

[ABSTRACT]

An advertising management system includes: a viewing point granting unit configured to grant a viewing point as a viewing reward to a viewer by associating the viewer with the viewing point in accordance with the viewing of advertising content of the viewer; a price point management unit configured to convert a viewing point collected from the viewer in accordance with the number of viewings of main content viewed by the viewer using viewing points granted to the viewer into price points corresponding to the main content and to perform management so that the price points obtained through the conversion are accumulated; and an advertisement expense-related processing unit configured to calculate an amount of money of predetermined expense items associated with the advertisement expenses on the basis of a cumulative value of the price points managed using the price point management unit.