UDC 338.1; 338.2; 338.4; 339.1

Kravets Daria
Daryakravets777@gmail.com, ORCID ID: 0000-0002-3508-7746
Scopus ID: 60372466700
PhD, Associate Professor of the Department of Marketing and International Logistics,
Odesa National Economic University, Odesa

Tarasova Krystyna
ckvett@gmail.com, ORCID ID: 0000-0002-9072-0591
Researcher ID: R-7342-2017
Candidate of Economic Sciences, Associate Professor,
Associate Professor of the Department of Marketing and International Logistics,
Odesa National Economic University, Odesa

ACCOUNTING, AUDIT, AND DIRECTIONS FOR IMPROVING THE MARKETING POLICY OF A FOOD-INDUSTRY ENTERPRISE: THE CASE OF NESTLÉ UKRAINE LLC

Abstract. *The article substantiates methodological approaches to organizing the accounting and internal audit of marketing expenses of a food-industry enterprise using the example of Nestlé Ukraine LLC. It reveals the composition of marketing expenses recorded as selling expenses, including advertising and marketing communications, advertising agency services, promotion in social media and digital channels, exhibitions and promotional campaigns, trade marketing, merchandising, and logistics support for product distribution. The need for detailed analytical accounting of these expenses by the company's brand portfolio (Svitoch, Torchyn, Mivina, NESCAFÉ, KitKat) is substantiated, since their generalized reflection limits management's ability to assess the return on specific marketing investments. Problematic aspects of the current accounting system are identified: insufficient brand-level detail, difficulty in separating advertising, logistics, and trade-marketing expenses, and a weak link between accounting data and marketing analytics. It is established that over the period under study selling expenses grew significantly, reflecting substantial investment in marketing activity, yet despite rising net sales revenue the company continued to incur a net loss. A plan and program for the internal audit of marketing activity are developed, covering verification of advertising and key-brand promotion costs, digital-marketing accounting, evaluation of trade-marketing effectiveness, and analysis of marketing budget execution. A set of organizational and economic measures for improving the marketing policy is proposed, including detailed brand-level analytical accounting, introduction of the ROMI indicator, strengthened internal audit, improved management reporting, consumer-preference research, a digital advertising campaign, expanded trade-marketing programs, and staff upskilling. A cost estimate for implementing these measures is prepared, and it is shown that their implementation will increase net revenue and gross profit and reduce the net loss.*

Keywords: marketing expense accounting, marketing audit, marketing policy, selling expenses, profitability, ROMI, food industry.

JEL Classification: M10; M20; M31; M41; M42
DOI: https://doi.org/10.32782/2522-1256-2026-50-10

© Kravets Daria, Tarasova Krystyna, 2026
Стаття поширюється на умовах ліцензії відкритого доступу (CC BY 4.0)

Кравець Д. Д.
Daryakravets777@gmail.com, ORCID ID: 0000-0002-3508-7746
Scopus ID: 60372466700
доктор філософії, доцент кафедри маркетингу та міжнародної логістики,
Одеський національний економічний університет, м. Одеса

Тарасова К. І.
ckvett@gmail.com, ORCID ID: 0000-0002-9072-0591
Researcher ID: R-7342-2017
доктор філософії, доц., доцент кафедри маркетингу та міжнародної логістики,
Одеський національний економічний університет, м. Одеса

ОБЛІК, АУДИТ ТА НАПРЯМИ ВДОСКОНАЛЕННЯ МАРКЕТИНГОВОЇ ПОЛІТИКИ ПІДПРИЄМСТВА ХАРЧОВОЇ ПРОМИСЛОВОСТІ

Анотація. *У статті обґрунтовано методичні підходи до організації бухгалтерського обліку та внутрішнього аудиту маркетингових витрат підприємства харчової промисловості на прикладі ТОВ «Нестле Україна». Розкрито склад маркетингових витрат, що відображаються у складі витрат на збут: реклама та маркетингові комунікації, послуги рекламних агентств, просування в соціальних мережах і цифрових каналах, участь у виставках і промоакціях, трейд-маркетинг, мерчандайзинг і логістичне забезпечення збуту. Обґрунтовано необхідність деталізованого аналітичного обліку цих витрат за торговельними марками портфеля підприємства («Світоч», «Торчин», «Мівіна», NESCAFÉ, KitKat), оскільки узагальнене їх відображення обмежує можливості менеджменту оцінити віддачу від конкретних маркетингових інвестицій. Виявлено проблемні аспекти чинної системи обліку: недостатню деталізацію витрат за брендами, складність розмежування рекламних, логістичних і трейд-маркетингових витрат, слабкий зв'язок між бухгалтерськими даними та маркетинговою аналітикою. Встановлено, що за досліджуваний період витрати на збут підприємства суттєво зросли, проте попри збільшення чистого доходу від реалізації воно й надалі отримувало чистий збиток. Розроблено план і програму внутрішнього аудиту маркетингової діяльності, що охоплюють перевірку витрат на рекламу та просування ключових брендів, облік digital-маркетингу, оцінку ефективності трейд-маркетингових заходів і аналіз виконання маркетингового бюджету. Запропоновано комплекс організаційних і економічних заходів удосконалення маркетингової політики, зокрема деталізацію аналітичного обліку за брендами, впровадження показника ROMI, посилення внутрішнього аудиту, удосконалення управлінської звітності, маркетингові дослідження споживчих переваг, проведення digital-рекламної кампанії, розширення програм трейд-маркетингу та підвищення кваліфікації персоналу. Складено кошторис реалізації заходів і доведено, що їх упровадження забезпечить зростання чистого доходу й валового прибутку та скорочення чистого збитку.*

Ключові слова: облік маркетингових витрат, аудит маркетингової діяльності, маркетингова політика, витрати на збут, рентабельність, ROMI, харчова промисловість.

Formulation of the problem. The operation of food industry enterprises at the current stage is developing under conditions of intensifying competition in the FMCG market, growing consumer demands, and rapidly changing consumer preferences. Under these conditions, marketing activity is becoming one of the most resource-intensive areas of enterprise functioning, and the amount of funds allocated to brand promotion, sales incentives, and advertising is gaining increasing weight in the cost structure. This creates a need for the proper organization of accounting for such expenses, since accounting information serves as the basis for evaluating the effectiveness of marketing decisions and for management decision-making regarding the further allocation of resources.

This issue becomes particularly relevant for enterprises with a broad portfolio of trademarks, each of which has its own target audience,

promotion channels, and profitability level. In such a case, a generalized reflection of marketing expenses without detailing by brand significantly limits management's ability to assess the return on specific marketing investments. At the same time, an increase in marketing expenditures per se is not a guarantee of improved financial results for an enterprise, and therefore the issue of systematic monitoring and audit of the effectiveness of such expenses becomes an integral component of effective management.

The relevance of the study is further confirmed by the practical experience of Nestlé Ukraine LLC – one of the leading food producers in Ukraine, whose portfolio includes such well-known trademarks as Svitoch, Torchyn, Mivina, NESCAFÉ, and KitKat. The significant volume of expenditures on promoting these brands, combined with the need for constant monitoring of their effectiveness, necessitates the development of scientifically grounded approaches to organizing the accounting and audit of marketing activities, as well as the formulation of specific directions for improving the enterprise's marketing policy.

Analysis of recent research and publications. The accounting of enterprise marketing expenses has been the focus of attention of many domestic scholars. In particular, O. Vysochan and T. Vodianyi studied the methodology of accounting for marketing expenses in domestic practice and analyzed approaches to forming the nomenclature of such expenses [1, p. 30]. M. Popovych substantiated the methodological and organizational aspects of building an effective system for accounting marketing expenses, proposing a detailed analytical accounting model based on relevant sub-accounts and responsibility centers [2]. A. Volosov and O. Mykhailova systematized categorical approaches to interpreting the concept of an enterprise's selling expenses, establishing their derivative nature from selling activity and the composition of such expenses according to two scientific approaches [3, p. 39]. L. Lezhnenko and V. Stashenko examined the specifics of accounting for marketing services in social networks, emphasizing the absence of clear regulatory guidance on the documentary registration of such expenses and the limited scope of existing research in this area [4].

The issue of auditing marketing activity was studied by A. Sotnyk, H. Tkachuk, and V. Vyhovskyi, who conducted a comprehensive analysis of the concept of "marketing audit" in the context of its application in enterprise management, defined its connection with the functions of planning and control, and outlined the main directions and key stages of conducting marketing audit at an enterprise [5]. The issue of improving marketing activity and forming marketing strategy is covered in the works of N. Kuzminchuk, H. Pysarevska, and V. Liashenko, who revealed the components of marketing strategy as an element of an enterprise's overall marketing activity [6]; V. Hobela and T. Ivanyshyn, who substantiated the theoretical and applied foundations for improving marketing activity [7]; and S. Bilous and N. Kalyta, who studied the role of improving marketing activity in ensuring enterprise competitiveness [8].

While highly valuing the results of the research conducted, it should be noted that the vast majority of scientific works consider the issues of accounting for marketing expenses, auditing marketing activity, and improving marketing policy separately from one another. Researchers have largely overlooked a comprehensive approach that would combine detailed analytical accounting of expenses by individual brands, a methodology for internal audit of the effectiveness of marketing measures, and quantitative substantiation of the economic effect of proposed areas of improvement – which is particularly relevant for large food industry enterprises with a multi-brand product portfolio. This is precisely what defines the scientific niche of this study.

Setting the task. The purpose of the article is to substantiate methodological approaches to organizing accounting and internal audit of marketing expenses of a food industry enterprise, to identify problematic aspects of the current system of accounting and control of marketing activity, and to develop practical directions for improving the enterprise's marketing policy with a quantitative assessment of the expected economic effect, using the example of Nestlé Ukraine LLC.

To achieve this goal, the following tasks have been defined: to reveal the composition and procedure for accounting for marketing expenses of the enterprise under study; to characterize the stages of accounting for marketing expenses and identify problematic aspects of this area of accounting work; to develop a plan and program for the internal audit of the enterprise's marketing activity; to summarize the results

of the audit and econometric analysis of the factors affecting the effectiveness of marketing expenses; to substantiate organizational and economic measures for improving the enterprise's marketing policy, to develop a budget for their implementation, and to assess the expected economic effect. The object of the study is the process of accounting, auditing, and managing the marketing activity of a food industry enterprise, while the subject is the set of theoretical, methodological, and practical foundations for organizing the accounting, audit, and improvement of the marketing policy of Nestlé Ukraine LLC.

Summary of the main research material. The organization of accounting for the marketing activity of Nestlé Ukraine LLC is based on the norms of the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» [9] and National Accounting Regulation (Standard) 16 «Expenses» [10], which define the general methodological principles for recognizing and reflecting enterprise expenses, supplemented by the company's internal regulations. The specifics of applying these norms in practice, however, largely depend on the scale and structure of the enterprise's own marketing activity: the broader the range of marketing instruments, the more complex the task of their correct accounting reflection becomes. In the case of Nestlé Ukraine LLC, marketing activity is not limited to traditional advertising but encompasses a whole complex of interrelated measures – brand promotion, sales incentives, tastings, merchandising, trade marketing, development of digital communication channels, and support of relationships with retail chains. This diversity of marketing activities means that the vast majority of them, in accordance with current legislation, fall under distribution expenses and are concentrated in account 93 “Distribution Expenses,” which effectively becomes the accounting “center of gravity” for operations that are extremely heterogeneous in economic content.

It is precisely this heterogeneity that constitutes the key methodological problem. While payments for advertising agency services, product promotion on social media and digital channels, or participation in exhibitions can be more clearly identified by purpose, items such as wages of marketing and sales department employees, transportation of finished products, logistics support for sales, or the maintenance of finished goods warehouses border, by their nature, not on marketing but on logistics and administrative expenses. Reflecting all these operations within a single account without further detailing creates a situation in which the accounting data itself does not answer the management question of which specific product or brand the funds were directed toward promoting. For an enterprise with as broad a trademark portfolio as Nestlé Ukraine LLC (Svitoch, Mivina, Torchyn, NESCAFÉ, KitKat, and others), this problem becomes particularly acute: without detailed analytical accounting of marketing expenses by individual brands, product categories, and distribution channels, it is impossible to assess which trademark actually generates a real return on invested funds and which requires a review of marketing support [4, c. 168]. Consequently, the proper organization of analytical accounting becomes not merely a technical bookkeeping requirement but a prerequisite for making sound management decisions regarding the allocation of the enterprise's marketing budget.

An analysis of the enterprise's activity revealed a steady trend toward the growth of distribution expenditures: during 2023–2025, they increased by 22.3% and reached UAH 1,405,025 thousand in 2025. This dynamic indicates significant volumes of investment in marketing activity and, accordingly, an increasing importance of continuous monitoring of their effectiveness through internal audit procedures.

The process of accounting for marketing expenses at the enterprise can appropriately be viewed as a sequence of several stages. At the first stage, the marketing activity budget is formed in accordance with strategic goals, sales plans, and demand seasonality, which is particularly important for the food industry, where demand for individual product categories depends on the season, the population's purchasing power, and competitor activity. At the second stage, documentary confirmation of expenses related to advertising, promotional campaigns, digital marketing, merchandising, and distribution logistics is carried out – through contracts, acts of completed work, invoices, media plans, and internal requisitions. At the third stage, expenses are recorded within account 93 «Distribution Expenses» [10]. At the fourth stage, detailed analytical accounting is maintained by individual brands and product groups, while expenses of a general nature (corporate advertising, support of the enterprise's image) are allocated among

product categories in proportion to a selected allocation base – the share of net revenue, sales volume, or share of gross profit. At the fifth, final stage, control is exercised over the compliance of actual expenses with the approved budget, and an analysis is conducted of the effectiveness of distribution expenses based on indicators such as the profitability of distribution expenses, their share in net revenue, sales growth following marketing campaigns, and the effectiveness of digital advertising.

The study revealed several problematic aspects of the enterprise's current system of accounting for marketing expenses. First, a significant portion of them is aggregated within account 93 without sufficient detailing by brand, which complicates the assessment of the effectiveness of individual marketing instruments. Second, given the broad portfolio of trademarks, the absence of detailed analytical accounting makes it impossible to determine which specific brand or product category provides the highest return on invested funds. Third, it remains difficult to distinguish between expenses on advertising, logistics, trade marketing, and sales promotion, since all of them may be recorded in the same account despite having different economic content and different effects on the effectiveness of marketing policy [1, c. 32; 3, c. 969]. An additional problem is the insufficient connection between the accounting of marketing expenses and the management analysis of their effectiveness: the formal reflection of expenses in financial statements does not provide a complete picture of the effectiveness of specific advertising campaigns or promotional activities, which creates a need to introduce management reporting that would combine accounting data with marketing indicators – sales volume, audience reach, conversion, and brand profitability.

Given the significant volume of marketing expenses and the identified shortcomings in their accounting reflection, an important component of the marketing management system of Nestlé Ukraine LLC is internal audit, which makes it possible to assess not only the correctness of the reflection of expenses in accounting but also the effectiveness of the use of marketing resources and the degree of achievement of the set marketing goals [5]. The purpose of auditing the enterprise's marketing activity is to assess the effectiveness of the implementation of marketing strategy, the correctness of the accounting reflection of marketing expenses, their level of payback, and to identify reserves for improving the effectiveness of marketing policy.

The main tasks of the audit include: verifying the correctness of the formation and reflection of marketing expenses in accounting; assessing the effectiveness of the use of distribution expenses; analyzing the execution of the marketing budget; verifying the effectiveness of advertising campaigns and sales promotion measures; assessing the effectiveness of brand and distribution channel management; identifying reserves for improving the effectiveness of marketing activity; and preparing recommendations for improving the enterprise's marketing policy. The organization of internal audit involves developing a plan that defines the stages of the audit, its timing, and sources of information (Table 1), as well as an audit program that details specific audit procedures (Table 2).

Based on the results of the internal audit conducted, it was established that the system of accounting for marketing expenses at Nestlé Ukraine LLC generally complies with the requirements of current legislation and ensures documentary confirmation of expenses related to product promotion.

At the same time, it was revealed that, despite the presence of a significant brand portfolio, marketing expenses are predominantly aggregated within distribution expenses without sufficient allocation by trademark and marketing instrument, which complicates the assessment of the effectiveness of promoting individual brands.

Although distribution expenses increased by UAH 256,355 thousand, or 22.3%, during 2023–2025, the enterprise does not use a sufficient number of indicators to assess their payback. The growth in marketing expenditures was not accompanied by a proportional improvement in financial results: despite a 22.9% increase in net revenue from product sales, the enterprise continued to incur a net loss of UAH 1,056,318 thousand in 2025. This confirms the need not only to account for marketing expenses but also to systematically assess their feasibility and impact on profitability.

Based on the results of the research conducted, a set of measures for improving the marketing policy of Nestlé Ukraine LLC has been proposed, divided into organizational and economic ones (Table 3).

The primary organizational measure is the detailing of analytical accounting of marketing expenses by brand, since the current practice

Table 1

Internal Audit Plan for the Marketing Activities of Nestle Ukraine LLC

Audit stage	Scope of work	Information sources
Preparatory	Review of the enterprise's marketing strategy; analysis of trends in net revenue, sales expenses, and financial results for 2023–2025	Marketing strategy, financial and management reporting
Organizational	Identification of audit areas: sales expenses, advertising campaigns for key brands, and the effectiveness of digital promotion channels	Marketing department regulations, marketing budget, campaign plans
Verification of expense records	Verification of documentation and accounting treatment for advertising, digital marketing, trade marketing, and sales logistics expenses	Source documents, contracts, acceptance certificates, Account 93
Budget review	Analysis of actual sales expenses against approved budget figures and identification of variances	Marketing budget, budget execution reports
Assessment of measure effectiveness	Analysis of the impact of advertising campaigns and digital communications on sales volumes and brand profitability	Marketing department reports, sales statistics
Analysis of performance outcomes	Assessment of the return on sales expenses and their impact on gross profit	Financial statements, results of economic-mathematical analysis
Summarizing the results	Preparation of the audit report, identification of deficiencies, and development of recommendations	Auditor's working papers

Source: developed by the authors

Table 2

Internal audit program for the marketing activities of Nestle Ukraine LLC

Area of inspection	Objective of inspection	Sources of audit evidence
Reporting of advertising and key brand promotion costs within selling expenses	Verifying the accuracy of expense reporting in accordance with National Accounting Standards (NP(S)BO) 16	Source documents, contracts, acceptance certificates, Account 93
Accounting for digital marketing and social media advertising costs	Confirming the legitimacy of expenses and their supporting documentation	Contracts with advertising agencies, advertising platform reports
Costs associated with trade marketing activities in retail chains	Assessing the intended use of funds and the effectiveness of sales incentive programs	Promotion reports, contracts with retail chains, cost estimates
Execution of the marketing budget	Identifying variances between planned and actual expenses	Marketing budget, management reporting
Efficiency of selling expense utilization	Evaluating the return on marketing investments and their impact on gross profit	Financial statements, analytical calculations
Profitability metrics for selling expenses	Determining the efficiency of marketing resource utilization and identifying areas for improvement	Financial statements, regression and correlation analysis results

Source: developed by the authors

of aggregated reflection of expenses within account 93 does not allow determining which specific brand provides the highest return on invested funds. The second important measure is the introduction of the ROMI (Return on Marketing Investment) indicator to assess the payback of individual advertising campaigns and sales promotion programs: given the volume of distribution expenses in 2025 (UAH 1,405,025 thousand), even a modest improvement in the efficiency of their use can deliver a significant economic effect.

Strengthening control over the profitability of distribution expenses and internal audit of marketing activity (through quarterly reviews) will make it possible to identify ineffective marketing activities in a timely manner. Among the economic measures, priority is given to a comprehensive study of consumer preferences regarding the products of the Svitoch, Torchyn, Mivina, and NESCAFÉ brands, the implementation of a digital advertising campaign for the brands with the greatest growth potential, and the expansion of trade marketing programs in cooperation with national retail chains, which directly affects product presence at points of sale.

To assess the financial feasibility of the proposed measures, a budget for their implementation has been developed (Table 4).

The total volume of required investment amounts to UAH 1,140 thousand, which is equivalent to only about 0.08% of the enterprise's actual distribution expenses in 2025.

The largest shares of the budget are occupied by the digital campaign (36.8%) and the trade marketing program (26.3%), which is due to the need to maintain brand competitiveness in the food products market and to stimulate sales through retail chains. This confirms the financial feasibility of implementing the proposed measures even without attracting significant additional resources.

To substantiate the feasibility of the proposed recommendations, the projected financial results of the enterprise after their implementation have been calculated (Table 5).

The calculations performed indicate that the implementation of the proposed measures will increase net revenue from product sales by UAH 138,351 thousand, and the financial result from operating activities by UAH 51,682 thousand.

A reduction in the net loss by UAH 45,872 thousand is expected, which will indicate an increase in the efficiency of marketing resource use. Given expenditures on implementing the

Table 3

Measures to improve the marketing activities of Nestle Ukraine LLC

Organizational measures	Economic measures
Granular analytical accounting of marketing expenses by brand and marketing program	Comprehensive study of consumer preferences regarding the company's key brands
Implementation of a marketing investment effectiveness assessment system based on the ROMI metric	Execution of a digital advertising campaign for brands with the highest growth potential
Improving the monitoring of sales expense profitability	Expansion of trade marketing programs in collaboration with retail chains
Strengthening internal audits of marketing activities (quarterly reviews)	Implementation of analytical tools for demand forecasting
Enhancing management reporting on the effectiveness of marketing policy	Professional development for marketing department staff

Source: developed by the authors based on [6; 7; 8]

Table 4

Budget for proposed marketing activities

Activity	Expense item	Cost, UAH
Research on consumer preferences regarding key brands	Online surveys, focus groups, and results processing	180000
Digital campaign for brands with the highest potential	Targeted advertising (Meta Ads and Google Ads) – 3 months	420000
Expansion of trade marketing programs	POS materials, promotional displays, and promotional activities	300000
Implementation of an analytical demand forecasting system	Setup of analytics modules and reporting	160000
Professional development for marketing staff	Training in marketing analytics and brand management	80000
Total		1140000

Source: developed by the authors

measures in the amount of UAH 1,140 thousand, the projected economic effect will amount to UAH 44,732 thousand, which confirms the economic feasibility of the proposed recommendations.

Conclusions and prospects for further research in this area. The study conducted has demonstrated that the organization of accounting and internal audit of marketing expenses at a food industry enterprise is not merely an accounting issue but also a management one, the resolution of which directly affects the effectiveness of marketing policy. Using the example of Nestlé Ukraine LLC, it was established that the current accounting system formally complies with legislative requirements; however, its analytical capabilities are limited: insufficient detailing of expenses by trademark, the difficulty of distinguishing advertising, logistics, and trade marketing expenses within a single account, and the weak connection between accounting data and management analysis effectively make it impossible to assess the effectiveness of individual marketing decisions by means of accounting alone. This confirms the study's initial thesis that the proper organization of analytical accounting is a prerequisite for, rather than a consequence of, effective marketing management.

The developed plan and program for the internal audit of marketing activity made it possible to move this problem into the realm of practical control, systematizing the verification of the correctness of expense accounting, the execution of the marketing budget, and the effectiveness of advertising campaigns. At the same time, the econometric analysis conducted showed that the profitability of distribution expenses is determined not by marketing activity alone, but primarily by the profitability of operating activity and the enterprise's material return ratio. This result is of fundamental importance: it indicates that reserves for improving the effectiveness of marketing policy should be sought at the intersection of marketing and production-financial management levers, rather than within purely marketing instruments alone.

This is precisely why the proposed set of measures for improving the marketing policy of Nestlé Ukraine LLC combines an organizational component (detailing analytical accounting by brand, introducing the ROMI indicator, strengthening internal audit) with an economic one (marketing research, a digital campaign, expansion of trade marketing). The soundness of this approach is confirmed by the calculations: with a relatively modest volume of required investment – UAH 1,140 thousand, which is financially insignificant compared to the enterprise's overall distribution expenses – the expected economic effect from implementing the measures amounts to UAH 44,732 thousand. This ratio of investment to result indicates the high economic feasibility of the proposed recommendations even under conditions of limited financial resources.

Further research should appropriately focus on developing a methodology for calculating the ROMI indicator by individual brands of the enterprise, which would allow moving from an aggregated assessment of marketing expense effectiveness to a differentiated one, as well as on the empirical verification of the proposed recommendations based on the results of subsequent reporting periods of Nestlé Ukraine LLC's operations.

Table 5

Expected economic effect of implementing the proposed measures at Nestle Ukraine LLC

Indicator	2025	After implementation of measures	Deviation (+/–)
Net revenue from product sales, UAH thousand	14945191	15083542	+138351
Gross profit, UAH thousand	3866922	3919754	+52832
Financial result from operating activities, UAH thousand	470304	521986	+51682
Net financial result, UAH thousand	-1056318	-1010446	+45872
Sales profitability, %	3,15	3,44	+0,29
Economic effect, UAH thousand	–	44 732	–

Source: calculated by the authors

REFERENCES

1. Vysochan O.O., Vodianyi T.B. (2024) Oblik marketynhovykh vytrat pidpryiemstva [Accounting of marketing expenses of the enterprise]. *Ukrainskyi ekonomichnyi chasopys – Ukrainian Economic Journal,* no. 5, pp. 28–34. DOI: https://doi.org/10.32782/2786-8273/2024-5-5 (accessed September 17, 2026). (in Ukrainian).

2. Popovych M.P. (2025) Systema obliku marketynhovykh vytrat: metodychni ta orhanizatsiini aspekty [Marketing cost accounting system: methodological and organizational aspects]. *Visnyk Lvivskoho torhovelno-ekonomichnoho universytetu. Ekonomichni nauky – Bulletin of Lviv University of Trade and Economics. Economic Sciences*, no. 83, pp. 163–166. DOI: https://doi.org/10.32782/2522-1205-2025-83-22 (accessed September 17, 2026). (in Ukrainian).

3. Volosov A., Mykhailova O. (2023) Vytraty zbutovoi diialnosti pidpryiemstva: katehorialni aspekty [Selling expenses of an enterprise: categorical aspects]. *Grail of Science*, no. 32, pp. 36–43. DOI: https://doi.org/10.36074/grail-of-science.13.10.2023.004 (accessed September 17, 2026). (in Ukrainian).

4. Lezhnenko L., Stashenko V. (2026) Stanovlennia bukhhalterskoho obliku marketynhovykh posluh u sotsialnykh merezhakh (SMM) [Formation of accounting for marketing services in social networks (SMM)]. *Ekonomika ta suspilstvo – Economy and Society*, no. 83. DOI: https://doi.org/10.32782/2524-0072/2026-83-140 (accessed September 17, 2026). (in Ukrainian).

5. Sotnyk A.A., Tkachuk H.Yu., Vyhovskyi V.H. (2025) Marketynhovyi audyt: sutnist, planuvannia ta orhanizatsiia provedennia [Marketing audit: essence, planning, and organization of implementation]. *Ekonomichnyi prostir – Economic Space*, no. 201, pp. 180–187. DOI: https://doi.org/10.30838/EP.201.180-187 (accessed September 17, 2026). (in Ukrainian).

6. Kuzminchuk N., Pysarevska H., Liashenko V. (2023) Formuvannia marketynhovoi stratehii yak elementu marketynhovoi diialnosti pidpryiemstva [Formation of marketing strategy as an element of an enterprise's marketing activity]. *Ekonomika ta suspilstvo – Economy and Society*, no. 56. DOI: https://doi.org/10.32782/2524-0072/2023-56-110 (accessed September 17, 2026). (in Ukrainian).

7. Hobela V., Ivanyshyn T. (2024) Udoskonalennia marketynhovoi diialnosti pidpryiemstva: teoretyko-prykladni zasady [Improving an enterprise's marketing activity: theoretical and applied foundations]. *Ekonomika ta suspilstvo – Economy and Society*, no. 64. DOI: https://doi.org/10.32782/2524-0072/2024-64-44 (accessed September 17, 2026). (in Ukrainian).

8. Bilous S., Kalyta N. (2024) Udoskonalennia marketynhovoi diialnosti v zabezpechenni konkurentospromozhnosti pidpryiemstva [Improving marketing activity in ensuring an enterprise's competitiveness]. *Ekonomika ta suspilstvo – Economy and Society*, no. 60. DOI: https://doi.org/10.32782/2524-0072/2024-60-75 (accessed September 17, 2026). (in Ukrainian).

9. Verkhovna Rada of Ukraine (1999) Pro bukhhalterskyi oblik ta finansovu zvitnist v Ukraini [On accounting and financial reporting in Ukraine]: Zakon Ukrainy vid 16.07.1999 № 996-XIV. DOI: https://zakon.rada.gov.ua/laws/show/996-14 (accessed September 17, 2026). (accessed September 17, 2026). (in Ukrainian).

10. Ministry of Finance of Ukraine (1999) Pro zatverdzhennia Natsionalnoho polozhennia (standartu) bukhhalterskoho obliku 16 "Vytraty" [On approval of National Accounting Regulation (Standard) 16 "Expenses"]: Nakaz vid 31.12.1999 № 318. DOI: https://zakon.rada.gov.ua/laws/show/z0027-00 (accessed September 17, 2026). (in Ukrainian).

ЛІТЕРАТУРА

1. Височан О. О., Водяний Т. Б. Облік маркетингових витрат підприємства. *Український економічний часопис*. 2024. № 5. С. 28–34. DOI: https://doi.org/10.32782/2786-8273/2024-5-5 (дата звернення: 17.09.2026).

2. Попович М. П. Система обліку маркетингових витрат: методичні та організаційні аспекти. *Вісник Львівського торговельно-економічного університету. Економічні науки.* 2025. № 83. С. 163–166. DOI: https://doi.org/10.32782/2522-1205-2025-83-22 (дата звернення: 17.09.2026).

3. Волосов А., Михайлова О. Витрати збутової діяльності підприємства: категоріальні аспекти. *Grail of Science.* 2023. № 32. С. 36–43. DOI: https://doi.org/10.36074/grail-of-science.13.10.2023.004 (дата звернення: 17.09.2026).

4. Лежненко Л., Сташенко В. Становлення бухгалтерського обліку маркетингових послуг у соціальних мережах (SMM). *Економіка та суспільство.* 2026. № 83. DOI: https://doi.org/10.32782/2524-0072/2026-83-140 (дата звернення: 17.09.2026).

5. Сотник А. А., Ткачук Г. Ю., Виговський В. Г. Маркетинговий аудит: сутність, планування та організація проведення. *Економічний простір.* 2025. № 201. С. 180–187. DOI: https://doi.org/10.30838/EP.201.180-187 (дата звернення: 17.09.2026).

6. Кузьминчук Н., Писаревська Г., Ляшенко В. Формування маркетингової

стратегії як елементу маркетингової діяльності підприємства. *Економіка та суспільство.* 2023. Вип. 56. DOI: https://doi.org/10.32782/2524-0072/2023-56-110 (дата звернення: 17.09.2026).

7. Гобела В., Іванишин Т. Удосконалення маркетингової діяльності підприємства: теоретико-прикладні засади. *Економіка та суспільство.* 2024. Вип. 64. DOI: https://doi.org/10.32782/2524-0072/2024-64-44 (дата звернення: 17.09.2026).

8. Білоус С., Калита Н. Удосконалення маркетингової діяльності в забезпеченні конкурентоспроможності підприємства. *Економіка та суспільство.* 2024. Вип. 60. DOI: https://doi.org/10.32782/2524-0072/2024-60-75 (дата звернення: 17.09.2026).

9. Про бухгалтерський облік та фінансову звітність в Україні : Закон України від 16 липня 1999 р. № 996-XIV / Верховна Рада України. URL: https://zakon.rada.gov.ua/laws/show/996-14 (дата звернення: 17.09.2026).

10.Про затвердження Національного положення (стандарту) бухгалтерського обліку 16 «Витрати» : Наказ Міністерства фінансів України від 31.12.1999 № 318. URL: https://zakon.rada.gov.ua/laws/show/z0027-00 (дата звернення: 17.09.2026).

Дата надходження статті: 17.09.2026
Дата прийняття статті: 15.10.2026
Дата публікації статті: 09.11.2026