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PRACTICAL CONSIDERATIONS FOR THE IMPLEMENTATION OF MARKETING AUDIT AS STRATEGIC CONTROL

The article discusses the problems of marketing control, understood as a function which tops the management cycle. The immediate aim of this article is to present the results of research on the use of marketing audit as a form of strategic marketing control, in particular, the indicated factors that affect the limitation of its use.

Considerations on the theoretical aspect, as well as the analysis of empirical material of a secondary and primary nature, were conducted using the literature studies method and qualitative research methods. I presented the results of several studies directly devoted to the problems of implementing marketing audit against the background of analyzing the place of audit in the structure of marketing control. The research, although conducted at different times, in different markets and using different methods, undertook similar research topics, which allows, to some extent, a qualitative comparative analysis of their results.

The presented results show that the degree of the use of marketing audit in economic practice still should be assessed as weak. Limiting factors for the use of marketing audit in enterprises include, first and foremost: restricting access to information necessary in the process of auditing, unawareness of the benefits resulting from the implementation of marketing audit, the unclear nature of marketing activities undertaken, and the fear of excessive organizational and financial burden.

Key words: marketing management, strategic marketing control, marketing audit
JEL Code: M31, M42

Introduction

Marketing management concerns one of the many functions of an enterprise, and is, in certain circumstances, a leading function. It can be regarded as a bundle of decision-making and control processes, woven into the entire cycle of an organization's activity. These functions are implemented at the strategic and operational levels, taking into account the full range of typical management, from analysis and planning, organizing, and motivating to implementation and controls. An efficient control system guarantees the profitability of activities undertaken as part of the marketing function of the company. Different levels of control indicate areas of marketing with varying degrees of use, thus making it possible to allocate resources, link distinguished areas of activity and define the scope of expenditures on top of operational and strategic effects. Ultimately, controls make marketing management more efficient and effective. The adoption of such a position encourages reflection on the practice of control activities as a determinant of the efficiency of marketing management.

As a result of the author's research interests, oriented towards marketing controls, and in particular marketing audit, attention is paid to the difficulties and limitations of implementing control functions in marketing practice. The purpose of the publication is

to indicate the conditions that, in the opinions of the surveyed enterprises, limit the use of marketing audit as a marketing strategic control tool. These conditions are defined based on a review of some literature which has presented results of several studies on the implementation of direct marketing audit, generally discussed and examined in the broader context of the overall control of marketing, and even enterprise control. Considerations on the theoretical aspect, as well as the analysis of empirical material of a secondary and primary nature, were conducted using the literature studies method and qualitative research methods, such as: description, explanation, interpretation and critical analysis of source content.

Audit in the marketing control structure

Relatively little space is devoted in the literature to the issue of control, as the literature tends to contemplate the whole category of marketing or marketing management, which is a consequence of a long period (in principle, until the 1970s), when it was believed that measuring the effectiveness of marketing performance is very difficult, if not impossible.¹ Only R. Buzzell challenged the thesis of the absolute immateriality of marketing effects, and thus its non-measurability.² This started a discussion on the possibility of marketing controls and proposing structured solutions thereof. The difficulty of measuring marketing activities, thus control thereof, may be due to the fact that many individual actions initiated in the area of marketing and the resulting effects (often measurable ones, e.g. sales) are eventually absorbed in an organization by the implemented production processes or operating customer services. These complications also arise due to the fact that despite the general theoretical knowledge of the audit methodology, as well as marketing, this control is proving very difficult to define. Marketing is a social science, where many causes and effects are complex and difficult to extract. Not everything can be expressed in quantitative measures, and many issues can only be described in qualitative terms. The studied phenomena are often difficult to grasp, incidental, or dynamic, and the methods of control are imperfect (declarative, intuitive). All this makes it difficult to determine the theoretical basis of marketing control, which directly affects the problems of its practical implementation.

Marketing control is treated as the final stage of the management process and at the same time as the preparatory stage of planning. In the classical approach, it is divided into operational and strategic control. Operational control is usually understood as an evaluation of the obtained results in relation to the formulated goals (cybernetic approach – feedback, ex-post control),³ and less frequently as an evaluation of implementation (follow-up control, ongoing control),⁴ or an evaluation of the variability of the environment allowing for the correction of planned values (anticipatory control).⁵ In principle, in such approaches, operational control almost always relates to the

¹ J. N. Sheth, R. S. Sisodia: Marketing productivity. Issues and analysis, "Journal of Business Research" 55/2002, p. 350.

² R. D. Buzzell: Marketing productivity, Ohio State University, Columbus 1958.

³ Ph. Kotler, G. Armstrong, J. Saunders, V. Wong: Marketing. Podręcznik europejski, PWE, Warszawa 2002, p. 152.

⁴ P. D. Bennett: Marketing, McGraw-Hill Book Company, New York 1988, pp. 631-632.

⁵ M. D. Hutt, T. W. Speh: Zarządzanie marketingiem. Strategia rynku dóbr i usług przemysłowych, Wydawnictwo Naukowe PWN, Warszawa 1997, p. 599.

business plan (short-term, usually annual) for marketing activities, and thus to the assessment of the performance of the activities over time, according to specific guidelines to achieve the stated objectives. Control understood in this way has diagnostic (what is the situation? what has been achieved and what has not, and why not?) and forecasting functions (what happens next in such a situation? how to proceed? should we change our actions and in what direction?).

Systematic operational control of marketing should be followed by strategic control, which should refer on the one hand to assumptions of strategic nature (directions, strategies, forecasts, assumed policies of marketing activities), and on the other hand, provide a basis for the correction or development of a new marketing strategy of the company. The need for strategic control and correction was noticed in the theory and practice of marketing many years ago, as evidenced by, among others, the formulation of strategic marketing,⁶ and ultimately, the creation of its new market concept. As proposed by Ph. Kotler, strategic control includes a hierarchy of marketing effectiveness, marketing audit, evaluation of marketing excellence, and review of ethical and social responsibility within the structure of marketing control.⁷

Another proposal for a marketing control structure as a criterion for distinguishing its components assumes not the level of control activities but the subject of control.⁸ This proposal immediately defines the scope of control activities, which in Kotler's proposal is indicated as the third level of detail, after defining the level of control (operational, strategic) and the method or area that control is used in. Another proposal for a structure of control activities distinguishes six elements (levels) of control and evaluation of marketing.⁹ In the approach to the control of marketing activities related to the concept of value marketing, it is assumed that "the ultimate test of an investment in marketing (...) is whether it creates value for shareholders".¹⁰ This natural business perspective aims to break the limitations of linking financial results with marketing activities. This approach resulted in the development of a three-tiered model for monitoring the effectiveness of marketing activities (comprehensive evaluation of marketing, evaluation of the impact on the market, evaluation of the marketing tool), which in fact reflects three levels of control: strategic, tactical and operational.¹¹

Kotler's cited proposal for a control structure of strategic marketing included marketing audit as one for of such control.¹² Agreeing with the view that there is a

⁶ H. Meffert: Marketing. Grundlagen der Absatzpolitik, Gabler, Wiesbaden 1986, p. 31.

⁷ Ph. Kotler: Marketing. Analiza, planowanie, wdrażanie i kontrola, Gebethner i Ska, Warszawa 1994, p. 683.

⁸ Control: the macro environment, scheduled tasks, marketing strategy, marketing organization, marketing systems, profitability, and marketing function. Cf. H. Mruk: Kontrola marketingowa [in:] H. Mruk, B. Pilarczyk, B. Sojkin, H. Szulce: Podstawy marketingu, Wydawnictwo Akademii Ekonomicznej w Poznaniu, Poznań 1999, pp. 268-270.

⁹ Control of: 1) comprehensive marketing plan and marketing strategy, 2) profit centers and strategic business units, 3) marketing programs, 4) marketing tactics, 5) personnel responsible for development and implementation of programs and tactics, 6) market environment entities (competitive). Cf. e.g.: R. W. Haas: Industrial marketing management, PWS-Kent Publishing Company, Boston 1986, pp. 381-412; B. Baruk: Nowoczesna strategia marketingowa. Aspekty strukturalne i procesowe, Wydawnictwo Naukowe PWN, Warszawa 2002, pp. 204-205.

¹⁰ M. McDonald, H. Wilson: Plany marketingowe, Oficyna a Wolters Kluwer business, Warszawa 2012, p. 655

¹¹ M. McDonald, H. Wilson: Plany marketingowe, op. cit., p. 662-680.

¹² Some authors have a different view, placing audit in the area of marketing analysis. Cf. e.g.: N. Piercy: Marketing. Strategiczna reorientacja firmy, Wydawnictwo Felberg SJA, Warszawa 2003, pp. 227-235; M. McDonald, H. Wilson: Plany marketingowe, op. cit., p. 133-282.

possibility to use audit as a tool for strategic control, regardless of its concept, type, structure or function, one can assume its direct and widespread use in the marketing control of market operators. Despite the interest in marketing audit since the 1950s, empirical research devoted to this issue was rarely undertaken. In the literature devoted to marketing audit, the authors rather focused on giving advice about the theoretically well-established but not empirically confirmed usefulness of marketing audit.¹³ It was only in the last dozen or so years that several interesting publications presenting the results of empirical research appeared. They, however, do not confirm the optimistic thesis that this form of strategic control of marketing should be used universally and without problems. Therefore, it is worth noting the conditions that limit the use of marketing audit, which are signaled in this study.

The conditions for using marketing audit. A review of the research results

The only studies carried out at an early stage of using audit as a marketing control tool show that it was used by a small group of companies, just over a quarter.¹⁴ The authors found that the most common problem in the implementation of auditing activities was the lack of data expected by the auditor and misunderstandings between auditors and employees of the audited company.

A quarter of a century later, in a study on the practice of marketing audit in enterprises operating in the Australian market, nearly half of the respondents indicated that their companies used different forms of marketing audit (i.e., regarding different problems with different levels of control depth), mostly in the form of self-control (three quarters), special auditing teams or external audit (approx. one third, respectively).¹⁵ The main identified problems encountered in enterprises in connection with marketing audit include the lack or unavailability of data and a lack of standards for comparing activities, and the difficulty of benchmarking in the area of marketing. The results of the survey indicated that the vast majority of demographic variables of enterprises do not influence

¹³ Cf. J. Naylor, A. Wood: *Practical Marketing Audits: A Guide to Increased Profitability*, John Wiley & Sons, New York 1978; E. N. Berkowitz, W. A. Flexner: *The Marketing Audit: A Tool for Health Service Organizations*, "Health Care Management Review" 3/1978, pp. 51-57; M. Wilson: *The Management of Marketing*, Gower Publishing, Westmead 1980; N. D. Kling: *The Marketing Audit: An Extension of the Marketing Control Process*, "Managerial Finance" 1/1985, vol. 11, pp. 23-26; E. S. Lurin: *Audit Determines the Weak Link in Marketing Chain*, "Marketing News" 20/1986, pp. 35-37; M. Mokwa: *The strategic marketing audit: An adoption / utilization perspective*, "Journal of Business Strategy" 1986 vol. 6, Spring; A. Payne: *Marketing usług, PWE, Warszawa 1997*; T. Yaegel: *FIERRA Spawns Need for New Marketing Strategies*, "Bankers Magazine" 173(5)/1990, pp. 78-82; D. McGlinche: *Doing your own Marketing Audit*, "Marketing Computers" 16/1996, pp. 26-28.

¹⁴ L. M. Capella, W. S. Sekely: *The Marketing Audit: Methods, Problems and Perspectives*, "Akron Business and Economic Review" 3/1978, vol. 9, pp. 37-41. Study using a sample of 134 managers representing market operators in the United States of America.

¹⁵ M. Taghian, R.N. Shaw: *The Marketing Audit and Business Performance: An Empirical Study of Large Australian Companies*, Australia and New Zealand Marketing Academy Conference (ANZMAC) Proceedings 2002, pp. 3151- 3157. The population studied was a set of 22,000 companies from which the sample was taken by deliberate choice, selecting the largest manufacturing and service companies, in terms of revenue generated. Such a sample selection resulted from the assumption that in larger companies there is a greater probability of "practicing professional marketing". Only 216 responses were acquired from the 1,441 organizations to which the questionnaires were sent.

the decision to use (or not use) marketing audit, except for the age of the organization and the level of education of its marketing manager. It turned out that the marketing audit was more often used by entities that had been operating on the market for longer periods of time and by those in which marketing managers had higher education.¹⁶

The results of a survey conducted in 2007 on a sample of 199 large and medium-sized enterprises in Poland's Pomeranian Province¹⁷ indicated that nearly three-fifths of medium-sized companies and more than two-thirds of large companies performed strategic marketing control (mostly in combination with operational control). The entities that did not achieve this level of control indicated a lack of adequate funding, high costs (both financial and organizational), or insignificance of the level of control of the business as the reasons for it. At the same time, it was found that the relevant management decisions are not always matched by adequate control activities. For example, among the companies declaring to formulate strategic plans, there were some that did not carry out strategic control. Among the entities declaring to conduct strategic marketing control, about half of medium sized enterprises and over two fifths of large enterprises declared the use of marketing audit, most often including the effectiveness rank. Thus, only less than one third of all medium sized and large enterprises surveyed declared the use of audit as a strategic marketing control tool. This result indicates a fairly low prevalence of this kind of control tool among entities located in this region of Poland.¹⁸

In the market research devoted to the recognition of the state of knowledge and skills of companies operating on the Polish market to use business audit tools, including marketing audit, the conditions for the introduction of the audit and barriers to their use were assessed.¹⁹ Only one-third of the surveyed companies declared regular or occasional use of marketing audit. The result indicates a low uptake of marketing audit as a strategic control tool; especially as not all companies treated it as a control tool (some used it at the analysis stage in the marketing management process). Over half of the companies implemented audit independently (internal audit), and the remaining used external audit. The survey shows that none of the included descriptor variables of

¹⁶ The relation between the age of the surveyed organizations and the degree of using the audit was explained by the fact that younger companies (established after 1971) were less willing to use the audit due to their greater efficiency in gaining easier access to wider and richer resources of external marketing information, which weakened the need to use audit. On the other hand, better education of marketing managers in organizations using marketing audit was most probably due to the fact that the audit issues were included or more comprehensively commented on in educational programs offered only by higher education institutions.

¹⁷ W. Dryl: *Audyty marketingowe*, CeDeWu, Warszawa 2010, pp. 207-2016. The survey of medium and large enterprises was conducted on a population 423 entities. 199 statements of the surveyed companies (98 large and 101 medium) were collected.

¹⁸ The published results arouse concern whether the operators really understood the conceptual category of marketing audit as a tool for strategic control properly. This doubt comes from the declared audit frequency that provides a more operational nature and its treatment as synonymous with control. The responses suggest that the results concerning the use of marketing audit (in the proper sense of the term) should be interpreted as too optimistic.

¹⁹ K. Bachnik: *Audyty marketingowe w małych i średnich przedsiębiorstwach [in:] Audyt biznesowy w działalności małych i średnich przedsiębiorstw*, ed. A. Skowronek-Mielczarek, Oficyna Wydawnicza SGH, Warszawa 2018, pp. 109-138. The aim of an extensive study conducted in 2017 was to diagnose the use of audit practice tools in the business management of small and medium-sized enterprises in Poland. The survey was conducted by telephone interview method (CATI) on a deliberately selected sample of 200 small and medium sized enterprises operating in Poland, which initially declared use of audit activities.

enterprises (industry, ownership form, ownership capital, market coverage, number of employees) has a significant statistical impact on the need for use, manner (regular, irregular), or form of marketing audit. The most important barriers to the use of marketing audit were the lack of appropriate tools, human and financial resources, lack of time for such a systematic (structured) study, and difficulties in estimating its direct benefits.

The research undertaken by the author concerning the use of marketing audit (case study method) by selected, well-developing enterprises operating on the Polish market showed that it is used very rarely.²⁰ In those entities where it is actually implemented, it is implemented as a component of the internal audit in the organization. The factors diagnosed in the course of the study, which condition taking action to control marketing in general, in the form of an audit in particular, are: market situation, size and stability of the company, the scope of its marketing activity,²¹ the adopted model of managing the organization, the will of owners and managers, formulation of a marketing strategy, achieved operational results (their dynamics), on top of organizational and formal (legal) conditions. Entrepreneurs do not see the need to conduct formal, structured marketing control in a situation of competitive stabilization (not perceiving threats), conducting business according to an intuitive management model (spontaneous, emotional action better than rational), achieving a well-established and stable market position (sense of security), achieving ever higher sales values on the market (sales are growing = good), involvement in new technological, organizational and market projects (there is no time to look back), lack of formal requirements (no need = we do not do it). In fact, in none of the cases in which no marketing control was implemented, was the argument of financial or organizational constraints actually raised. The resources and potential of the surveyed companies certainly enabled them to carry out (independent or external) control, while the emerging organizational conditions were related to the fear of disorganization of work in the areas subject to control.

Interesting aspects related to the practice of marketing audit were the subject of a study aimed at determining the significance of conditions for successful implementation of marketing audit in marketing management.²² Considering the variables affecting the

²⁰ The study was conducted by the author to verify previously presented research results in the literature that were dedicated to the implementation of the audit as a marketing control tool. The studied population consisted of well-developing enterprises (based on the presented ranking lists) classified into groups of large or medium-sized enterprises whose parent offices are located in the southern part of Poland. At the same time, efforts were made to conduct the survey in selected foreign enterprises. The main problem of the conducted research turned out to be the limited openness of representatives of enterprises to undergoing the examination and providing access to materials illustrating the tools of marketing control used, primarily marketing audit. Finally, 8 business cases were investigated, including one company from each of the countries: Czech Republic, Slovakia and Ukraine. The conducted case studies noted problems related not only to audit or marketing control, but in a broader sense, with the actual consolidation of the marketing orientation of enterprises. A wider discussion of the results of the study will be presented in a forthcoming monograph on marketing auditing.

²¹ This factor, in fact, reflects serious connotations on the actual orientation of business marketing and understanding the essence of marketing.

²² D. Lipnická, J. Dařo: Marketing Audit and Factors Influencing Its Use in Practice of Companies (From an Expert Point of View), "Journal of Competitiveness" 4/2013, vol. 5, pp. 26-42. Using the Delphi method, opinions were collected on the conditions of audit from 16 experts - theorists (scientists) and practitioners (marketing managers) – and analyzed. Based on the established list of factors (including the barriers) that

implementation and results of marketing audit, the experts listed most frequently: a factor defined as auditor proficiency (understood as the professional approach of the auditor to the audited company, and their ability to select appropriate methods); knowledge of the current situation of a company's marketing activities exercised by its managers (knowledge about the company and its marketing processes); acceptance of the audit and its results by all employees of the audited entity (awareness of the need for implementation and purposes of the marketing audit from the company's employees); regularity of the auditing; availability of information (providing real data on the audited company, as well as readiness to provide all information necessary for the performance of the audit by an external company); the independence of the audit; effort for continuous improvement (the willingness to make changes and apply the marketing audit recommendations); consensus between the auditor and the company audited (agreement between the audit procedure and the audited entity and between the two parties); and sufficient time to carry out the audit (not only in the context of the implementation of the marketing audit, but also in terms of training and preparation of the employees). Few experts pointed to such factors determining the use of the marketing audit as its scope (determining the degree of complexity), the period of audited marketing activities (most often periods in which specific problems were observed), and the availability of financial resources to carry out the audit.

The experts perceived the following primary barriers that prevent companies from implementing marketing audit: the lack of proper knowledge of marketing audit, lack of authentic marketing orientation of the companies, the lack of awareness that the audit can result in knowledge and recommendations that will contribute to the increase in revenue of the company exceeding the cost of implementing the marketing audit by an external organization, and the fear of the possible effects of the audit. They also pointed out the reluctance of the controlled company to provide information to independent external entities and the lack of specialized auditors and managers who have perfectly mastered the implementation of marketing audit as significant problems in the case of external audit. In the case of small and medium-sized enterprises, financial constraints related to marketing audit were seen as a potential barrier.

The experts clearly attributed the greatest importance to the availability of information for the auditors. The key factors are also the experience of the marketing auditor, the independence of the marketing audit process, and approval of the audit objectives by employees of the audited company. Factors such as the complexity of the marketing audit, knowledge of the situation in the studied marketing company, sufficient time to carry out the audit, effort to continuously improve the business, the availability of funds, and the correct implementation of the audit have been identified by experts as significantly affecting the implementation and results of the auditing. The least impact was attributed to the consensus between the controlled company and the audit firm, on top of focus on the marketing audit in a short period of time. The experts have attributed significant importance to most of the factors identified as barriers that prevent or hinder the implementation of the marketing audit, and indicated the key position to the companies' reluctance to make changes, to communicate information to third parties on

affect the implementation and results of the audit of marketing activities determined in the first phase of the study, in the second phase, their importance was evaluated.

the one hand, and ignorance of marketing audit from both theoretical and practical points of view on the other.

The list of marketing audit implementation restrictions indicated in the results of the research is presented in Table 1.

Table 1. Marketing audit implementation restrictions indicated in the results of the research

The conditions limiting the use of marketing audit	The research concerning the use of marketing audit (authors of the publication)					
	Capella, Sekely	Taghian, Shaw	Dryl	Bachnik	Hadrian	Lipnická, Dado
the lack or unavailability of data expected by the auditor	x	x				x
misunderstandings between auditors and employees of the audited company	x					
the lack of standards for comparing activities, and the difficulty of <i>benchmarking</i> in the area of marketing		x				
the lack of adequate funding			x	x		x
high costs of auditing (both financial and organizational)			x			x
insignificance of strategic control of the business			x			
the lack of appropriate tools				x		
the lack of human resources				x		
the lack of time for such a systematic (structured) study				x		
difficulties in estimating direct benefits of the audit				x		x
situation of competitive stabilization (failure to perceive threats)					x	
conducting business by an intuitive management model					x	
achieving a well-established and stable market position (sense of security)					x	
achieving ever higher sales values on the market					x	
involvement in new technological, organizational and market projects (there is no time to look back)					x	
the lack of formal requirements					x	
the fear of disorganization of work in the areas subject to control (of the possible effects of the audit)					x	x
the lack of proper knowledge of marketing audit						x
the lack of authentic marketing orientation of the companies						x
the lack of specialized auditors and managers						x

Source: Author's own elaboration.

The valuable results of other studies, whose objectives and research problems did not directly address the issue of conditions for the use of audit, are also presented in the literature. In the survey conducted among companies perceiving the evaluation of strategic directions of marketing activities as at least an important aspect of marketing management, marketing audit were used by about two fifths of these entities.²³ Although the research did not directly consider the issue of factors influencing the level of audit use, the diagnosed weak interest of managers responsible for marketing in elementary issues related to the scope of the marketing audit may be treated as a condition for the level of audit use in the examined entities.

A continuation of this project was the research done in 2011.²⁴ During the interviews, the following measurements were made: perception of the importance of various marketing control tasks and control tools (methods), such as: sales analysis, market share analysis, cost (expenses) analysis, buyer satisfaction survey (customer satisfaction observation), profitability analysis, marketing effectiveness analysis, and marketing audit. The results of the study indicated that the lowest score was given to the only strategic control tool, which is the marketing audit. Its low importance translated into a low level of the use of audit by the surveyed companies.²⁵ Such low ratings for marketing audit undermine the essence of the marketing control system, as they indicate the low importance of problems related to the evaluation of marketing activities at the strategic level. In another study, on sustainable use of marketing audit, half of the surveyed managers felt that the audit is a very important marketing tool for marketing management in their enterprise.²⁶

Conclusions

Empirical material contained in all the above-mentioned studies was obtained thanks to incomplete, unrepresentative research, therefore the cognitive value of these results should be perceived as a simplified, approximate picture of the use of marketing audit, and in a broader context, control in the practice of marketing management. The presented results show that the degree of the use of marketing audit in economic practice

²³ W. Kowal: Audyt marketingowy jako narzędzie kontroli marketingowej w świetle wyników badań polskich przedsiębiorstw, "Nauki o zarządzaniu. Management sciences" 9/2011, pp. 107-130. The research was conducted using the CATI method at the turn of 2006, on a nationwide sample of 251 directors and marketing managers, sales managers or trade department managers of manufacturers operating on consumer markets and employing more than 250 people. After verifying the questionnaires, 231 interviews were used to analyze the results of the survey.

²⁴ W. Kowal: System kontroli marketingowej w świetle wyników badań polskich przedsiębiorstw, "Marketing i Rynek" 3/2013, pp. 17-24. The research was conducted using the standardized interview, CATI method, on a sample of 140 directors and marketing managers, sales managers or trade department managers of medium-sized enterprises operating on consumer markets and employing more than 50 people. The study had national coverage.

²⁵ Unfortunately, the author did not present detailed information on the number of surveyed entities using marketing audit as a tool to control marketing activities.

²⁶ D. Serbănică, V. Radulescu, A.F. Cruceru: The Role of Marketing Audit in Evaluation Sustainable Marketing Performance in Romanian Organizations, "Amfiteatru Economic" 17(40)/2015, pp. 1011-1021. Using the interview method (categorized, structured) the opinions of the top management of 30 Romanian service companies operating in the transport (railway), telecommunications, banking, real estate, IT and promotional services sectors, in different markets (local, national, international and global), thus generating very different volumes of turnover, were collected.

still should be assessed as weak. The level of implementation of this form of marketing control, as can be seen, is independent of the time when the research was conducted, the market that was the subject of the research, the type of entities surveyed, or the methodology of the research. The noticed and described differences do not prove different attitudes towards audit and its importance among the separated groups of enterprises of the studied populations. In the case of results concerning conditions limiting the use of marketing audit, recurring indications concern mainly:

- lack of availability of information necessary for the audit process as a result of limiting this access by managers, marketing services or employees of the audited entity, which is a result of fear of a possible unfavorable assessment and resulting consequences;
- unawareness of benefits resulting from the implementation of marketing audit, which results from a wider problem of ignorance of the essence and functions of this (and other) control tools; still, control is perceived negatively as a supervision, power and repression tool, and not as a positive tool supporting the management process;
- the "fuzzy" character of marketing activity of enterprises, which is manifested in the extreme case of lack of factual marketing orientation, and more often as incorrect understanding of the essence and scope of marketing activities, a lack of proper organization (planning) of marketing, a lack of clear strategic indications, and a careless model of marketing management;
- fear of excessive organizational and financial loads, which in fact do not seem justified, and from a psychological point of view are important brakes to implementing new solutions.

The presented results of the few empirical studies on strategic control of marketing activities, on the one hand, indicate the research potential related to the deepening of knowledge on the practice of marketing behavior of enterprises. On the other hand, they determine the direction of the tasks associated with the need to broaden and deepen knowledge on control (including audit) among practitioners. The research outcomes show that the limited utilization of this management function is in fact largely the result of misunderstanding its nature, role and importance, which should stimulate better and more precise explanation of the assumptions and practical solutions in the area of marketing control.

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Praktyczne uwarunkowania implementacji strategicznej kontroli marketingu w formie audytu

Streszczenie

Artykuł poświęcony jest problematyce kontroli marketingu rozumianej jako funkcja wieńcząca cykl procesu zarządzania. Bezpośrednim celem artykułu jest zaprezentowanie wyników badań dotyczących wykorzystywania audytu marketingu jako formy strategicznej kontroli marketingu, a w szczególności wskazywanych czynników, które wpływają na ograniczenie jego wykorzystania.

Rozważania w części teoretycznej, jak i analizie materiału empirycznego o charakterze wtórnym i pierwotnym, prowadzone były z wykorzystaniem metody studiów literaturowych oraz metod badań jakościowych. Na tle rozważań poświęconych usytuowaniu audytu w strukturze kontroli marketingu, dokonano prezentacji wyników kilku badań, poświęconych bezpośrednio problemom implementacji audytu marketingu. Badania, choć prowadzone w odmiennym czasie, na różnych rynkach i różnymi metodami, podejmowały podobne zagadnienia badawcze, co umożliwia w pewnym zakresie dokonanie jakościowej analizy porównawczej ich wyników.

Z zaprezentowanych wyników wynika, że stopień wykorzystywania audytu marketingu w praktyce gospodarczej, niezmiennie należy ocenić jako słaby. Za czynniki ograniczające wykorzystanie audytu marketingu w przedsiębiorstwach, należy uznać przede wszystkim ograniczenie dostępu do informacji niezbędnych w procesie realizacji audytu, nieświadomość korzyści wynikających z realizacji audytu marketingu, nieklarowny charakter podejmowanych działań marketingowych oraz obawy przed nadmiernymi obciążeniami natury organizacyjnej i finansowej.

Słowa kluczowe: zarządzanie marketingiem, strategiczna kontrola marketingu, audyt marketingu

JEL Code: M31, M42

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