Research Report

The Performance Gap: Why Marketing's Investment Strategy Hasn't Caught Up to Its Revenue Mandate

The Gap Between Mandate and Execution

Marketing has entered its most accountable era yet.

Today's marketing leaders operate under expanding expectations, balancing responsibility for building brand awareness and engagement with increasing pressure to demonstrate measurable business impact, influence revenue, and justify every budget dollar with confidence.

Madison Logic’s recent Harris Poll Survey on the state of B2B performance marketing reveals broad consensus around this transformation with nearly nine in ten marketers agreeing that modern marketing is no longer simply about creating compelling campaigns but about proving return on investment. At the same time, marketers overwhelmingly believe that data and storytelling must work together, highlighting a future where analytical precision enhances rather than replaces creativity.

Yet despite this confidence in performance-driven marketing, many organizations still struggle with attribution and buyer visibility. Almost half of respondents admit they often feel they are guessing which marketing activities influence purchasing decisions, while an overwhelming majority say improving visibility into buying group engagement across channels is a top priority over the next year.

At the same time marketers are over-invested in channels with limited direct ties to pipeline progression, with a majority reporting that investments remain concentrated in broad awareness channels like social media. Meanwhile, channels that can provide richer account-level insights and stronger buying signals—such as content syndication and programmatic activation—remain significantly underutilized.

The result is a performance gap where marketing leaders understand they are accountable for revenue outcomes, yet many organizations continue to invest, measure, and optimize as though engagement is the primary indicator of success. This creates a disconnect between the mandate marketing has been given and the systems and strategies still guiding investment decisions.

Closing this gap may be the defining competitive advantage for the next generation of B2B marketers. Success will belong to teams that align investment strategy with their accountability mandate, using unified data and cross-channel intelligence to connect marketing activity to buying group engagement and business outcomes. This report examines where that disconnect exists and the strategic shifts marketers must make to close it.

85% of marketers agree modern marketing is about proving every cent of ROI—not just producing creative assets

87% are investing most heavily in social media to drive pipeline despite it having the weakest direct link to B2B pipeline progression

84% say that gaining visibility into buying group behavior across channels is a top priority for the next 12 months

91% agree that treating data precision and human storytelling as equally essential is the formula for modern marketing success

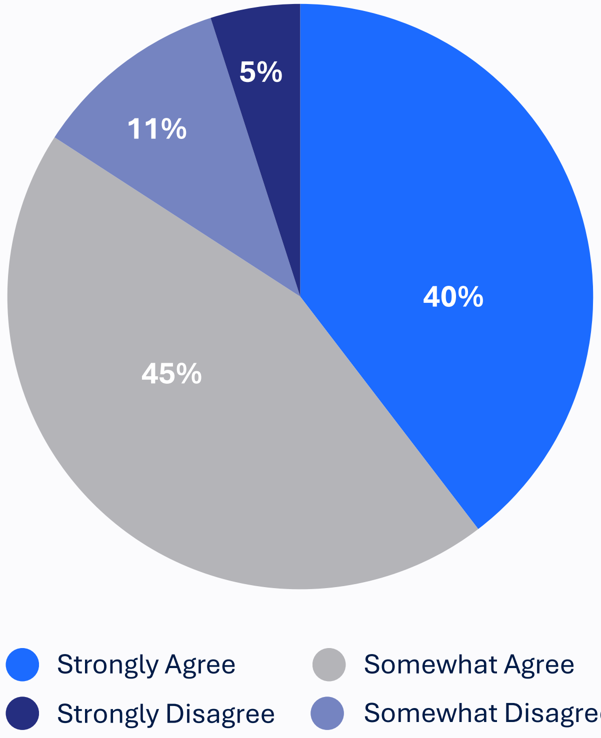
The Performance Mandate Is No Longer Negotiable

The message from the C-suite is clear: marketing is increasingly expected to function as a revenue driver, not simply a demand generator.

Marketers have absorbed the accountability shift as the current operating standard. The question is no longer whether marketing should prove ROI, but how to do it effectively at scale.

Our data shows overwhelming consensus on the stakes:

Modern Marketing Is About Proving Every Cent of ROI



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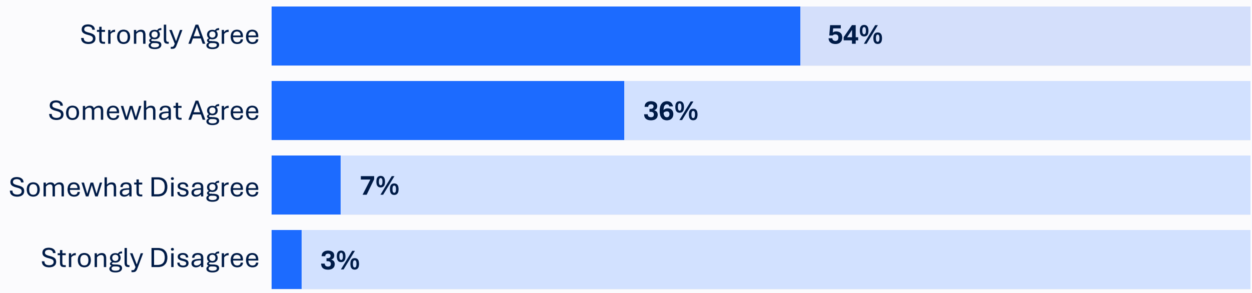
Q1. Modern marketing today is no longer just about creative assets; it is about the ability to prove every cent of ROI?
Madison Logic. *State of B2B Performance Marketing Survey*, 2026.

With 85% of respondents agreeing that modern marketing today is no longer just about producing creative assets but about the ability to prove every cent of ROI, the message from the broader market is consistent: accountability is now table stakes.

90% of marketers agree that teams that cannot clearly demonstrate business impact will struggle to justify their budget in the future.

These findings are backed by LinkedIn Research that reveals 78% of B2B CMOs say that proving campaign ROI has become more important over the past two years, and two-thirds of B2B marketers (66%) say they are expected to justify marketing spend on a monthly basis. Success is no longer measured solely by impressions, clicks, or engagement. It's measured by contribution to pipeline, influence on buying decisions, and business growth.

Teams Unable to Show Business Impact Will Struggle to Justify Budgets



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Q1. Marketing teams that cannot clearly demonstrate business impact will struggle to justify their budget in the future.
Madison Logic. *State of B2B Performance Marketing Survey*, 2026.

The stakes come into sharper focus when budget is on the line. Nine in ten respondents agree that marketing teams unable to demonstrate business impact will struggle to justify their budgets, and the broader industry research reflects the same anxiety. Over a third of U.S. B2B enterprise marketers cite increased pressure to demonstrate real-time ROI accountability in the coming year. For marketing leaders, the ability to connect activity to outcomes is more than a reporting function; it's a survival skill.

Yet, despite this conviction, execution remains uneven. Nearly half of respondents (48%) acknowledge some degree of uncertainty about which marketing activities are actually driving purchasing decisions, revealing a significant gap between what's needed and the infrastructure required to fulfill it.

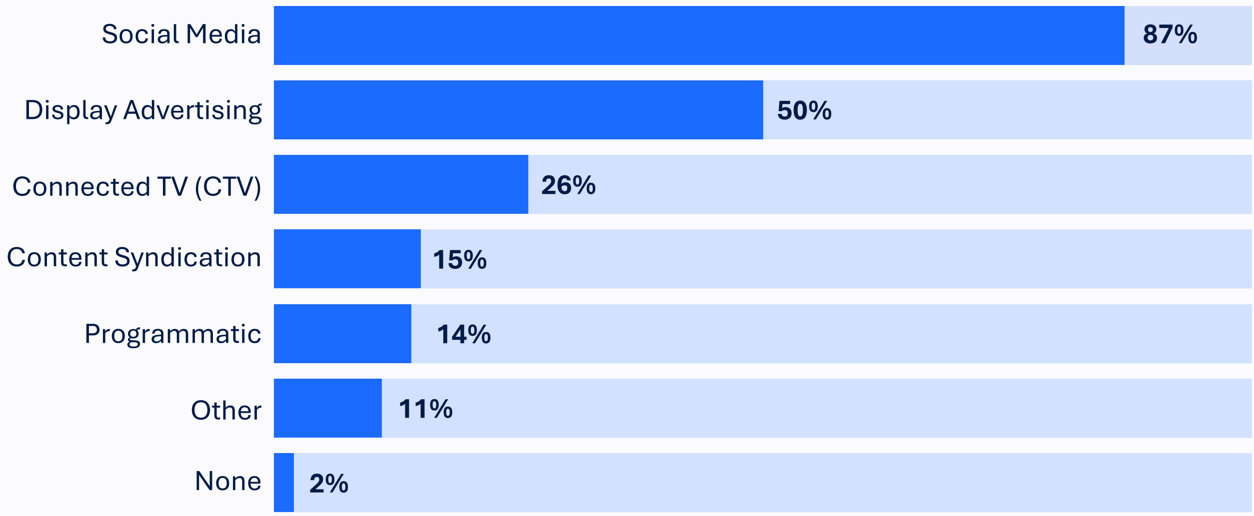
Additional research from Madison Logic reveals that most marketing teams still evaluate their strategies against the wrong standard and lack the visibility needed to understand how their efforts influence pipeline creation and progression. In that study, only 19% say they are very confident in their ability to measure marketing performance, while 66% report moderate to low confidence. The mandate is understood but the measurement infrastructure to fulfill it, for many organizations, remains a work in progress.

48% of marketers admit they often feel they are "guessing" which marketing activities drive customer purchases.

Marketers Are Investing in the Wrong Channels for the Job

There is a fundamental mismatch between where marketing resources are concentrated and where pipeline movement actually originates. This channel allocation gap is one of the most consequential—and correctable—findings in our research.

Channels Receiving the Most Investment to Drive Pipeline Conversion



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Q2. Which of the following channels are you investing the most resources in today to drive pipeline conversion? Please select up to three channels.
Madison Logic. *State of B2B Performance Marketing Survey*, 2026.

The contrast is striking. Social media dominates investment at 87%, while content syndication (15%) and programmatic (14%)—the channels most directly tied to account-level engagement and buying group influence—remain critically underinvested.

This imbalance suggests a potential disconnect between where marketing resources are concentrated and where measurable pipeline movement may actually originate. Social media remains an effective channel for awareness, community building, and content distribution, but its metrics often emphasize engagement rather than account progression. This makes it difficult to connect activity directly to buying group movement and revenue outcomes. Meanwhile, channels designed to activate known accounts, capture intent signals, and engage buying groups at scale receive comparatively limited investment.

This inversion isn't simply a measurement problem. It reflects a consequential misalignment between how B2B buying actually works and how marketing budgets are still being allocated. Marketers are expected to prove revenue impact while allocating much of their resources toward channels that can be difficult to tie directly to pipeline acceleration.

Buying Group Visibility Is the Next Frontier

B2B purchasing decisions are rarely made by a single stakeholder. Most enterprise deals now involve 13 internal stakeholders and nine external participants each consuming different content, conducting research, and forming opinions across different channels and timeframes.

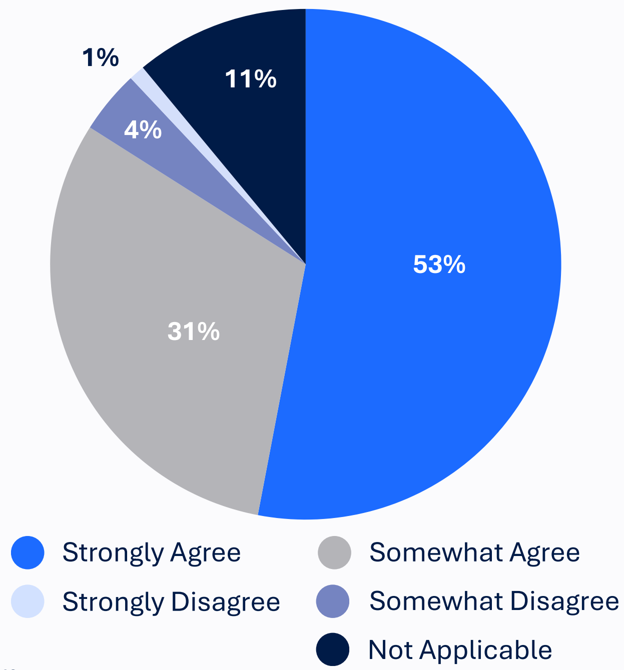
94% of B2B sales are now made to cross-functional groups of three or more individuals.

Yet most marketing measurement frameworks have not kept pace with this reality. The majority remain linear and individual-centric, built for a single buyer moving through a funnel instead of a committee of stakeholders moving at different speeds across different channels. It's this gap that makes gaining visibility into buying group behavior a top business priority for the next year among 84% of the marketers surveyed.

The urgency behind that number is well-founded. Other reports reveal that over 86% of marketers report struggling to connect multiple stakeholders to opportunities, meaning the signals that indicate a deal is progressing often go undetected. When a VP of Finance reads a case study, a Director of IT attends a webinar, and a procurement lead clicks on a retargeting ad all in the same week a pattern emerges that carries an enormous signal that most teams cannot see (yet).

Buying group visibility is not just a data challenge. It requires rethinking the fundamental unit of measurement from the individual lead to the account-level buying motion. Gartner research reinforces why this matters: buying groups that reach internal consensus are 2.5 times more likely to report a high-quality purchase decision, yet 74% of B2B buying teams experience unhealthy conflict during the process. Marketers that can identify where a group is aligned—and where it isn't—hold a significant advantage. Teams that solve for this will gain the ability to time outreach, allocate resources, and forecast pipeline with a level of precision that lead-based systems simply cannot provide.

Buying Group Visibility Is a Top Priority Over the Next 12 Months



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Q1. A key business priority over the next 12 months is getting better visibility into how buying groups interact across multiple channels
Madison Logic. *State of B2B Performance Marketing Survey*, 2026.

Data and Storytelling Are Not in Tension—They're the Strategy

Despite the industry's growing emphasis on performance, respondents reject the notion that creativity has become less important. In fact, a majority of marketers surveyed (91%) agree that treating data precision and human storytelling as equally essential is the formula for modern marketing success. This finding reflects a broader reckoning with one of the field's most persistent false choices.

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The tension between brand and performance has long shaped how marketing budgets are allocated and how teams are structured. Researchers Les Binet and Peter Field have long advocated for a 60/40 split between long-term brand building (60%) and sales activation (40%), arguing that organizations over-indexed on short-term demand generation eventually see conversion rates decline and cost-per-lead rise as brand equity erodes.

There's other data that supports this: according to LinkedIn's 95/5 rule, only 5% of B2B buyers are in-market at any given time. This means the story a brand tells today to the other 95% currently out of market is doing the work of building preference long before a buying cycle begins.

The most effective marketing organizations have moved past this divide entirely. Data doesn't constrain creativity—it makes creativity more precise. It tells you which narratives resonate with which segments, which formats drive engagement at which stages of the buying cycle, and which messages convert intent into action. Other studies reveal that 71% of marketers say AI helps them produce significantly more content, but volume alone isn't driving performance. The teams pulling ahead are those pairing that efficiency with authentic storytelling, human insight, and emotional connection to create differentiation in crowded markets.

The Implications for Marketing Leaders

The findings in this report tell a consistent story: the accountability mandate is real, the measurement infrastructure to fulfill it is still catching up, and the gap between where budgets are going and where pipeline actually moves remains wide. Closing that gap requires more than awareness. It requires deliberate action across how channels are evaluated, how buying groups are tracked, and how data and creativity work together. For marketing leaders, four priorities stand out.

1. Audit Channel Investment Against Pipeline Evidence

Most marketing organizations are allocating significant budget to channels that feel right—familiar, visible, and easy to justify—rather than those with a documented connection to account-level engagement and deal progression.

Start by mapping your current channel mix against actual pipeline influence data. Scrutinize investments where you cannot draw a clear line between spend and deal movement. Reallocating even a portion of over-indexed budget toward channels with stronger pipeline correlation can materially shift outcomes without increasing overall spend.

2. Rebalance Toward Account-Level Channels

As mentioned above, social media dominates investment at 87%, while content syndication and programmatic remain critically underweighted.

This is not an argument against social; it's an argument for precision. Account-level channels allow marketers to engage the right people at the right accounts with content calibrated to where they are in the buying cycle. Until investment reflects that, budget will continue flowing toward visibility rather than pipeline.

3. Build the Infrastructure for Buying Group Visibility

You cannot act on signals you cannot see. Gaining a true picture of how buying groups engage across channels requires investment in identity resolution, account-level multi-touch attribution, and tools capable of surfacing how multiple stakeholders within the same account are interacting with your content simultaneously.

This is foundational. Without it, outreach is poorly timed, resources are misallocated, and pipeline forecasting remains guesswork. Teams that build this infrastructure gain an asymmetric advantage in knowing when to engage, who to engage, and with what.

4. Treat Data and Storytelling as a Unified Strategy

The best-performing marketing organizations are not choosing between data precision and creative resonance. They're instead using each to strengthen the other. In practice, this means training teams to use performance insights as inputs to the creative brief, not just outputs for the reporting deck. It means measuring narrative impact alongside conversion metrics. And it means building campaigns where insight shapes the story, and the story is designed from the start to drive measurable outcomes.

In an environment where every dollar must be justified, creativity that cannot be connected to pipeline is difficult to defend, and data without a compelling narrative rarely moves buyers.

Beyond the Paradox: From Accountability to Impact

The accountability mandate is no longer a future concern. Marketers broadly understand that performance must be proven, budgets must be tied to outcomes, and every channel must earn its place in the mix. What the data reveals, however, is that understanding the mandate and fulfilling it are two different things. Nearly half of marketers remain uncertain about which activities are actually driving purchasing decisions. The majority are over-invested in channels with limited direct ties to pipeline. And most measurement frameworks are still built around the individual lead at a moment when buying decisions are made by committees of a dozen or more stakeholders, across channels, over months.

The execution gap is not a knowledge gap. Marketers know what good looks like. The gap lives in the infrastructure, the investment allocation, and the organizational habits that have yet to fully adapt to the new standard. Closing it requires moving from insight to action by auditing channel investment against actual pipeline evidence, building the visibility tools that make buying group behavior legible, and integrating data and storytelling into a single, unified strategy rather than treating them as competing disciplines.

What makes this moment significant is not the pressure itself, but what it makes possible. Marketing teams that close the execution gap do not simply justify their budgets more effectively—they become genuine contributors to revenue outcomes, with the precision to influence deal velocity, the visibility to engage buying groups at the right moment, and the creative capability to build preference long before a purchase cycle begins.

That is the opportunity on the other side of the gap. And the teams moving now to close it will be the ones defining what marketing leadership looks like in the years ahead.

Closing the Gap with Madison Logic

The execution gap this report describes is real, but it is also solvable. Madison Logic helps B2B marketing teams move from accountability in theory to impact in practice, with the data, channels, and measurement infrastructure needed to reach the right buying groups, at the right accounts, at the right moment.

Our multi-channel ABM platform combines intent data, content syndication, display, social ads, audio advertising, and connected TV with account-level measurement that ties every touchpoint to pipeline progression—giving marketing teams the visibility and precision to close the gap between channel investment and business outcomes.

To learn how Madison Logic helps organizations align spend to pipeline, engage buying groups across channels, and demonstrate the revenue impact of every marketing dollar, visit www.MadisonLogic.com.

See how we transform challenges into opportunities:

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Survey Methodology

This survey was conducted online within the United States by The Harris Poll on behalf of Madison Logic from May 1 - 11, 2026 among 313 adults ages 18 and older who are employed full-time at the director level or higher and hold decision-making responsibility for marketing, advertising, communications, public relations, or social media at their company. The sampling precision of Harris online polls is measured by using a Bayesian credible interval. For this study, the sample data is accurate to within +/- 6.7 percentage points using a 95% confidence level.

All results are reported in aggregate. Percentages may not total 100% due to rounding or multi-select questions.