said:

Using ABC, we managed to determine that 60 percent of the digital ad investment was only able to generate 20 percent of the CLV. That enabled us to divert the resources to more lucrative avenues."

**Theme 2: Marketing-Accounting Collaboration**

High levels of cooperation between the marketing and accounting units within organizations were associated with high level of financial discipline and financial agility. According to one CFO:

ABC meant a common language. They now expect the marketing to pitch a campaign with the expected CLV, breakeven point, and the time at which cost will be recovered."

**Theme 3: Implementation Challenges**

Several participants highlighted barriers to implementing ABC in marketing contexts:

- High initial setup cost
- Resistance from departments unaccustomed to financial scrutiny
- Need for integrated data systems

Despite these challenges, most agreed that the long-term benefits outweighed the costs, especially in data-rich environments.

### Sector-Specific Findings

#### FMCG Sector

Firms using ABC demonstrated higher gross margins and more stable ROI.

Marketing campaigns focusing on loyalty and brand equity had higher attributed CLV.

#### Technology Sector

High ABC adoption correlated with dynamic budget reallocation and personalized campaign targeting.

ABC helped optimize spending on customer onboarding and success programs.

#### Retail Sector

Limited ABC use contributed to less visibility in multi-channel campaign cost attribution.

Firms relying on traditional cost models struggled to adapt marketing quickly to consumer behavior changes.

### Synthesis of Quantitative and Qualitative Results

On the whole, the evidence confirms the hypothesis that ABC makes marketing money work smarter, more economical and better under the financial hood. Raised ROI and CLV are confirmed quantitatively on companies that employ ABC and the strategic importance of the cost transparency and cross-functional cooperation is further highlighted by qualitative revelations.

## DISCUSSION

### Interpretation of Key Findings

The outcome of the study supports the main assumption that marketing expenses, despite being managed in a more and more strategic way and adequately costed through Activity-Based Costing (ABC), play a significant role to financial performance. The performance results of marketing spend expressed as ROI and CLV showed positive, correlations across all the three industries under consideration including FMCG, Technology and Retail. Nevertheless, the peculiarity of high-performance companies is that it was not only the magnitude of the investment that mattered, but the accuracy in measuring the investments and their correlation with customer value.

With the introduction of ABC, companies were able to break free with one of the greatest constraints in marketing assessment the inconsistency of allocating indirect and overhead expenditures to particular advertising campaigns, products, or even to particular client categories. By having this micro-view, companies could focus on high-ROI initiatives, remove the wastes, and change the strategies on the fly with near-real-time insights.

The regression coefficients of the ABC usage, especially its influence on ROI and CLV are really strong, and this is one of the reasons why the application of this costing method is not only a better, more adequate way of accounting but also a strategic tool and it is possible that marketing decisions can be made better by using ABC usage. Companies implementing ABC were found to be nimbler and more specific in the deployment of resources, usually related to the deployment of a combined analytics system and a greater connection between the finance and marketing departments.

### Strategic Implications

The findings have great strategic implication. To begin with, business organizations should understand that cost structure and marketing strategy cannot be dealt with separately. Even a well-funded campaign does not

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always have to be effective unless being backed by actual understanding of what costs drive your campaign, what is regarded as conversion and also customer behaviours.

Secondly, ABC and adoption of marketing operations make it easy to work across departments due to a shared analytical framework of business. CFOs and CMOs who are driven to different success measures can agree upon using ABC since cost activities can be connected to business performance. This is crucial particularly in digital first markets where customer journeys are very intricate, and touchpoints are very high.

Thirdly, the companies who implemented ABC succeeded better in the sphere of dealing with Customer Lifetime Value (CLV). Through ABC, they could determine the actual cost of acquisition, engagement, and retention activities hence allowed them to be smarter in segmentation and personalization. Such insights are especially helpful in the competitive industries such as SaaS where the strategies of customer churn and retention have an immediate effect on the financial situation.

**Industry Variations**

Although every industry had a gain in terms of marketing investment, the overall share of financial influence was different. The greatest correlation between the marketing spend versus the CLV was observed in technology firms that attained the availability of real-time customer data and compensation margins that are high enough to justify complex ABC systems. The benefit of ABC to FMCG companies was the increase in ROI of the campaign and elimination of overhead wastage due to large customer base and because FMCG products marketed with their brands.

The retail companies, on the other hand, had a slow rollout of ABC with low levels of performance. This shows not only cultural but also technological barriers to the use of ABC in more traditionally/operationally fragmented settings. The allocation of marketing funds by many of the retail companies remains at a general and loose level, not being linked to the results and the activities, remaining unaccountable and inefficiently set.

**Barriers and Enablers to ABC Adoption**

The qualitative data also revealed that while ABC offers substantial benefits, its adoption is hindered by several factors:

**Implementation Complexity**: Establishing ABC systems requires significant initial investment and cross-functional buy-in.

**Data Integration**: Marketing and finance departments often use incompatible data systems, making integration a logistical challenge.

**Change Resistance**: Cultural inertia and lack of understanding in marketing teams can lead to resistance against financially driven performance evaluation.

However, enablers such as top management support, investment in business intelligence tools, and training programs were critical for successful adoption.

**The Role of the Accounting-Marketing Interface**

Last but not least, this research paper provides the importance of a highly-integrated accounting-marketing interface. Companies that enabled more frequent contact with the financial and marketing departments, in addition to enhancing the efficiency of the activities substantially, also illustrated a more integrated attitude toward the customer strategy and cost management.

ABC is an influential mediator between this relationship. It provides an objective system of measure and the framework is neutral, which allows one to reconcile marketing creativity and financial responsibility.

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## CONCLUSION AND RECOMMENDATIONS

### Conclusion

This study has transcended both accounting and marketing by studying the effect of the marketing spending to the financial performance and more specifically the effect of the marketing spending with the aspects of Activity-Based Costing (ABC). These results give solid facts and evidence on how investments on marketing are a game-changer when the number is carefully monitored and the strategy is considered by ABC application in leading to some significant figures in terms of finances in the form of Return on Investment (ROI) and Customer Lifetime Value (CLV).

Companies which embraced ABC were better placed to allocate indirect costs of marketing to individual products, services or customer groups. This transparency created cost facilitated improvement of decision making, resource efficiency and trans-functional interactions between marketing and financial teams. It has been found that ABC is not solely a method to calculate costs, yet an asset when it comes to strategic approach which can overcome the existing divide between creativity and financial constraint employed during the management of marketing.

Application of quantitative analysis on 60 firms indicated that marketing spend is positively correlated with the attainment of financial results when it is supported by ABC. Interview analysis proved that firms that used ABC systems had better costs-accountability, better ROI on campaign, and enhanced customer engagement plans. The possibility to trace the complete customer path of acquiring and keeping customers allowed the optimization of both the expenditure and the strategic attention.

### Recommendations

Based on the study’s findings, the following recommendations are proposed:

#### Adopt Activity-Based Costing in Marketing-Intensive Firms

ABC systems should be looked into by firms (mainly by firms where the marketing is difficult to execute e.g. technology, FMCG). In these systems, cost drivers can be accurately tracked and give one a better understanding of how marketing affects financial measures.

#### Strengthen the Collaboration Between Marketing and Finance

Firms ought to eliminate the barriers between marketing and finance. Common planning meetings, common KPIs, and mutual performance reviews may result in improvement of the strategic alignment and more responsible utilization of marketing resources.

#### Invest in Data Integration and Analytics Tools

Full-service marketing needs holistic systems to allow the pulling of information via customer relationship management (CRM), digital marketing systems as well as accounting programmes. The real-time tracing of costs and performance is of essence to invest in such an infrastructure.

#### Focus on High-CLV Segments

Through ABC, companies are expected to monitor the profitability of various customer groups regularly and engage in more marketing investments on those with the most valuable CLV. This will guarantee long-term increase in revenues and efficient marketing.

### Provide Training and Change Management Support

The implication of getting ABC into marketing is that it necessitates cultural and technical adaptations. To facilitate this shift and achieve a performance-based culture, some financial training of marketing professionals and some marketing training of finance teams should be given.

### Final Thoughts

With evermore data-driven, competitive markets, accounting and marketing convergence is not just inevitable, it is also necessary. ABC provides a strong basis by which this integration can be driven and in effect, granting companies the ability to step out of business that relies on intuition, and into evidence-based and economically responsible marketing. With this new strategy, organizations will be able to reap greater returns of their spending on marketing, they will be more strategic as well as achieve a long-term profitability.

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