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[https://doi.org/10.31891/dsim-2025-10\(42\)](https://doi.org/10.31891/dsim-2025-10(42))**METHODOLOGY OF ASSESSMENT OF THE BRANDING STRATEGY****KOFMAN Viktoriia**

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The aim of the article is to substantiate methodological approaches to brand evaluation in the context of defining a brand as a marketing asset in the capitalization of an enterprise.

The study used economic and statistical research methods in analyzing practical experience in using brand evaluation methods; theoretical and methodological approaches in analyzing the use of brand evaluation methods; grouping and classification - in determining the most common approaches in brand evaluation. The distinctive features of brand leadership compared to classical brand management are identified. The role of brand valuation as an intangible asset in the structure of an enterprise's assets is substantiated. It was substantiated the three most common methodological approaches to brand valuation: cost, comparative and profit. The problems of the practice of recognition, assessment, protection, and revaluation of intangible assets and brands in Ukraine are formulated in comparison with foreign practices in this area. One of the serious problems is the lack of harmonization of terminology in the field of brand valuation, as an intangible asset, with international valuation standards.

The practical significance of the research is analysis showed that in world practice it is accepted to use the profit approach to brand valuation, in which the value is determined based on the discounted value of cash flows. Applied aspects of the application of this method of brand valuation are presented. Based on the above-mentioned brand valuation methods, a number of methods were proposed that allow taking into account the shortcomings of generally accepted approaches.

The scientific novelty of the following brand valuation methods are proposed, which can be implemented in the practice of assessing local and global brands: a method of assessing the value of brands using points; a method of calculating the book value of a brand and its replacement cost; a method of assessing the value of a brand using market transactions; a model of brand value indices. Further research is aimed at developing a methodology for evaluating brands in the digital economy, taking into account new influencing factors.

Key words: rand, evaluation, brand assessment methods, brand value index

МЕТОДОЛОГІЯ ОЦІНКИ СТРАТЕГІЇ БРЕНДІНГУ**КОФМАН Вікторія**

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Метою статті є обґрунтування методичних підходів оцінки бренду в контексті визначення бренду, як маркетингового активу в капіталізації підприємства.

У дослідженні використані економіко-статистичні методи дослідження при аналізі практичного досвіду використання методів оцінки брендів; теоретико-методологічні підходи при аналізі використання методів оцінки бренду; групування та класифікація – при визначенні найбільш поширених підходів в оцінці брендів. Визначені відмінні риси бренд-лідерства порівняно з класичним бренд-менеджментом. Обґрунтовано роль вартісної оцінки бренду, як нематеріального активу в структурі активів підприємства.

Обґрунтовано три найбільш поширені методичні підходи до оцінки бренду: витратний, порівняльний та прибутковий. Сформульовані проблеми практики визнання, оцінки, захисту, переоцінки нематеріальних активів та бренду в Україні порівняльно з закордонними практиками в цієї сфері. Однією із серйозних проблем є відсутність гармонізації термінології у сфері оцінки бренду, як нематеріального активу, із міжнародними стандартами оцінки.

Практична значущість дослідження полягає в аналізі та узагальненні світової практики, в якій прийнято використання прибуткового підходу до оцінки бренду, при якому, визначення вартості засноване на дисконтованій вартості грошових потоків. Представлені прикладні аспекти застосування даного методу оцінки вартості бренду. На підставі розглянутих вище методів оцінки бренду було запропоновано низку методів, які дозволяють врахувати недоліки загальноприйнятих підходів.

Наукова цінність дослідження полягає у запропонованих методах оцінки бренду, які можуть бути імплементовані у практику оцінки локальних та глобальних брендів: метод оцінки вартості брендів за допомогою балів; метод обчислення облікової вартості бренду та вартості його заміщення; метод оцінки вартості бренду за допомогою ринкових транзакцій; модель індексів вартості бренду. Подальші дослідження спрямовані на формування методології оцінки брендів в умовах цифрової економіки, з врахуванням нових чинників впливу.

Ключові слова: бренд, оцінка, методи оцінки бренду, індекс вартості бренду

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INTRODUCTION

In the conditions of transformation of the economic base, which is characterized by rapid development of services, new technologies, software products and production of other intangible goods, the problem of determining

the methodological principles of brand evaluation and management is relevant. The overall methodology of brand evaluation and management is based on its capitalization.

General methods of brand management are based on the principles of its leadership in the market and the amount of assets that are formed at the expense of the brand. The main focus in the formation of the overall methodology of brand management, as an asset of the company is paid to building brand architecture, the formation of customer loyalty systems and positioning strategies.

The main attribute of the brand in brand management is the strategy of price positioning, which depends on the capitalization of the brand, company profits and customer loyalty. Price positioning is usually associated with the perception of the level of brand quality by consumers, which forms the loyalty of consumers to the brand. Brand management techniques, in turn, involve the creation of a brand community, which aims to create loyal customers to the brand. Thus, the brand management system is based on the interrelationships with the choice of method of estimating brand capitalization. In this context, the research issues of the article are relevant and aimed at systematizing the methods of evaluation and brand management.

LITERATURE REVIEW

There are a lot of foreign and domestic scientists and researchers have made a significant contribution to the problem of forming a methodology for creating and evaluating a brand, managing the value of brands, in particular: D. Aaker [1], O. Chukurna [2], N. Dubrovina [3], K. Keler [4], F. Lepley, D. Joseph [5], T. Nestorenko [6, 7], M. Oklander [8], G. Studynskiy [9], P. Zakharchenko [10], and other authors. However, the issue of creating methodological foundations for branding in terms of brand evaluation and management is insufficiently substantiated and requires further research. Many authors focus on building loyalty systems to achieve branding goals. However, this approach does not sufficiently substantiate the methods of capitalization and brand evaluation. The practical experience of many global companies shows that the strategy of forming a brand community helps to increase customers, increase brand loyalty and increase its capitalization. Successful examples of such brands are IKEA and Hilton. At the same time, the brand architecture is more advanced, based on different models of brand identity.

D. Aaker proposed a model according to which the main characteristics of the brand are related to 2 levels of perception and can be considered in 12 positions, which are grouped into four directions: the brand as a product; brand as an organization; brand as a person; brand as strength [1].

K. Keller's model of brand identity provides three elements of brand identity: brand positioning; brand value; brand codes. K. Keller considers positioning as part of brand identity. Brand codes are analysed similarly to brand attributes [4].

In turn, the authors of the positioning concept D. Trout and E. Rice is understood as positioning the management of consumer opinion on the position of the company's brand among similar brands [11].

T. Gad proposed a model of four-dimensional branding, which he considers as a mental field of the brand, existing in four dimensions: functional, mental, social, spiritual [12].

The most common model of brand identity belongs to the professor of brand marketing L. de Cernathony, who offers a model of brand identity, consisting of five elements: brand attributes; benefits; emotional reward; values; personal qualities [13].

O. Chukurna focuses in his research mainly on methodological approaches to brand assessment to a greater extent for B2B market [14].

At the same time, the main purpose of branding is to create conditions for repeat purchases, which requires the formation of a system of consumer loyalty. Almost all models of brand identity are based on the principles of loyalty systems and the focus on positioning strategy, as the principle of creating supporters of the brand.

Recently, the concept of brand leadership, which is outlined in D. Aaker [1], has gained great popularity. According to this concept, the main goal of brand management is the growth of brand equity, which is determined by its value. In this case, the image of the brand, the quality of its relationship with customers, the increase in the number of regular customers and the degree of their loyalty to the brand are the means to increase brand equity.

METHODS

The study uses economic and statistical research methods in the analysis of practical experience in using methods of valuing brands; theoretical and methodological approaches when analyzing the use of brand evaluation methods; grouping and classification – in determining the most common approaches in the valuation of brands.

RESULTS

The main distinguishing features of brand leadership compared to classical brand management are shown in Fig. 1.

Thus, there is a need to determine the methodological apparatus that allows you to assess the degree of influence of consumer loyalty to increase brand capitalization as a source of profit. That is why this study aims to form the basic methodological principles and principles of brand assessment

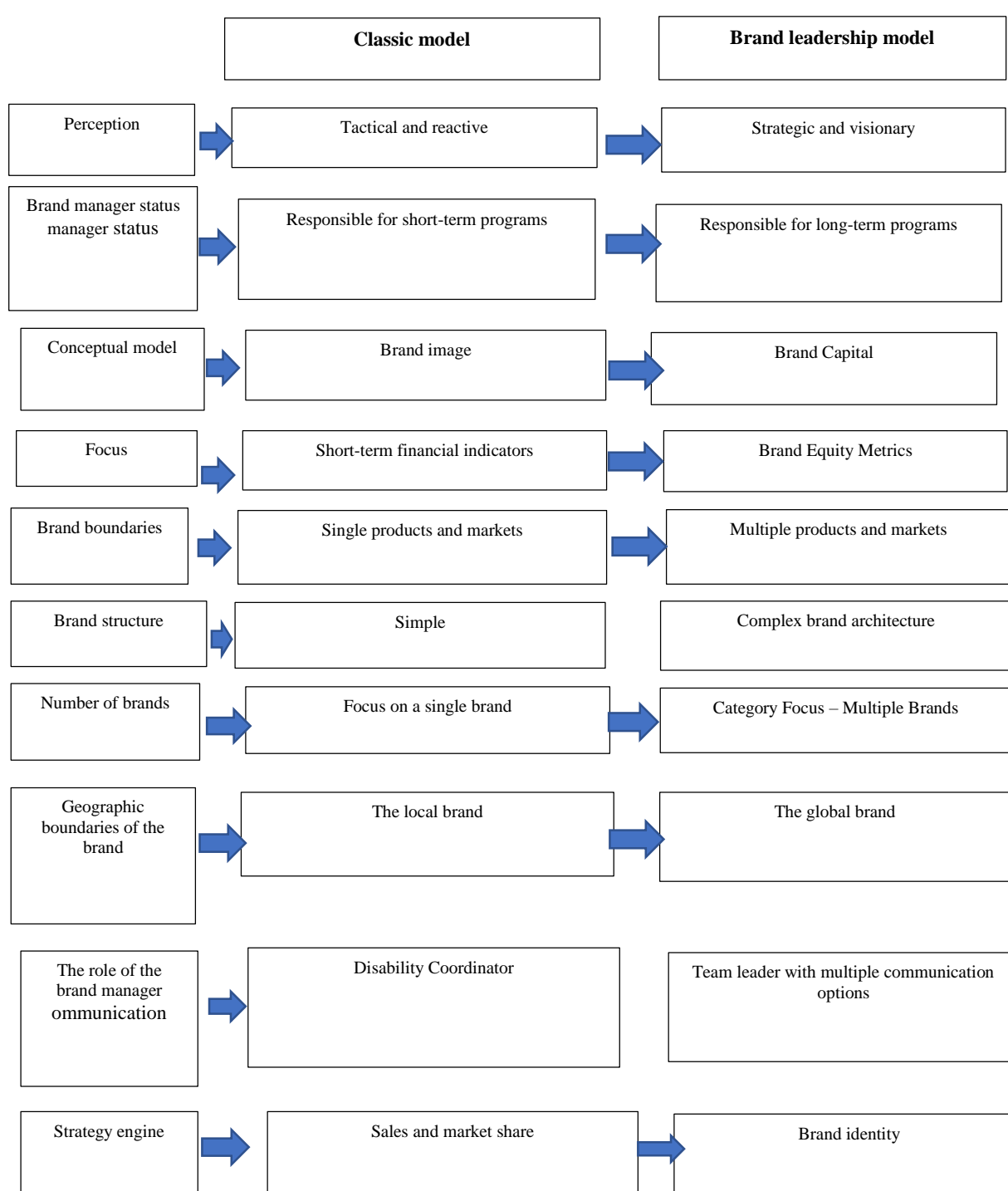


Fig. 1. The main differences between brand management concepts

Source: author's own contribution

The problem of evaluating and managing brand capital is related to the peculiarities of methods for evaluating the effectiveness of marketing activities and taking these indicators into account in enterprise management.

The valuation of the brand capitalization in the management accounting of the enterprise can be expressed in the accounting of the brand as an intangible asset and will take into account the following features:

- to give marketing the missing financial and economic orientation;
- to integrate marketing intangible assets into the overall system of economic indicators;
- to connect marketing and the results of its activities to the classical economic methodology for evaluating efficiency;
- to reliably assess the effectiveness of marketing costs and thereby avoid increasing sales "at any cost";
- to estimate future income, which will not allow sacrificing sales and profits of future periods for the sake of momentary interests.

Financial emphasis in marketing makes it possible to identify many of the company's competitive advantages, primarily sustainable competitive advantages, which are associated with a high reputation, qualified personnel, own developments and know-how, and long-term relationships with customers. These benefits last longer and allow you to achieve higher profitability.

Sustainable competitive advantages of the company are formed on the basis of an effective brand management strategy.

Features of business practices in Ukraine and EU countries have different legal and economic features. The Ukrainian economy currently remains dominated by competition based on factors of production, that is, cost leadership. This situation is typical for countries whose economy has an industrial type. In the post-industrial economies that have emerged in the countries of the European Union, the structure of GDP is dominated by income from the service sector and the production of intangible assets.

As a result, the system for assessing intangible values, including the brand and their inclusion in the company's capitalization, is a priority. In this type of economic relations, competitive advantages are also achieved through knowledge, skills and creative solutions, i.e. intangible assets (see Fig. 2).

It should be noted that a clear trend of post-industrial economy has emerged in the countries of the European Union, and the process of neo-industrialization is underway in the countries of Southeast Asia and the BRICS. It was this distribution of forces that made it possible to focus on the creation of intellectual products and intangible assets. Under these conditions, methods for assessing intangible assets, including the brand, the value of which depends on the level of corporate governance and values, largely formed due to marketing activities, have become a topical issue. The transformation of competition based on factors of production (resource concept) into competition based on intangible (intellectual) values, which is taking place in the developed countries of the world, explains the discrepancy in the performance of companies of the same level.

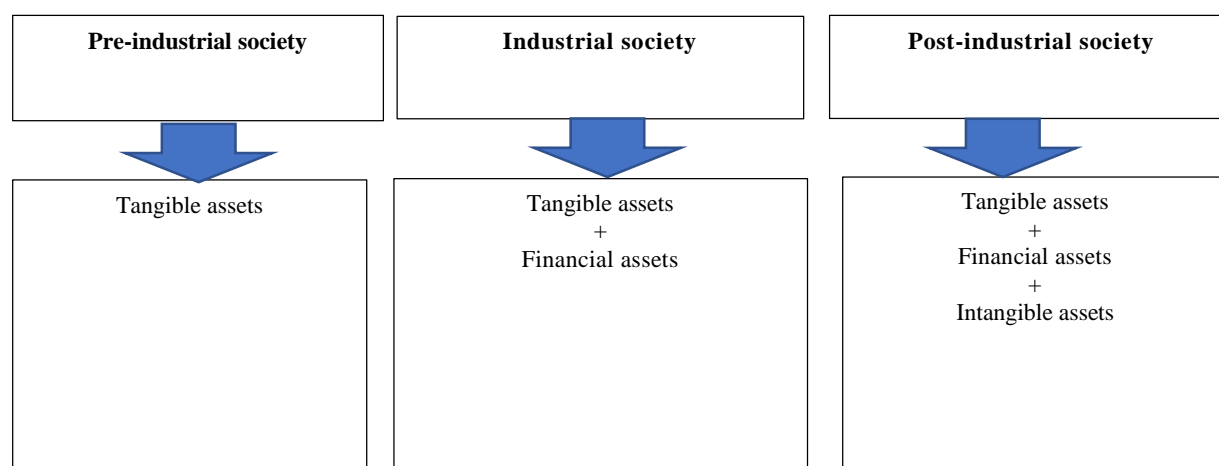


Fig. 2. Dominants of economic relations in different types of societies

Source: author's own contribution

There has been no significant change in the competitive landscape among Ukrainian companies. In recent years, the Ukrainian economy has undergone industrial transformation and a gradual shift in GDP structure toward the production of intangible assets and the service sector.

Intangible assets represent the most dynamic and strategically manageable component of an enterprise's property. Their development contributes significantly to rapid capitalization of a company's market value. Many intangible assets – especially those of a marketing nature – are developed internally, often derived from brand equity. The valuation and inclusion of these assets in managerial accounting serve as tools for capitalization and enable companies to construct a compelling market image.

An analysis of both theoretical frameworks and practical applications concerning the recognition, valuation, protection, and revaluation of intangible assets in Ukraine – compared to international practices – reveals multiple challenges in the national mechanism governing intangible asset operations.

Firstly, in Ukraine, intangible asset valuation is generally conducted through standard procedures typically employed during business transfers or ownership changes. This approach fails to capture the current brand value and does not reflect it in financial statements.

Secondly, the country lacks an officially approved standard for intangible asset valuation. As a result, intellectual property valuation methodologies are often employed as a substitute.

Thirdly, despite the presence of various legal instruments addressing the recognition and valuation of intangible assets, they do not permit revaluation for assets with an indefinite useful life. Instead, only depreciation is applied, leading to paradoxes – such as the progressive amortization of goodwill to zero, even though a company's reputation may be improving. This practice undermines the development of brand management strategies in Ukraine.

Fourthly, the existing framework for recognizing and valuing intangible assets renders their application in tax accounting and tax management largely ineffective.

Fifthly, there is a disconnect between valuation professionals and management experts concerning approaches to intangible asset valuation. Valuers often approach the task simplistically, focusing on current or transactional valuation. Meanwhile, for management specialists, valuation is more focused on determining suitable royalty or lump-sum payments from a licensing perspective.

Sixthly, there is a lack of unified approaches within Ukraine's business environment for managing intangible assets in general, and brands in particular. The field suffers from an absence of conceptual foundations, standardized methodologies, and practical techniques. Scholarly and applied literature on intangible asset management remains scarce and underdeveloped.

Seventh, Ukrainian legal regulations still do not explicitly define the term "brand," despite its global recognition and usage. This omission limits the ability of valuation specialists and corporate managers to effectively engage with this asset category, hindering alignment with international standards.

Eighth, many terminology and valuation principles in Ukrainian legal and regulatory documents are not harmonized with international valuation standards. For instance, current legislation does not accommodate the possibility of amortizing lump-sum payments over time.

Nevertheless, despite these systemic issues, brand valuation practices and methodologies continue to be utilized and remain relevant, driven by the tangible added value that brands contribute to a company's performance and the necessity of quantifying this value.

Currently, the three most widely accepted methodological approaches to brand valuation are the cost approach, the market (comparative) approach, and the income-based approach.

The cost approach to brand valuation involves determining the value of a brand as a set of costs for its creation and registration. But the result of such an assessment turns out to be inadequate to the true market value of the brand, so it is practically not used. Currently, this approach is used only in some cases to determine the lower bound of brand value.

The comparative approach is based on determining the value of a brand based on information about transactions with similar, comparable brands. The difficulty of applying this approach lies in the absence of an actively functioning market for the purchase and sale of trademarks, as well as the inaccessibility of information about prices and real conditions of such transactions. This approach is used very rarely.

In world practice, it is customary to use an income approach to brand valuation, in which the definition of value is based on the discounted value of the cash flows that the brand can bring to the company in the future by attracting additional investments.

The method of discounting cash flow takes into account the calculation of annual income that the company receives from the capitalization of the brand for a period of 5-10 years. The discount rate is the weighted average cost of capital. The value of the brand is based on the calculations of the sum of the present value of the cash flow of the brand for the forecast period and the present value of the cash flow of the brand after the forecast period. It is calculated by the following formula (1):

$$\ddot{O}_A = \sum_{t=1}^n \frac{P_t}{(1+r)^t} + \frac{DV_n}{(1+r)^n} \quad (1),$$

where P_t – profit forecasting t year, received from the brand;

DV_n – residual value after n year;

Residual value DV_n determined by the following formulas:

$$DV_n = \frac{NOPAT}{r} \quad \text{or} \quad DV_n = \frac{NOPAT}{r - g} \quad (2),$$

where $NOPAT$ – net profit of the brand after taxes;

g – income growth rate [15].

The method is extremely convenient in cases where a company is going to buy or sell a brand, because it allows you to estimate the profitability of the brand in the future. However, this method is difficult to use, since it requires taking into account the forecast values of not only the price and sales volume of the brand, but also macroeconomic factors, in particular the discount rate.

Let's consider an applied example of applying this method of estimating the value of a brand. Let's say IKEA decided to sell its brand and start producing textiles under a new name. The management assumes that the profit from production will be \$3 million / year for another 10 years. In addition to this, \$5 million will have to be invested in the creation and promotion of a new name. Then the IKEA brand value can be calculated as

$$CT = 3\text{million} \frac{(1+10\%)^{10}-1}{10\%(1+10\%)^{10}} + 5\text{million} = 23,43\text{million}\$$$

The income approach involves the use of several valuation methods. The most popular are: the royalty exemption method and the profit advantage method. Based on practice, it is advisable to use the royalty exemption method for brand purchase and sale transactions, when the brand being valued belongs to a type of business that has a franchise practice in Ukraine. Such types of business include trade in consumer goods, trade in food products, restaurant business, travel services, etc. This method is popular in the practice of world companies.

Determining the amount of cash flow generated directly from the use of a trademark, in most practical cases, is a rather complex analytical task. If a company has several trademarks in its arsenal, when evaluating one of them, it is necessary to allocate separately the income generated by the sale of goods under this trademark. The application of mathematical methods, which are gaining popularity in Western business valuation, to the valuation of domestic intangible assets is still difficult to apply. The development of this area of assessment, of course, should go to minimizing the use of indicators determined by experts, to the use of indicators related to the analysis of market data. This will become possible with greater openness and accessibility of information about transactions with trademarks.

Based on the methods of brand assessment discussed above, a number of methods can be proposed that will take into account the shortcomings of the previous ones. However, due to the above-mentioned uncertainty of the Ukrainian legislation regarding the registration of trademarks, it can be assumed that it is difficult to introduce the proposed methods into practice. This process should be initially regulated by law, since its implementation in marketing practice remains difficult.

The method of assessing the value of brands using points is as follows. Experts award brand points in various categories: market share and rating, brand stability, brand history, product category stability, internationality, market trends, advertising support and product promotion programs, legal protection. The sum of these conditional points, each of which is set in a certain range of values (which can be either less than or greater than one), is multiplied by the annual sales of the brand.

The method is simple and easy to use, the difficulty lies in the need for qualified experts, whose opinions will depend on the result of the assessment.

This method is used by the international consulting agency Interbrand. There are also alternative scoring methods. However, scoring methods have certain disadvantages. For example, Interbrand's method does not include brand awareness and brand attitudes, and therefore reduces the value of a brand that is not currently promoted but still has a good reputation with consumers. One example of such a brand is Rolls Royce. It is intuitively clear that this is a very valuable brand, since consumers are well aware of it and loyalty to it is high. However, the brand has a small market share and is not advertised at all, which greatly underestimates the value of this brand according to the Interbrand method.

The advantage of this method is simplicity and ease of use in the realities of the Ukrainian economy.

The method of calculating the book value of a brand and the cost of its replacement is the definition of brand value as the cost of replacing a given brand with an abstract equivalent - a similar product or service that, in terms of its commodity, physical characteristics, corresponds to the brand. To assess the value of a brand using this method, it is necessary to spend on registration and promotion of this brand and a similar trademark. For example, the Hilton hotel chain may begin to introduce a new format hotel brand to the market. In this case, when evaluating the value of a new brand, it can assume how much promotion (advertising, presentations, seminars for specialists, obtaining permits) and registration will be required for this hypothetical brand to become an equal competitor. Thus, it is enough to simply add up the costs of these items.

The method is quite universal and is suitable for both commodity and corporate brands, and for most markets. However, its main difficulty is that there is no way to check how a hypothetical brand matches the real one. This means that a brand manager has to rely a lot on experience.

A method of evaluating brand value through market transactions, in which the value of a brand is determined by the value of similar purchases. The amounts paid in these market transactions are equal to the value of the brands bought or sold. The method is not accurate enough, so it can be used as an additional one.

Brand value index model. It should be noted right away that with its help you can get not the value of the brand in monetary units, but only the dynamics of the value over time - to obtain an initial assessment, you need to use costly valuation methods. According to this model, brand value is calculated by multiplying the relative price of a product by the market share of the product. The resulting product is then adjusted using brand loyalty or brand longevity indices, which represent the strength of the brand at the current moment.

Suppose that in 2020 the price of some IKEA brand products was \$15, the market share was 30%, and 25% of consumers consistently preferred this product. A year later, the price of the product was \$18, the market share was 35%, and this product was already consistently preferred by 29% of consumers. Consequently, over the year, the price increased by 20%, the market share increased by 5%, and consumer loyalty increased by 4%. Then the cost index will be $1.2 \times 1.05 \times 1.04 = 1.31$. So, according to this method, the brand value for the year increased by 31% compared to

2020. At the same time, it should be taken into account that the IKEA brand has formed a branding strategy based on the creation of a brand community, with the aim of creating an effective consumer loyalty system.

All of the methods listed above can be applied to evaluate the most common types of brand - product, corporate brands and their varieties. At the same time, there are a sufficient number of specific types of brand - brands of individuals, brands of events, for which their own, special evaluation methods are used. For example, the event brand value estimation method. Recall that the event brand ("Event" brands) are periodically passing events, as a rule, in the world of sports, entertainment and art. Obviously, none of the considered methods is suitable for evaluating such a brand. The brand value of such an event is determined by the amount that advertisers pay for the right to show their product during breaks during the broadcast, in the stands and attire of athletes.

Determining the value of the brand gives the company undeniable advantages. Firstly, it is an opportunity to attract the necessary financial resources, and secondly, it is an opportunity to form an optimal capital structure of the enterprise. Within the company, the brand value is used by managers in making marketing decisions, as well as in analysing the performance of the enterprise. Knowing the value of the trademark, the manager can objectively evaluate the effectiveness of the enterprise's marketing service in order to form and improve the perception of the trademark by the consumer.

Brand assessment is necessary for any company, since it allows not only to make a decision to buy or sell a brand, but also to streamline management accounting at enterprises and effectively allocate available resources in the following areas: budget allocation; development of a new brand; internal management of marketing and control over the effectiveness of the marketing service.

CONCLUSIONS

Thus, brand valuation can be used to justify the performance and value of corporate investments for investors. Within a company, brand value estimates are used to analyse the performance of business units. Accurate brand valuation makes it possible to realistically set prices for licenses and franchises issued to a brand name.

As stamps are increasingly recognized as valuable assets, companies can use their valuation as a basis for loan applications.

It would seem that analysing the value of a company based on the calculation of the amount of its fixed assets is quite simple, provided that these funds constitute a significant part of the firm's assets. However, in modern companies, the balance between tangible and intangible assets has shifted significantly in favor of the latter. All of the above reasons require companies to clearly reflect the financial value of their trademarks.

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