

FUTURE LABS

MATT

Marketing Attribution Think Tank



State of Brand Marketing Accountability

March 2026

MMA
Marketing + Media Alliance

W/PROMOTE



GIANT SPOON

Foreword

Brand marketing has an accountability challenge. Not because it doesn't work, but because too many organizations lack the measurement infrastructure to prove that it does.

This isn't a new tension. But it's getting worse. Over the past two years, budgets have steadily shifted toward performance marketing, not because performance is more effective, but because it's easier to measure. The result: brand investment is being squeezed by a measurement gap, not a strategy gap.

MMA Global and WPromote partnered on this study to answer a straightforward question: what do the marketers who successfully defend brand budgets actually do differently? We surveyed 102 senior marketers across North America and found that roughly half have built what we call "Brand Accountability", the ability to use measurement to justify and protect brand investment. The other half remain "vulnerable".

The gap between these two groups isn't about budget size, industry, or company maturity. It comes down to three things: measurement confidence, finance alignment, and the ability to link brand metrics to business results. Brand Accountable marketers aren't just more confident, they're getting more budget, more internal support, and more resilience when cuts come.

This report lays out the data behind that divide and gives you a practical framework for closing it, whether you're starting from scratch or looking to sharpen what you already have.

State of Brand Marketing Accountability in 2026

- 01 The shift to performance continues**

45% of marketers shifted budget toward performance over the past two years. Looking ahead, net budget optimism favors performance (+38%) over brand (+30%).
- 02 Confidence in brand measurement is low**

Only 18% of marketers feel very confident in their brand measurement strategy. Low confidence means brand budgets are first to be cut when times get tough and harder to grow when times are good.
- 03 Marketing and Finance aren't aligned on brand ROI**

Only 24% of companies report being "very aligned" with Finance on brand measurement. Brand Accountable marketers are 2.6x more likely to have this alignment in place.
- 04 The #1 capability gap: linking brand metrics to sales**

When asked what single capability they most need, marketers said: linking brand metrics to business outcomes. Quantifying brand ROI is strongly associated with confidence ($r=0.58$) and finance alignment ($r=0.56$), the factors most correlated with budget protection.
- 05 Your managers may be more optimistic than reality warrants**

Executives are more realistic about measurement limitations than their direct reports. Managers tend to overestimate finance alignment and underestimate barriers to advanced measurement.

Agenda

01 Study methodology

02 State of Brand and Performance budgets

03 The North Star: Quantifying Brand ROI and aligning with finance

04 Measurement and attribution deep dive

05 The Seniority Gap

06 Looking into the future

01

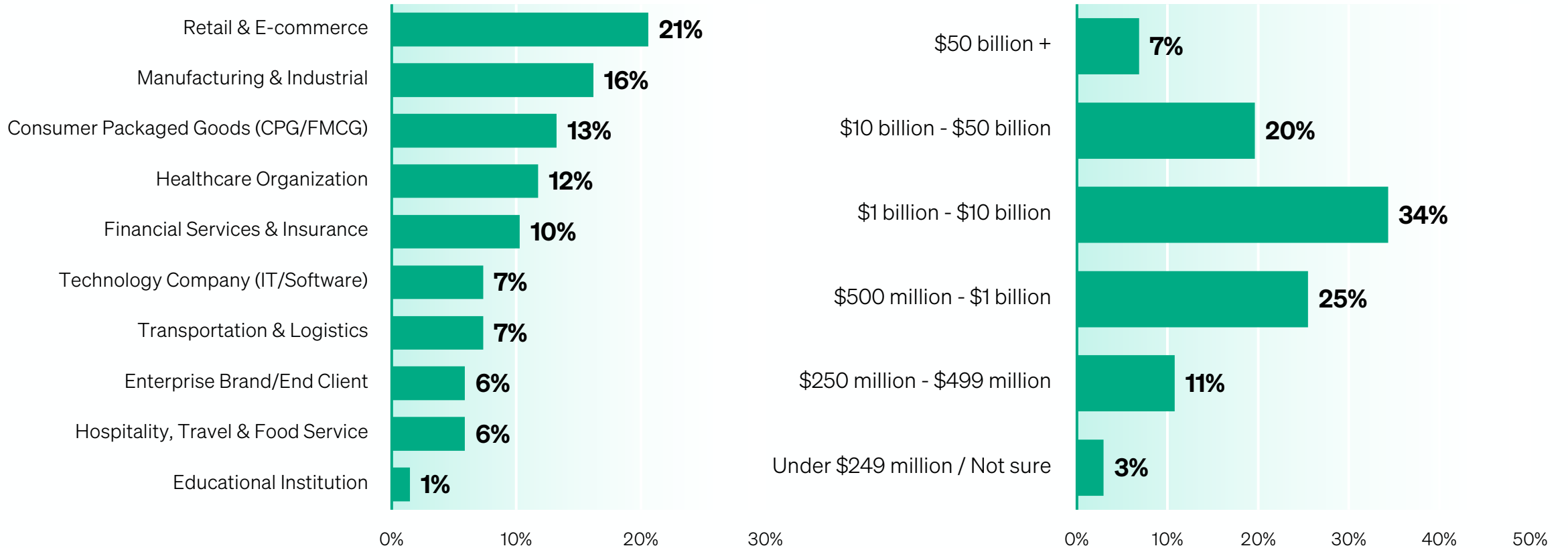
Study Makeup & Methodology

102 Private Sector Senior Marketers
from North America

Online Survey, LOI 13m
Fieldwork: Aug-Nov 2025

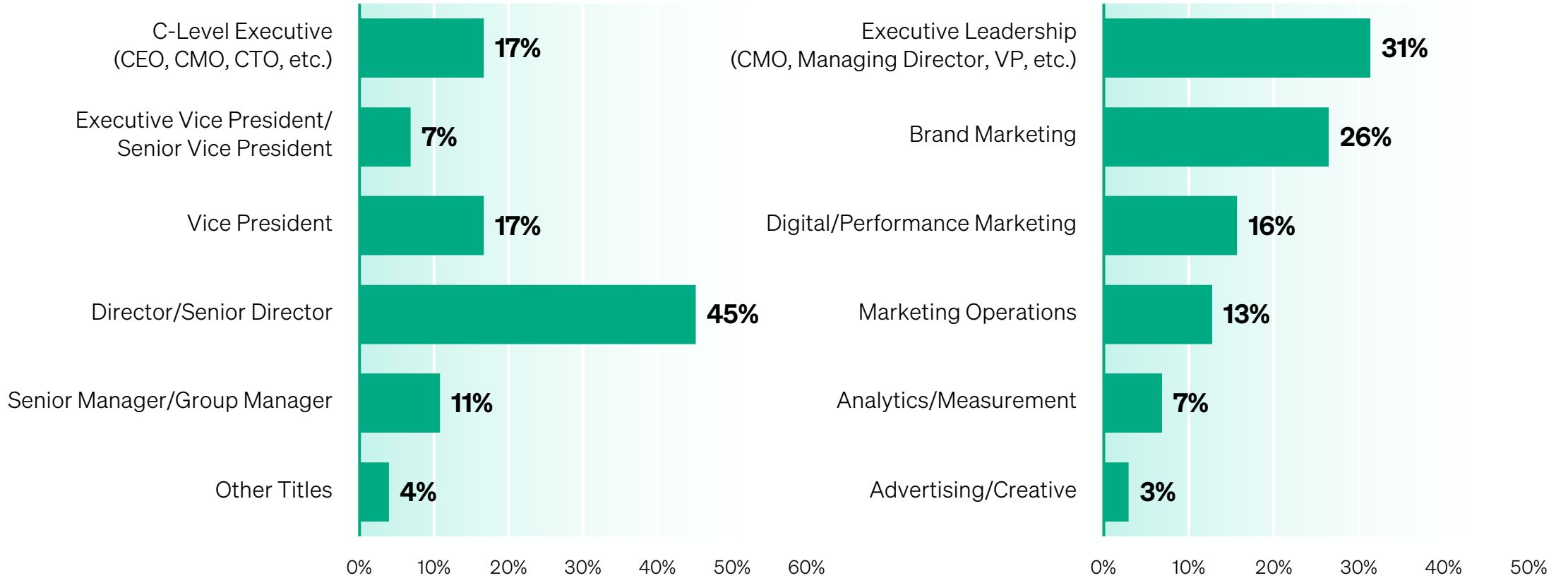
Respondents sourced from MMA
and two verified external B2B
panel providers

Industries Represented & Revenue



Q: Which best describes your company's primary industry or sector? (Select one)
 Q: To the best of your knowledge, what was your company's 2024 reported annual gross revenue? (in US Dollars)
 N=102 Senior Marketers

Marketer Role & Seniority



Q: Which best describes your current title/level within your organization? (Select one)
 Q: In which area best describes your role within the marketing department at your current company? (Select one)
 N=102 Senior Marketers

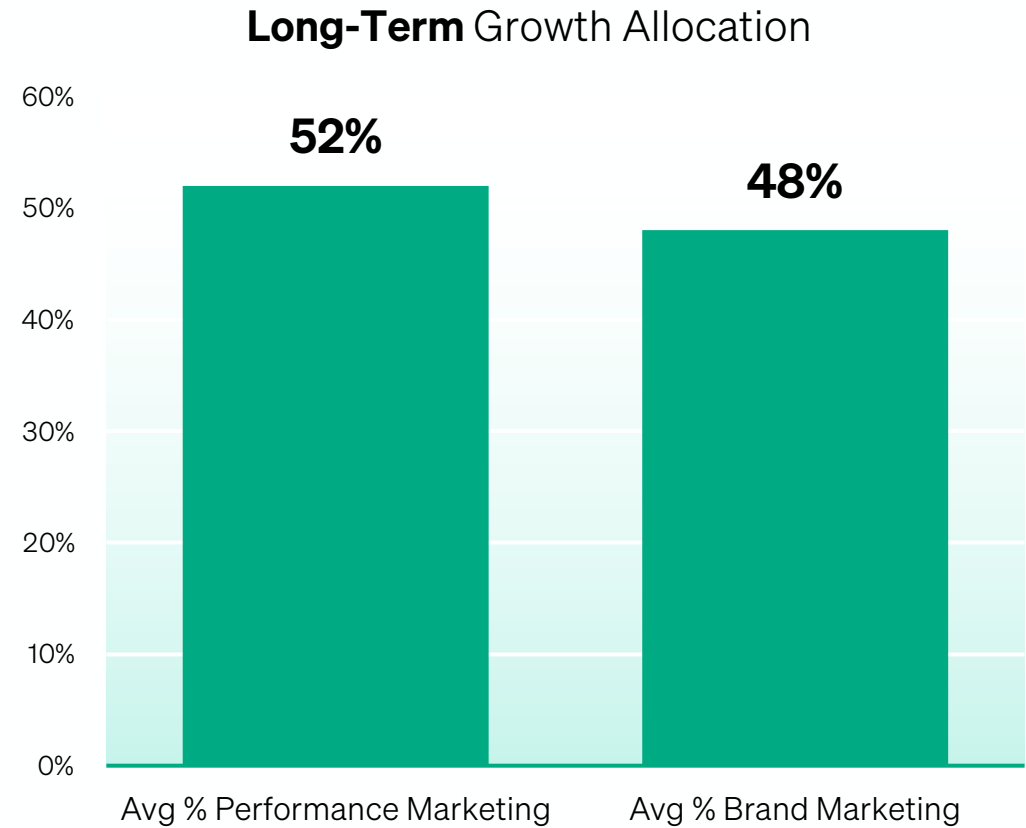
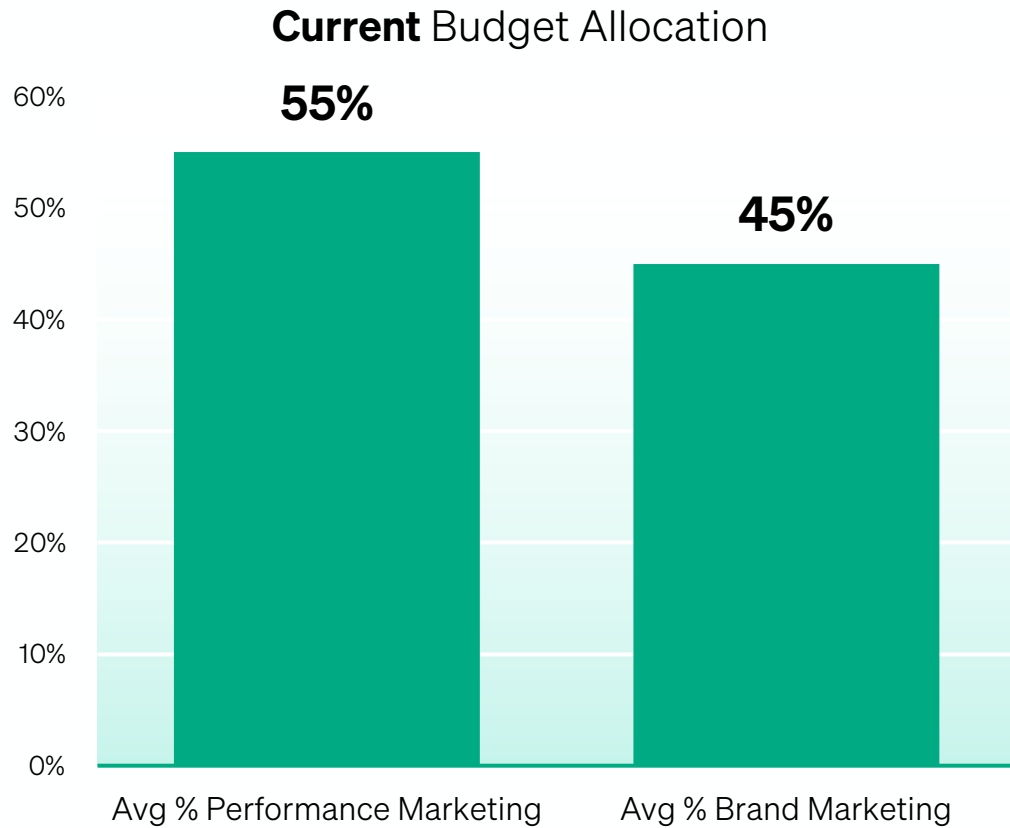
02

State of Brand and Performance Budgets

State of Brand and Performance budgets

- 1 Brand and performance budgets are perceived to be mostly at “equilibrium” vs what marketers consider optimal
- 2 Marketers have seen a shift towards performance, due to an increased focus on outcomes, which is expected to continue, although mildly
- 3 Confidence in brand marketing measurement is low, which is part of the challenge
- 4 ~50% of marketers used measurement insights to defend or increase brand marketing budget. **We will call them “Brand Accountable”**
- 5 Brand Accountable leaders are a lot more confident about their measurement capabilities, so they are much more likely to plan for increased budgets in next 12 months but also to protect their brand budget in case of a downturn

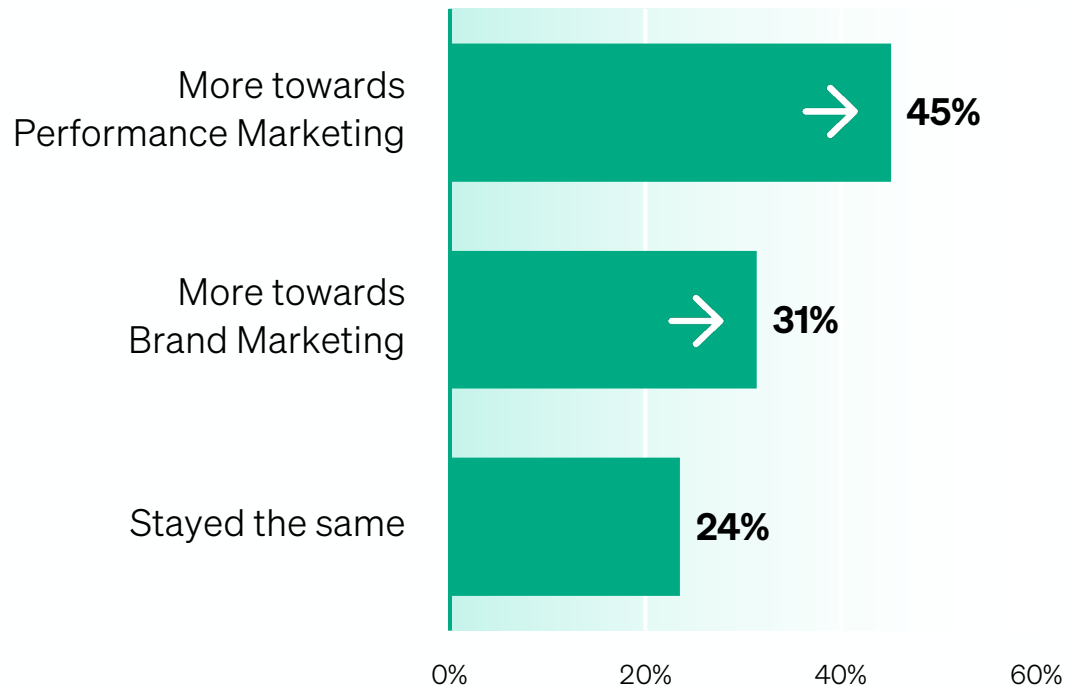
Brand and performance budgets are mostly balanced vs what marketers consider optimal



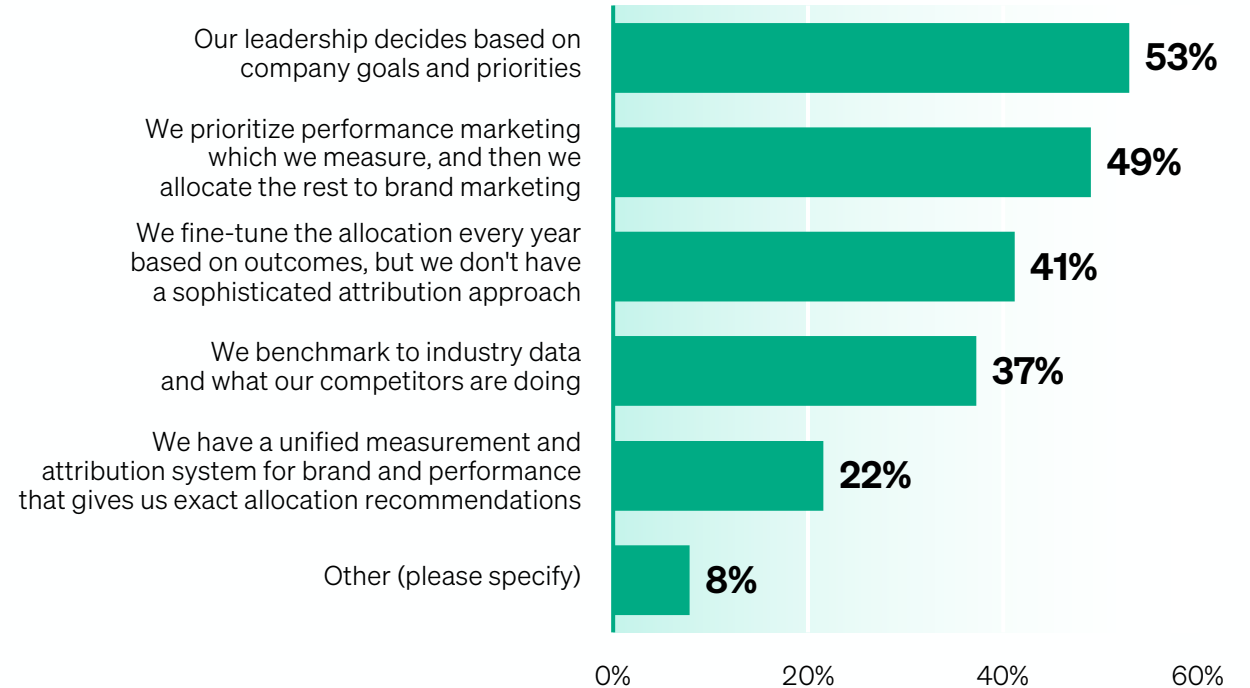
Q: Approximately what percentage of your marketing budget goes to brand-building (upper funnel) vs performance marketing (lower funnel)? (Must total 100%)
 Q: Ideally, what would your budget split between brand and performance be to drive long-term growth? (Must total 100%)
 N=102 Senior Marketers

Marketers see a shift towards performance, due to an increased focus on outcomes.

Shift Last 2 Years



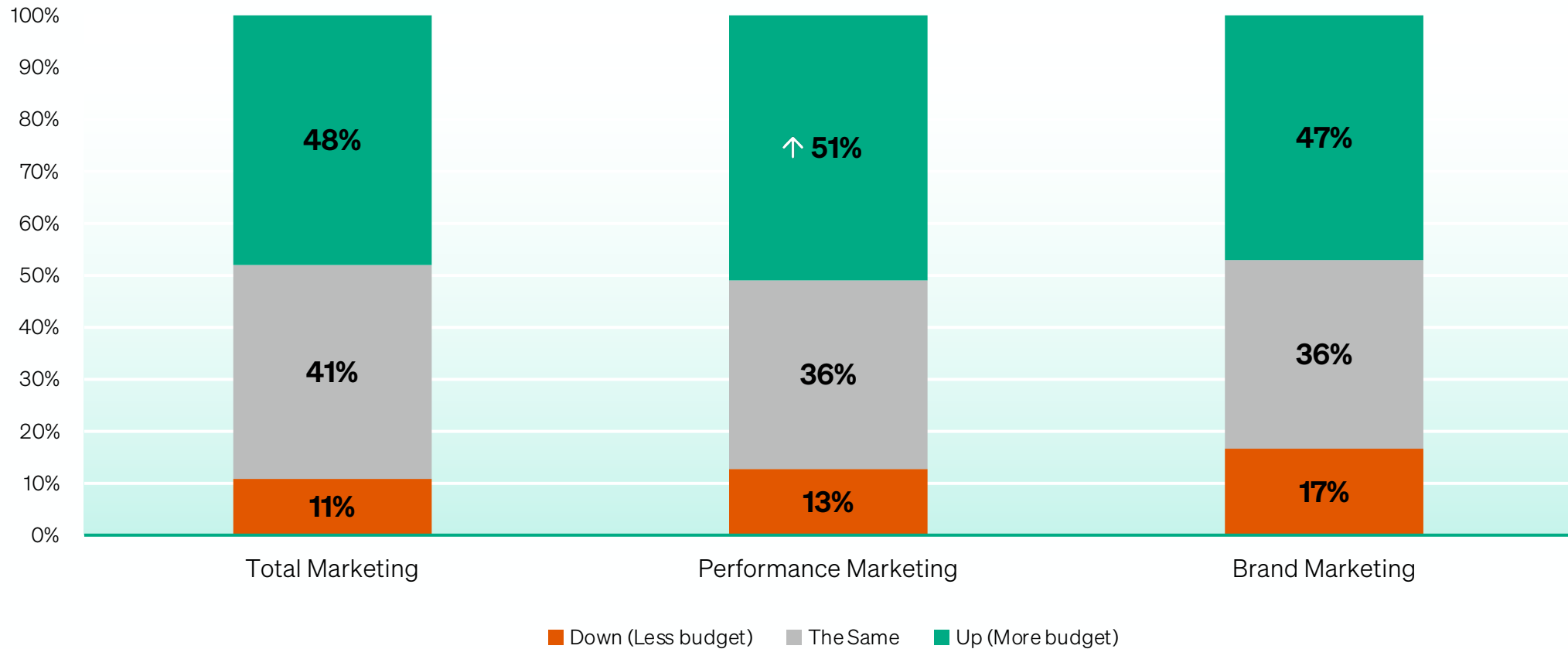
Factors Influencing Shift



Q: Over the past two years, how has your budget allocation between brand and performance changed? (Select one)
Q: How did you arrive to this budget allocation between brand and performance? (Select all that apply)
N=102 Senior Marketers

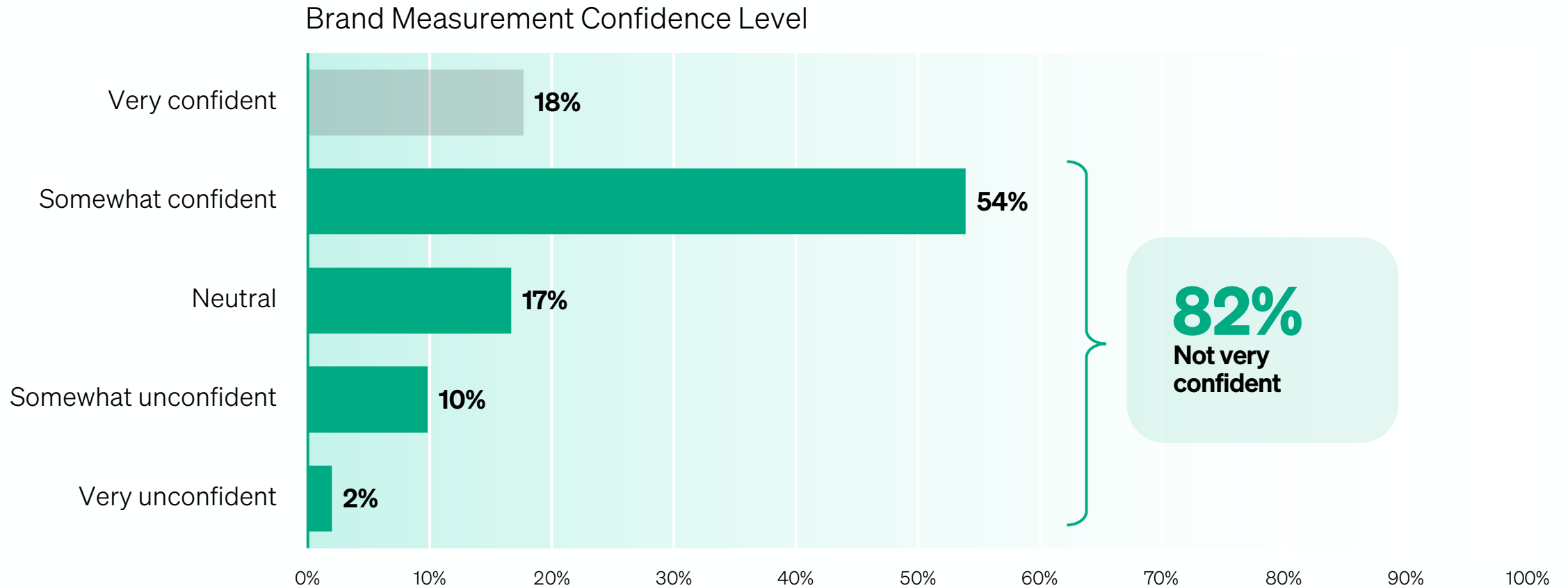
The shift to performance is expected to continue although mildly

Next 12 Months Shifts



Q14: Thinking about the next 12 months how do you expect your budgets to be (up, same down) for...
 N=102 Senior Marketers

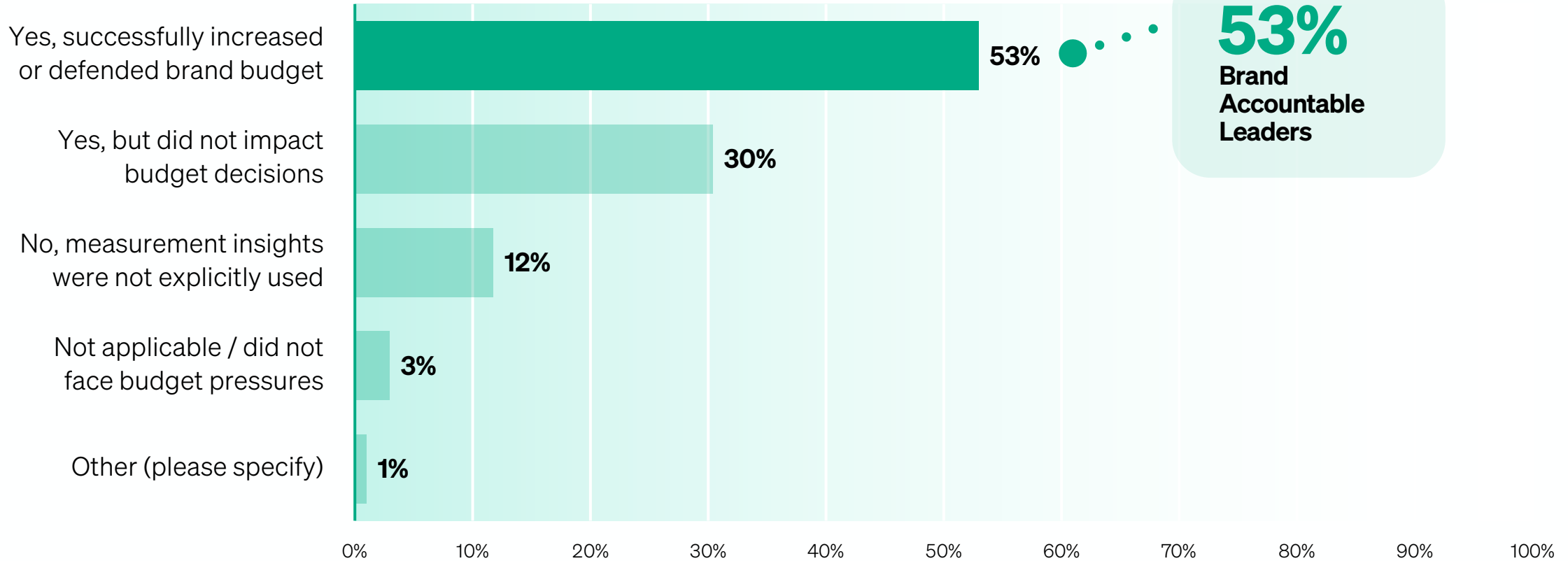
Confidence in brand marketing measurement is not strong and is part of the challenge



Q30: How confident are you about your current brand measurement strategy? (Select one)
N=102 Senior Marketers

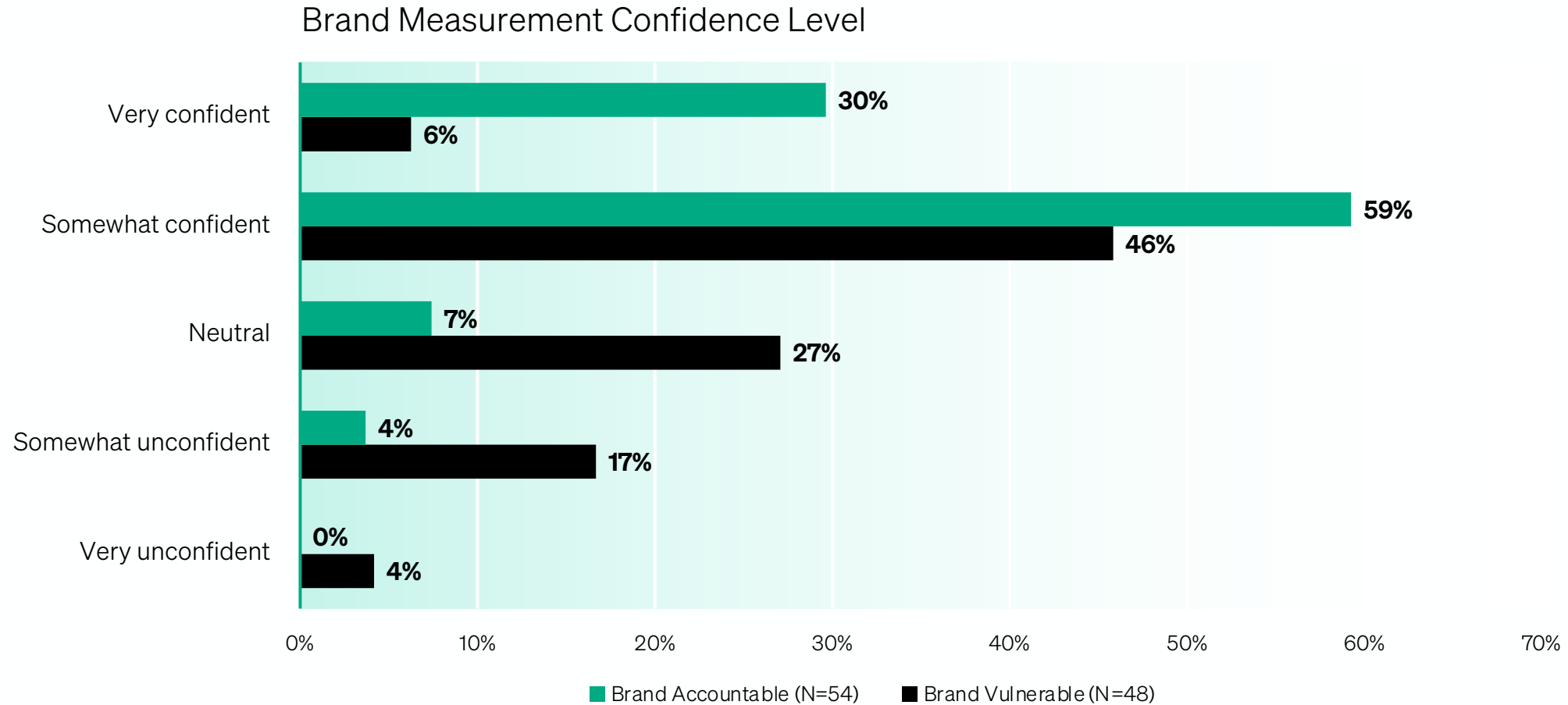
~50 of marketers used measurement insights to defend or increase brand marketing budget

Impact of Measurement on Budget



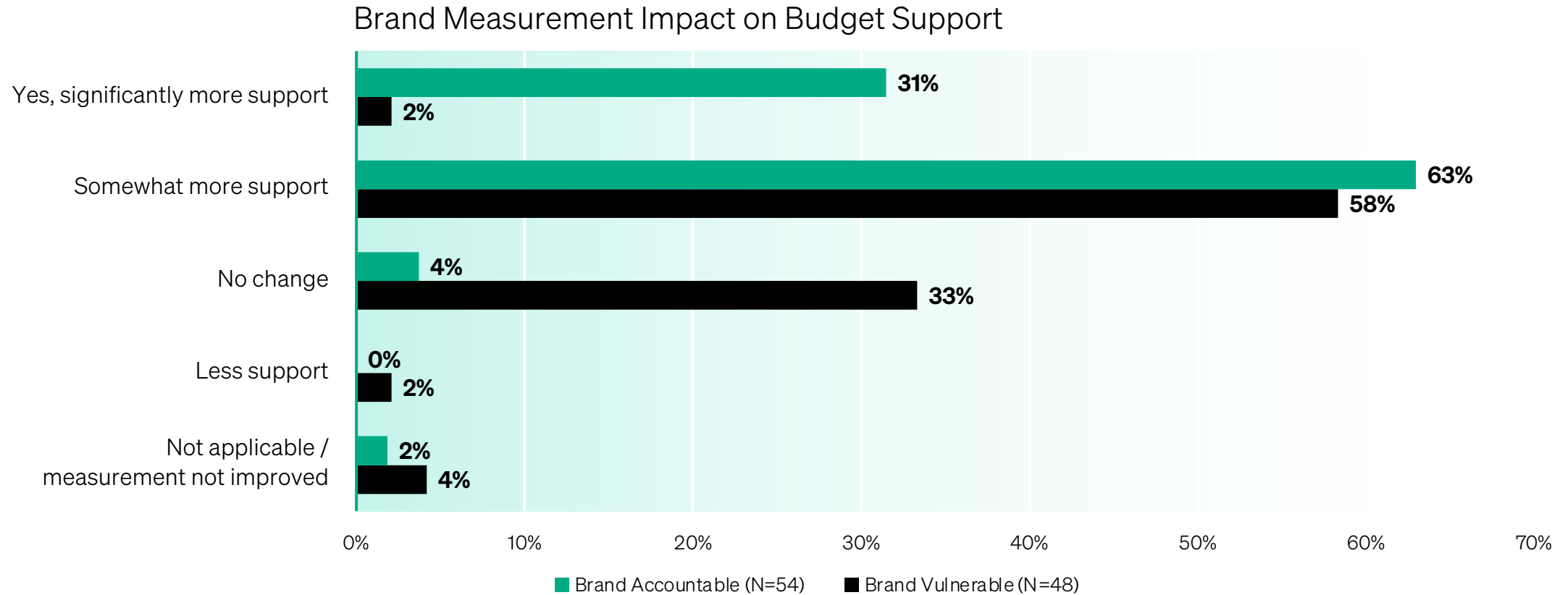
Q: In the last year, have you explicitly used measurement insights to justify or defend your brand marketing budget? (Select one)
N=102 Senior Marketers

Brand Accountable leaders are a lot more confident about their measurement capabilities



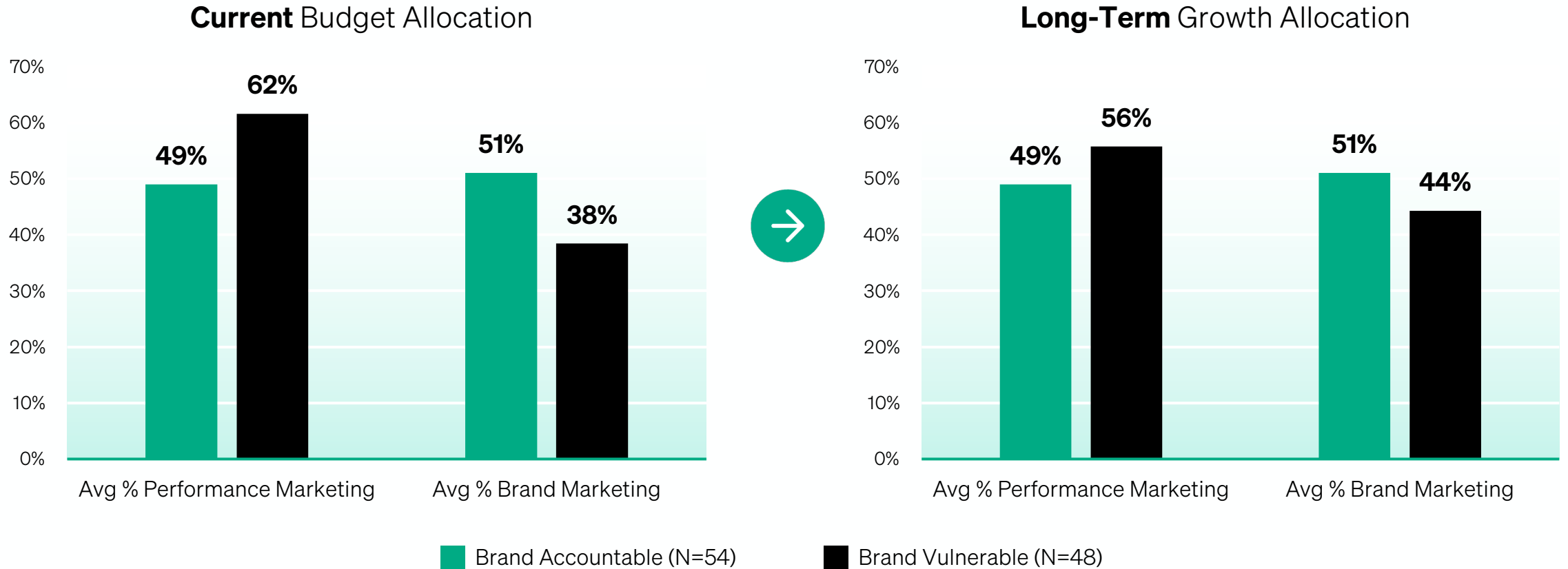
Q30: How confident are you about your current brand measurement strategy? (Select one)
N=102 Senior Marketers

Brand Accountable leaders are much more likely to unlock more support for the brand as they improve measurement



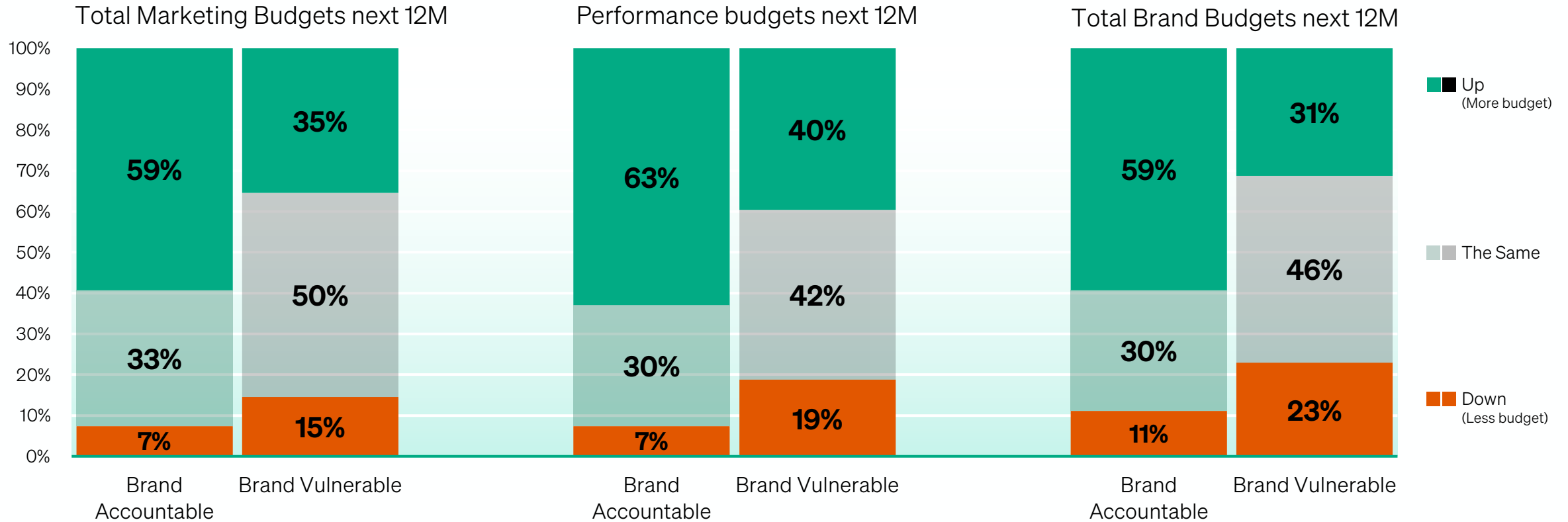
Q35: Has improving brand measurement led to greater internal support for brand investments? (Select one)
 N=102 Senior Marketers

As a result, Brand Accountable invest more in brand, and they are closer to what they perceive optimal for long term growth.



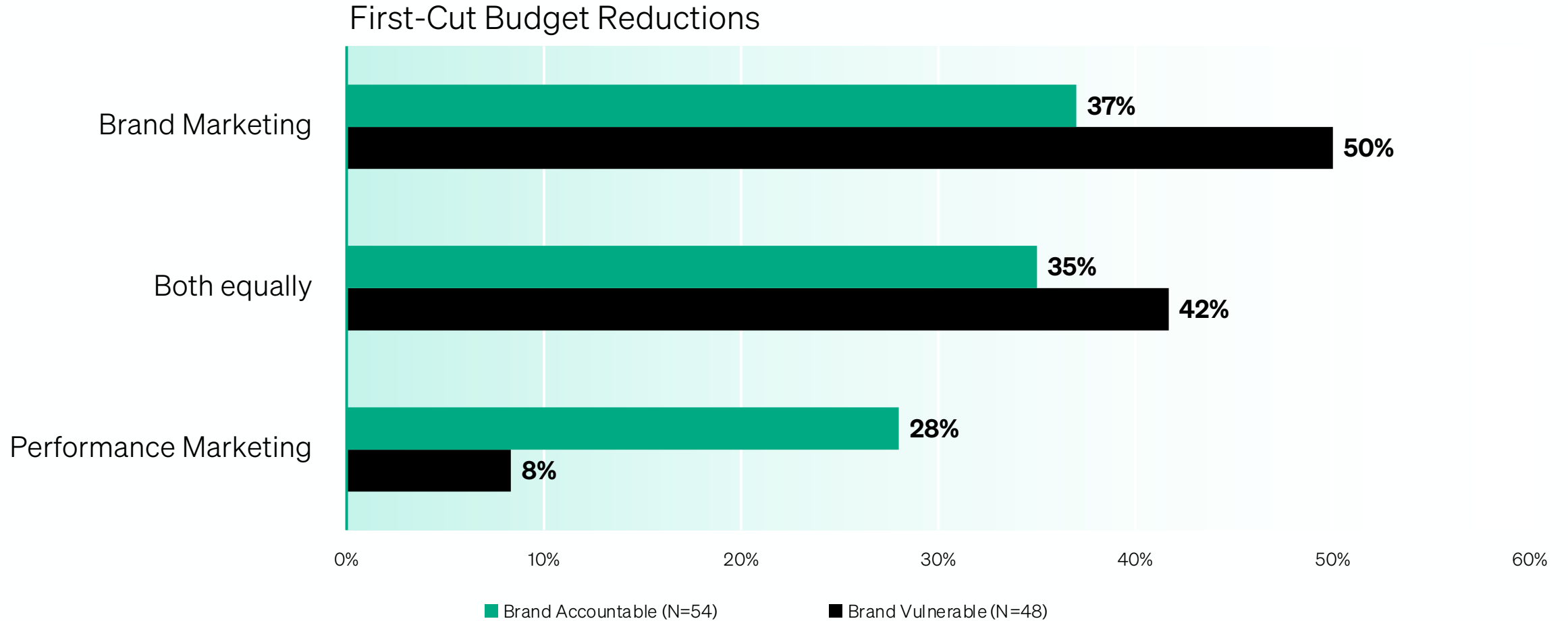
Q: Approximately what percentage of your marketing budget goes to brand-building (upper funnel) vs performance marketing (lower funnel)? (Must total 100%)
Q: Ideally, what would your budget split between brand and performance be to drive long-term growth? (Must total 100%)
N=102 Senior Marketers

Brand accountable leaders are also much more likely to increase their budgets (brand + performance) in next 12 months



Q: Thinking about the next 12 months how do you expect your budgets to be (up, same down) for...
N=102 Senior Marketers

Brand Accountable leaders are also more likely to protect their brand budget in case of a downturn



Q: If you had to reduce your marketing budget today, which area would likely be cut first? (Select one)
N=102 Senior Marketers

03

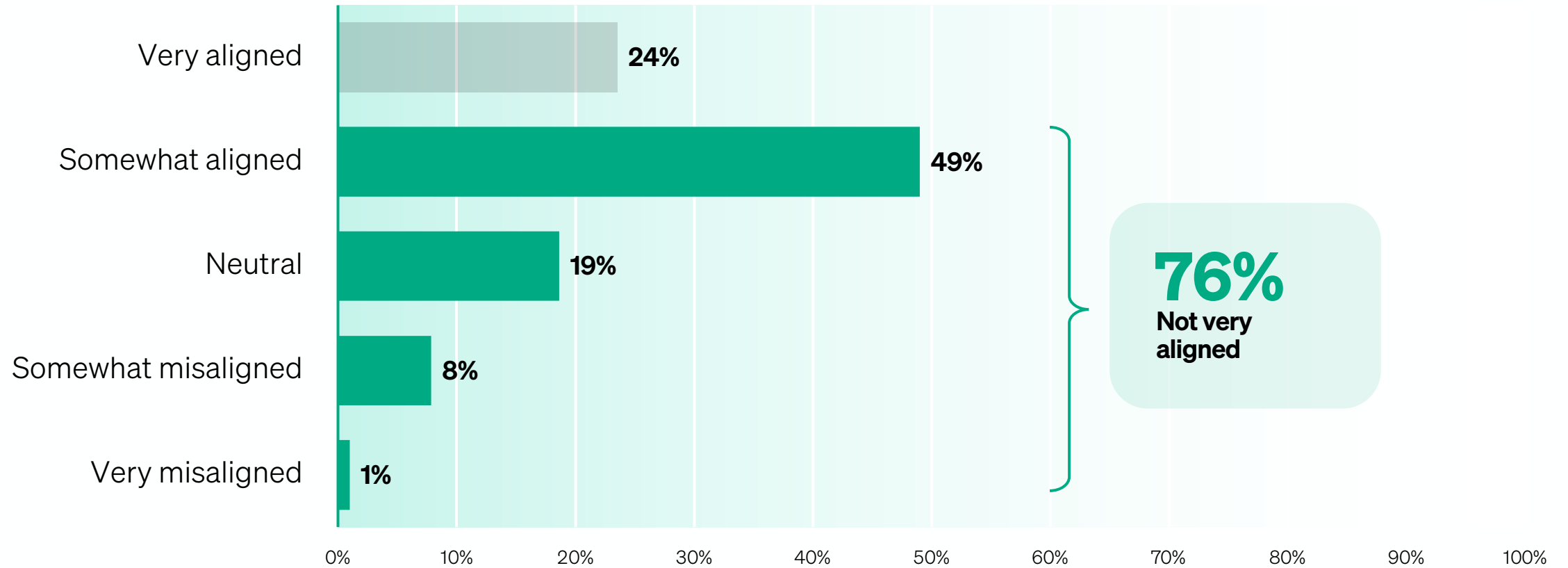
The North Star: Quantifying Brand ROI and Aligning with Finance

Quantifying Brand ROI and aligning with finance

- 1 In general, brand ROI is not an area of clear alignment between marketing and finance
- 2 Brand Accountable leaders are much more likely to have established process to collaborate with finance
- 3 Shared KPI and ongoing collaboration between marketing and finance are key parts of the accountability process
- 4 Most companies claim to have quantified the *total* contribution of marketing. But Brand Accountable are more likely to have done it for the brand investment as well.
- 5 Companies need to triangulate results from multiple tools in order to integrate brand and performance measurement
- 6 Linking brand metrics and sales is the number one capability needed to boost brand marketing accountability
- 7 Brand Accountable companies are much more advanced in linking brand metrics to business outcomes, using MTA, or MMM as the starting point and are much more likely to focus on individual-level data and experiments

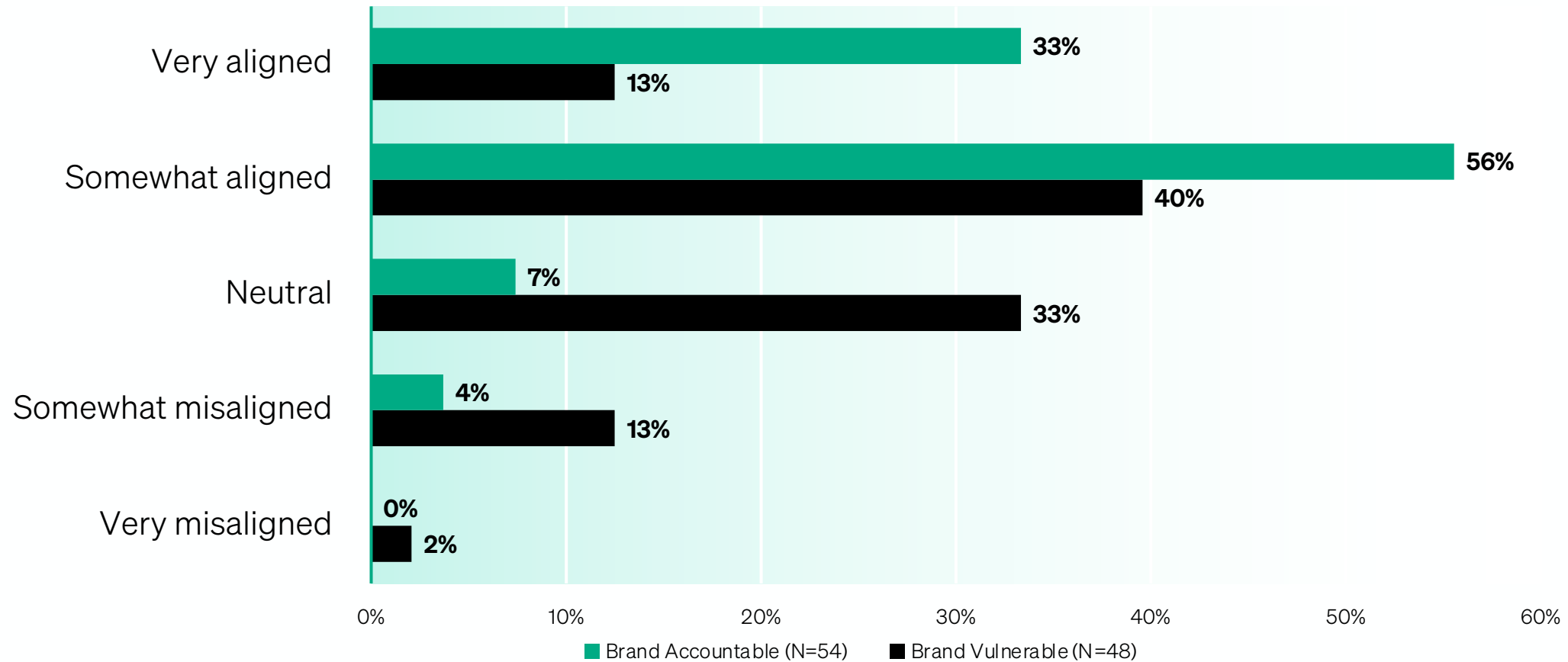
In general, Marketing and Finance are not very well aligned when it comes to brand ROI

Marketing and Finance Alignment



Brand Accountable leaders are much more likely to have established process to collaborate with Finance

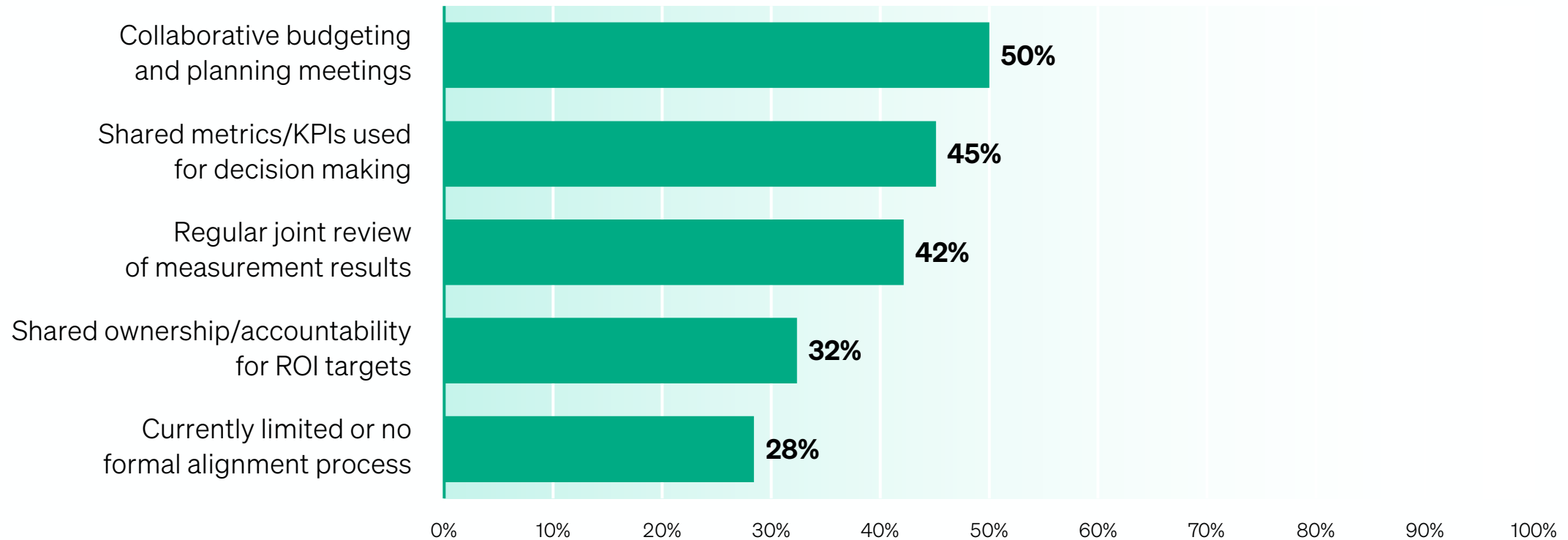
Marketing and Finance Alignment



Q: How aligned are your marketing and finance teams on evaluating brand investment ROI? (Select one)
N=102 Senior Marketers

Ongoing collaboration and shared KPIs between Marketing and Finance are key parts of an accountability process

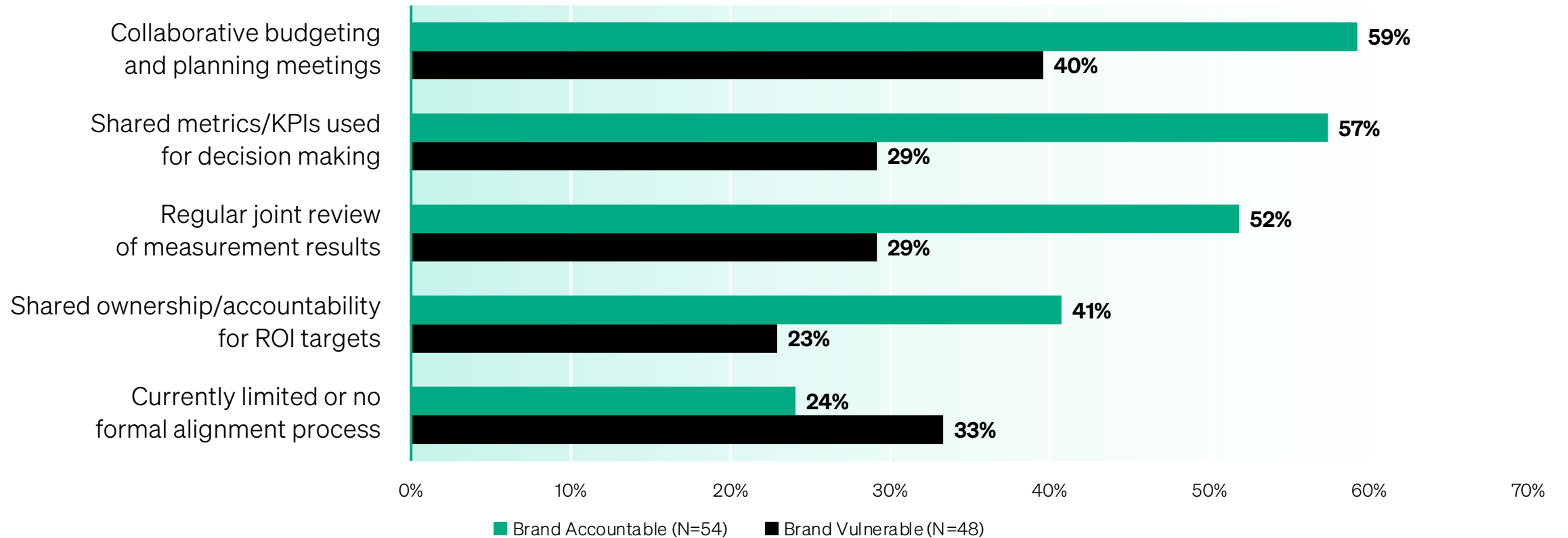
How Marketing and Finance Align



Q: How do your marketing and finance teams specifically align on measuring brand ROI? (Select all that apply)
 N=102 Senior Marketers

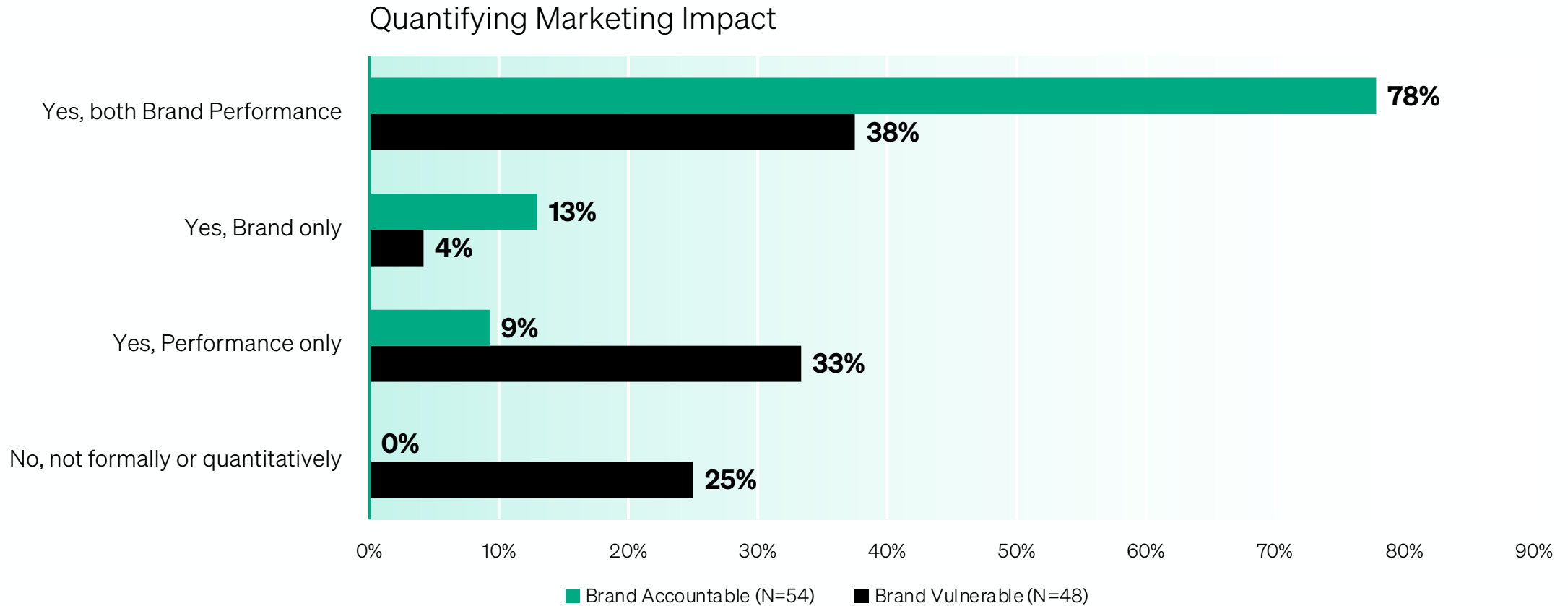
Brand Accountable companies are much more likely to have established a process with Finance

How Marketing and Finance Align



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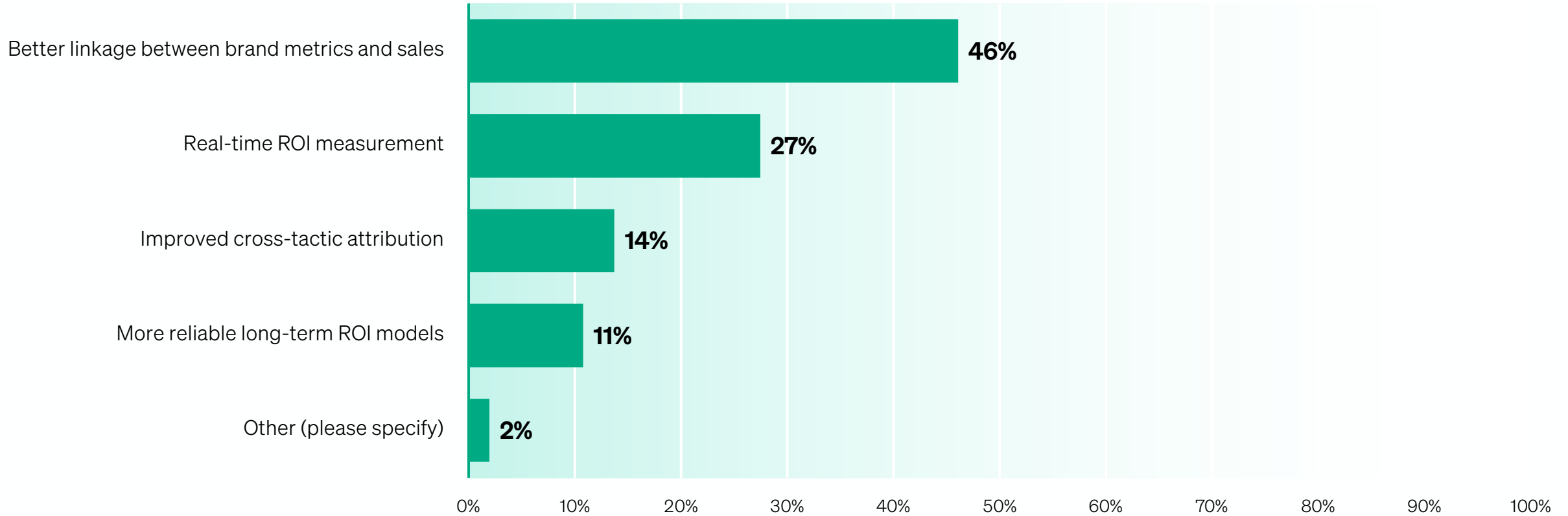
Most companies claim to have quantified the contribution of marketing. But Brand Accountable are more likely to have done it for the brand investment as well



Q: Have you quantified the overall contribution of marketing (brand + performance) to sales or business outcomes? (Select one)
 N=102 Senior Marketers

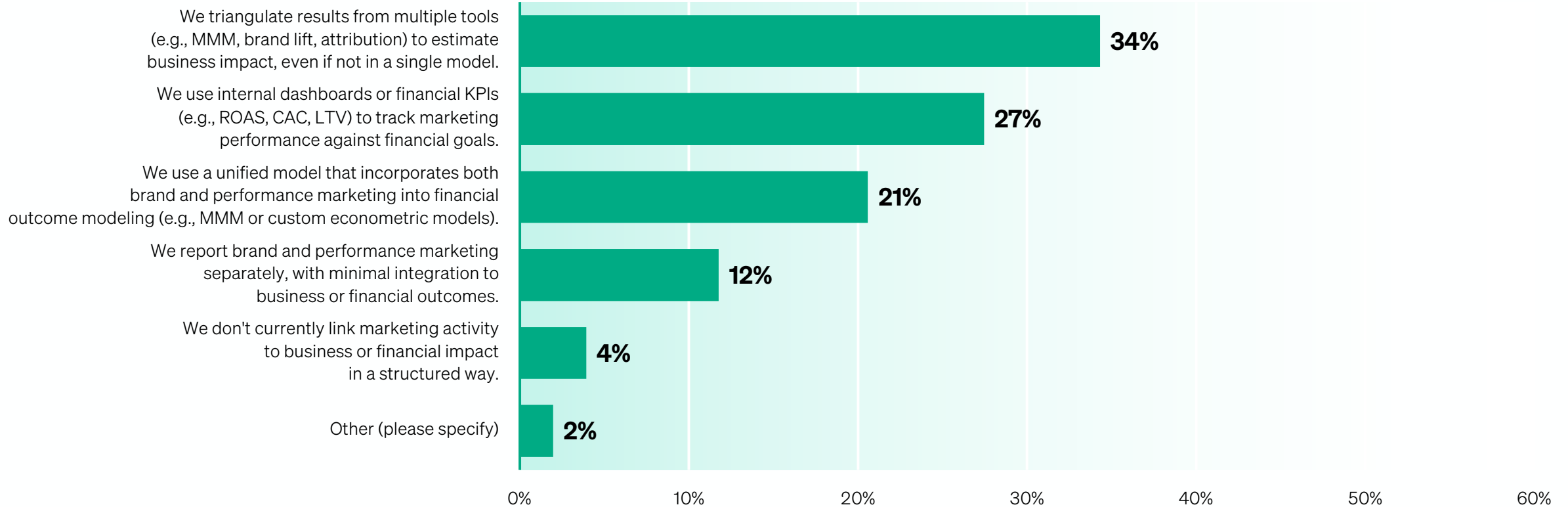
Linking brand metrics and sales is the number one capability for brand marketing accountability

Capability Improvement Needed



Most companies attempt to triangulate results from multiple tools, to integrate Brand and Performance measurement

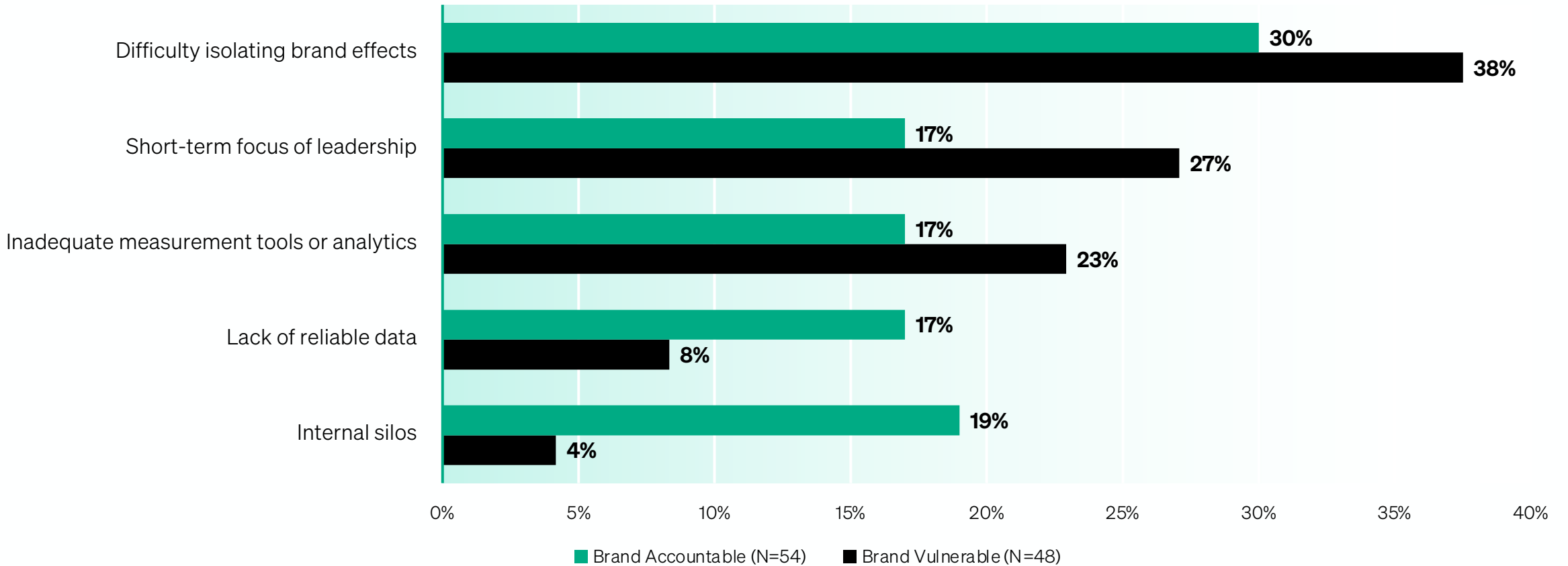
Brand & Performance Measurement Integration Approach



Q: How does your organization integrate brand and performance marketing measurement to quantify impact on company financial performance and growth? (Select one)
 N=102 Senior Marketers

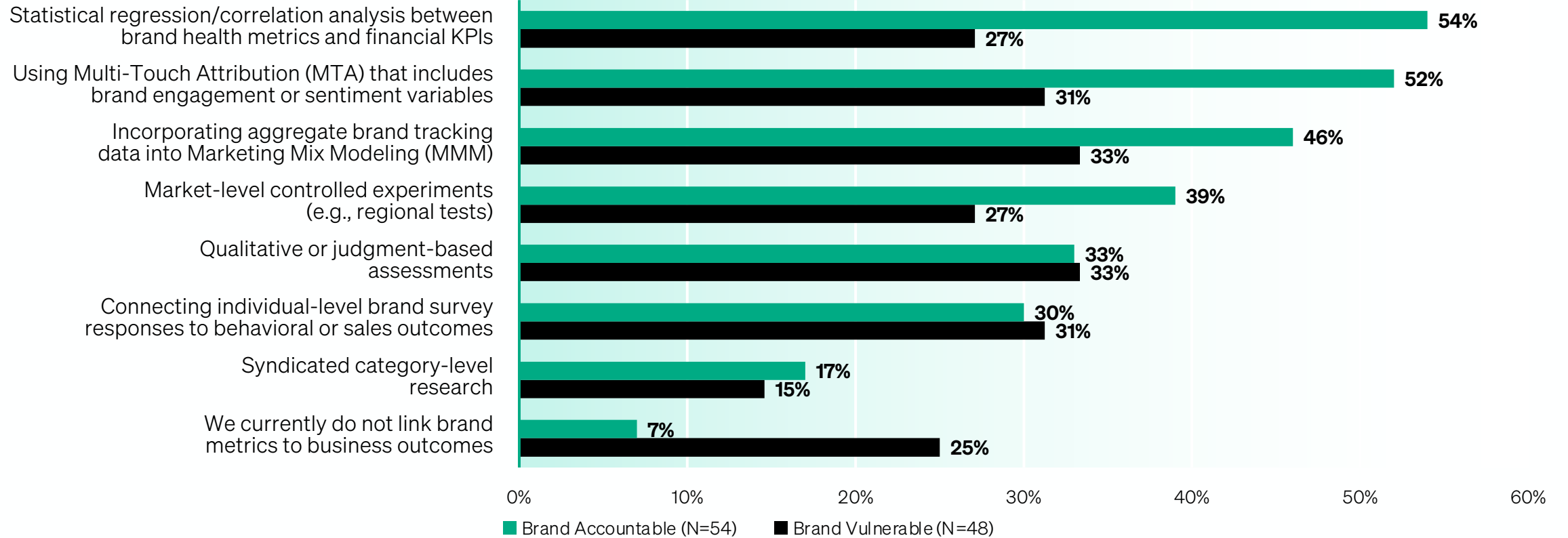
Difficulty of isolating effects remains the key barrier to prove brand ROI for most marketers

Key Barriers in Proving Brand ROI



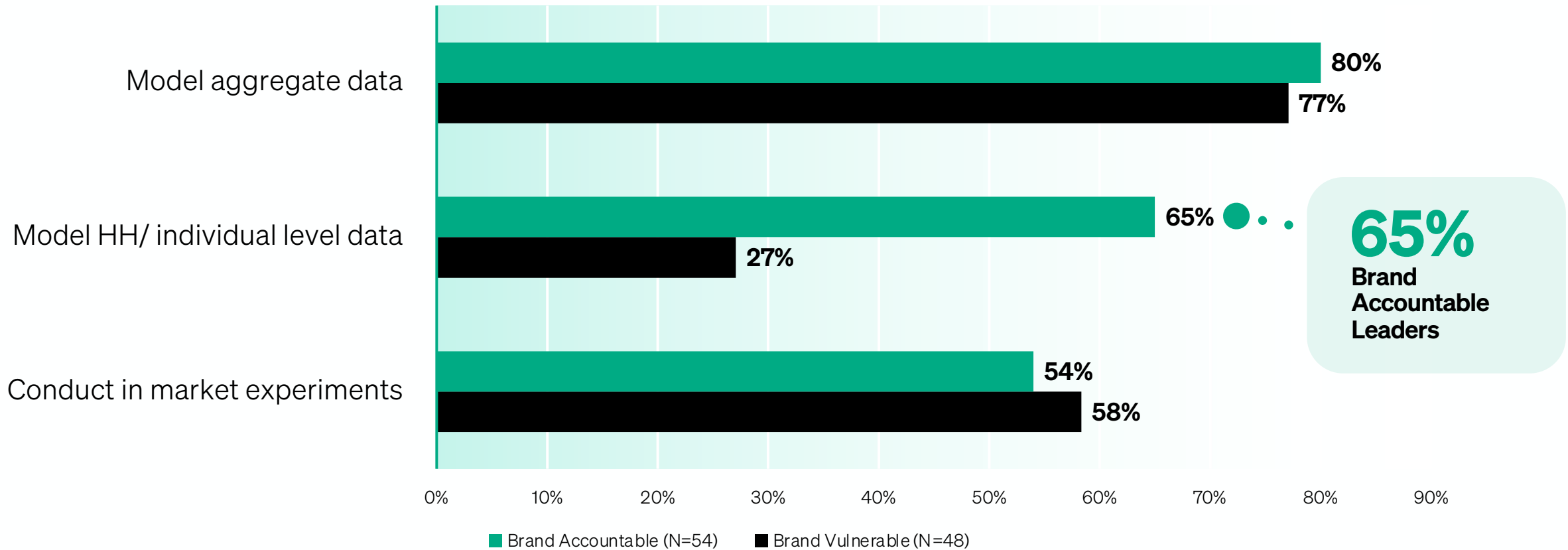
Brand Accountable are much more advanced in linking brand metrics to business outcomes, using MTA, or MMM as the starting point

Methods for Linking Brand Metrics to Financial Outcomes



Brand Accountable are much more likely to focus on individual-level data

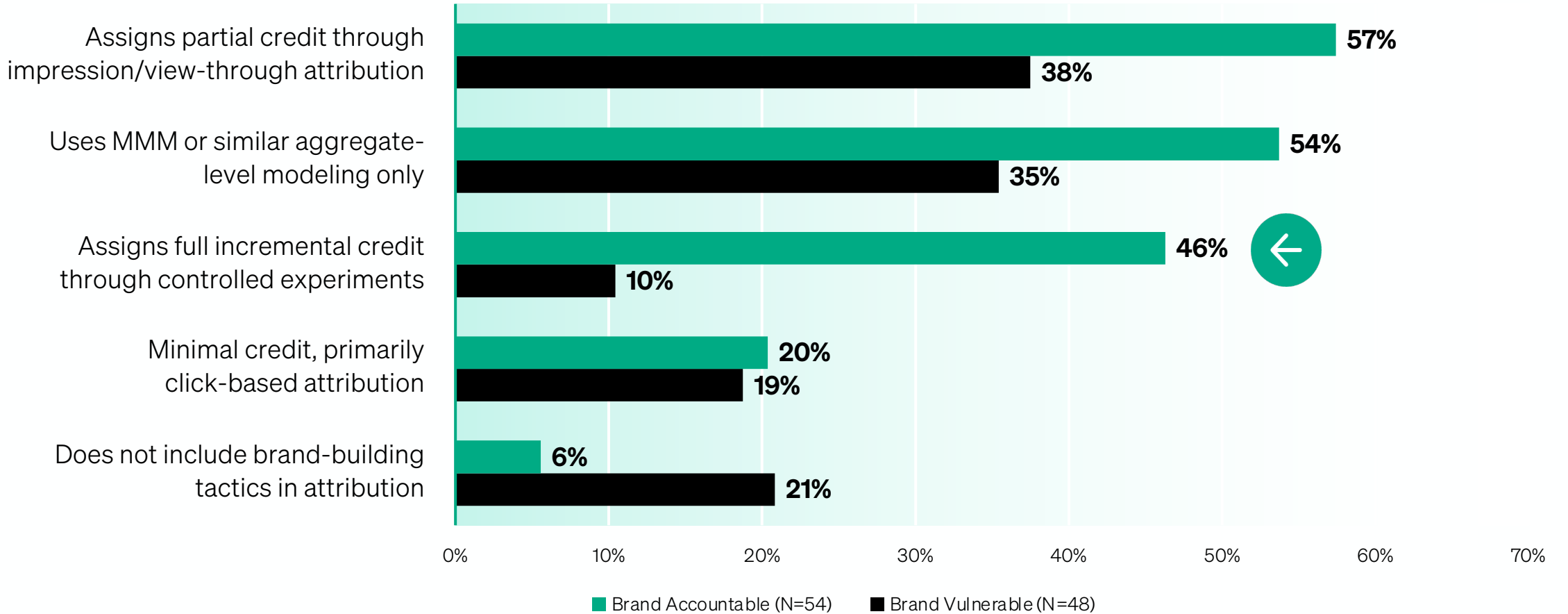
Analytical Approaches used to Measure Impact



Q: What type of analytical approaches do you use to measure impact: (Select all that apply)
N=102 Senior Marketers

Brand Accountable are also much more likely to use experiments

How Measurement Incorporates Brand Tactics



Q: How does your marketing effectiveness measurement approach incorporate brand-building tactics (e.g., TV, online video, display advertising)? (Select all that apply)
N=102 Senior Marketers

04

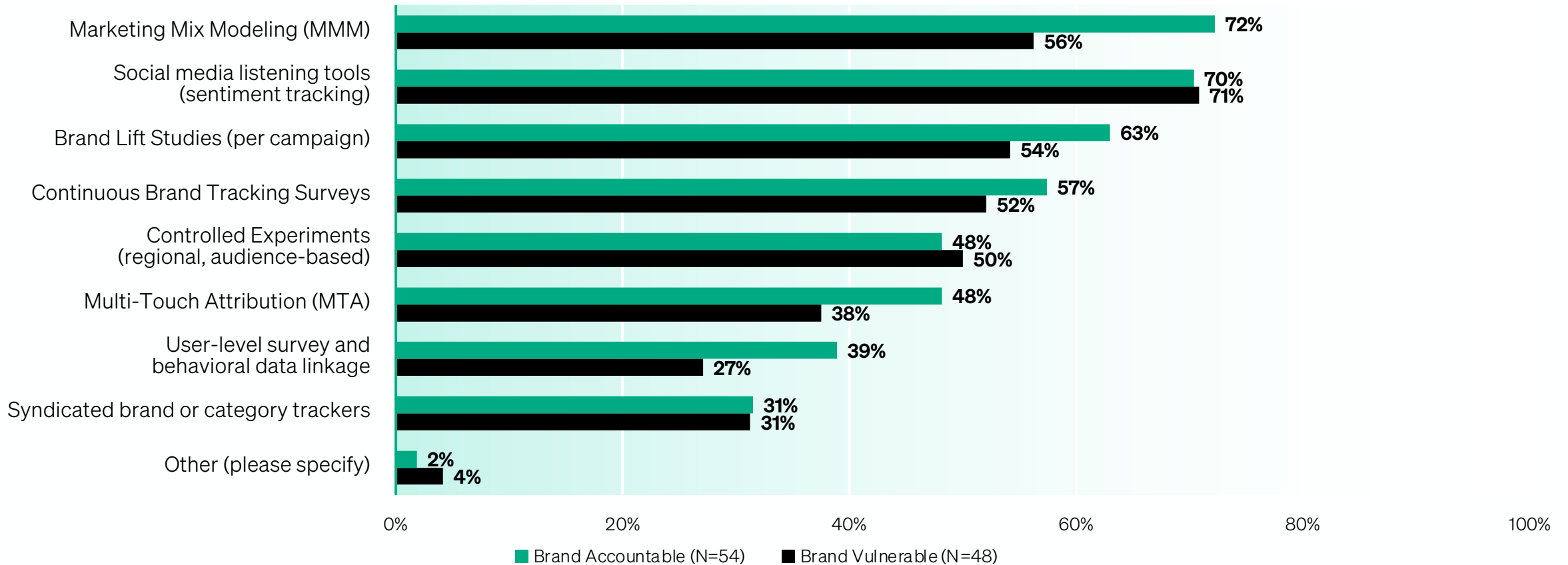
Measurement and Attribution Deep Dive

Measurement and attribution deep dive

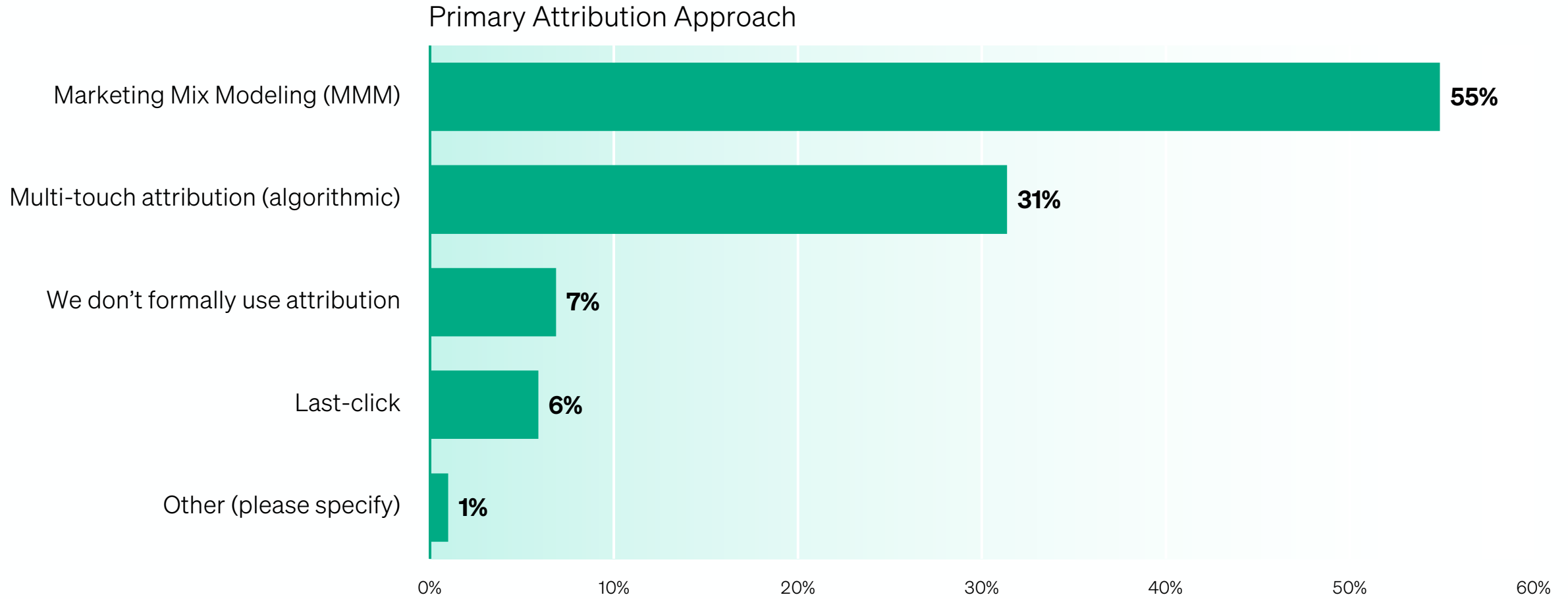
- 1 Companies use a portfolio of tools, some of them for planning insights (MMM), while others for ongoing tracking data (social listening)
- 2 Most companies use MMM as the main attribution approach
- 3 When it comes to brand, Marketers track brand preference as well as specific attributes that drive it, with 50% of companies aiming to review brand health at least monthly
- 4 Brand Accountable leaders are much more likely to have an actionable process of measuring brand health

“Brand Accountable” companies are more likely to use a combination of MMM, MTA and user level linkage of surveys to behavior

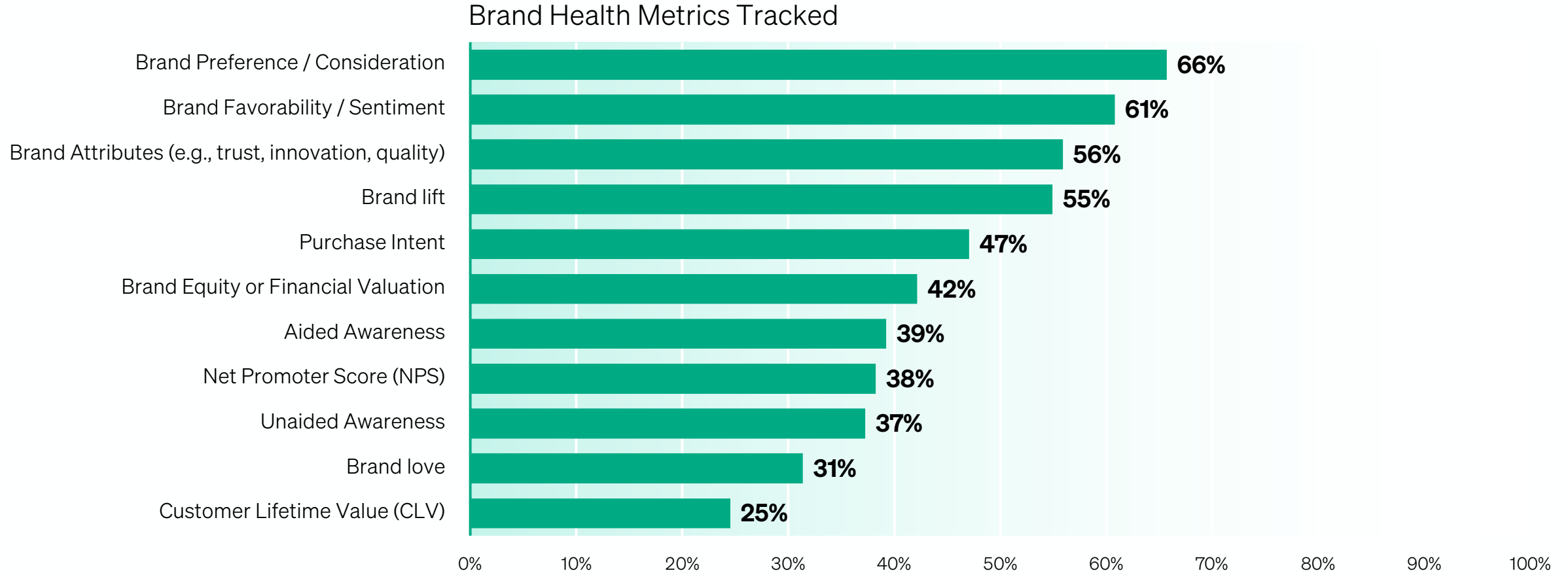
Measurement Tools Used



Most companies use MMM as the main attribution approach

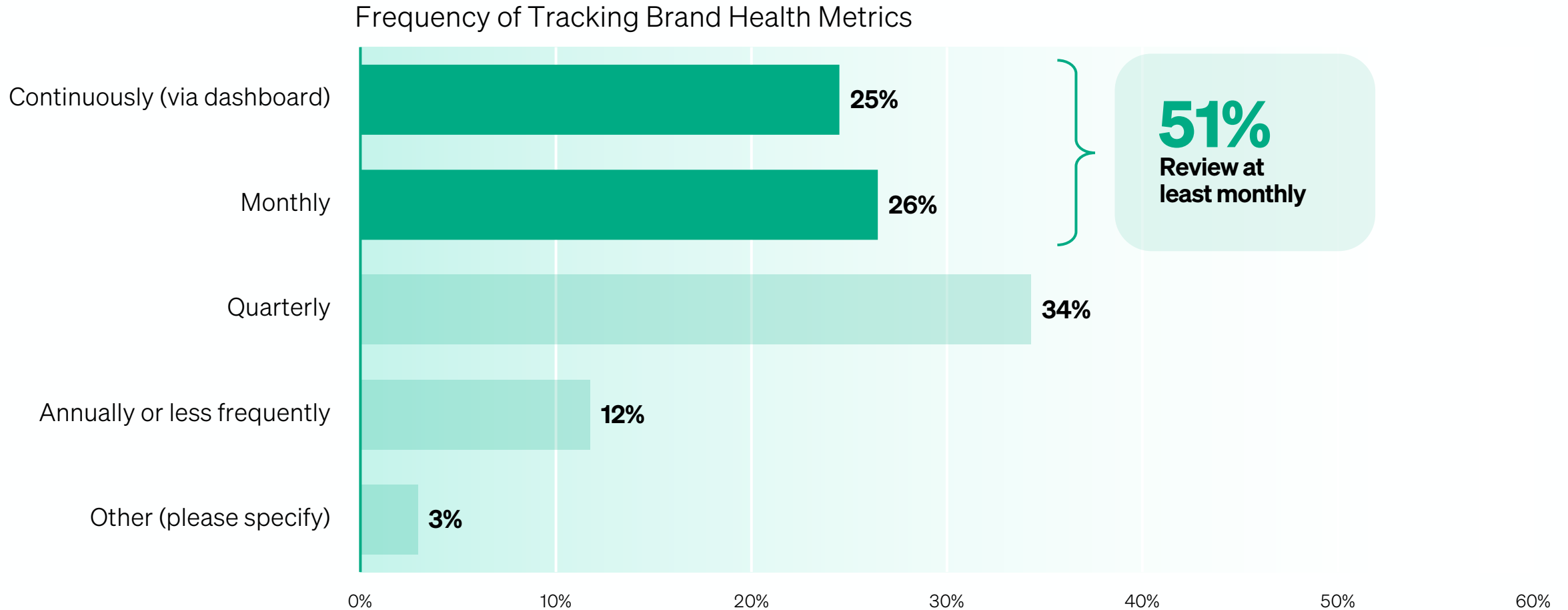


Marketers try to track both brand preference, and key attributes that drive it.



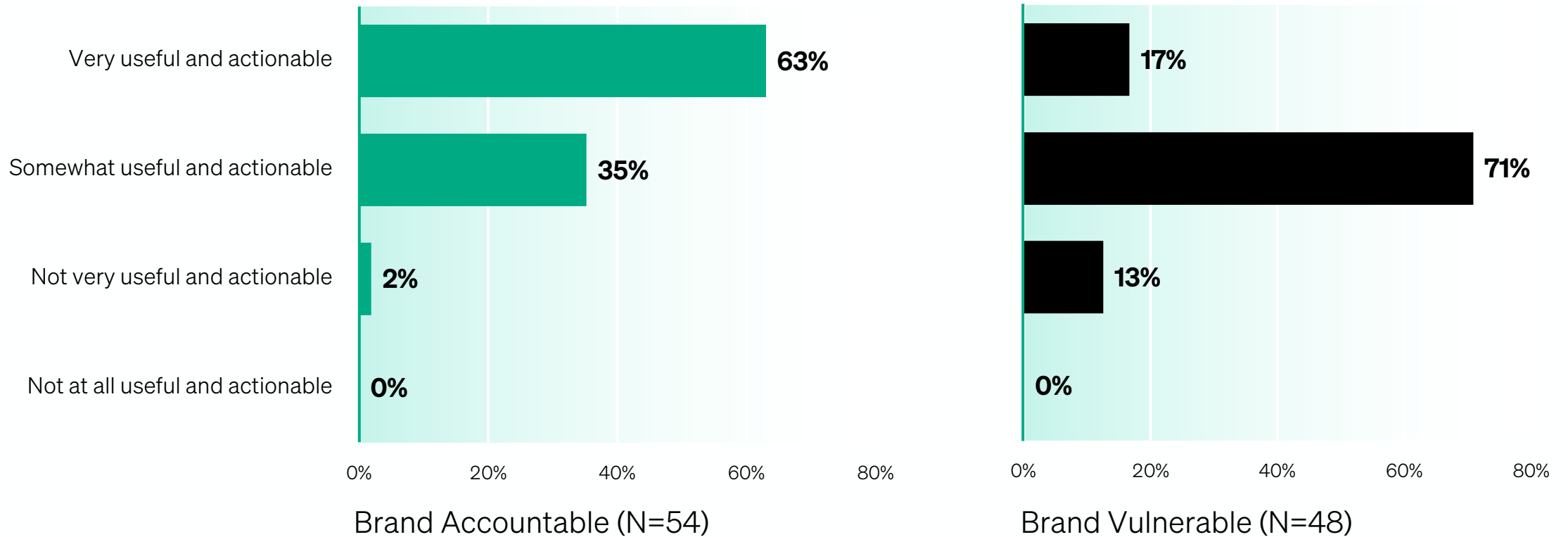
Q: Which brand health metrics do you regularly track? (Select all that apply)
 N=102 Senior Marketers

~50% of companies aim to review brand health at least monthly



Brand Accountable leaders are much more likely to have an actionable process of brand health measurement

Assessment of Brand Measurement Process



05

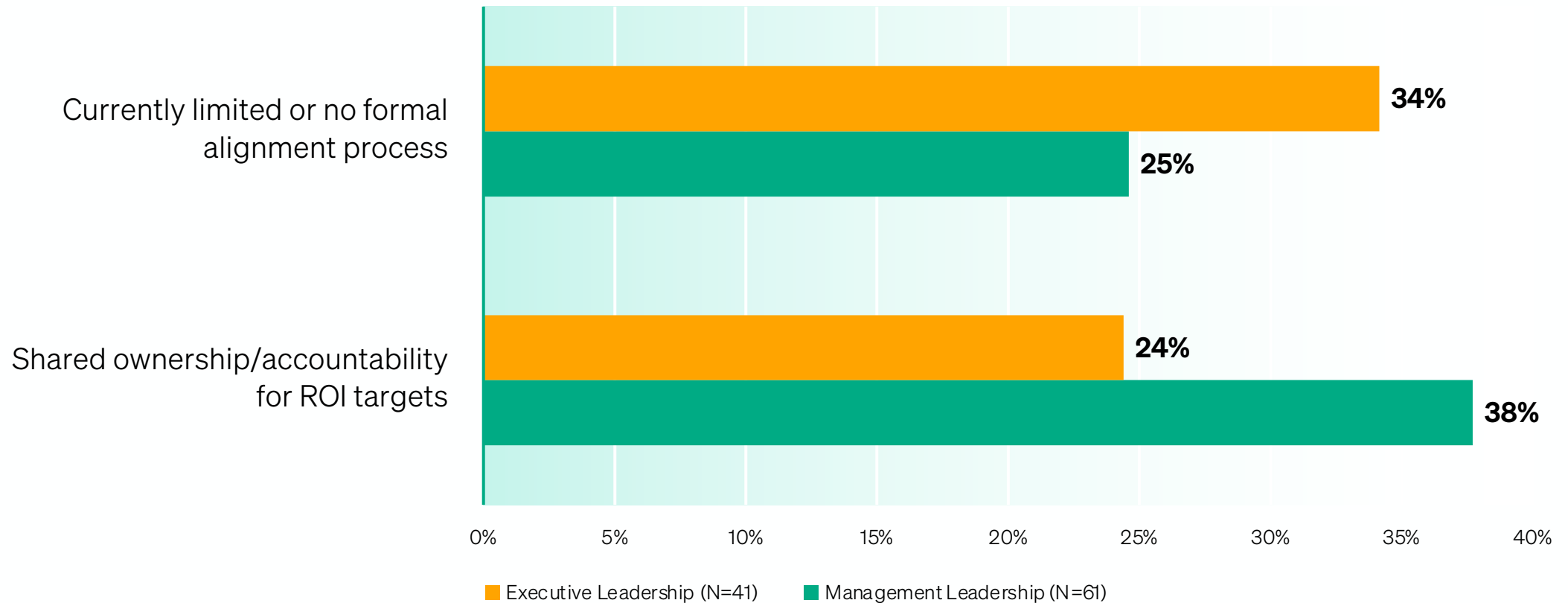
The seniority Gap

Dimensions of the seniority disconnect

- 1** Managers tend to overestimate **Finance alignment** vs executives
- 2** Executives are more realistic about measurement limitations and have better visibility into barriers to advanced measurement
- 3** Senior marketers emphasize incrementality and see the value of user-level linkage of brand and behavior data
- 4** In the end, **Executives default to performance**, as day-to-day execution gravitates toward measurable tactics

Managers tend to overestimate the degree of alignment with Finance

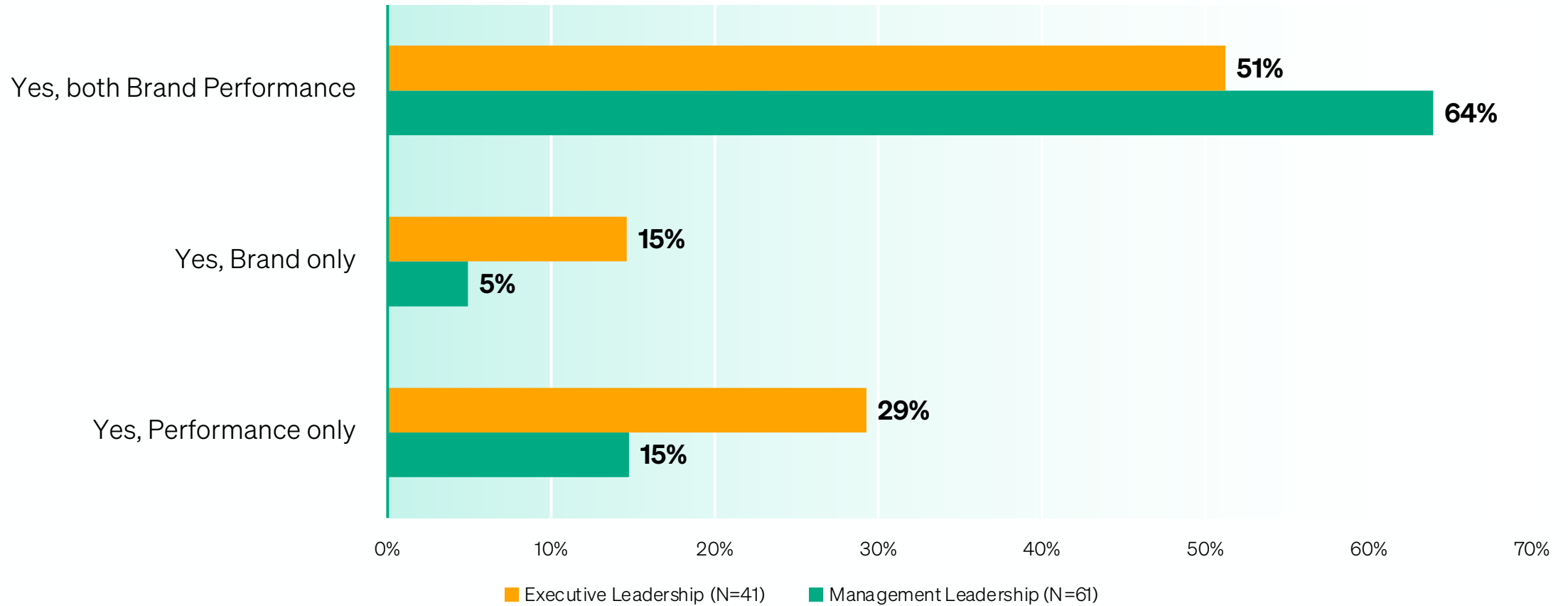
How Marketing and Finance Align



Q: How do your marketing and finance teams specifically align on measuring brand ROI? (Select all that apply)
 N=102 Senior Marketers

Marketing Executives are more realistic about the limitations of their measurement capabilities

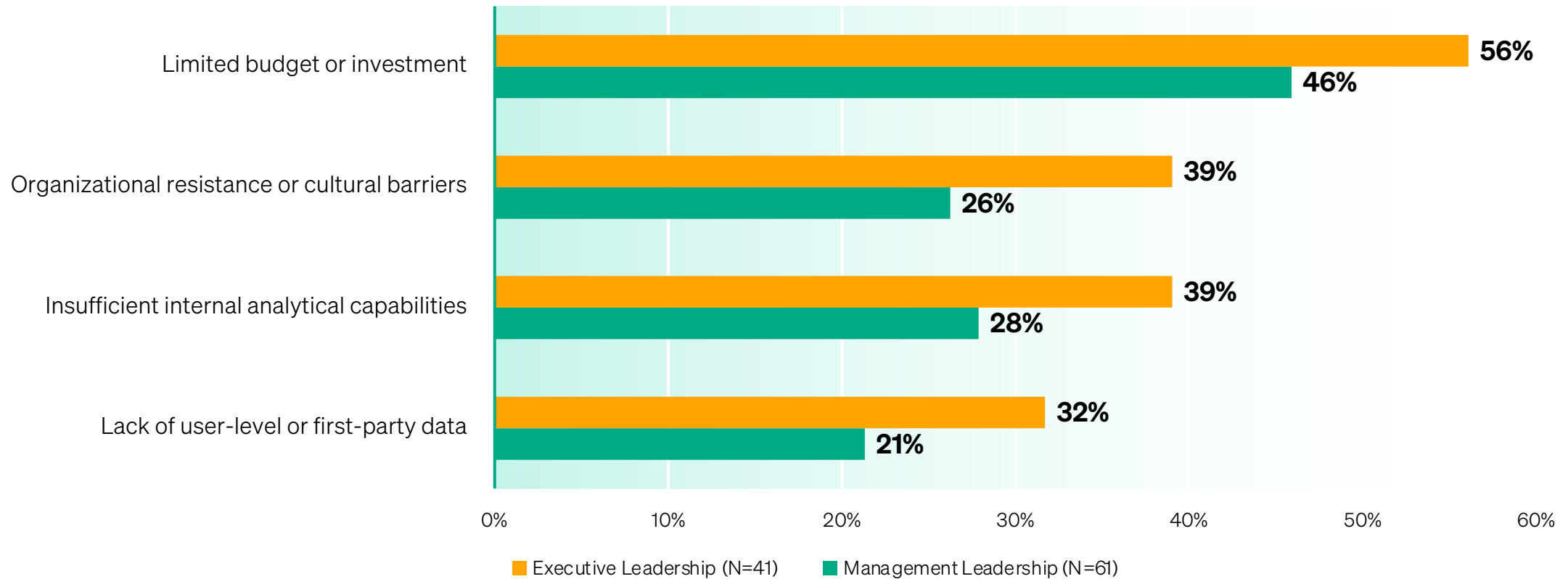
Quantifying Marketing Impact



Q: Have you quantified the overall contribution of marketing (brand + performance) to sales or business outcomes? (Select one)
N=102 Senior Marketers

Marketing Executives are also more likely to have better visibility into barriers to advanced measurement

Barriers to Adopt Advanced Measurement

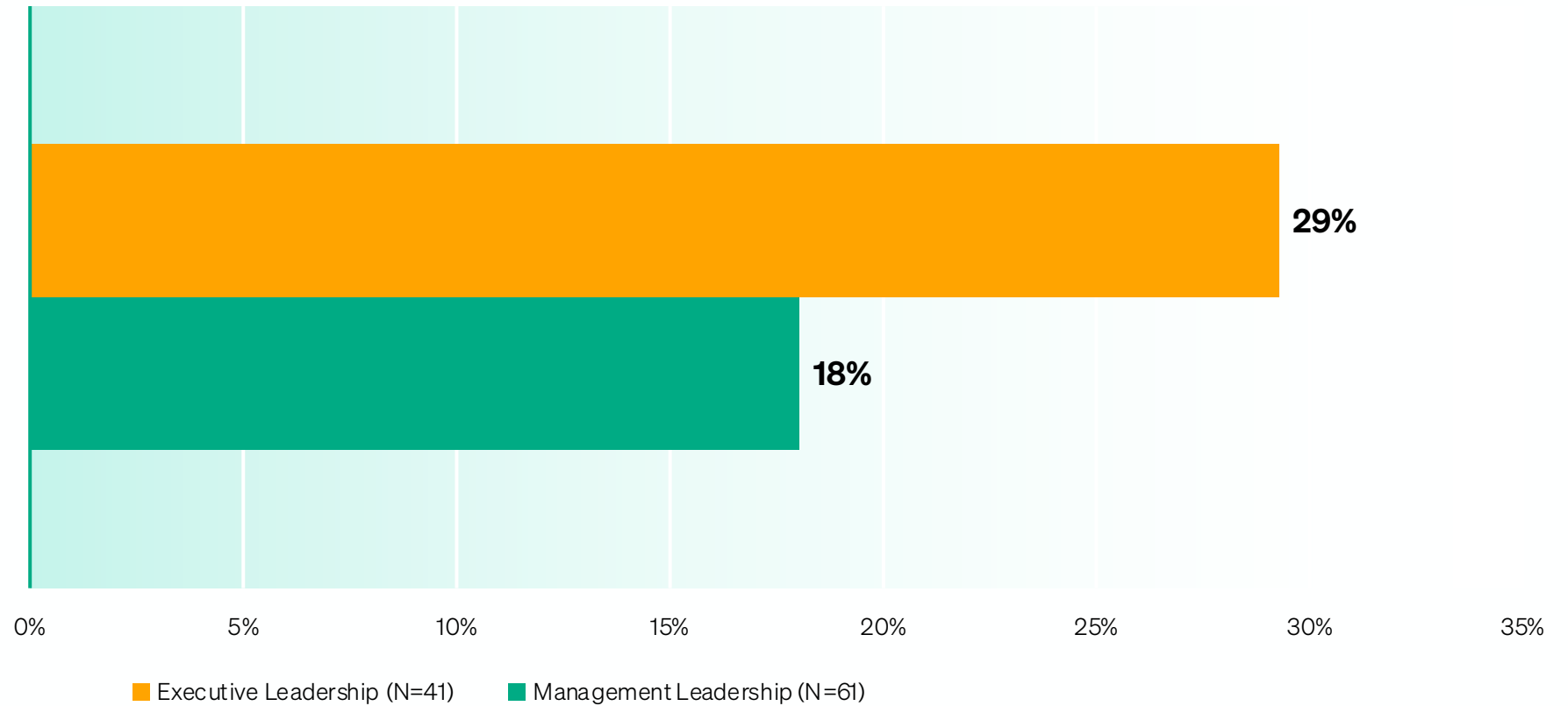


Q: Do any of the following barriers prevent you from adopting advanced measurement practices like experiments or consumer-level tracking? (Select all that apply)
 N=102 Senior Marketers

Marketing Executives emphasize the importance of incrementality

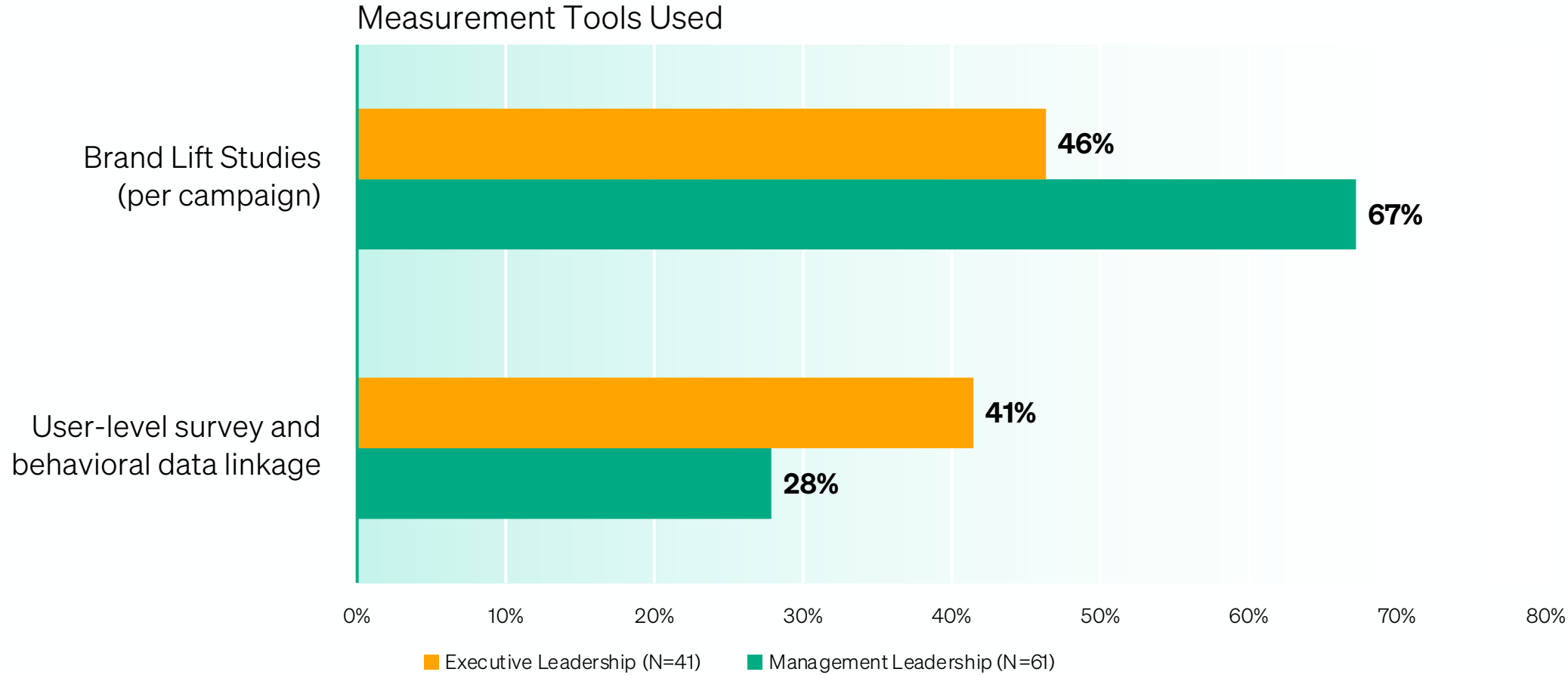
Barriers to Adopt Advanced Measurement

Difficulty proving incremental value internally

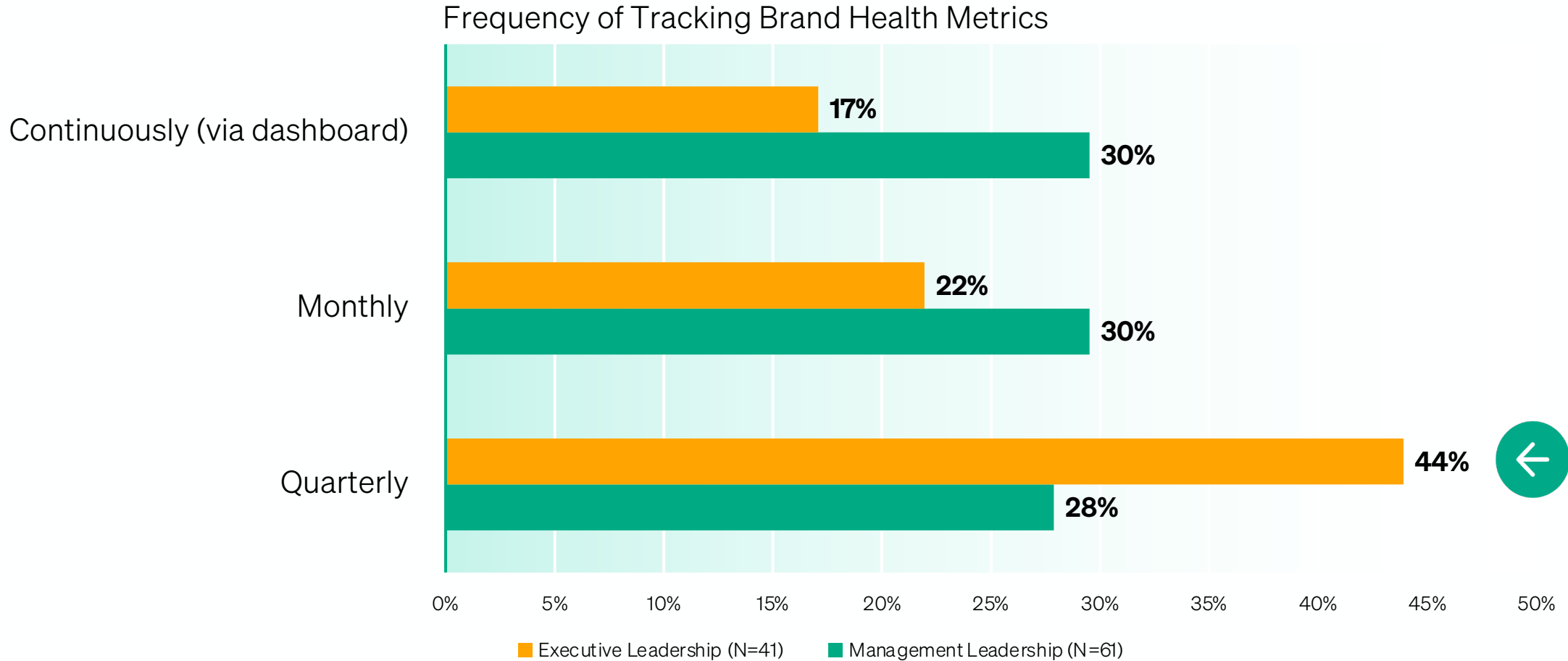


Q: Do any of the following barriers prevent you from adopting advanced measurement practices like experiments or consumer-level tracking? (Select all that apply)
 N=102 Senior Marketers

Marketing Executives are more likely to see the value of user-level linkage of brand and behavior data



Marketing Executives are more likely to focus on quarterly brand health measurement vs more frequent



06

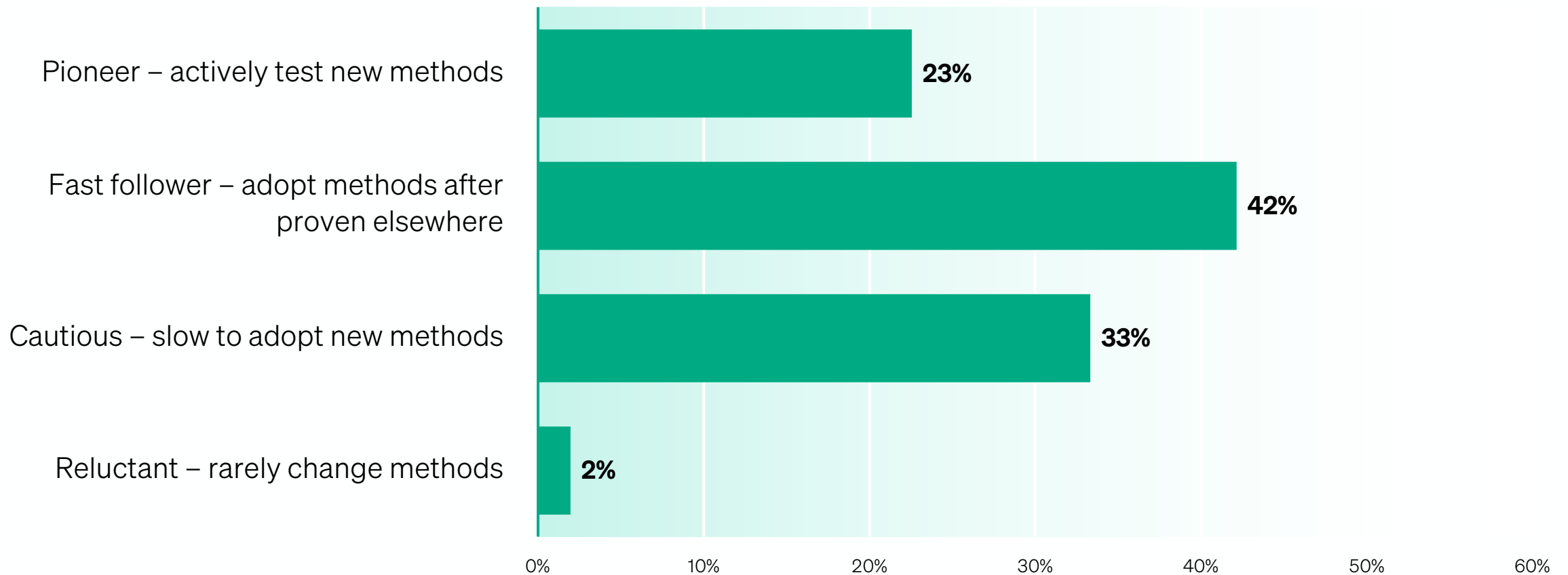
Looking into the future

/ Looking into the future

- 1 Most companies follow a wait-and-see strategy when it comes to measurement, but as expected, Brand Accountable are more likely to lean into testing new tools
- 2 Budget, privacy and data restrictions hinder measurement excellence
- 3 Share of search, attention, and survey to behavior integration are becoming new areas of focus
- 4 Brand Accountable leaders are much more likely to experiment with new approaches, especially linking surveys to behavior

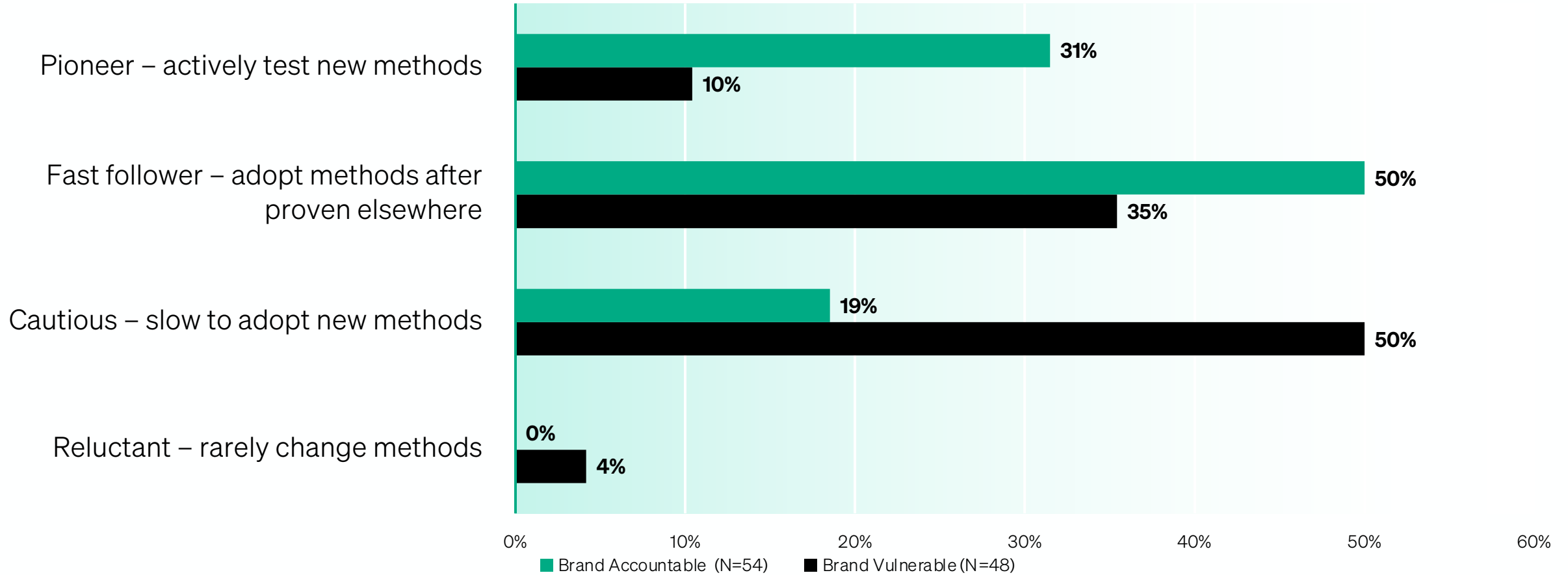
Most companies follow a wait-and-see strategy when it comes to measurement

Openness to New Measurement Approaches



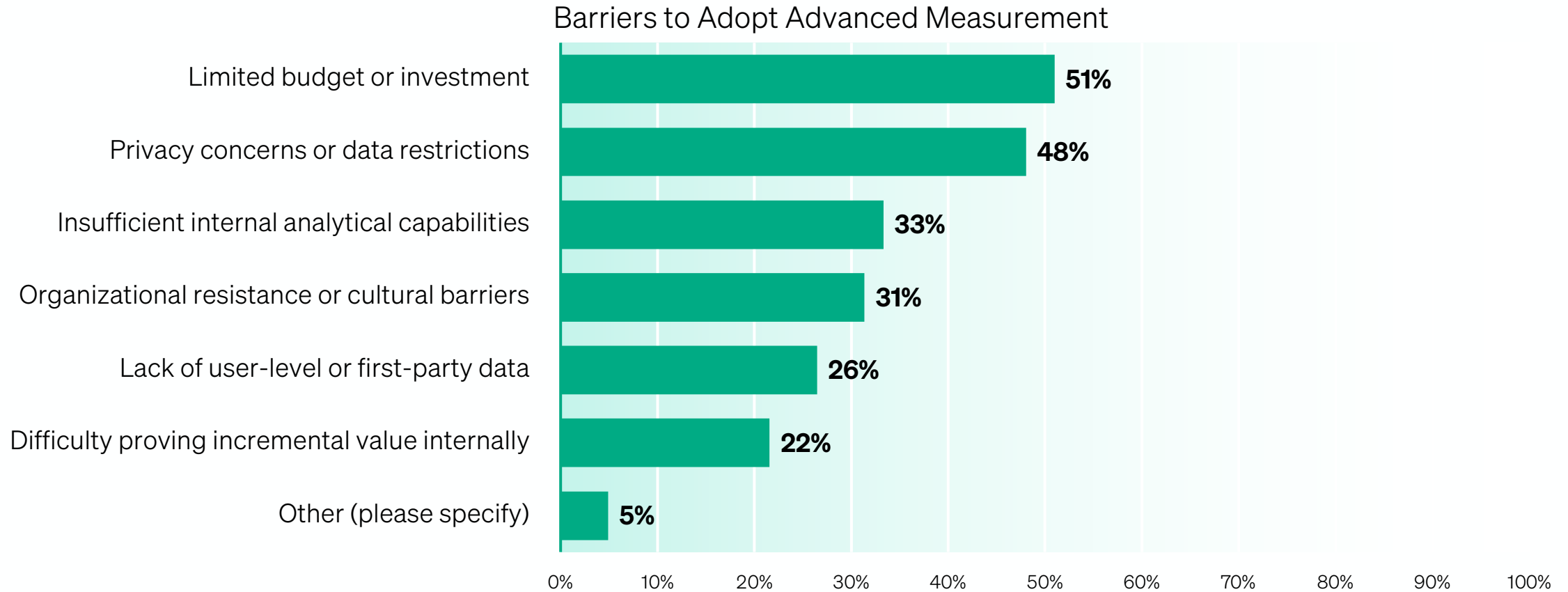
Brand Accountable are more likely to lean into testing new tools

Openness to New Measurement Approaches



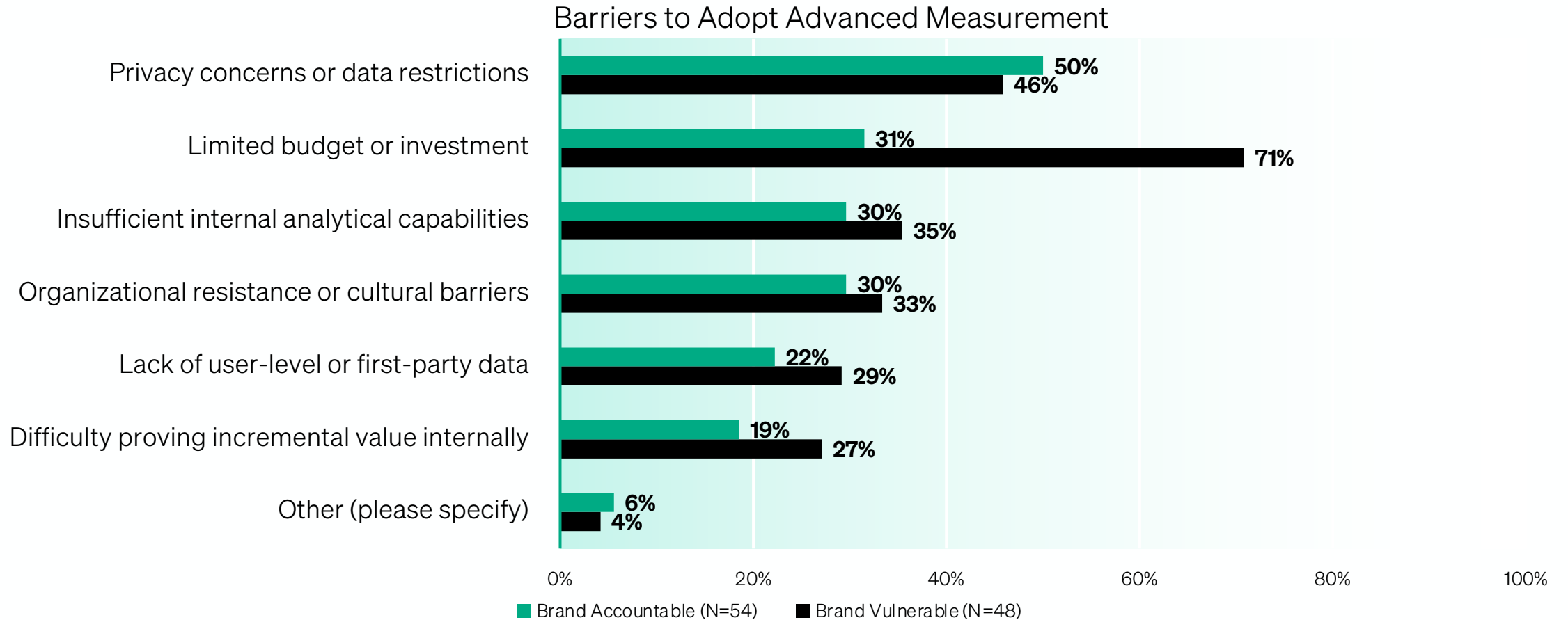
Q: How would you describe your organization's openness to adopting new measurement methods? (Select one)
N=102 Senior Marketers

Budget, privacy and data restrictions hinder measurement excellence



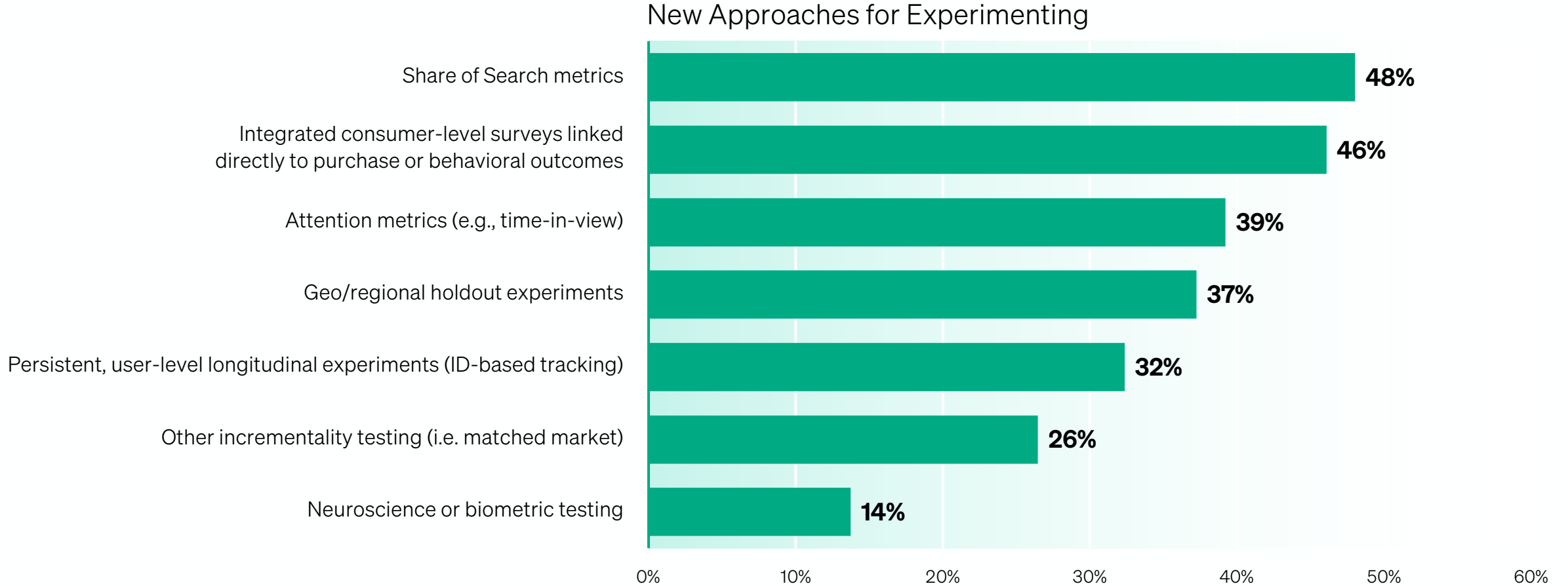
Q: Do any of the following barriers prevent you from adopting advanced measurement practices like experiments or consumer-level tracking? (Select all that apply)
 N=102 Senior Marketers

Budget, privacy and data restrictions hinder measurement excellence, especially for "brand vulnerable" companies



Q: Do any of the following barriers prevent you from adopting advanced measurement practices like experiments or consumer-level tracking? (Select all that apply)
N=102 Senior Marketers

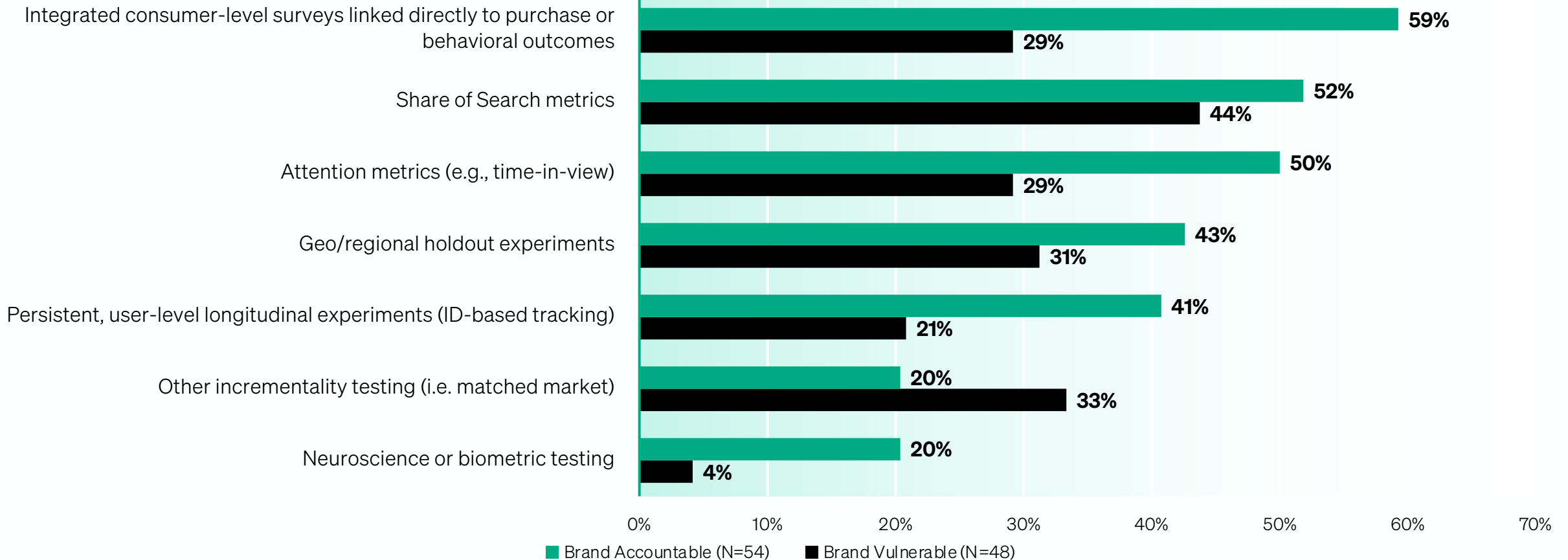
Share of search, attention, and survey to behavior integration are key areas of focus



Q: Have you experimented with any of these newer measurement approaches recently? (Select all that apply)
 N=102 Senior Marketers

Brand Accountable leaders are much more likely to focus on all areas, especially linking surveys to behavior

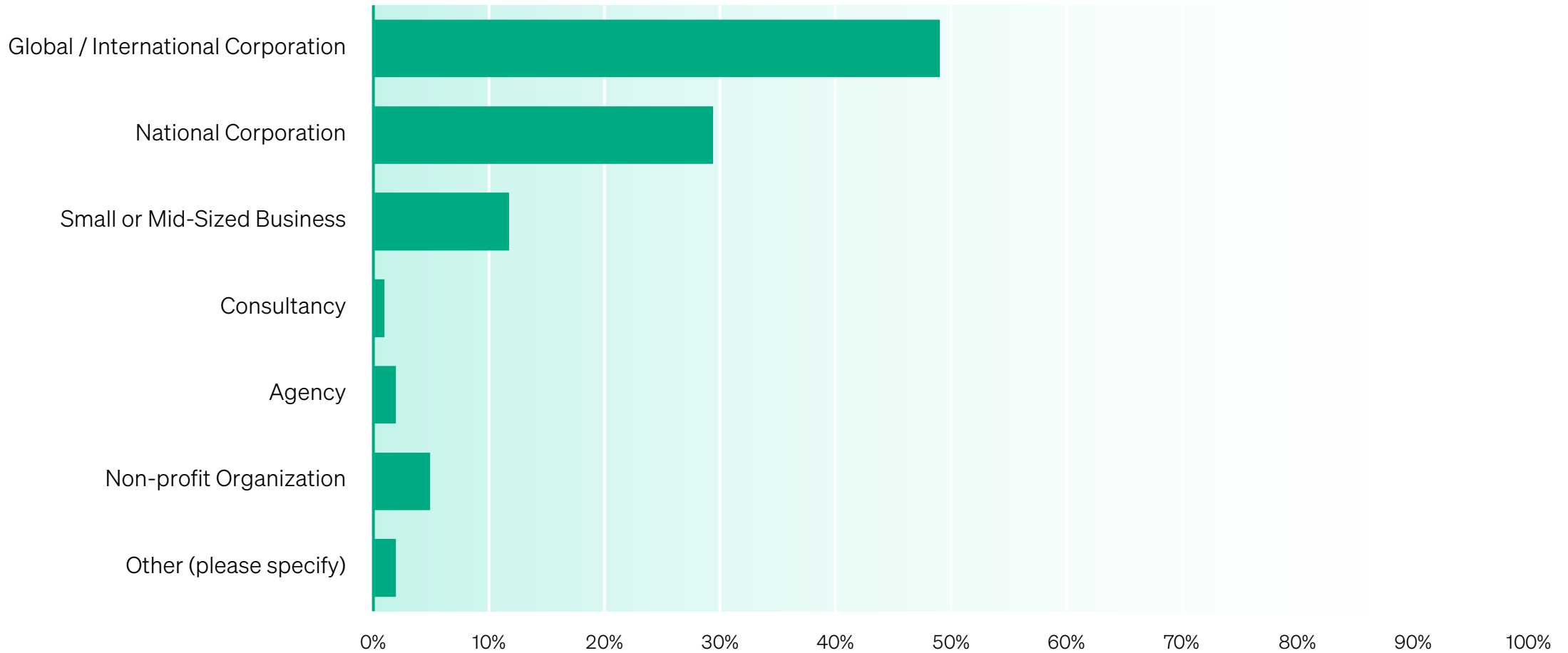
New Approaches for Experimenting



Q: Have you experimented with any of these newer measurement approaches recently? (Select all that apply)
N=102 Senior Marketers

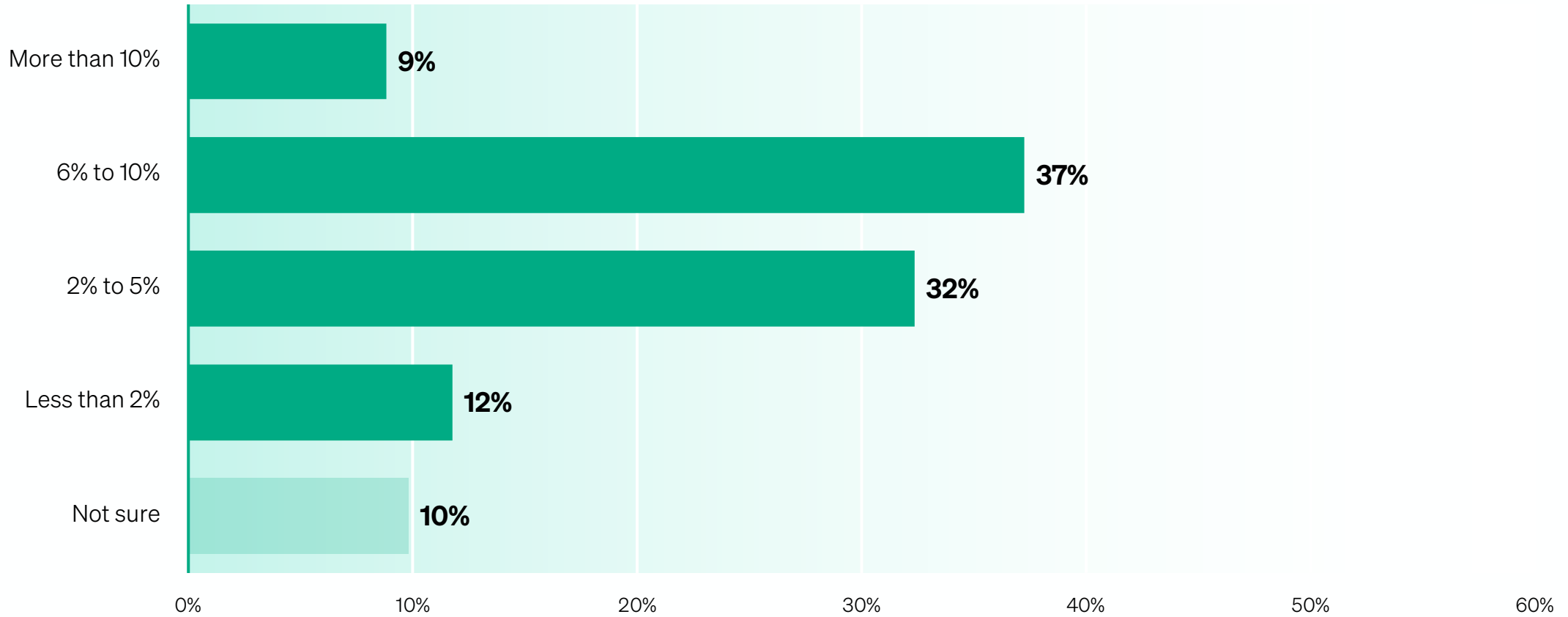
Firmographics

/ Company Type

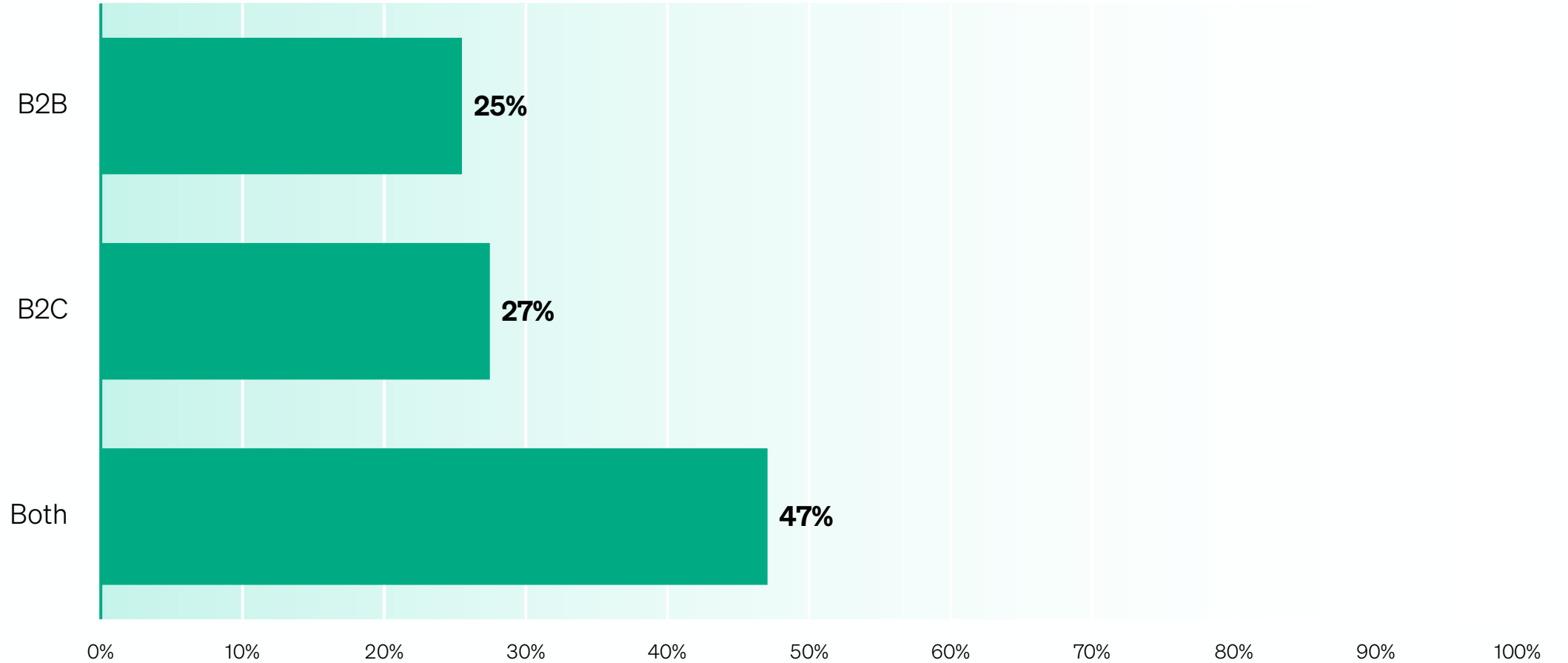


Q: Which of the following best describes the type of company you work for? (Select one)
 N=102 Senior Marketers

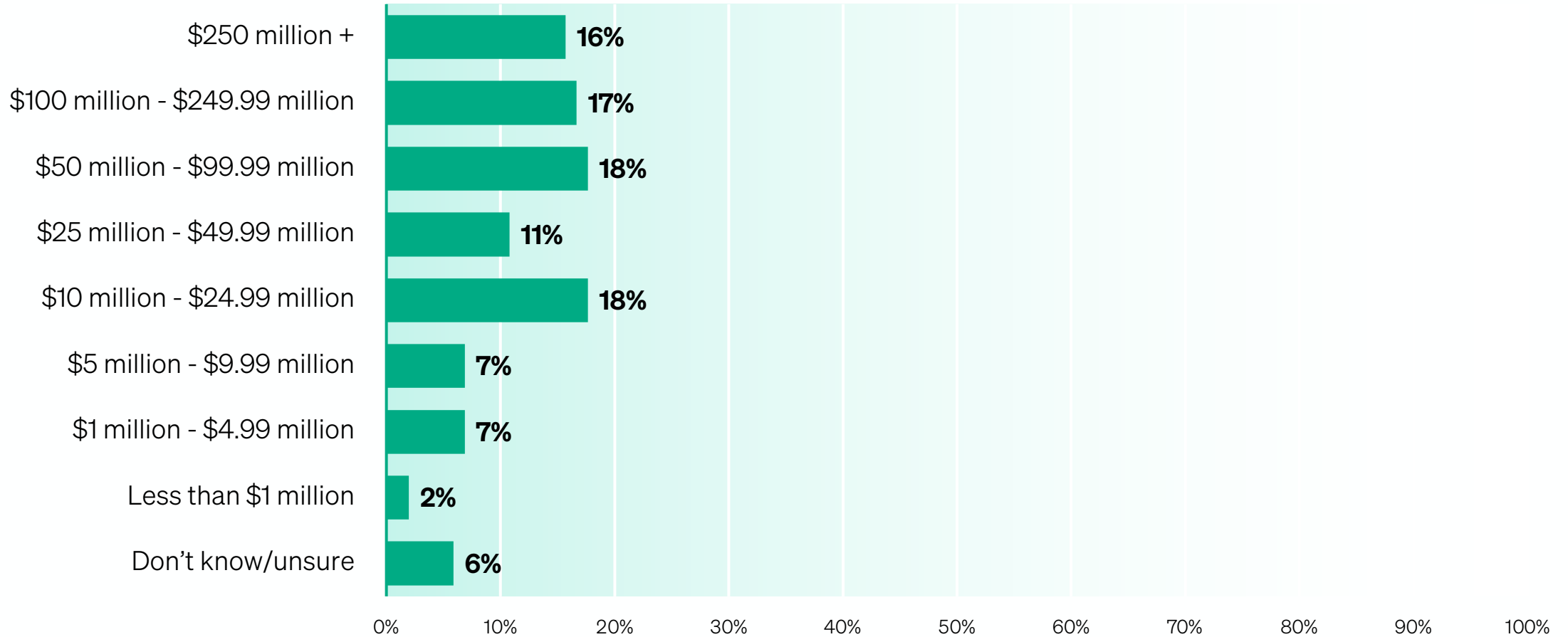
Marketing spend as a percentage of sales



Sales Structure



Marketing Budget



The leading trade association for marketing.

The Marketing + Media Alliance (MMA) is the only trade association that unites the entire marketing ecosystem—CMOs, MarTech, AdTech, media, and marketer-supported companies—working collaboratively to architect the future of marketing while delivering growth today. Led by CMOs, the Alliance drives marketing change by tackling unanswered questions and challenging entrenched assumptions. We are unapologetically committed to science and inquiry, knowing that transformative impact only comes from constructively disrupting the status quo. Through peer-driven collaboration, the Alliance helps members aggressively adopt proven, science-backed practices. Each year, MMA Global invests millions in breakthrough research to deliver unassailable truths, actionable insights, and practical tools. By enlightening, empowering, and enabling marketers, we shape the future of marketing and propel business growth.



Learn more at mmaglobal.com



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