

DISTINCTIONS OF STRUCTURE EXPENSES ON ADVERTISING IN THE INTERNET

The transformations of economy in Ukraine that is happening due to globalization, allows society to form new branches in traditionally conservative spheres of activity. Gradually, in separate under branch, the internet advertisement allocated in new branch and its volume grows constantly. In turn, the internet - advertising are changing, transformed and (respectively the costs are growing), as a result there is need for system researches of costs accounting in separate advertising types for the internet. Teamwise with staff of Odessa advertising company "Inspire metamarketing", the author studied how to distinguish in practice the structure of publicity expenses, depending on the life period of an advertising product.

Keywords: expenses, marketing communications, Internet, advertiser, producer of advertising, distributor of advertising, contextual advertising, banners, video advertising, brand.

ВІДМІННОСТІ СТРУКТУРИ ВИТРАТ НА РЕКЛАМУ В ІНТЕРНЕТІ

Перетворення економіки України, що відбуваються у наслідок глобалізації, дозволяють суспільству формувати нові галузі в традиційно консервативних сферах життєдіяльності. Поступово в окрему підгалузь виділяється реклама в Інтернеті і її об'єм постійно зростає. У свою чергу Інтернет - рекламні засоби видозмінюються, трансформуються і (відповідно зростають витрати на рекламні заходи), виникає потреба в системних дослідженнях обліку витрат на окремі види реклами в Інтернеті. Спільно із співробітниками Одеської рекламної фірми "Inspire metamarketing", автором проведено вивчення як на практиці складаються відмінності структури витрат на рекламу залежно від періоду життя рекламного продукту.

Ключові слова: витрати, маркетингові комунікації, інтернет, рекламодавець, виробник реклами, розповсюджувач реклами, контекстна реклама, банери, відео реклама, бренд .

ОТЛИЧИЯ СТРУКТУРЫ ЗАТРАТ НА РЕКЛАМУ В ИНТЕРНЕТЕ

Преобразование экономики Украины, происходящих вследствие глобализации, позволяют обществу формировать новые отрасли традиционно консервативных сферах жизнедеятельности. Постепенно в отдельную подотрасль выделяется реклама в Интернете и ее объем постоянно растет. В свою очередь Интернет - рекламные средства видоизменяются, трансформируются и (соответственно растут расходы на рекламные мероприятия), возникает потребность в системных исследованиях учета расходов на отдельные виды рекламы в Интернете. Совместно с сотрудниками Одесской рекламной фирмы "Inspire metamarketing", автором проведено изучение как на практике состоят различия структуры расходов на рекламу в зависимости от периода жизни рекламного продукта.

Ключевые слова: расходы, маркетинговые коммуникации, интернет, рекламодатель, производитель рекламы, распространитель рекламы, контекстная реклама, баннеры, видео реклама, бренд.

Statement of a problem. The actuality of research of costs on advertising in the internet is grounded by strengthening role such type of advertising in marketing and communication systems, which is determine by its advantage, possibility to change the content of advertisement, orientation on target group, combination of visual and acoustic forms of information, feedback with advertiser and consumer.

Analysis of the last researches and publications: The problem of cost accounting in domestic literature was studied very deeply and it was also disclose in many scientific works. Majority of scientists consider that expenses – are assets, that are quite deeply studied and opened in works of many authors. Most of scientists consider that expenses are assets (or economic resources, money, property, etc.) which are used partially or completely. [1, page 29; 2, page 33; 3, page 37; 4, page 17]. Certain authors define concept of expenses and economic category and accounting element. [5, page 56].

Nowadays many works on this topic, which are designed to determine marketing costs in the internet, that witnesses about availability of science interest to solution. Topic of scientific aspect of

merchandising in the internet marketing in Bochulya T. [6, page 22] work disclose most fully. In work of Gura N. [7, page 274] the system of the cost accounting on advertising was described in details. The addition on to this system it can also be a work [8, page78], where it is proposed to exclude the cost on brand developing - name of product ,which should take into account the infernal culture of company- customer and cultural property, which are offered to manage in the cost accounting [9, page37].

Part of a common problem unresolved earlier: For the customer of advertising product and for advertising company the price of development of a web page is becoming increasinly significant component of economic result. In terms of Ukraine economic integration in EU, saturation of the market with imported goods, competitive struggle is a powerful factor in the expansion of advertising. The opportunity of the internet, allow to turn it into interactive global advertising, due to which the advertiser can be sure, that his products will see millions of people. Internet advertising market participants are concerned about the issue of advertising budget, correctness of determination and accounting of cost, evaluating of the effect from advertising. This is due to necessity of analysis of special kind of costs, internet to every specific period of life - cycle of promotional product.

Article purpose –Analysis of the impact conditions of the life - cycle of promotional product to composition and structure of costs.

Main materials of research: For the analysis of advertising cost in the internet, first of all, we should find out what these advertising materials are. In this area it is possible to allocate such participants of the advertising market: advertiser, producer of advertising, distributor of advertising and consumer.

The advertising in the internet is distributed on banners, contextual advertising and video advertising. Until recently banners occupied the largest share in the internet advertising. They gradually are supplanted by a contextual advertising, which can be directed on target group, concrete region, concrete interests of the internet users. Costs of the contextual advertising are considered more conveniently, that allows to control the budget and to determine exactly how and when that has been spent the expenditures on what how and when the made investments were spent. Video advertising differs by dialogicity and emotionality, possibility to interact with consumer. To the main websites, where the advertising is published, it is possible to attributed to: promo-sites,

portals and corporate sites. That site may have got an account, which is the place of user, where it is place displaying stored in a computer system a set of data necessary for his identification and order with information on purchases is displayed.

The customer and the manufacturer aspire to make the cost of any type of advertising (banners, a contextual advertising, video advertising) to produce the maximum effect.

Table 1 shows result of analysis of the cost of promotional activities in the internet of which were held by the Odessa advertising company "Inspire metamarketing". Following the results of work, in the first half of the 2014 year the cost are displayed on periods of life - cycle of advertising products.

Table 1

Promotional expenses in the internet which are divided in types and periods of life-cycle (as a percentage of total)

Periods of life cycle of the advertising tool	Types of the advertising tool			
	Banners	Contextual advertising	Video advertising, including:	
			animation	movies
Developing	2,0	10,0	60,0	20,0
Production	2,0	10,0	35,0	75,0
Distribution and support of the site	96,0	80,0	5,0	5,0
Recycling	0,0	0,0	0,0	0,0
In total expenses by each category	100	100	100	100

Specific types of expenses, which are characteristic for each concrete life cycle period (significantly different in every type of an advertising product). So the costs of advertising product development, sketches, brand, text, tables and schedules for the site, compensation to workers, which were occupied in development of product for animation three times exceed similar expenses for movies, six times – for a contextual advertising and by thirty times – for banners. During production the promotional costs of acquisition of materials for product debugging of the site, depreciation of fixed assets and current assets for movies are exceeded by similar expenses for animation, seven times – for a contextual advertising and by thirty seven times – for banners

twice. For the Internet advertising distribution period allocation of costs on payment of a hosting, updating of the site by the web designer, compensation to the workers extending an advertising product looks absolutely in a different way. For banners they are 20% more than for a contextual advertising and in twenty times more than for movies and animation. Such distinction is caused by placement of the site in the internet (called hosting) and its maintenance (service) – administration, performance of backup copies, creations of new links, performance of checks of safety, placement of new information materials, that is the current costs of maintenance of work of the site have the greatest volume for banners. Unlike of other types of advertising products, in the internet for the utilization period practically there are no costs and compensation of workers, which were occupied in utilization of an advertising product.

Distribution of the internet advertising does not pass the property right to advertising to customer and, of course, it influences in features of accounting. Advertising in the internet can not be a benefit and it can not be used for personal needs. For the advertiser these expenses are connected with economic activity, increasing in obligations which can lead to reduction of own capital and are necessary to carry to other expenses of operating activities (distribution costs). Tax obligations when you make payment documents from manufacturer and distributor of advertising should be considered in separate line. If the copyright of the web site becomes the property of the customer, that it is reflected in tax accounting and bookkeeping as an intangible asset, followed by depreciation. In tax accounting, the expenses on acquisition or creation of the web site do not join in expenses for tax accounting. They are the subject to amortization as intangible assets. Tax payer on advertising is an advertiser producer and distributor.

Conclusions and prospects of further research: The structure of publicity expenses in the internet has got significant differences from other types of advertising. First of all, there are completely no costs on utilization of advertising this type of. Costs on sketch development brand, acquisition production of advertisement, site debugging, hosting payment, updating depreciation of fixed assets and current assets, compensation for workers are differed by tens of times depending on the concrete period of the life cycle.

For management decisions the customer promotional products can not only consider issues in the study of increase in sales, but at the same

time, using results of our research for each type of internet advertising lifespan of certain produce advertising based on the maximum effect on investments.

Existing practical approaches of the costs accounting for online advertising does not account specifics of this tool behind the level of its organization other subsectors of marketing communications and extant of growth on this market. The cost of advertising on the internet his not a new accounting object of reflection. However in our opinion, for further research is to identify the characteristics of accounting for online advertising scientific understanding of the factors causing such significant differences that will improve accounting, and their full to reveal effect on the investment of funds in the various types of advertising tools.

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