

РОЗДІЛ II

ЕКОНОМІКА ТА УПРАВЛІННЯ ПІДПРИЄМСТВАМИ

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AUDIT OF MARKETING ACTIVITY OF AN ENTERPRISE: THEORETICAL AND PRACTICAL ASPECTS

In a harsh competitive environment, the ongoing analysis and monitoring of the marketing program implementation, that was developed on the basis of research and market forecasting, analysis of internal and external state of the enterprise, market behavior strategy and tactics development, is one of the urgent demands. The purpose of the article is to study the practical aspects of marketing audit and to develop practical recommendations for its optimization. General scientific methods of research are applied: induction and deduction, refinement and classification. The author summarizes that the task of managers is to master the peculiarities of conducting marketing audits at an enterprise and effectively use their results for adjusting their activity. The article clarifies the content load of marketing audit concept, substantiates the stages of its conduct at the enterprise, defines the tasks and outlines the advantages of its application. It is defined that the important result of marketing audit is an opportunity to specify the factors that form the economic potential of the enterprise. The following main elements of control and analytical system of the enterprise are distinguished: situational analysis is the preliminary analytical stage of marketing planning; marketing control; marketing revision; marketing audit. The structure of the information flow during the marketing audit has been generalized: legal and regulatory framework; information about the results of marketing activity; accounting; integrated information. This list of analyzed information during the audit allows to cover all possible problem areas, and define necessary steps to improve marketing activities. It is concluded that audit of marketing activity is an effective, special and key factor in the regulation and control of enterprises' activities. It gives an opportunity to timely define shortcomings in company's work and effectively eliminate them, therefore, it is a strategic methodological basis for changes in enterprise's activities. Further research will be devoted to marketing audit planning and performance.

Keywords: *audit, marketing activity, planning, audit of marketing.*

INTRODUCTION

The problem statement. The complexity and instability of the marketing environment where domestic enterprises operate, the threats and challenges associated with the complicated geopolitical situation, the volatility of the global economy force entrepreneurs to look for new spheres and promising directions for the development of their activities not only at national but also at international markets.

In a harsh competitive environment, the ongoing analysis and monitoring of the marketing program implementation, that was developed on the basis of research and market forecasting, analysis of internal and external state of the enterprise, market behavior strategy and tactics development, is one of the urgent tasks for enterprise management. Audit plays an important role in assessing the relevance of marketing strategy to the

company's current needs and controlling of its implementation. The urgent task of managers is to master the peculiarities of conducting marketing audits at an enterprise and effectively use their results for adjusting their activity.

Analysis of recent research and publications.

Significant contributions to the study of marketing have been made by the following scholars: A. Voychak, V. Gerasimchuk, Yu. Dainovsky, V. Kardash, F. Kotler, N. Kudenko, T. Lukyanets, I. Lylyk, M. Oklander, A. Pavlenko, V. Pylypchuk S. Skibinskyi, A. Starostina V. Tamberg Among researchers, the following scientists and specialists made the greatest contribution to the development of selected topics: V. V. Babych, L. V. Balabanova, Ye. V. Mnyh, K. O. Nazarova. V. S. Rudnytskyi and others. A large number of scientific developments on the mentioned subject emphasizes the urgency of the research topic and emphasizes at significant

number of problems that require further resolution.

Article purpose (task statement). The purpose of the article is to study theoretical aspects of marketing audit and to formulate practical recommendations for its optimization.

RESEARCH RESULTS

In a market economy, all manufacturing enterprises are limited in their resources, which besides may not be used or may be subject to insufficient or undue use. These resources include material resources, administrative resources, know-how, image, clients, skills, experience, markets, branding, R & D, and more.

The peculiarity of all resources of an enterprise in terms of marketing is the underestimation of their potential utility or simply the lack of information about the full potential of these resources. Normal and generally accepted control of the marketing activities of the enterprise by virtue of its nature does not answer the question on the effectiveness of resources use. This is a prerogative of strategic research and enterprise planning. Only marketing audit, as a tool of strategic marketing control, sets its main goal to revealing the underlying hidden possibilities of the enterprise and developing management decisions to improve the efficiency of the defined reserves use within the operating company.

Marketing audit by definition of Yermolenko M. M. [1, c. 156] It is a comprehensive, systematic, independent and periodic review of the external and internal marketing environment, goals, strategies and specific types of marketing activities for the enterprise as a whole and its individual business units. The purpose of marketing audit is to identify the main marketing problems; factors that led to their emergence and new opportunities for developing a marketing environment; development of measures to increase marketing activity in the enterprise as a whole. If the marketing audit is limited to reviewing and analyzing only the effectiveness of marketing functions of the enterprise, then it is classified as a functional marketing audit.

Marketing audit is a systematic, unbiased check and evaluation of the external environment, market, competitors, as well as marketing activities of the company. There is an urgent need for conducting both internal and external marketing audits. As a result of the audit of the environment of the enterprise, the company receives:

- an assessment of company's strategic objectives compliance to the current state of the market;
- a holistic slice of information on the market, which allows to determine the possibilities of enterprise development and to anticipate possible «threats» from the external environment;
- determining the performance of competitors, which allows you to take a successful experience, and not to repeat their mistakes;
- identification of new ways to interact with the market environment, conditioned by the constant development of technologies.

Carrying out a marketing audit of the internal environment of an enterprise allows to get the following

results:

- objective independent assessment of the current state of the company's marketing management system;
- definition of the results of the company's activity during the audit period, the effectiveness of the activity, defined as the ratio of profit received to expenses (monetary, temporary, and so on);
- evaluation of the results of marketing events;
- analysis of the quality of marketing research conducted, including assessment of decisions based on them;
- evaluation of the marketing complex and its components;
- identification of strengths and weaknesses of the enterprise, assessment of their impact on the opportunities and «threats» from the external environment.

Marketing audit is recommended at different stages with the help of separate elements of the control and analytical system. It includes:

- situational analysis – the preliminary analytical stage of marketing planning, whose purpose is to determine the position of the company in the market. The analysis of components of external and internal marketing environment in the form of answers to pre-prepared groups of questions is used;
- marketing control – the final stage of marketing planning, the purpose of which is to identify the relevance and effectiveness of the chosen strategy and tactics to real market processes. It is implemented in the form of strategic, ongoing profit control using standardized forms;
- marketing review – a procedure for reviewing or substantially correcting marketing strategy and tactics as a result of changes in both external and internal conditions. Appropriate calculations and evaluations are conducted;
- marketing audit is an analysis and evaluation of the marketing functions of the enterprise. It is carried out by experts in the form of an independent external check of all the elements of the marketing system. It is based on the general principles of audit aimed at identifying lost profits from inadequate marketing use at the enterprise. Represents a new direction in the field of marketing consulting. Uses common management consulting procedures (diagnosis, prognosis, and so on).

Marketing control is a process of measuring and evaluating the results of implementing marketing plans, implementing corrective actions, and ensuring the achievement of marketing goals. The control concludes a marketing management cycle and at the same time gives rise to a new marketing planning cycle. Thus, the identification of the strengths and weaknesses of marketing activities, analysis of the level of implementation of marketing plans are necessary for the correct choice of goals and strategies of marketing activities for the next planning period [4].

Though, as the revision practice shows, auditing proves to be valuable due to the reliability of data base used for drawing precise and unprejudiced conclusion about the quality and efficiency of the marketing activity.

Thus, the main information flows of the company should be as follows: Legal and regulatory framework; (legislative framework, job descriptions); statements of marketing results (marketing plans and budgets of different

levels), marketing staff appraisal reports, catalogs, brochures, marketing costs report, promotional events, discount patterns, contracts and agreements); accounting (balance, statement of financial results, basic documents, analytical data); integrated data (information about goods for the target audience, sales range, the scale of customer database). This list of analyzed information during the audit allows to cover all possible problem areas, and define necessary steps to improve marketing activities.

Outlining the competitive advantages of the company and its strong points in using marketing opportunities are the most important aspects of the audits. The information is valuable provided that it is systematic and the legal environment integrates with the company's database to develop an effective organizational and informative performance mechanism for the company.

Thus, there is always a risk of mistake in the decision making process, that is why the above-mentioned facts serve as confirmation of necessity and importance of receiving key information that is a determinant condition for assuring quality of the conducted audit of marketing activity [2].

One should also mention that the marketing activity audit serves as an organizational approach to the marketing system assessment aimed at further enhancement of its strong points focusing on the following:

- strengthening the company's position at the market and entering new markets (segments) which allows to increase the range of production and sales volumes resulting in considerably higher income.
- maximum possible increase of income resulting in new investment opportunities and enhancement of production capacities of the company;
- productivity enhancement serving as a basis for the effective use of labour forces and increase of the produced items quantity;
- the principles of strategic and project management of the marketing activity allowing the development of a marketing strategy and avoiding mistakes;
- performance and risk analysis for all the marketing initiatives allowing to avoid expenditures for producing non-demanded items, optimize price range and adapt sales activities to market requirements and demands.

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The development of partnership relations, implementation of investment projects and concluding contracts serve as a basis for risk management;

– enhancing marketing opportunities aimed at the prompt elimination of the revealed shortcomings, preventing or localizing negative factors and making advantage of new benefits. Consequently, the marketing strategy of the company will differ from the initially implemented course according to which marketing was regarded as an internal policy that forced the company to change as much as possible in order to meet customer's needs and «attract new customers at any cost». A new course is aimed at the efficiency (profitability) of the marketing activity [5].

CONCLUSIONS AND FURTHER RESEARCH PERSPECTIVES

Ideally, the marketing audit is a process of regular and critical study, analysis and control over a company's marketing activity determining its performance as a successful economic entity.

Marketing audit is focused on the following: revealing marketing problems leading to the loss of the company's productivity and efficiency; assuring cost effectiveness of financial resources and productivity of labour forces by adherence to the most efficient marketing strategy; defining the main recommendations especially in cases when the management cannot choose the right niche, define its business area or has lack of experience.

Thus, marketing audit is an efficient, specific and key factor regulating and taking control over the company's performance. It gives an opportunity to timely define shortcomings in company's work and effectively eliminate them, therefore, it is a strategic methodological basis for changes in enterprise's activities. With regards to the current market relations, the marketing audit should become the integral part of any company focused on achieving stability, financial independence and satisfaction of its employees. The issue of conducting marketing audit is still disputable and requires further investigation, deep study of the basics and further practical implementation of the results.

Голубка Ярослав Владимирович. АУДИТ МАРКЕТИНГОВОЙ ДЕЯТЕЛЬНОСТИ ПРЕДПРИЯТИЯ: ТЕОРЕТИЧЕСКИЕ И ПРАКТИЧЕСКИЕ АСПЕКТЫ

В условиях жесткой конкурентной среды является актуальным проведение постоянного анализа и контроля выполнения маркетинговой программы, составленной на основе исследования и прогнозирования рынка, анализа внутреннего и внешнего состояния предприятия, разработки стратегии и тактики поведения на рынке. Целью статьи является исследование практических аспектов осуществления аудита маркетинга и формирование практических рекомендаций по его оптимизации. Применены общенаучные методы исследования: индукции и дедукции, уточнения и классификации. Автором обобщено, что задачей руководителей является освоение особенностей проведения маркетингового аудита на предприятии и эффективное использование его результатов для корректировки своей деятельности. В статье уточнено нагрудку понятие маркетинговый аудит, обоснованно этапы его проведения на предприятии, определены задачи и намечены преимущества его применения. Определено, что важным результатом маркетингового аудита является возможность уточнения факторов формирования экономического потенциала предприятия. Выделены основные элементы контрольно-аналитической системы предприятия: ситуационный анализ – предварительный аналитический этап маркетингового планирования; контроль маркетинга; ревизия маркетинга; аудит маркетинга. Обзор структуру информационного потока при проведении маркетингового аудит: нормативно-правовая база; информация о результатах маркетинговой деятельности; бухгалтерская; интегрированная информация. Такой перечень проанализированной информации при проведении аудита позволит охватить все возможные проблемные зоны, определить необходимые шаги по совершенствованию маркетинговой деятельности. Сделан вывод, что аудит маркетинговой деятельности является эффективным, особым и ключевым фактором в регулировании и контроле за деятельностью предприятий.

Он дает возможность вовремя выявить недостатки в работе предприятия, эффективно их устранить, поэтому является стратегической методологической основой для проведения изменений в деятельности предприятия. Дальнейшие исследования будут уделены вопросам планирования и проведения маркетингового аудита.

Ключевые слова: аудит, маркетинговая деятельность, планирование, аудит маркетинга

Голубка Ярослав Володимирович. АУДИТ МАРКЕТИНГОВОЇ ДІЯЛЬНОСТІ ПІДПРИЄМСТВА: ТЕОРЕТИЧНІ ТА ПРАКТИЧНІ АСПЕКТИ

В умовах жорсткого конкурентного середовища є актуальним проведення постійного аналізу та контролю виконання маркетингової програми, складеної на основі дослідження і прогнозування ринку, аналізу внутрішнього та зовнішнього стану підприємства, розробки стратегії та тактики поведінки на ринку. Метою статті є дослідження практичних аспектів здійснення аудиту маркетингу та формування практичних рекомендацій щодо його оптимізації. Застосовано загальнонаукові методи дослідження: індукції та дедукції, уточнення та класифікації. Автором узагальнено, що завданням керівників є освоєння особливостей проведення маркетингового аудиту на підприємстві та ефективного використання його результатів для коригування своєї діяльності. У статті уточнено змістове навантаження поняття маркетинговий аудит, обґрунтовано етапи його проведення на підприємстві, визначено завдання та окреслено переваги його застосування. Визначено, що важливим результатом маркетингового аудиту є можливість уточнення чинників формування економічного потенціалу підприємства. Виділено основні елементи контрольно-аналітичної системи підприємства: ситуаційний аналіз – попередній аналітичний етап маркетингового планування; контроль маркетингу; ревізія маркетингу; аудит маркетингу. Узагальнено структуру інформаційного потоку при проведенні маркетингового аудит: нормативно-правова база; інформація про результати маркетингової діяльності; бухгалтерська; інтегрована інформація. Такий перелік проаналізованої інформації при проведенні аудиту дозволить охопити всі можливі проблемні зони, визначити необхідні кроки щодо вдосконалення маркетингової діяльності. Зроблено висновок, що аудит маркетингової діяльності є ефективним, особливим і ключовим чинником у регулюванні та контролі за діяльністю підприємств. Він дає можливість вчасно виявити недоліки в роботі підприємства, ефективно їх усунути, тому є стратегічною методологічною основою для проведення змін у діяльності підприємства. Подальші дослідження будуть приділені питанням планування та проведення маркетингового аудиту.

Ключові слова: аудит, маркетингова діяльність, планування, аудит маркетингу

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