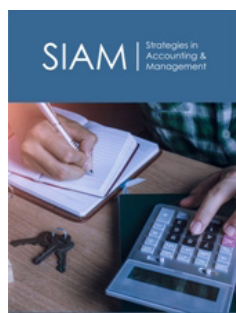


# The Possibilities of Using Audit as a Tool of Strategic Marketing Control the Research Results

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## Abstract

Perceiving marketing from the angle of the managerial decisions led to separating control of marketing operations. Control indicates the areas of marketing with varying degrees of utilization, efficiency and effectiveness. It is one of the crucial factors determining the level of efficiency of marketing management. The aim of the article is to present brief information on the conducted qualitative research on the use of audit in strategic marketing control. The theoretical and empirical foundations justifying undertaking this research problem, methodological assumptions and the most important conclusions were indicated. The study confirmed the weak level of using audits as a marketing management tool indicated in the results of previous studies.

**Keywords:** Marketing management; Marketing control; Marketing strategic control; Audit marketing

## Introduction

Control has been inscribed in the management process as one of its basic tools, and it is perceived to be both a stage of that process as well as its task. Perceiving marketing from the angle of the managerial decisions led to separating control of marketing operations. However, both in the theoretical considerations as well as in the marketing practice, more attention is brought to other management functions. Control is concealed in every pursuit of the goal (customer satisfaction, making profit, developing the range of products, etc) or the need for specific actions (creating customers, markets, launching new products on the market, conducting the range, price, distribution and promotion policy). Each of these aspirations and actions calls for determining the ultimate goal of activity, hence it is naturally subject to control of the achieved result. Control indicates the areas of marketing with varying degrees of utilization, efficiency and effectiveness, thereby determining the need for resource allocation, combining various activities, changes in the scope and intensity of activities, and in this way becoming one of the crucial factors determining the level of efficiency of marketing management. The aim of the article is to present brief information on the conducted qualitative research on the use of audit in strategic marketing control. The theoretical and empirical foundations justifying undertaking this research problem, methodological assumptions and the most important conclusions were indicated. The study confirmed the weak level of using audits as a marketing management tool indicated in the results of previous studies.

## Materials and Methods

The research is based on the theoretical concepts of using audit in marketing control, which may be treated as model approach (although the propositions offered by the authors weren't presented as models in a direct manner). For the purpose of theoretical studies, the method of systematic review of publications in the Scopus, Web of Science and Ebsco databases was used. The overview was made by conducting a selection of publications placed in the bases analyzed, containing phrases marketing control, marketing strategic control, marketing audit. From selected set on the basis of the abstract review and texts of the accessible papers a narrowing has been introduced, limiting only to these, which in a forward manner discussed the issues of the prevalent importance to the author that is presenting a semantic, conceptual, structural or process approach to the audit seen as a marketing control tool. Simultaneously the authors referencing also to the texts not recognized in the penetrated bases. The final goal was achieved thanks to the research carried out by the case study method.

While it is true the control issues surfaced in marketing literature as early as in the 1930s [1,2], and in the ensuing decades some marketing control theories were developed, yet in the theoretical considerations, and particularly in marketing practice, there was negligible interest in that aspect. In some monographs on the concept of marketing, control has been discussed in a highly abstract manner, i.e. on the basis of methodological considerations on control as such. In other monographs marketing control was not dealt with, or it appeared as a very enigmatic content imbedded in the wider context of planning or strategy implementation. Only few researchers attribute the same measure to those issues as to other functions of marketing management, and the publications fully devoted to control are unique [3-5]. The results of research point to that problem in a more acute way, as they indicate that only a part of market entities conduct real control of marketing with the use of dedicated tools [6-10].

The need for, and the importance of marketing control, stressed in the considerations on marketing, prompted the author to commence research on the practical application of a marketing audit, a distinguished tool at that level of control [11]. Marketing audit is understood as a complex, systematic, independent, regular and professional examination of the marketing environment as well as of the objectives, strategies and the activity of an entity (a company, SBU, institution). The examination is conducted to identify the correct implementation of strategic marketing decisions. A marketing audit is one of the tools designed for the evaluation and improvement of the use of marketing in company's operations.

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of the research described in the literature, that audit marketing has not been perceived as a significant tool of marketing strategic control [4,6-8,10,28-34].

The objective of the research done within 2016-2017 was to verify the opinions on the degree of use of audit to control the operation of enterprises [30]. It was resolved to conduct qualitative research with the application of case research of an explanatory, classical and multiple character. The analysis and description of a few cases of enterprises allowed assuming the degree, depth and methodology of good practice in the strategic control of marketing activity, with the use of a marketing audit. The appropriate material for research was collected by way of personal, in-depth interviews with the managers of the researched companies as well as by direct scrutiny of the documentation of a marketing audit. Study population included prospering companies whose mother companies were seated in southern Poland. Owing to the contacts maintained within the framework of the co-operation between the Department of Marketing Cracow University of Economics and the foreign centers, permission was granted to conduct research in the companies in the Czech Republic, the Slovak Republic and Ukraine.

The main research hypotheses were formulated:

H1: Marketing audit is perceived by business entities as an important instrument of strategic control of marketing activities.

H2: Despite the well-described significance and nature of the marketing audit in marketing literature and the positive perception of this tool, there is a low level of its use by entities operating in the market.

H3: Entities using the marketing audit carry out it in accordance with generally accepted principles, which confirms the consistent concept of the marketing audit methodology.

## Results and Discussion

The collected research material was of a qualitative nature. The general conclusions of the previous results of quantitative research conducted in Poland and other countries were confirmed. The study confirmed the doubts expressed in the research hypotheses as to the scale of using audit in the practice of marketing management. Marketing managers in the surveyed companies confirmed the need to conduct marketing control activities, but at each management level they were unable to indicate solutions and directly present the analyzes and results of such controls, especially those of a strategic nature. They presented very general results of the evaluation of marketing activities that appeared in reports, presentations for the company's management board, supervisory boards or documents required by law (e.g. reports of companies listed on the stock exchange). Managers were reluctant to provide documents from the control activities in the marketing area.

The study showed the reasons for the lack of control activities in the area of marketing:

1. Failure to implement marketing activities, thus no grounds for carrying out an inspection,
2. No need to carry out control activities expressed by the owner of the entity, which prevents its formal conduct,
3. Lack of appropriate tools, competent people, financial resources, time (limited access to resources required for carrying out control activities),
4. Good financial condition of the company, not prompting the analysis of individual areas of its activities, including marketing.

Such reasons occur both in the case of entities operating in Poland and enterprises from the Czech Republic, Slovakia and Ukraine. It was found that the poor use of auditing as a strategic marketing control tool is a consequence of a narrow understanding of the marketing function. The analysis of the studied cases allowed to positively verify the H1 and H2 hypotheses. Managers of the surveyed organizations are aware of the strategic nature of the audit (not necessarily marketing, more often finance, personnel or production management). It is debatable to understand this level of control, associated mainly with the time covered by the control, external control entities or the relevance of the results of these controls to the expected benefits (certificates, confirmation of the validity of activities, etc.) The study did not confirm the relationship between the audit and strategic decisions.

Entities using the audit carry out it in accordance with the principles of internal audit, and not the described methodology of marketing audit (negative H3 verification). The researched cases of enterprises show that the methodological knowledge among marketing managers is insufficient. An additional result of the research carried out is the confirmation of the difficulties in obtaining information on the activities carried out within the organization. The lack of openness in sharing information and the possibility of direct familiarization with the source documentation confirming the truthfulness of the declarations made is a significant obstacle to more effective cooperation of business theory and practice.

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