

THE VARIOUS MODELS OF MARKETING AUDIT

MODELOWE UJĘCIA AUDYTU MARKETINGU

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ABSTRACT

This paper examines the problem of marketing control. The goal of the article is a scientific reflection on the model presentation of marketing audit. Review of the marketing literature on marketing audit presents various conceptual, structural or process models. Yet, these proposals did not play a role significant enough so that auditing would become a widely used marketing control tool. That is why, author presents an outline of the proprietary marketing audit model which (in conceptual and semantic approach), thanks to specifying the strategic nature of this control tool, can stimulate its popularization in marketing management practice. The conceptual model presents in an descriptive and graphic form the audit architecture, endogenous conditions (orientation, excellence, strategy, tactical and operational control), components of the audit activities and the planes of the assessment being carried out. The semantic model defines marketing audit as a logical and resulting system, which, by using the possibilities offered by specific control methods, allows for comprehensive, structured, regular, objective, independent and professional contextual assessment (preparation and implementation of marketing strategies). These models are a stimulus for discussion and further search for optimal ways of marketing control, both on a methodological and pragmatic level.

Key words: marketing control, marketing audit, marketing audit model

ABSTRAKT

Artykuł jest poświęcony problematyce kontroli marketingu, a jego bezpośrednim celem jest refleksja naukowa dotycząca modelowego przedstawienia audytu marketingu — jednego z narzędzi strategicznej kontroli marketingu. W artykule zaprezentowano omawiane w literaturze marketingowej poglądy dotyczące audytu marketingu, które można potraktować jako jego modele o charakterze koncepcyjnym, strukturalnym czy procesowym. Propozycje te nie miały jednak na tyle istotnego znaczenia, by audyt stał się powszechnie wykorzystywanym narzędziem kontroli marketingu. Dlatego przedstawiono zarys autorskiego modelu audytu marketingu (w ujęciu koncepcyjnym i semantycznym), który dzięki uściśleniu strategicznej istoty tego narzędzia kontroli może stanowić stymulantę jego upowszechnienia w praktyce zarządzania marketingiem. Model koncepcyjny przedstawia w formach opisowej i graficznej architekturę audytu, uwarunkowania endogeniczne (zorientowanie, doskonałość, strategia, kontrola taktyczno-operacyjna), składniki działań audytorskich oraz płaszczyzny realizowanej oceny. Model semantyczny określa audyt marketingu jako układ logiczno-wynikowy, który — wykorzystując możliwości zastosowania określonych sposobów kontroli — umożliwi dokonanie wszechstronnej, ustrukturyzowanej, regularnej, obiektywnej, niezależnej i profesjonalnej oceny kontekstowej (przygotowanie i realizacja strategii marketingu). Modele te powinny stanowić bodziec do dyskusji i dalszych poszukiwań optymalnych sposobów kontroli marketingu zarówno na płaszczyźnie metodologicznej, jak i pragmatycznej.

Słowa kluczowe: kontrola marketingu, audyt marketingu, model audytu marketingu

JEL: M31, M42

Introduction

An efficient system of control is estimated to be one of the guarantees of profitability of management activities undertaken in the case of every function of an organization, including marketing. Control indicates the areas of marketing of different levels of usage, effectiveness and efficiency, thus marking the need for changes in the terms of allocation of resources, connection between different activities, changes of scope and intensity of activities, becoming one of the essential factors influencing the level of efficiency of the marketing management system. It incites to become interested in the methodology of marketing control, in the theoretical as

well as pragmatic concept. One of the important elements of theoretical considerations are attempts to describe substantial researched phenomena, processes, objects as well as methods and control technics in the form of models being their theoretical reflection constituting the basis for the implementation solutions.

By the model it can be understood a symbolic reflection (imitation) of the character, structure, process or state of an object (realistic or abstract), as well as relations existing between separate elements (Wesołowski, 2007, p. 5 ; Smyczek, 2013, p. 181), taking on the physical, graphic, symbolic or logical form, and while considering the inclusion of the time factor – also static and dynamic (Zdanowicz, 2002, p. 29).

As one of the main qualities of models are assumed their heuristic values allowing to guide and incline the user to independent solving of the issues encompassed in models (Nowak, 2007, pp. 443–447). The structure of each of the model means adopting a multitude of assumptions and restrictions. For understanding it, it is necessary to determine what objective it is bound to serve, because it is the main objective of the model that determines its character and form.

The necessity and meaning of conducting a strategic control emphasized in the considerations regarding the issue of marketing management inclined the author to undertake deliberations dedicated to the model approach of the marketing audit. The main objective of the argument being discussed in the paper is to present the author's proposition of a model, indirectly through the accomplishment of the goal of the literature overview of the marketing audit concepts provided in the literature of the subject, 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 fulfilment of the intermediate goal the method of a systematic review of publications in the scientific bases of Scopus, Web of Science and Ebsco¹ has been used. The modeling from the structural (abstract reflection) and dynamic point of view (logical and time consequence) (Glinkowska, 2010, p. 257; Nowosielski, 2009, pp. 189–190), mixed approach (diagnostic and prognostic) and informal methods of modeling (Nowosielski, 2009, pp. 190–191) has been implemented to achieve the main objective.²

In the publication an evaluation of up to date achievements has been provided in terms of modeling of marketing audit and the proprietary

model in the concept, as well as semantic approach,³ broadening the scope of proposed characteristics of the marketing audit (treated as a separate semantic category), which allow to distinct it as a specific strategic control tool of marketing.⁴

Concept of the audit as a strategic marketing control tool

In the literature considering the overall marketing as a social and management conception, the issue of control has taken relatively not much space, which seems to be a consequence of quite a long period of time in which an opinion prevailed that it was very difficult, impossible almost, to measure the effectiveness and efficiency of marketing.⁵ The aspects related to the issue of marketing are of often hard to capture, incidental and dynamic character, and the means of control are imperfect (declarative, intuitive) which has caused difficulties in defining of the marketing effects. It was Buzzell (1958) who first questioned the thesis about the absolute unmetarialistic character of effects of the marketing, and consequently their unmeasurability, which gave a commencement to a broader discussion on the incumbent possibilities of marketing control and proposing of its structurized solutions.⁶ Drawing on experience of the management consultants at the turn of the 1950s and 1960s the technique of audit (Kotler, 1977, p. 25), began to be used in the control of marketing, and the researched started to analyze the value which organizations may achieve by improving their marketing activities as a consequence of using the results effecting from such control.

Scientific considerations regarding the marketing audit was initiated by a report published by the American Management Association. The starting point for considerations therein contained was the work of Shuchman (1959), who perceived the marketing audit as a tool fulfilling a prognostic, as well as diagnostic function, which may be used by well-prospering companies, as well as those struggling with serious market problems resulting from objective market threats. In his discourse Shuchman defined the marketing audit, indicated its main objectives, and premises of its application and described the fundamental problems related

to its implementation. In the opinion of the second author of the report — Sessions (1959) — making use of the audit stemmed from the necessity of permanent reorientation of an organisation, therefore he recommended conducting an audit as often as it seemed necessary to introduce market orientation the company. Thus, the audit was to be perceived as a certain standard, repeatable analytical and control procedure. The author indicated as well the three stages of an audit, which may define its final outcome:

- 1) determination of the objective, constituting the degree to which a company's market position can be improved over a specified period of time (expressed in the form of the desired level of incomes achieved and/or production or profit),
- 2) ascertainment of a detailed audit program, drawn up in the time and object (events) approach and designed to achieve the desired objectives,
- 3) organisation of activities necessary for the implementation of the program (in the chronological and the time domain approach), allowing for the usage of all of the relating remarks and amendments to the structures, procedures or staff.

This proposal may be treated as the first procedural audit model, which another author of the report enriched with a structural form by distincting six basic aspects of the marketing activities to undergo evaluation: objectives, strategies, organizational system, methods, procedures and staff (Oxenfeldt, 1959). In order to be more effective in increasing of the impact and reducing the marketing cost (therefore rising the effectiveness of the marketing activities), the management staff was recommended to develop a comprehensive program, which would ensure a rigorous evaluation of all of the marketing activity areas paying special attention to all the of the 6 aspects.

Inquiries concerning the marketing audit reflected in the subsequent publications in the 1960s. Despite taking up interesting topics, including the problem of determining the characteristics of the audit, the possibility of its use, strategic nature (Oxenfeldt, 1966), differentiation as to the scope and form of implementation (Kotler, 1967), technical implementation of the audit in the form of control questions lists relating to the issues falling within the scope of the audit (Rothman, 1964,

pp. 15–17), did not formulate any new solutions that could be treated as audit models. At the end of this period, there began to prevail a belief that companies turn to a marketing audit in an act of desperation, when they find themselves in a critical situation, struggling with some kind of specific problems. For these reasons, the audits conducted usually took the form of a limited marketing control (activity-level audit) or evaluation of very detailed activities, focusing on grappling with the symptoms of an unfavorable situation rather than on the fundamental problems.

In order to avoid such imperfection in the use of the audit, at the beginning of the 1970s there appeared publications confirming the earlier suggestions, that the scope of the marketing audit should relate to the entire marketing activity, due to the interdependencies between each of its various functions and instruments. Therefore, a solution has been offered which can be considered as a model approach both of conceptual, as well as process characteristics, suggesting conducting an audit encompassing a review (Tirmann, 1971):⁷

- the organisation's marketing environment, which evaluates the company's efforts to understand its environment; it should include an assessment of the state of market surveillance, competitive situation, consumer profile, structures and commercial practice;
- a marketing system aimed at a comprehensive evaluation of the internal marketing system, ie the structure and content of the objectives, program premises and their implementation, marketing organization;
- specific marketing elements (problems) diagnosed during the first two stages of this procedure.

In the economically turbulent decade of 1970s the awareness of the need to use audit as one of the crucial control tools in the process of management began to percolate to the consciousness of the managers. The marketing audit was interesting and valuable enough a tool for controlling the development of company's orientation, and the previous theoretical investigations advanced to the point, that further attempts were being undertaken to determine its structure. One of them indicates a marketing audit model (in the process approach), in which three fundamental stages have been distinguished (Kotler, Gregor & Rodgers, 1977, pp. 27–29):

- 1) defining the objectives and scope of the audit — agreeing on the goals, the range, depth, sources of data, duration of the audit and the form of the report;
- 2) collecting of the empirical material — defining the scope and obtaining the primary and secondary material necessary for the conduction of the control process;
- 3) preparation and presentation of the results — formulation of the preliminary conclusions on an ongoing basis as the data is provided and after the data collection phase is fully completed, preparing a verbal and visual presentation forwarded for the consultation with the principal, and finally preparing the final report including any potential suggestions on the part of the ordering persons; attention has been paid to the fact that the most valuable result of the audit is not the report itself and the auditors' detailed recommendations contained therein but the assimilation process, debate and developing of the concept of necessary marketing activities.

The presented three-stage image of the audit process can be treated as a simple "black box" model, the stages of which have been described without deeper consideration of the input, output elements and the mechanisms taking place inside the process.

As a significant achievement of the considerations on the marketing audit carried out by the researchers of this period should be acknowledged the distinction of its six fundamental components, i.e. audit of the marketing environment (split into macro- and micro-environment), marketing strategy, organization of marketing activities, marketing system, efficiency of marketing activities and marketing operationalization (Kotler, Gregor & Rodgers, 1977, pp. 31–33).⁸ This proposal can be perceived as a structural model of the marketing audit scope, due to which a logic of this control tool was emphasised, i.e. beginning the research from evaluation of the market situation of a company and the changes taking place in the market, as well as the opportunities and risks resulting from it, and then research of the marketing objectives of the company, strategies related to it, organisational, system and financial issues, and finally a deeper examination of one or few of them, having a key influence on the efficiency and effectiveness of the marketing activities.

At the end of the 1970s, a belief emerged that there was a strong, developing base of knowledge and marketing audit methodology that should be expertly taken advantage of. The theoreticians' considerations and the practitioners' opinions confirmed the value of the audit resulting from the fact that it focuses on the main assumptions of marketing activities, therefore it began to be perceived as an element of a strategic marketing control (Enis & Mokwa, 1979). The authors proposed solutions simplifying the process and standardizing the scope of the audit, aiming at making it more accessible and approachable to companies (M.T. Wilson in 1980).⁹ The practical usage of this research and development potential was, however, assessed ambivalently, far weaker than the importance attributed to the audit (Capella & Sekely, 1978; Myers, Massy & Greyser, 1980, p. 280).

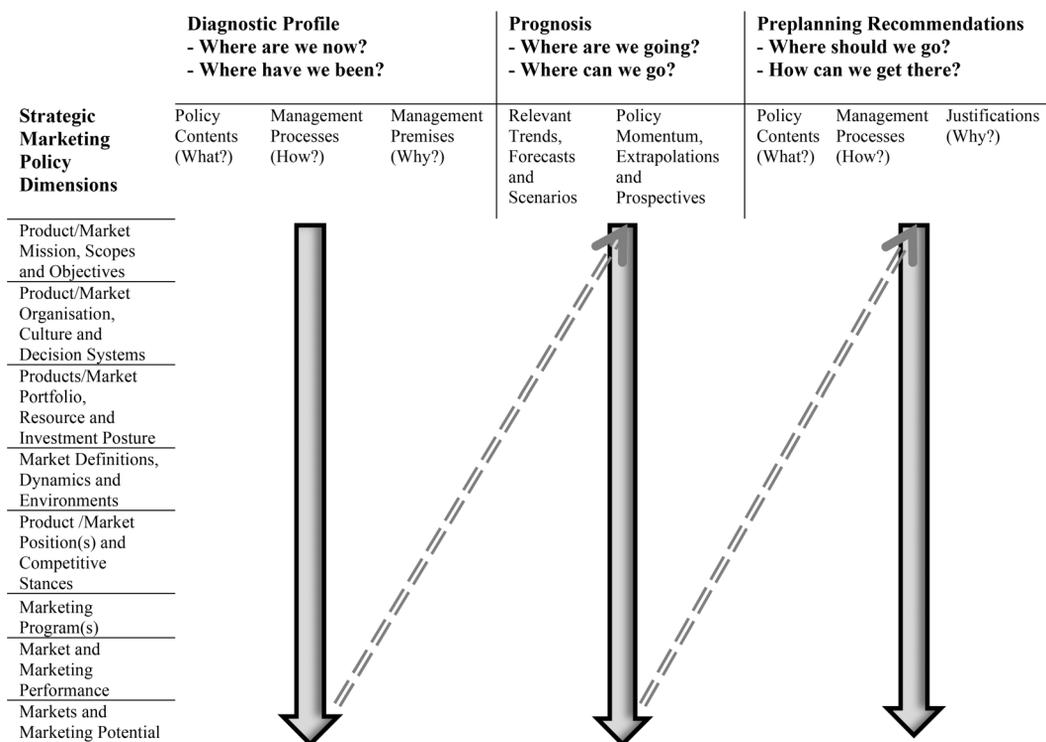
Assigning into the mainstream of the research concerning the practice of applying of the audit process A. Wilson (in 1982) proposed a proprietary structural solution containing a set of 28 issues raised in the audit, and she presented lists of corresponding control questions (Wilson, 2002). Some of the indicated issues constituted newly observed areas of evaluation, but most of them resulted from detailing of the issues previously indicated by the researchers dealing with marketing topics demanding control. However this proposal can be treated as yet another structural model of marketing audit, precisising and deepening the potential scope of auditorial considerations.

In the 1980s the audit began to be seen as an effective tool used either for modifying the already existing ways of perceiving the marketing concept in a company or introducing new ways of perceiving it. Mokwa (1986) proposed that the marketing audit played a role of a guide introducing the policymakers into the strategic nature of the marketing and stimulating the decision-making processes. He saw the audit as a three-phase process containing (Mokwa, 1986, pp. 89–90):

- 1) diagnosis of a current and historical organisational marketing context;
- 2) a prognosis concerning the dynamics of an organization having regard to the foreseen changes in market conditions;
- 3) formulation of a set of recommendations preceding the planning process in order to improve directional indications and marketing's efficiency.

The researcher correlated the structure of a complex marketing audit architecture with the strategic plane of the marketing, thus making a model of the auditorial activities flow (Figure 1). Transition to the subsequent phases of the audit proces (diagnosis → prognosis → recommendations) should ensue after the previous stage has ended. The diagnosis phase should stipulate what are the scope and manners of implementation of the marketing policy, as well as declared promises (benefits) resulting from this kind of marketing management. Eventually, the last stage should be the recommendations of the new marketing policy and methods of its implementation and reasons for their introducing.

Figure 1. The model approach of the marketing audit according to M.P. Mokwa



Source: elaboration on the basis (Mokwa, 1986, p. 90).

The model determines the conduct of an audit, starting with the evaluation of the organization's mission and current directional solutions, through the context of the environment, which allows to determine the company's position in the market, and then to evaluate the product/market programs. Logic of this construction presumed that the strategic potential and marketing's efficiency was influenced by the directions and marketing programs being currently implemented in the market context, in order to achieve the organisation's mission. The marketing audit perceived in this manner provided for the assessment of the most essential strategic elements of the company. Simultaneously it was defined as the universal methodological procedure enabling implementation of the four roles (hierarchically arranged depending on the company's awareness in the scope of the marketing concept and the practice of its application), graphically expressed as: a communication tool, analytical scheme, a decision catalyst, and an element of the directional policy system (Mokwa 1986, pp. 92–95).¹⁰ In the author's opinion the conception of the marketing audit presented by Mokwa fully satisfies the characteristics of the model both in the conceptual and process approach, as well as structural.

In the 1990s there were attempts undertaken to develop the methodology of the audit offering new solutions in terms of its conduct principles, specifically of the separate control areas and corresponding to them research questions (Brownlie, 1993, pp. 7–8; Köhler, 1993, p. 169).¹¹ In the following decades on the basis of these and previous morphological propositions there were developed further detailed models of the marketing audit structure, containing various sets of issues being under control (Tvede & Ohnemus, 2001, p. 114; Kotler, 2006, pp. 308–312).¹² These propositions provide the fundamental conceptual basis of a significant theoretical and methodological, as well as application importance. Each of the proposition (at the level of the general specification of the problematic issues) can be treated as the model approach of structural characteristics, but concerning only one of the audit structure element, that is its scope.¹³

Conceptual and semantic model of the marketing audit

The concepts of recognition of the essence, structure or process of the marketing audit presented in the literature of the subject prompted the author to elaborate his own proposition of a model, understood as a theoretical construction having particular cognitive and scientific values, as well as the utilitarian value allowing for the implementation of this control tool in marketing-oriented organisations. The model is presented in the conceptual and semantic approach (Falencikowski, 2012, pp. 84–85).

In the first dimension the marketing audit model is a conceptual tool expressing the logic of placing the audit in the context of organization's strategic control. The model seen in this manner contains the description of audit's architecture, endogenous determinants (orientation, excellence, strategy, tactical and operational control), components of auditorial activities and planes of the applied evaluation. Therefore, it is a relatively isolated, compound conceptual object, describing conduction of the audit as a strategic control tool by indicating the logic of evaluation of the marketing strategy implementation in order to create value for the organisation and its stakeholders. The construction of the model presented is a consequence of general conclusions resulting from the conducted theoretical studies dedicated to the issue of acknowledgement, explanation and deepening of the identity of the audit and the analysis of the secondary results and author's own empirical research concerning the practice of marketing audit.¹⁴

Theoretical acknowledgement of the above mentioned research issue, in its cognitive and classification approach, through defining of the marketing audit's assumptions, allowed for undertaking of considerations concerning the decisive problem related to the practical possibilities of achieving the previously identified identity of the marketing audit. The issue formulated required undertaking of the research on how the changes in the conception of management and marketing's evolution influence shaping of the control category, the specifics of the audit as a control tool, strategical dimension of the marketing audit, and further on, the degree of use of the audit as a marketing control tool in the business practice.

On the basis of the theoretical studies it can be concluded that along with the change of directions, science discipline or management methods (Lachiewicz & Matejun, 2012) the role and importance of the control considered as one of the functions of management evolved, but the necessity of directional and intermediate evaluation of the management processes stayed unchanged (Koontz & O'Donnell, 1969; Kuc, 2009; Lisiński, 2011). The concept of marketing regardless of the dimension of changes observed and opinions and approaches appearing as their results, as the integral element of the marketing management process treats the control of conducted activities in the three aspects: its importance, correctness and effectiveness (Kowal, 2010). At the theoretical consideration level the particular importance is ascribed to the strategic control in its various contexts and approaches, incl. evidence-based marketing (Morrell, 2008; Rowley, 2011), measuring marketing performance (Clark & Ambler, 2001; Gao, 2010; Kowal, 2017), business excellence (Haffer, 2011; Kacała & Wierzbic, 2015; Martusewicz, 2017) or quality management (Łuczak & Matuszak-Flejszman, 2007), and from among its tools — marketing audit (Kotler, Gregor & Rodgers, 1989; Dryl & Dryl, 2009; Hadrian, 2012).

The changing concepts and technical methods of conducting an audit evolved both due to development of the management science, and most of all due to changes of the situation in which the real management processes were taking place. These changes demanded applying other approach to the control of organization's activities both in terms of isolating problem areas and methods of problem solving. This gives the basis and the right for constant research for — on the foundation of up to date experience — the new audit's theoretical solutions, which verified in practice, may help the organisations in gaining the competitive advantage in the market, becoming the key factors of their success and development. Therefore, the new model solutions should be verified and created, which by indicating the fundamental conditions, structural elements, correlations and processes, may constitute the theoretical architecture of an audit, common for the various, specific market environments.

The marketing practice, reflected by the results of the research dedicated to the control of the marketing activities, especially to the

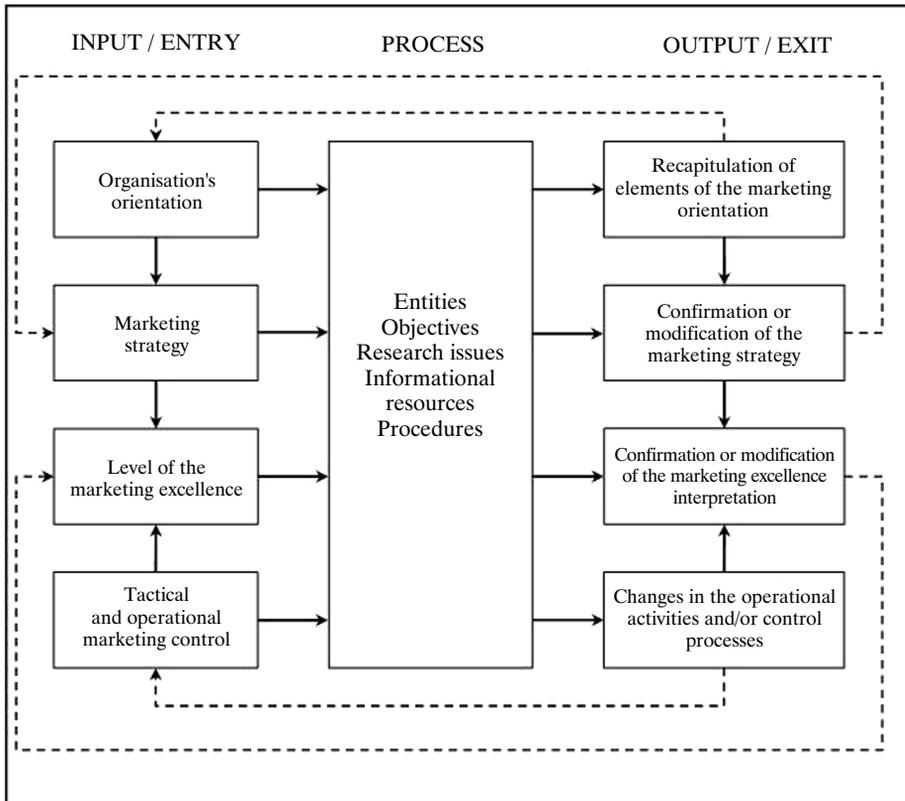
marketing audit, doesn't indicate a high degree of use of the marketing audit (Capella & Sekely, 1978; Taghian Shaw, 2002, 2008; Dryl, 2010; Paștiu & Lazea, 2014; Kowal, 2013; Bachnik, 2018; Hadrian, 2020). The observed ways of audit usage in research of marketing problems are not sourced in the expectations, decisions and activities of organisational entities directly responsible for the marketing. They are most often initiated, implemented and supervised by either the superior units or those specialized in conducting of the internal control. They don't possess a clear strategic trait either, often taking satisfaction in the evaluation of correctness realized at the operational level. It brings into question the validity of perceiving these controls as an audit (in the theoretical approach), to which the strategic dimension of the evaluation is ascribed.

The considerations conducted by the author on the nature and practice of the marketing audit were aimed at developing a model which would offer a chance to minimise the theoretical concerns and practical difficulties of the audit implementation discerned so far, but what is more important, confirm its strategic character. It required adopting of the assumptions resulting from the conducted theoretical studies and analysis of the empirical research:

- 1) audit is perceived as one of the control tools of the strategical dimension of marketing;
- 2) the marketing audit demands unambiguous identifying of the perception of the marketing strategy;
- 3) the audit's essence is determined by the evaluation of the relations between the controlled marketing activity areas with the adopted marketing strategies;
- 4) the structure of the control issues does not determine the essence of the audit, it constitutes a problem of a secondary character in relation to the traits determining this strategic control tool;
- 5) the marketing audit should have its fundamentals on the solid theoretical base, that can be constituted by: the theory of the needs (of the information user), the agency theory, the motivation theory;
- 6) the audit results should allow for and give the foundation for aggregation and comparison of the marketing activities.

Approval of the above-mentioned assumptions allowed for development of the conceptual marketing audit model (Figure 2) in the process comprising the two stages: extracting elements defining the model's construction and indicating the relations between the extracted elements.

Figure 2. Conceptual model of marketing audit



Source: own elaboration.

The input elements are the fundamental information contents related to the realisation of the marketing activities, ei. the formulated strategy, as well as the decision and tactical and operational activities, including the control results carried out at these levels of management, as well as the results obtained at the earlier stages of the strategic marketing control of the evaluation of marketing orientation and marketing

excellence. These elements are undergoing the control process in the dimension and form, which are present in its particular operational expression in the individual parts of the audit, such as the goal, audit subject, scope, evaluation criteria, procedures, report, frequency, audit entity, audit initiator and recipient, auditor. The structural elements of the audit are perceived as the integral component parts of the audit. Implementation of the control taking into account the entirety composed in this manner allows for generation of the informational content in the form of the indicated output elements.

The essential condition of application of the presented audit model is adoption of the marketing orientation as a conception of the impact on the market appropriate to the said organization.¹⁵ In the case of a different orientation the indicated objective of the audit is irrelevant (assessment of the implementation of the marketing strategy), which does not exclude conducting the marketing activity evaluation at the lower levels of control.¹⁶ The marketing orientation of the organisation demands outlining direction of action in the form of the marketing strategy understood in any way. The marketing strategy constitutes indispensable and appropriate point of reference of research and evaluation undertaken at the subsequent levels of the strategic control. Therefore, initiation of an audit is basically possible only when the marketing strategy exists.¹⁷ The structural elements used at the stage of an audit process should be treated as conditions differentiating the character of possible to conduct audits, which will decide about its forms, vertical or horizontal, interior or exterior, among others. The elasticity of the audit implementation in relation to the procedures used, scope of the researched issues or the subjects (initiators, conductors, beneficiaries) makes the audit model understood in this manner gain wide possibilities of practical usage, under condition, however that the specifics (features) assigned to this marketing control tool and expressed in the semantic model, will be assured.

The semantic model refers to the generic approach of the model, claiming that it is „a construction, scheme or a description depicting action, structure, features and correlations of a phenomenon or object" (*Wielki słownik języka polskiego*, 2018), omitting the less essential elements of the reality described. The marketing audit is perceived as a strategic marketing control tool, whose objective is to research and

evaluate the preparedness, validity and implementation of the organization's marketing strategy. Therefore the marketing audit model in these terms can be expressed as a structure, substance and the supervision system of marketing, developed in order to create a value through confirmation and implementation of the adopted marketing strategy. The marketing audit is a logical-resultant system, whose essence is creation of such a proposition of control activities, which by fulfilling the expectations of its initiators, make use of the possibilities of implementation of specific methods and control techniques (such as an insight view, observation, exterior confirmation, repeated calculations, reperformance, analytical procedures, control questions) in order to achieve the comprehensive, structured, regular, neutral, independent and professional evaluation of the preparedness and implementation of the marketing strategy (the context evaluation), relevant to the endo- and exogenic conditions of organization's functioning.

Conclusion

The presented model of the marketing audit in its conceptual and semantic approach constitutes a construction which reflects a real structure of an audit, indicating its elements and the relations correlating between them. It should not be treated as an empirically confirmed pattern of the audit process but as an theoretical construction (model as a projection), which owns its meaning for further research on the marketing management and marketing strategic control, constituting an addition to the theory dedicated to these issues (Szarucki, 2011, p. 268). The model's structure is of general enough a character so that it should allow for its usage in the realisation of various forms of an audit (interior as well exterior), conducted on behalf of organisations of a diverse character (scientific and research entities among them), by different audit subjects. Indicated in the literature structures of issues that can constitute an audit subject and the resulting suggestions considering the implementation of various ways of obtaining information content should be treated, on one hand as a hint on the marketing audit implementation, on the other hand — as a very useful in practice basis for creating

a proprietary marketing audit methodology, adjusted to the specific case and real research problem.

The model presented allows for the systematisation and consolidation of the knowledge on the meaning (importance) of an audit as strategic marketing control tool, acknowledging and understanding of the correlations existing during the control process, conditions and elements defining its form. The key importance for the well apprehension of the model is the accepted objective which is making of the evaluation of the relations between the controlled marketing activity areas and the adopted marketing strategy. It demands acknowledging of the category's "marketing strategy" character and its importance in the marketing management of an entity, in the context of the adopted business orientation. It should be remembered that the usability of each model's structure in a large extent is a result of the scope of the knowledge on the subject of the reality mapped by the model, in this case a tool of the strategic control.

The presented proposition should be a stimulus for a discussion and further research of the optimal ways of the marketing control, both in the methodological and pragmatic pane. In the methodical layer there seems to be of particular importance the development in the future of structural solutions of the marketing audit homologous enough as to facilitate the use of the model and the practice, simultaneously giving a chance for comparison of the auditing activities and their results. According to one of the model definitions cited in the introduction, heuristic values are their particular virtue. It seems that the model presented has a heuristic value, allowing to guide and incline the potential users to independent consideration of the notions expressed in its construction: the essence of the control being undertaken, process elements and correlations occurring between them, practical utility and circumstances of the application.

Endnotes

¹ The review was made by conducting a selection of publications placed in the bases analyzed, containing phrases marketing control, marketing audit, and 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 author aimed at eliminating some of the short-comings of the systematic approach based on the research of the commonly approved sets of publications, among others preferring chosen publish houses and publishers, skipping monographic publications (Czakon, 2013, pp. 64-65), referencing also to the texts not recognised in the penetrated bases.

² See also (Gospodarek, 2009, pp. 61–81; Szarucki 2011; Łatuszyńska, 2015).

³ An inspiration for author's verbalisation of these terms were presented in the literature definitions of the business models. See, among others (Wiśniewski, 2017).

⁴ The themes presented in the article constitute a synthesis of the author's broader considerations, layed-out in the monography (Hadrian, 2020).

⁵ Many of the cause and effect relations are of a complex character, i.e. they are hard to distinct, not everything can be expressed in the quantity measures, and many of the issues can only be described in the quality aspect.

⁶ In the considerations dedicated to the marketing management there are two levels of control distinguished most often: 1) Operational — relating to the operational plan of the marketing activities, evaluating the execution of activities in the specified period of time, in accordance with specific guidelines in order to achieve the indicated objectives, 2) Strategic — constituting an evaluation of the validity of the adopted assumptions regarding directions, strategies, forecasts and policies concerning conducting of the marketing activities and providing a basis for correcting or developing of a new marketing strategy of the enterprise. As a result of adopting of the approach to the control of the marketing activities related to the concept of the value marketing, a three-level control structure was identified (complex marketing evaluation, assessment of the way it influences the market, assessment of marketing tools), which reflects the three levels of control: strategic, tactical, and operational (McDonald & Wilson, 2012, pp. 662–680). Other propositions of the marketing control structure as a criterion for distinguishing its components adopt a subject of control: macroenvironment (Mruk, 1999, pp. 268–270), scheduled tasks, marketing strategy, profit centers and strategic business entities, marketing programs, marketing tactics, the staff responsible for the development and implementation of the programs and tactics, entities from the competitive environment (Baruk, 2002, pp. 204–205; Haas, 1986, pp. 381–412). The review of the evolution of the scientific and practical approaches to the evaluation of the marketing results making use of an abundant set of measuring tools was presented by Clark & Amber (2001).

⁷ Tirmann acknowledged that, the main objective of the marketing audit is improvement of the overall marketing performance due to the implementation of the recovery plans: 1) short-term, aimed at ameliorating the current situation, 2) strategical, focusing first of all on integration of the particular changes in the general frame of marketing activities plan in the whole organisation.

⁸ For selected in that way structural elements of the audit, specific goals were indicated, realisation of which were to be supported by the developed research questions (Kotler, Gregor & Rodgers, 1977, pp. 36–43). In that time there appeared also other propositions of isolating of the most important areas of a widely comprehended marketing control theme, like the 15-element proposition of McConnel (da Gamma, 2012, p. 214) or the 7–element structure proposed by Naylor & Wood (1978) and McDonald (da Gamma, 2012, p. 214).

⁹ The author presented in it a wide consideration on the subject of the marketing issue, indicating the most important issues, posing a sequence of control questions, directed on finding an answer to a fundamental question: where in the market and sector's sphere are the enterprise and its marketing activities currently placed? (Wilson, 1993, pp. 49–100, 218–225). Of a similar character was the proposition presented by H. W. Goetsch (1983), which included control questions concerning 13 issues constituting the audit's subject. These propositions regarding audit as a tool for planning marketing activities were an expansion of the ideas already presented in the 1960s.

¹⁰ This manner of describing of the roles of the marketing audit is an alternative description of its functions in regard to the commonly known classification of functions ascribed to the control or analytical activities.

¹¹ Brownlie (1993) presented an interesting proposition of issues constituting a starting point to the conduction of an audit, which were prepared on the basis of previously published sets of Kotler's, Wilson's, Davidson's and McDonald's control questions. In a condensed approach the marketing audit structure was proposed by Köhler, who specified only four audit areas: the process, strategy, organisation and marketing-mix.

¹² Tvede i Ohnemus (2001) distincted eleven research issues, within which, aside the already indicated elements, they extracted current marketing research problems, such as value, digital technological environment of the enterprise, or the reaction speed. In the proposition of the consulting company Copernicus described by Kotler there were indicated twenty-one general areas of marketing control.

¹³ Entities conducting marketing audit have always a possibility to construct their own concept of scope of an audit and prepare a research tool, nonetheless by falling within the general framework of the presented structural solutions the controls conducted by them give an opportunity to make a comparison of the obtained results.

¹⁴ The complete material of the conducted intellectual process leading to the presented model solutions was presented in (Hadrian, 2020).

¹⁵ It makes no point in the case of the marketing audit to consider whether the marketing orientation was rightly chosen as the organisation's conception of development. The issue should be an evaluation subject on the higher level of organization's management, in the context of a wide set of conditions, exceeding the marketing-related only considerations.

¹⁶ In the situation when the organization has not adopted a marketing orientation, thus it is managed accordingly to other orientation's rules, the marketing functioning as an auxiliary area supporting the organization's activities is not excluded. It is then justified to lead the marketing control assuming the relevant criteria and evaluation tools of the tactical and operational character

¹⁷ It may appear that in the audited organization the marketing strategy either hasn't been formulated at all or not in a sufficient enough and/or inappropriate way. It means impossibility of (or restriction in) reaching conclusions on the correctness of the marketing activities being realised in relation to the strategic indications. This kind of situation unambiguously indicates an error in the marketing management system, which results in the lack of coordination of marketing activities at subsequent levels of management and the interpretive liberty of the results being obtained, as the consequence of lack of the reference points for the unambiguous evaluation.

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