

STRATEGIC IMPACT OF EXPERIENTIAL MARKETING ON INTANGIBLE ASSET GROWTH IN HIGH-TECH B2B ENTERPRISES

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The article investigates experiential marketing as a strategic instrument for growing the intangible assets of high-tech enterprises in the B2B sector. The aim of the study is to determine the impact of experiential marketing tools on the growth of intangible assets of high-tech B2B companies and to evaluate the effectiveness of their application in Central and Eastern European markets. The research gap addressed in this paper is the lack of empirical evidence regarding the mechanisms of translating marketing efforts into intangible asset value, specifically within emerging markets such as Ukraine and Poland. The research methodology involves the systematisation of experiential marketing tools in the B2B environment (immersive presentations, hackathons, events, content marketing, digital tours, and co-innovation programmes) and the development of a multifactor OLS regression model to assess the impact of these tools on the integral intangible-asset index (IIA). The empirical basis is formed by data from 10 technology companies in Ukraine and Poland from 2022–2024, obtained through content analysis and the processing of market indicators. The results of the study confirm the hypothesis of a statistically significant positive effect of experiential marketing on intangible assets ($R^2 = 0.847$; $F = 18.42$; $p < 0.001$). Six key experiential marketing tools for the B2B environment were systematised: immersive presentations (AR/VR, showrooms), client hackathons, experience-centric events (conferences, demo-days), experience content marketing (storytelling, gamified educational platforms), personalised digital tours (sandboxes, online demos), and co-innovation programmes (partner ecosystems). It was established that co-innovation programmes ($\beta = 0.341$) and immersive presentations ($\beta = 0.312$) have the greatest impact on intangible assets. A regional specificity was identified: co-innovation is a more powerful driver for the markets of Ukraine and Poland compared to mature Western markets, where brand-oriented tools predominate. The practical significance of the results lies in their potential application in shaping the marketing strategies of technology companies aimed at capitalising their intangible assets.

Keywords: *experiential marketing, intangible assets, B2B marketing, high-tech enterprises, innovative enterprises, immersive technologies, co-innovation programmes, regression model, experience economy, digital marketing.*

Problem Statement. In the context of digital transformation and intensifying global competition in technology product and service markets, traditional approaches to B2B marketing are evolving under the influence of changes in corporate client behaviour and the



development of digital technologies [1, 2]. In the high-tech product segment, experiential marketing is particularly important because such products are complex to perceive and often carry a high level of technological uncertainty for the client. The purchasing decision is based not only on technical specifications but also on trust in the supplier's competence and the quality of interaction with it.

Experiential marketing tools allow complex products to be «digitised» and made tangible through demonstrations, prototypes, VR/AR environments, or joint innovation projects. This reduces perceived risk, reinforces the company's expert image, and accelerates decision-making in long B2B sales cycles. Intangible assets brand, reputation, customer capital, intellectual property, know-how, and licences account for an ever-growing share of the value of modern technology companies. According to Ocean Tomo data, the share of intangible assets in the market capitalisation of S&P 500 companies exceeds 90% [3]. At the same time, the mechanisms by which marketing strategies influence the formation of intangible assets remain insufficiently studied, particularly in the context of B2B markets in Ukraine and Poland.

Analysis of Recent Research and Publications. The concept of experiential marketing originates from the foundational work of B. Schmitt [4], who proposed the paradigm of consumer experience as the basis for brand differentiation. This concept was further developed by Pine and Gilmore [5], who described the «experience economy» as a new stage in the development of market relations. In the contemporary B2B context, experiential marketing is actively studied through the lens of customer experience management throughout the entire customer journey [1], as well as within the new paradigm of ««holistic sales», where emotions, values, and long-term assets are integrated into a unified interaction ecosystem.

Rustholkarhu, Hautamäki, and Aarikka-Stenroos [7] demonstrate that emotional engagement and interactive interaction between buyer and seller transform classical value-creation chains into dynamic partnership networks. The application of immersive technologies and extended reality (XR) tools in digital ecosystems provides deep cognitive and emotional engagement of clients, which is a direct driver of business capitalisation [11]. Tataryntseva, Manoylenko, and Shmatko [8] developed a financial justification for the use of innovative digital marketing tools, while Tataryntseva and Kryvobok [9] identified mathematical patterns in the implementation of digital marketing to maximise the financial results of enterprises.

Klimontowicz and Majewska [10] proved the significant contribution of intellectual capital to the competitive and financial performance of organisations in Central and Eastern European countries. Ober [12], using the example of the Polish ICT industry, substantiated the role of open innovations and co-development programmes as key factors in building reputational and intellectual capital. The research gap is identified in the limited understanding of how specific experiential marketing actions quantitatively translate into the valuation of intangible assets in emerging B2B markets like Ukraine and Poland.

Research Objective. The objective of the article is to investigate the impact of experiential marketing tools on the intangible assets of high-tech enterprises in the B2B sector and to test hypothesis H1: the application of experiential marketing tools in the B2B sector has a statistically significant positive effect on the growth of intangible assets of high-tech enterprises. To achieve this objective, the following tasks are envisaged: systematisation

of experiential marketing tools in the B2B environment and analysis of the mechanism of their impact on intangible assets; development of a regression model of the dependence of the intangible-asset growth index on the level of application of experiential marketing tools; and validation of the model on a sample of 10 enterprises from Ukraine and Poland.

Presentation of the Main Research Material. Experiential marketing in the B2B environment differs substantially from its B2C analogues: purchasing decisions are made by groups of stakeholders, the deal cycle is long, and the key factors in supplier selection are trust and interaction quality. Based on an analysis of the practices of leading technology companies and scholarly sources, six key experiential marketing tools for the B2B sector have been systematised (Table 1).

Table 1

Experiential Marketing Tools in the B2B Sector and Their Impact on Intangible Assets

Tool	Description	Type of IA Impact	B2B Application Example
Immersive Presentations	Product demonstration in the client's environment (AR/VR, showrooms)	Reputation, brand	Siemens Digital Industries – VR production tours
Client Hackathons	Joint problem-solving with potential partners	Know-how, customer capital	SAP Innovation Hackathon
Experience-Centric Events	Industry conferences, demo days with interactive sessions, business-decision simulations	Brand, licences, partnerships	Google Cloud Next, AWS re:Invent, IBM Design Labs
Experience Content Marketing	Media content (case studies, storytelling, podcasts); educational gamified platforms	Intellectual capital	HubSpot Academy, Salesforce Trailhead
Personalised Digital Tours	Online demo environments, sandbox platform access	Customer capital, brand	Microsoft Azure Free Trial Ecosystem
Co-Innovation Programmes	Joint product development with client-partners	Know-how, patents, licences	Intel Partner Alliance, Oracle Partner Network

Source: developed by the author based on [12–15].

The tools listed differ substantially in their mechanism of impact on intangible assets. Immersive presentations and experience-centric events primarily shape the enterprise's brand and reputation. Client hackathons and co-innovation programmes generate know-how and strengthen customer capital. Experience content marketing develops intellectual capital and positions the company as an industry leader.

To test hypothesis H1, a sample of 10 technology enterprises from Ukraine and Poland for 2022–2024 was analysed (Table 2). The sample includes enterprises in IT outsourcing, SaaS, IoT, and industrial technologies with varying levels of implementation of experiential marketing tools. Data were collected through structured interviews with marketing directors and CFOs of the enterprises, as well as through analysis of public reports and independent marketing audits. The intangible-asset growth index (IAGI) was calculated as a weighted sum of increments: brand equity (30%), customer equity (25%), intellectual capital (25%), and reputational capital (20%). The level of application of each of the six tools (X_i , $i = 1..6$) was

coded on a binary scale: 0 – not applied systematically, 1 – applied as a strategic tool. The weights (Brand 30%, Customer 25%, Intellectual 25%, Reputational 20%) were determined through the Analytic Hierarchy Process (AHP), reflecting the relative contribution of each asset category to the market valuation of high-tech firms based on expert assessments from marketing directors and CFOs. To test hypothesis H1, a sample of 10 high-tech enterprises from Ukraine and Poland for 2022–2024 was analysed.

Table 2

Sample Enterprise Characteristics

	Enterprise	Country	Industry	Staff	EM Level*	IA Growth	Performance
1	SoftServe	Ukraine	IT outsourcing	1,200	++	Medium	High
2	Infopulse	Ukraine	IT services	870	+	Low	Medium
3	MacPaw	Ukraine	SaaS/Software	450	+++	High	High
4	Intellias	Ukraine	IT outsourcing	660	++	Medium	High
5	Ajax Systems	Ukraine	IoT/Hi-Tech	980	+++	High	High
6	Comarch	Poland	IT/ERP	1,100	++	Medium	High
7	Asseco Poland	Poland	IT systems	1,450	+	Low	Medium
8	CD Projekt	Poland	GameTech	920	+++	High	High
9	LiveChat	Poland	SaaS/CRM	310	+++	High	High
10	Transition Technologies	Poland	Industrial IT	560	+	Low	Medium

* EM – experiential marketing. Legend: + – low (1–2 tools), ++ – medium (3–4 tools), +++ – high (5–6 tools).

Source: compiled by the author.

The study covered companies operating in IT outsourcing, SaaS, IoT, and industrial technologies, differing in the extent of experiential marketing implementation. Enterprises with a high level of application of experiential marketing tools (MacPaw, Ajax Systems, CD Projekt, LiveChat) demonstrate higher rates of intangible-asset growth. For public Polish companies (Asseco, CD Projekt, Comarch, LiveChat), open financial reporting from the Warsaw Stock Exchange was used (assessment of market premium and Tobin’s q ratio), while for private Ukrainian companies, proxy indicators from industry rankings (Forbes Ukraine, DOU platform), aggregated using expert assessments, were applied.

Figure 1 presents the conceptual model of the impact of experiential marketing tools on the intangible assets of a high-tech B2B enterprise. The model is three-tiered and substantiates the logic of capitalising experiential marketing into the market value of an enterprise.

Based on the collected data, a linear regression model of the dependence of the intangible-asset growth index (IAGI) on the level of application of six experiential marketing tools was constructed:

$$IAGI = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \varepsilon$$

where IAGI is the integral intangible-asset growth index; X_1 – X_6 are binary indicators of the activity of applying experiential marketing tools; α is the constant; β_1 – β_6 are regression

coefficients; ϵ is the error term. The integral intangible-asset growth index (IAGI) is defined as a multidimensional average, representing the normalized aggregate change across four components. While IAGI functions as a descriptive composite indicator, the regression model treats it as a dependent variable to examine the stochastic relationship between the strategic implementation of marketing tools and the observed growth in enterprise value. The results of estimating the model parameters by the ordinary least squares method are presented in Table 3.

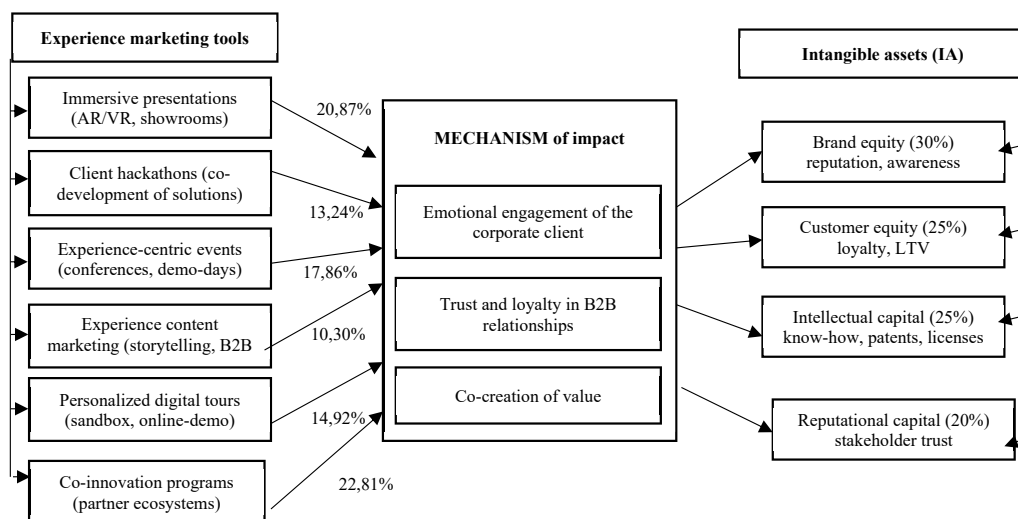


Fig. 1. Implementation of marketing tools for intangible assets of B2B enterprises
 Source: created by the author.

Table 3

Regression Analysis Results

Variable (EM Tools)	Coefficient (β)	Model Share (% of total)	Std. Error	t-stat	p-value	Significance
Constant (α)	0.421	–	0.118	3.57	0.008	High ($p < 0.01$)
Immersive Presentations (X1)	0.312	20.87%	0.089	3.51	0.009	High ($p < 0.01$)
Client Hackathons (X2)	0.198	13.24%	0.072	2.75	0.025	Adequate ($p < 0.05$)
Experience-Centric Events (X3)	0.267	17.86%	0.091	2.93	0.019	Adequate ($p < 0.05$)
Experience Content Marketing (X4)	0.154	10.30%	0.065	2.37	0.044	Adequate ($p < 0.05$)
Personalised Digital Tours (X5)	0.223	14.92%	0.078	2.86	0.021	Adequate ($p < 0.05$)
Co-Innovation Programmes (X6)	0.341	22.81%	0.094	3.63	0.007	Highest ($p < 0.01$)
TOTAL (sum of contributions)	1.495	100.00%	–	–	–	–

Source: calculated by the author

The regression analysis results confirm hypothesis H1. The model explains 84.7% of the variation in the intangible-asset growth index ($R^2 = 0.847$), which indicates its high explanatory power. The F-statistic value (18.42; $p < 0.001$) indicates the statistical significance of the model as a whole. All six coefficients are statistically significant at the $p < 0.05$ level.

The greatest positive impact on intangible-asset growth is exerted by: co-innovation programmes ($\beta_6 = 0.341$), immersive presentations ($\beta_1 = 0.312$), and experience-centric events ($\beta_3 = 0.267$). Personalised digital tours ($\beta_5 = 0.223$), client hackathons ($\beta_2 = 0.198$), and experience content marketing ($\beta_4 = 0.154$) have a less powerful, yet significant impact. The obtained results are consistent with the conclusions of international studies [6, 7]; however, a regional specificity has been identified: co-innovation programmes are a more significant factor for the markets of Ukraine and Poland compared to mature markets, where the influence of brand-oriented activities predominates.

Research Conclusions and Prospects for Further Investigation. The article investigates the role of experiential marketing as a driver of intangible-asset growth for high-tech B2B enterprises. Six key experiential marketing tools relevant to the B2B sector have been systematised, and the mechanism of their impact on individual components of intangible assets has been elucidated.

The regression model, constructed on the basis of an analysis of 10 enterprises from Ukraine and Poland, confirms hypothesis H1 regarding the statistically significant positive impact of experiential marketing on intangible-asset growth ($R^2 = 0.847$; $p < 0.001$). It has been established that the greatest impact is produced by co-innovation programmes and immersive presentations, tools oriented towards deep partnership and emotional engagement of corporate clients.

The practical significance of the results lies in the possibility of their application in shaping the marketing strategies of technology companies focused on building intangible assets as a strategic priority. Prospects for further research include expanding the sample, incorporating quantitative indicators of costs for each experiential marketing tool, and validating the model for the markets of other countries.

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СТРАТЕГІЧНИЙ ВПЛИВ МАРКЕТИНГУ ВРАЖЕНЬ НА ЗРОСТАННЯ НЕМАТЕРІАЛЬНИХ АКТИВІВ ВИСОКОТЕХНОЛОГІЧНИХ В2В-ПІДПРИЄМСТВ

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У статті досліджено маркетинг вражень як стратегічний інструмент зростання нематеріальних активів високотехнологічних підприємств у секторі В2В. Метою дослідження є визначення впливу інструментів маркетингу вражень на зростання нематеріальних активів високотехнологічних компаній В2В-сектору та оцінка ефективності їх застосування на ринках Центральної та Східної Європи. Науковий розрив, який заповнює ця стаття, полягає у недостатній емпіричній обґрунтованості механізмів трансферу маркетингових зусиль у вартість нематеріальних активів саме для ринків, що розвиваються, зокрема України та Польщі. Методологію дослідження становить систематизація інструментарію маркетингу вражень у В2В-середовищі (іммерсивні презентації, хакатони, події, контент-маркетинг, цифрові тури, програми ко-інновації) та розробка багатовимірної OLS-регресійної моделі для оцінки впливу цих інструментів на інтегральний індекс нематеріальних активів (ІІА). Емпіричну базу сформовано на даних 10 технологічних компаній України та Польщі за 2022–2024 роки, отриманих шляхом контент-аналізу та опрацювання ринкових показників. Результати дослідження підтвердили гіпотезу про статистично значущий позитивний вплив маркетингу вражень на нематеріальні активи ($R^2 = 0,847$; $F = 18,42$; $p < 0,001$). Систематизовано шість ключових інструментів маркетингу вражень для В2В-середовища: іммерсивні презентації (AR/VR, шоуруми), клієнтські хакатони, досвід-центричні події (конференції, демо-дні), контент-маркетинг вражень (сторітелінг, гейміфіковані освітні платформи), персоналізовані цифрові тури (пісочниці, онлайн-демо) та програми ко-інновації (партнерські екосистеми). активів мають програми ко-інновації ($\beta = 0,341$) та іммерсивні презентації ($\beta = 0,312$). Виявлено регіональну специфіку: ко-інновація є потужнішим драйвером для ринків України та Польщі порівняно із зрілими західними ринками, де переважає вплив бренд-орієнтованих інструментів. Практична значущість результатів полягає у можливості їх застосування при формуванні маркетингових стратегій технологічних компаній.

Ключові слова: маркетинг вражень, нематеріальні активи, В2В маркетинг, високотехнологічні підприємства, інноваційні підприємства, іммерсивні технології, програми ко-інновації, регресійна модель, економіка вражень, цифровий маркетинг.

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