



*The Importance Of Building Brand Value For An Organization – A Study For Kalon Accounting*

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**Summary**

Over time, brand management and valuation have taken on a strategic role in organizations, regardless of their size. It is observed that building brand value transcends the visual dimension represented by the logo, incorporating elements such as the organizational structure, the products and/or services offered, the institutional visual identity, the company's positioning in society, as well as its mission, vision, and corporate values.

This study aims to analyze the evolutionary process and relevance of brand value building in an organizational context. To this end, a qualitative approach was adopted, characterized as a case study, whose methodology is based on data collection and analysis. The results highlight the evolution process of the Kalon Contabilidade brand, demonstrating that the restructuring of the visual identity, transformations in the organizational structure, reorganization of the internal organizational chart, expansion of the workforce, and hiring of a media-specialized team contributed significantly to the consolidation of the organization's brand value.

**Keywords:** Management. *Marketing*. Brand Value. Accounting.

**Abstract**

Over time, brand management and valuation have assumed a strategic role within organizations, regardless of their size. It is observed that the construction of brand value goes beyond the visual dimension represented by the logo, encompassing elements such as organizational structure, the products and/or services offered, institutional visual identity, the company's positioning toward society, as well as its mission, vision, and corporate values. This study aims to analyze the evolutionary process and the relevance of brand value construction within the organizational context. To this end, a qualitative approach was adopted, characterized as a case study, whose methodology is based on data collection and analysis. The results highlight the evolutionary process of the Kalon Contabilidade brand, demonstrating that the restructuring of the visual identity, transformations in organizational structure, the reorganization of the internal organizational chart, the expansion of the workforce, and the hiring of a specialized media team significantly contributed to the consolidation of the organization's brand value.

**Keywords:** Management. *Marketing*. Brand Value. Accounting.

**1 INTRODUCTION**

The brand has the power to influence the purchase, not only through the final product, but also the entire process. marketing involved in representing a particular product. This process occurs through Investments in advertising, diverse and funny packaging, in short, anything that is captivating. (KOTLER 2012/2019).

Throughout the 2010s and 2020s, the market has been undergoing evolutions in the form of consumption (author, year MACEDO, 2019). Customer-consumer awareness has become a line to be explored. Price is no longer the main factor influencing the promotion of a service or product. Organizations understood and began investing in a concept to be offered to consumers. In other words, by combining factors that add a unique selling point to their product or service,



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resulting in the construction of a concept, adding value to their brands.

Relationship marketing establishes strong economic, technical, and social connections . between the parties. It reduces the money and time invested in transactions. In the best cases- Once successful, transactions cease to be negotiated from time to time and become routine. (KOTLER, 20127).

It should be noted that brand management is not a practice restricted to multinationals or large corporations. organizations, and this is equally relevant for small businesses, which can and should adopt strategies focused on building brand value. In this sense, the smaller the The more organized the organization, the greater the need for attention and investment in consolidating its brand.

In this context, Kalon Contabilidade, initially established as an accounting firm Although small in size, it featured a relationship model in which customer service was... carried out entirely by the owner. He accumulated several functions and responsibilities, in addition of their main responsibilities. This close relationship with clients generated a perception of security and credibility, contributing to strengthening the organization's brand image. in the social environment in which she was embedded.

It is important to consider brand management from the initial stages of... undertaking, giving it strategic relevance and a differentiated positioning. Companies of Small businesses have greater potential to develop brand value in a more efficient way. close and personalized, since the engagement occurs in a more direct way, favoring Closer relationships and processes for serving and resolving demands that are closer to the customer.

A brand is any visually perceptible distinctive sign that identifies and distinguishes products and services, as well as certifying their compliance with certain standards or technical specifications, as defined by SEBRAE (2017). This technical description, combined with What the product or service delivers, plus what the organization adds, strengthens its image. resulting in brand value. This process personifies and humanizes a brand, making it... close to the consumer.

Therefore, in order to define the scope of this work, the objective was to describe The importance of building brand value for an organization, with the object of study being... Kalon Contabilidade Ltda., a company based in the municipality of Balneário Camboriú, Santa Catarina.

With the purpose of structuring the development of this study and understanding the factors involved in building a strong brand, three specific objectives were defined: (a) analyze the process of changing the visual identity of Kalon Contabilidade; (b) promoting awareness of the organizational team focused on customer service; and (c) plan a model of Differentiated and exclusive service to the clients of the company analyzed.

The main purpose of this work is to demonstrate the relevance of the construction of



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Brand value for a small organization with 14 years of experience in the market.

located in the municipality of Balneário Camboriú, in the state of Santa Catarina. The aim is, as

The central result is the strengthening of market positioning and the consolidation of an image.

Differentiated organizational structure within the context in which the company operates and the formation of perceptions.

positive outcomes for their current and potential customers.

In general, it is observed that brand management constitutes a strategic instrument capable to evoke different perceptions and sensations in consumers and clients. The relevance of the topic It is justified by promoting reflection and understanding on the part of business owners and professionals in the field. areas of administration and accounting, entrepreneurs, academics and others interested in Constant updating regarding the importance of brand value for companies and institutions. regardless of their organizational size.

The choice of Kalon Contabilidade Ltda. was based on its proximity to... Having a partner-owner allowed for greater interaction and facilitated the acquisition of more information. consistent factors for conducting the study, in addition to it being a small organization. From From a structural point of view, the company has shown significant growth in the market in which it operates. As shown in Table 1, it is possible to identify the evolution of revenue over the years. years analyzed.

**Table 01 – Revenue**

Year	Invoicing	Percentage Growth (%)
2008	R\$ 50,000.00	-
2019	R\$ 190,000.00	280
2020	R\$ 265,000.00	39.47
2021	R\$ 350,000.00	32.07
2022	R\$ 415,000.00	18.57
2023	R\$ 490,000.00	18.07
2024	R\$ 525,000.00	7.14

Source: Kalon Accounting, 2024.

In light of the above, this study poses the following research question: importance Strategic approach to building and consolidating brand value in a service-providing organization. services, considering the specific case of Kalon Accounting?

## 2. LITERATURE REVIEW

This chapter discusses fundamental concepts that contribute to the understanding of This study details the concepts of *Marketing*, Brand, Brand Management, and Value. Brand valuation, as well as the application of brand value in the context of accounting activity. The chapter is...



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structured in five sections.

Section 2.1 addresses the concept of *Marketing*, presenting theoretical definitions and highlighting...  
its function as a strategic tool for promoting products and services, emphasizing that its  
Its scope goes beyond advertising campaigns.

Section 2.2 discusses the concept of a brand, its history and evolution, as well as its...  
Symbolic representation as the embodiment of an organization's identity.

Brand management is explored in section 2.3, describing the creation process.  
Implementation and control of actions related to the brand, aiming to strengthen its image and  
market recognition.

Section 2.4 deals with brand value, defined as the market's and consumers' perception of it.  
Consumers' perception of a brand, highlighting the factors that influence choice and preference.  
for specific products or services.

Finally, section 2.4.1 explores brand value in accounting, highlighting how...  
Applying branding concepts can provide a differentiated perception of services.  
The accounting services offered contribute to increasing the organization's market value.

## 2.1 MARKETING

According to Kotler et al. (2017), *marketing* is a social and managerial process by which individuals  
and groups obtain what they need and want through the creation, offering, and exchange of products and  
Value-added services with others. This definition emphasizes the strategic nature of *marketing* in  
identification and satisfaction of human and social needs through exchanges that generate value for  
those involved.

The managerial definition states that it is the process of planning, executing the conception, the  
The determination of the price, promotion, and distribution of ideas, goods, and services, to create exchanges that...  
satisfy individual and organizational goals (KOTLER, 2012-2019).

*Marketing* is not the art of discovering clever ways to dispose of what has been produced.  
It's the art of creating genuine value for customers, of helping customers become even better.  
The keywords for *marketing* professionals are quality, service, and value (Kotler,  
2012:03).

Richers (2000) defines *marketing* as the intention to understand and serve the market, because for  
In order to meet the consumer's needs, we first need to understand them, identifying what they want and...  
later seek to fulfill their desires. For Shapiro (2002), managing the function of  
*Marketing* begins with the recognition that it involves more than just one department.  
Organization, but rather all areas.

Arruda (2024) defines *marketing* as the ability to understand and



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Consequently, to meet the needs and desires of a given organization's target audience.

It aims to study the market, and its concept has undergone profound transformations.

especially after the year 2000, with the advent of a more globalized economy.

According to Peleias (2007), *marketing* is one of the tools that facilitates direct and effective contact of professionals with clients and that, in accounting, it becomes indispensable to increase the Competitiveness in the market, without compromising professional ethics.

Kotler (2019) states that: "*Marketing* is a social process through which people and Groups of people obtain what they need and want through the creation, offering, and free "negotiating valuable products and services with others." Kotler and Armstrong (2015), in turn, They claim that: " *Marketing* should be understood not only in the old sense of selling, but also to satisfy the customer's needs."

According to Kotler (2017), companies' communication with their customers involves a great deal. It's not just about the act of communicating, but rather what to say, to whom, and how often.

Organizations have come to understand that, from the very process of their creation, the brand must... to be considered as a strategic management element. In this context, the brand constitutes a an integral tool of *marketing*, whose application is no longer limited to large companies, but also This is essential for organizations of all sizes.

Marketing , therefore, consists of a set of strategic actions aimed at promoting and to highlight the organization, defining what it wishes to represent, the concepts it intends to offer, the market segment to be served and target audience to be reached. Although the term "brand" is commonly associated with graphic symbols, its concept is significantly broader. encompassing the identity, perception, and value attributed to the organization by the market and by consumers.

## **2.2 BRAND**

According to Kotler and Keller (2019), a brand is a name, term, sign, symbol, design. or a combination of these elements, for the purpose of identifying the goods and services of a A salesperson or group of salespeople and differentiate them from competitors. This definition emphasizes that... A brand goes beyond a simple graphic symbol, functioning as an element of identification and differentiation in the market.

Kotler, Kartajaya and Setiawan (2017) also define a brand as a set of images, Typically composed of a name, a logo, and a slogan, these elements differentiate the product offering. or a company's service compared to competitors' offers.

According to Brazilian law, a trademark is any distinctive, visibly perceptible sign that identifies... and distinguishes products and services from other similar products and services of different origin, as well as certifies the



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conformity of the same with certain standards or technical specifications (INPI, 2024).

Aaker (2012) discusses that the concept of brand emerged around the 1980s, and the value of The brand is directly related to the company's key asset, an integral part of its strategy. business.

Aaker (2015) points out that a brand is much more than a logo; it is the promise of... the embodiment of what it symbolizes, in addition to being a relationship, in constant evolution through Consumer experiences and perceptions.

Vilvert and Oliari (2017) state that brands are like people, as they have personality, tone voice and identity are key characteristics that capture the consumer's attention.

The brand has the power to influence the purchase, not only through the final product, but also through its *marketing*. involved in representing a particular product. This process occurs through investments in Advertisements, diverse and funny packaging, in short, captivating (KOTLER 2017).

The main function of a brand is to make it easier for the consumer to differentiate between brands at the moment of purchase. Choosing the option that best matches your level of satisfaction, desires, and needs indicates your... origin, quality and value (KOTLER, 2019).

The brand has the power to influence the purchase, not only through the final product, but also through its *marketing*. involved in representing a particular product. This process occurs through investments in Advertisements, diverse and funny packaging, in short, captivating (KOTLER 2015).

Kapferer (2012), "the brand is a living system composed of three elements: a multi-signal (name, graphic identity, symbol), associated with one (or more) product(s) / service(s), to which (or they belong) "It is associated with a promise of quality, safety, and relevance to a universe."

A brand is not limited to the graphic or symbolic representation of an organization. encompassing, in fact, the entire organizational structure and its interactions with the market. The process The brand building strategy aims to consolidate a differentiated image in the eyes of society, reflecting that which the organization wants consumers to perceive and, consequently, adding value. Add value to your business.

This process involves the creation and implementation of strategic actions aimed at... achieving organizational goals, including generating profit and building recognition. together with the target audience. It should be noted that such actions are dynamic and subject to constant adjustments. through continuous monitoring, to ensure that the brand is fulfilling its purposes. This Systematic monitoring is called brand management, whose function is to evaluate and to guide the brand's performance in the market.

## 2.3 BRAND MANAGEMENT

According to Kotler (2019), brand management constitutes a price and allows organizations



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build a loyal market for your brand, without accounting for the significant investment in advertising, promotion, packaging, and viral media, approaching the ideal point, increasing their capabilities and making them more attractive.

According to Kotler and Armstrong (2015, p. 4), "*marketing* is an administrative and social process through which individuals and organizations obtain what they need and want through creation and exchange of value with others."

A brand name needs to be carefully managed to preserve its asset value. Don't undervalue yourself. This requires maintaining and improving brand awareness, its quality, and its... Perceived functionality and positive associations with it. These tasks require continuous investment in R&D, skillful advertising, and excellent service to retailers and consumers." (KOTLER, 2000).

Kotler (1994) states that brand management is the way of seeing and perceiving how the brand provokes multiple feelings of functional and emotional benefits in consumers. Silva and Oliari (2017) They emphasize that for brand positioning communication to be effective with the consumer, It needs to respect certain factors, such as the development of a vocabulary and a Visual identification that is consistent.

For an organization to stand out in the market, it is not enough to simply offer products. or differentiated and high-quality services; it is also necessary to add value to your proposal. In this In this context, the focus is on building brand value, understood as the set of perceptions and Associations that individuals — consumers or not — attribute to the brand.

Brand value is therefore formed by multiple aspects, mostly intangible, that They reflect the trust, reputation, perceived quality, and experiences associated with the organization. These elements directly influence how the brand is evaluated by the market and how it... It sets it apart from the competition.

Thus, strategic brand management aims to consolidate and strengthen these perceptions. transforming them into sustainable competitive advantages. By creating brand value, the company does not It not only enhances your image with the public, but also contributes to customer loyalty. Increased preference and expansion of its market positioning.

## **2.4 BRAND VALUE**

"Brand value provides a competitive advantage (in the market), as it is an obstacle." for competitors" (AAKER, 2015). Calculating brand value provides companies with an assessment Regarding brand building actions in different product markets (AAKER, 2015).

According to Aaker (2014, p.18), "one of the main objectives of brand building will be "to develop, strengthen or leverage brand equity."





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A brand is a unique set of values embodied in products, services, locations, or experiences that set it apart from other brands. This differentiation should translate into its ability to offer consumers unique and relevant value (Kapferer, 2012).

According to Kotler and Armstrong (2015), *marketing* strategy is about generating value for the customer, in order to... To win them over. Consumers are at the heart of everything. The goal is to create value for customers and... building profitable relationships with them. This is followed by the *marketing* strategy - the logic of *marketing* through which the company hopes to create this value for the customer and win these profitable relationships.

The company decides which customers to serve (segmentation and target audience definition) and how. to do so (differentiation and positioning). It also identifies the total market and then the It divides it into smaller segments, selects the most promising ones, and focuses on customer service and... Customer satisfaction in these segments. (KOTLER; and ARMSTRONG, 2015).

According to Kotler et al. (2017), the goals of content *marketing* are divided into two Categories: sales and brand value.

On the one hand, if the focus is on sales, it is necessary to ensure that the distribution channels of The content is aligned with the sales channels, for example: "the online sales service of "Subscription-based beauty products, offers tips in a video on how to maintain healthy hair," this In this way, it allows the public to buy the product directly (Kotler et al., 2017, p. 182).

On the other hand, the goals of brand value are: brand awareness, associations with brand, loyalty and perceived quality (Kotler et al., 2017, p. 183). Kotler (2003-2015) states that the Consumers will buy from the company that offers them the most value; therefore, their choices are influenced by this. taking into account which offer will provide the most value.

Brand value is built over time, as it goes beyond simply offering a product or service. product or service. It is consolidated from a set of factors that add value to that which is made available to the consumer, influencing both the user experience and the perception of Brand image in the market. This refers to the concept associated with the brand, reflecting what it represents and its value. that adds value to the products or services offered.

This value is perceived when the consumer recognizes that their choices are not limited. It's not just about price, but about the trust, reputation, and quality attributed to the brand. In this way, the Brand value becomes a competitive differentiator, capable of influencing customer behavior. Purchase, consolidate customer loyalty, and strengthen the organization's market position.

#### **2.4.1 Brand Value in Accounting Activity**

It is noteworthy that there is not a vast amount of research material on the topic of brand value in accounting activity. However, in this study, the information was compiled using keywords. In the area





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In accounting, we can measure brand value using an intangible asset.

Peleias et al. (2007) assert that accounting *marketing* consists of strategic efforts and communication skills, capable of exceeding the needs and desires of the client, through Marketing tools, in accordance with ethics. "Well-executed accounting *marketing* should influence How the client perceives the professional and the firm is what will generate an image. positive" (PELEIAS et al., 2007, p. 65).

Marketing, as a strategic tool, plays a fundamental role in building value.

Brand building in accounting firms. Through actions involving customer retention,

With quality assurance, planning, communication, and process optimization, it is possible to generate value.

The added benefit perceived by the customer strengthens the relationship between the organization and its target audience.

Furthermore, the brand value built through *marketing* constitutes an intangible asset. capable of adding value to the company and representing a resource that can be exploited or marketed in the future. In this way, *marketing* not only promotes the image of organization, but it also contributes to the creation of sustainable competitive advantages and to the Consolidation of the company's position in the market.

### 3. METHODOLOGICAL PROCEDURES

This research has a qualitative approach, since, according to Günther (2006), the Its main characteristic is that it is based on texts, with a procedural and reflective nature.

Qualitative approaches are useful primarily for determining the reasons or the whys. This design is recommended when one wishes to understand the factors that affect behavior. human, such as: attitudes, beliefs, feelings, images, motives, among others. (ACEVEDO, 2013).

Qualitative research considers the existence of a dynamic relationship between the subject and the real world, where its subjectivity cannot be translated into numbers (KAUARK; MANHÃES; and MEDEIROS, 2010).

According to Sordi (2013), a fairly common form of research typology is to consider the Nature of the method employed: quantitative, qualitative, or mixed.

In terms of its nature, this is applied research, which aims to produce... knowledge that has practical application, geared towards solving specific problems, and It involves truth and local interests (SILVA; and MENEZES, 2001).

Regarding the objectives, it refers to a descriptive research, which aims to... The main purpose is to describe the characteristics of a given population or phenomenon, or even to establish relationships between variables (GIL, 2002).

Given that this is a case study, it is understood as a methodological tool capable



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to analyze various social factors and phenomena.

Yin (2014, p. 19) states that, in general, case studies represent the preferred strategy. when questions like 'how' and 'why' are posed, when the researcher has little control. about the events and when the focus is on contemporary phenomena embedded in some real-life context.

It is important to note that the information in this study addresses a specific situation of a company. The research is descriptive in nature, through the collection of information and with the Data collected. The event occurred in the second half of 2024.

In the first stage of this work, the emphasis was on gathering information on documents and analysis of academic works that support the understanding of the topic. It sought- If you identify theoretical and practical references on *marketing*, brand building, and brand value, in order to provide a basis for the analysis. The company Kalon was selected as the object of study. Accounting, which underwent a brand restructuring process, allowing for a better understanding of strategic impacts of this transformation on the organization's positioning and perception of public.

The data analysis was conducted horizontally, aiming to organize and interpret the... information collected. This approach allowed for the definition of divisions and subdivisions, enabling to identify patterns, relationships, and elements relevant to the study. The objective of this step was Structuring data in a systematic way facilitates the categorization of information and ensures... that the results reflect the specific objectives set out.

To guide the analysis, thematic categories such as *marketing and* the process of... were defined. Change, step by step, and value. Each category represents a fundamental aspect of the process. Building brand value, from the conception of *marketing* strategies to their implementation. Practical actions that consolidate organizational identity. The use of these categories makes possible A detailed understanding of how the brand evolves, what steps are essential, and how decisions are made. Strategic choices impact the final result.

Finally, the research developed offers entrepreneurs and other readers the insight... that building brand value is feasible regardless of the size of the organization. Presenting the case study of Kalon Accounting, it becomes evident that planned actions, Continuous monitoring and integrated strategies can strengthen the brand and generate perceived value. to build customer loyalty and consolidate the company's market presence, reinforcing the importance of *marketing and*... Brand management as a strategic tool for organizational success.

#### 4. RESULT

This chapter presents the paths taken by the company Kalon Contabilidade.



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during the process of restructuring its brand. The change of the logo is analyzed, the

Building brand value and the internal development needed to achieve results.

desired strategic goals. The objective is to clearly demonstrate how each step contributed to

To consolidate the organization's identity and strengthen its market presence.

Furthermore, the evolutionary process of the brand is described in detail, considering the access, platforms, and the documentation used to implement the changes. This approach It allows one to understand the actions taken in practical and strategic terms, highlighting the The importance of planning, coordinated execution, and continuous monitoring for the success of the restructuring process.

#### **4.1 COMPANY – KALON ACCOUNTING**

Kalon Contabilidade was established in 2008, initially presenting a The current corporate structure is different from the current one. The current owner began his career as... employee, performing supervisory and control activities, and over time became a partner, subsequently assuming full control of the entity. During this transition period, it presented a The proposal to acquire the company was accepted, marking the beginning of a new management cycle. With complete control, the owner implemented a personalized and close-knit service to the customers. clients, consolidating control of the accounting activity and enabling strategic planning of Actions aligned with organizational objectives.

At the time of the transition, the company's clientele consisted mainly of micro and small businesses, complemented by individual micro-entrepreneurs. The office had... five employees, including the partner, his wife, and three collaborators. Despite the competitiveness The fierce competition in the accounting sector, which is often unfair, hinders the provision of quality services and customer service. The differentiated approach has given Kalon Contabilidade prominence in the market, generating growth for the company. The company's client portfolio is primarily built through referrals. In this context, the company has not yet... It had a well-established brand, being identified only by the accountant's name, its company name.

The need for change and expansion led to the creation of a new organizational identity. including defining a new name and brand concept. This transformation required a Internal restructuring to meet growing customer demand and offer diversified services. The staff was expanded to fifteen employees with the hiring of a manager. to optimize management. This reorganization allowed for diversification of the service portfolio, offering To provide more exclusive and structured service, and to consolidate the company's position in the market.

The brand restructuring involved a partnership with DoPaog, a company specializing in... Assertive communication for small and medium-sized businesses, responsible for content production. The strategic focus of the actions was to strengthen the visual identity of Kalon Contabilidade.



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Improving the customer experience, including a comfortable environment, a skilled team, and services.

expanded and renewed visual identity. Although it does not invest in paid media, the company uses

Use your social media networks to disseminate accounting information and relevant content, strengthening the

Proximity to customers and consolidating trust in the established relationship.

#### **4.2 Identifying an Identity Update and Building Brand Value**

A company's brand represents the perception that customers, suppliers, competitors, and others have.

Society in general has an opinion about the organization. It reflects the entity's identity and values.

transmitting information symbolically through visual elements such as colors, lines and

formats. More than just a symbol, the brand seeks to evoke ideas and sensations, to convey

Concepts and provide a consistent identity to the business, consolidating its image in the market.

The need to update Kalon Contabilidade's visual identity arose due to...

of the competitive landscape. The owner realized that competitors were presenting new identities.

visuals, which motivated the use of social media for brand promotion and, consequently,

of the services offered by the company.

The brand modernization process began in late 2019 and was formally...

Implemented in 2020. Simultaneously, the company acquired its own headquarters and physically structured itself.

The work environment was improved, equipment was modernized, and a specialized media company was hired.

to develop and update its visual identity. This set of actions enabled the

The organization underwent a complete restructuring, aligning its institutional image with...

Meeting market expectations and consolidating its competitive presence.

The main objective of the new identity was to convey trust, quality, and security, with

The focus is on efficient and personalized service. The brand was conceived in a clean and objective way.

with colors and visual elements that would provide a quick and clear understanding of the activities of

organization, reinforcing the perception of professionalism and credibility among clients and the

market.

The central objective of the process described was the integration of strategic factors.

as previously mentioned, coordinated with a competent, committed and specialized team,

capable of executing actions aligned with the organization's objectives. This combination of elements aims to

Strengthen brand identity, optimize internal processes, and ensure consistency of experience.

offered to the customer, transforming the brand into an intangible asset of significant value for the

enterprise.

Another point of great importance is the perception of the customer as a central element of the business.

Customer satisfaction depends directly on the quality of service provided and the customer service received.



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Close and personalized, elements that consolidate trust, loyalty and preference for brand. Strategic management of customer experience, combined with training and The team's commitment ensures that the company maintains high quality standards and Build lasting relationships, strengthening reputation and brand value in the market.

#### **4.3 OLD IDENTITY**

Kalon Contabilidade's initial visual identity was the result of introductory work. done without in-depth knowledge of what a brand represents in the market. At this stage, There was no concern about adding strategic elements that could influence the... Identity, nor were the impacts of the choice of colors, typography, or symbols analyzed. The creation process was therefore rudimentary and low-investment, reflecting a scenario in which the The businessman did not yet have in-depth knowledge of branding and brand management.

Developing this visual identity generated high costs for the owner, without that there was structured planning. Only with market evolution and growth As the company's constant performance has made it clear how important it is to invest in building a solid brand. and consistent.

One factor that contributed to this perception was the need to manufacture uniforms. for the team, which highlighted the lack of a well-defined visual identity. From this At that moment, the businessman began to understand the importance of planning and creating a brand that... reflect the values and desired image for the organization.

The creation of the initial visual identity was quite simple, based on... Conversations with the owner, who indicated the desired colors — matte black and gold — and the The use of an accounting symbol. There was no concern with choosing a specific typeface or Definition of a standardized format, using a standard font. Despite its simplicity, This logo remained the identity of the accounting firm for the following years. establishing itself as the company's visual reference during this period (as illustrated in Figure 1).

**Figure 1:** Kalon Accounting Logo – Old

Source: Kalon Accounting (2024)

Kalon Contabilidade's initial logo remained as its official visual identity. organization for a long period, serving as the main element of representation of the company. before clients, suppliers and partners. Its use encompassed promotional materials, Institutional documents, banners, and other internal and external media, consolidating the presence. The brand's visual identity in everyday corporate life. Despite its simple design, the logo... played a key role in communicating the company's identity, contributing to the Recognition of the firm in the accounting market.

From a technical point of view, the logo functioned as a brand asset, responsible for To convey the organization's values and image. Visual elements such as color, shape, and symbol, Even in a basic way, they provided an initial level of visual coherence, strengthening the Brand perception among the parties involved. Standardization of its application in different The materials allowed for the creation of consistency and visibility, essential aspects for the development of Brand capital and building trust with the public.

Furthermore, the continued use of the logo across all company touchpoints. contributed to the consolidation of the corporate identity, making the brand recognizable and memorable. This process, even though initial and without sophisticated *marketing strategies*, reflected the The importance of visual elements in brand management, showing how visual identity is capable of... To support the institutional image and serve as a basis for future restructurings and brand strategies. and positioning.

#### 4.3 NEW IDENTITY

The process of constructing the new identity took place after several meetings. and through questionnaires with the owners (accountant/manager and his wife). This The questioning was objective, coherent, and aimed to understand the desires and expectations of The owners of the brown company. As the entity already had other points well defined and resolved, Its physical structure was already in place, along with an increase in staff and their training.





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Addition of new services, arrival of new equipment, hiring of a manager, was missing

just a change in its visual identity.

The meetings were held remotely. And, due to the pandemic that occurred in year of the identity change. It should be noted that the physical structures of the entity's facilities...

They were ready, plus the arrival of new equipment, the hiring of a manager, and an increase...

Effective workforce with qualified employees to expand the team and add new services.

They completed the planning achieved in relation to the other factors that together

With a new identity, they would achieve the manager's objective. Consequently, the ultimate goal is to...

adding more value to the accounting services offered by the company. Therefore, as seen

Previously, the company should have increased its accounting revenue.

Moving on to the practical part, the choice was made immediately; the development team made a...

questionnaire with the following questions: "What is the main purpose of my brand? What does the

What does the organization believe in and stand for? How does this brand want to be recognized? What traits does it represent?

What characteristics of the brand's personality should be emphasized? What is the most striking characteristic of...

Products/services? How does the organization want to be remembered? What colors does it have?

preference? preference?

And the responses were respectively: "To convey credibility and security; We believe and

We stand for transparency, integrity, partnership, and trust; we want to be recognized as a

Customer-friendly accounting; Problem solving; No preferences; To be remembered as

Partner company of your client; The colors to be used should be more elegant, without vibrant colors.

"Very *clean*, it must have gold." And the owner's requirement was the use of the word.

Accounting in the logo.

With these questions in mind, the team began to outline its creation plan. The final process

The result is as shown in figure 02.

**Figure 2:** KalonKalon Accounting Logo – New



**Source:** KalonKalon Accounting (2024)

The new Kalon Accounting logo was strategically designed to reflect the

The company's objectives and the messages that should be conveyed to the market, society, and...



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clients. The creation of the visual identity took into account the need for clarity and objectivity, prioritizing elements that directly communicated the entity's name and segment of performance. In this way, the logo began to function as a brand asset, capable of conveying professionalism and reinforce the organization's credibility.

From a technical standpoint, the new logo sought to apply minimalist design principles, which prioritize simplicity and legibility, facilitating brand recognition and Memorability for stakeholders. The choice of colors, typography, and graphic elements. It was designed to create a coherent and consistent identity, ensuring uniformity across all... company touchpoints, such as promotional materials, institutional documents, and platforms. digital. This standardization contributes to the consolidation of brand capital and strengthens perception. reliability and quality in the market.

Furthermore, the new visual identity is aligned with brand management concepts, allowing the company to differentiate itself from the competition and create perceived value for the customer. By To reduce unnecessary aesthetic elements and focus on directly communicating your work, the logo... It became a strategic positioning tool, consolidating Kalon's image. Accounting as a modern, transparent, and results-oriented organization, promoting Customer loyalty and engagement.

## 5. FINAL CONSIDERATIONS

When a business owner, manager, or person in charge of the area sees an opportunity to... Enhancing the value of your business by building brand value. Consequently, he finds himself on another level. This understanding is a competitive advantage and... from the market to the organization.

It is noticeable that many companies have an understanding that *marketing* strategies These are tools for your business. Brand value isn't something exclusive to large companies. All Organizations, regardless of their size, should invest in and pay attention to this point, such as... Differentiating your positioning and creating a bond with your customer.

Marketing has gained prominence over time, ceasing to be just that . It's not just a tool for propaganda and advertising. This science goes far beyond just the company. It also focuses on the customer, competitors, and other variable factors that influence the relationship. buying and selling a product or service.

The first step in building a company's brand value is to determine where... What is the desired state of being? What internal factors influence this relationship? Collaborators, physical structure, service. Services provided, products sold, and other factors are points to be observed and improved internally. So that they are perceived externally as something that differentiates the company's offering.



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The central objective of this study was to demonstrate the importance of building brand value for an organization, highlighting how a consistent visual identity, combined with processes, can work. Efficient internal operations and *marketing* strategies can generate tangible and intangible benefits for the company. During the analysis of the Kalon Contabilidade case, the critical moment was identified in which The manager realized that his logo was outdated compared to the competition, reflecting a A strategic need for modernization. This scenario illustrates a growing trend in the market in which organizations of different sizes seek to update their brands to keep up with evolution of the sector and reinforce its relevance to customers, suppliers and other stakeholders.

The first step in implementing this process involved a physical restructuring of The company, technological modernization, and the hiring of qualified employees ensure that... The operation could absorb the implementation of new services and processes without compromising the quality of service. With this reorganization, the manager now has more time to... dedicate to acquiring clients, developing new services and market strategies, Essential activities for strengthening the brand. Hiring a manager was one element. strategic in this context, as it enabled the resolution of everyday problems, freeing up the owner for higher value-added activities and ensuring that internal operations remained efficient and aligned with strategic objectives.

The viability of a brand value building strategy is observed. regardless of the size of the organization, as long as structured procedures and steps are in place. The plans must be followed. Brand management involves more than just creating a visual identity. modern, but also the alignment of internal processes, training and engagement of capital. human, and the definition of communication strategies consistent with the company's values. In this way, brand value becomes a strategic intangible asset, capable of generating recognition. Customer loyalty and sustainable competitive advantage.

For the purposes of in-depth academic study and future research, it becomes relevant to analyze the Challenges faced during implementation, including internal resistance from employees and partners, as well as external interferences arising from the competitive and regulatory environment. Understanding these barriers allows for improved branding action planning and facilitates the... implementing strategies that effectively integrate all organizational elements, from From corporate culture to customer service, this solidifies the brand's value in the market.

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