

## Brand Visual identity: when marketing arguments meet accounting



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*This paper considers the debate on including brands in balance sheets from the viewpoint of brand visual identity (BVI), the visual symbol of a brand. Marketing scholars posit that BVI performs important marketing communication tasks. Managers spend much time and money on BVI, thus acknowledging that it is a valuable marketing asset. Yet it is virtually absent in accounting literature. The paper enumerates issues in market research that may have led to this paradox. Further, these issues indicate that those for including brand values in balance sheets and those against it assign different weights to criteria for inclusion. Hopefully, emergent research will resolve the pro- vs. anti-inclusion debate.*

**Keywords:** Visual identity, Brand Identity, Corporate Identity, Brands in Balance Sheets, Intangible

*Both Cet article aborde le débat portant sur la reconnaissance des marques du point de vue de visuelle de la marque (IVM), c'est à dire du symbole visuel de la marque. La littérature académique issue du Marketing octroie à l'IVM un rôle important dans la communication marketing. Et pourtant, l'IVM est absente dans la littérature comptable. L'article propose de revenir sur les enjeux identifiés dans la littérature existante et ayant pu aboutir à ce paradoxe. À la suite de cet état des lieux, il nous est donné d'observer que les tenants et les opposants de cette reconnaissance comptable classent différemment des arguments parfois semblables. La recherche future est porteuse d'espoir en ce qu'elle pourrait résoudre ce débat.*

### Introduction

Many have proposed that brands, whether bought or internally generated, be recognized as assets in balance sheets (Sinclair and Keller, 2014) and that investments in them be demarcated and capitalized (Morgan and Rego, 2009). Accounting regulators have not agreed with them until now, at least not wholly. The present paper does not join the debate on either side.

Its modest goal is to present a short review of visual identity (VI). It describes how VI is seen as an integral part of both product (or service) and company brands but is virtually absent in accounting literature. It enumerates certain issues in market research that may have led to this paradox and thereby extrapolates that those for including brand values in balance sheets and