Vladyslav Slipchenko
State University of Trade and Economics
ORCID: 0009-0002-8134-021X

ASSESSING THE IMPACT OF BRANDING ON THE PROFITABILITY OF B2B COMPANIES

This article examines the impact of a brand on the profitability of B2B enterprises from the perspective of the economic analysis of intangible assets. The relevance of the study stems from the lack of a universal approach to assessing the economic impact of a brand on the profitability of firms in industrial markets, where traditional behavioural indicators for brand evaluation are of limited use due to the small number of consumers, the long-term nature of contracts and the complexity of the decision-making process. The aim of the study is to assess the impact of a brand on the profitability of B2B enterprises by establishing the nature of the relationship between brand value and corporate profit. The study is based on a systems approach, an analysis of academic literature on branding and economic analysis, statistical methods, and correlation analysis using Pearson's correlation coefficient. A mechanism for the influence of brand value on a company's profitability is proposed, which served as the theoretical basis for this study. The empirical basis of the study consisted of data on the brand value of companies featured in the Interbrand TOP-100 ranking, and the financial results of companies in the Fortune Global 500 ranking for the years 2015–2025. The results confirm that brand value cannot be regarded as an independent or universal factor in determining the profitability of B2B companies, as its impact is determined by a combination of financial and intangible factors and depends on the characteristics of the company's business model, the market environment, the structure of the customer base, the intensity of marketing investments, and the nature of the competitive environment. The results of the correlation analysis confirmed the heterogeneous nature of the relationship between brand value and the profitability of B2B enterprises. The study demonstrates that the impact of a brand on profitability should be assessed by taking into account the specific characteristics of B2B enterprises, where branding outcomes are indirect and manifest themselves through a system of economic effects rather than through individual consumer behavioural indicators characteristic of consumer markets.

Keywords: brand, brand value, profitability, B2B branding, brand awareness