Does Advertising Spending Disclosure Enhance Marketing's Efficiency, Funding, and Standing?

Miriam Guenther
University of Liverpool
Peter Guenther
University of Liverpool
Neil Morgan
University of Wisconsin, Madison
Luciano Lapa
Penn State University

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Abstract

Marketing accountability is a central concern for marketing scholars and practitioners. In this regard, the disclosure of advertising spending is attracting growing scholarly attention, albeit with a focus on external stakeholder outcomes. Yet, such disclosure is also likely to shape marketing accountability and control processes inside the firm, which has been overlooked. Drawing on organizational control theory and a sample of 2,167 public U.S. firms over a 25-year period, this study shows that advertising spending disclosure enhances marketing management quality by improving both short- and long-term marketing efficiency and reduces the chance of abrupt budget cuts. However, despite enhanced marketing accountability and performance, advertising spending disclosure is insufficient to strengthen marketing's organizational standing.

Track: Marketing Strategy & Theory