

## Marketing Audit: Does It Affect Marketing Planning and Marketing Effectiveness in the Sales Function?

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**ABSTRACT:** *This study aimed to prove the effect of marketing audits on marketing planning and the influence between marketing audits and the marketing effectiveness of the sales function at PT. MSJ Sidoarjo - Indonesia. This study uses primary data from the SPI manager, marketing manager, accounting manager, audit team, and SPI amperage, totaling 26 people, and the sampling amperage used is a census. The analysis technique used is the Analysis of Variance (ANOVA). This study consists of the dependent variable, namely marketing planning, and marketing effectiveness of the sales function, as well as a group (marketing audit) of more than two, namely a "good" marketing audit group, a "good" marketing audit group. And the "bad" marketing audit group. Based on the analysis of variance (ANOVA), it is concluded that marketing audits affect marketing planning. Conversely, marketing audits have no effect on marketing effectiveness in the sales function.*

**Keywords:** *Marketing Audit, Marketing Planning, Marketing Effectiveness in Sales Function.*

## INTRODUCTION

Marketing is the critical point that most determines the company's survival (Suryati, 2019: 6). Marketing activities consist of preparing several programs to support its activities, planning to improve marketing activities in the sales function in a precise, efficient, and effective manner. Satisfying consumers' interests and needs is the basic orientation of every company in carrying out these activities (Winarsih & Harwika, 2018).

With a clear concept and the ability to read the market, it is hoped that the marketing function can run well. Marketing success is closely related to the strategy formulated by the company. Each company must periodically reassess its strategic approach to the market (Kotler & Keller, 2007: 804), creating a planned, effective, and efficient marketing strategy, enabling the company to outperform the competition. The importance of strategic planning assessment is one of the ampers need for a company to conduct a marketing audit. The audit includes a test of marketing objectives, strategies, amperage plans, and personnel (Marlena, 2017).

Every company has a goal of realizing growth and survival for the long term. Marketing audits are related to long-term planning since it is part of a broader operational or management audit (Marlena, 2017). Operational audit is more of a management consultation than an audit (Arens & Loebbecke, 1997: 5). A marketing management audit is one of the tools to increase sales volume supported by planning by identifying possible improvements and providing management recommendations to implement improvements or changes that need to be followed up.

PT. MSJ Sidoarjo - Indonesia is a company engaged in the industry and trade that produces spunbond products in sheets such as paper or cloth made of polypropylene (PP) or polyester (PET) as the base material. The company's products are aimed at domestic and Southeast Asian markets in carrying out daily operational activities of PT. MSJ has made many large transactions, which are financial transactions. Table 1 sales data of the company PT. MSJ in 2012 to 2016. The table shows that the sales volume data fluctuates. The volume of sales that occurred in 2012 did not meet the target of 1550 units. Flexibility is a market demand that always requires companies to produce products to meet consumer

needs. Flexibility involves the management of PT. MSJ continuously makes improvements to the benefits contained in a product.

The information in table 1 can be used to illustrate that in the 2012 period, the company experienced problems with a very sharp decrease in sales volume. The sales volume of 1,550 units was smaller than the company's target because, in that year, the company experienced problems regarding imports of raw materials that were not maybe done. After all, the interest rate continues to soar. Noted that the variables in the marketing audit at PT. MSJ includes sales volume and is expected to be a management tool for assessing the sales function's marketing effectiveness. In principle, the marketing audit is expected to produce better, higher quality, effective and efficient work results in the sales activities of PT. MSJ.

**Table 1. Sales Volume Target and Realization for the 2012-2016 Period (in units)**

Year	Target	Realization	Gap
2012	8.197	6.547	(1.450)
2013	7.500	7.620	120
2014	9.200	9.785	585
2015	12.268	12.148	(120)
2016	13.000	15.995	2995

Source: PT. MSJ Sidoarjo - Indonesia (processed data)

This study aims to 1) Test and proves the effectiveness of marketing audits on marketing planning based on the background. 2) Test and verify the effect of the marketing audit on the sales function's marketing effectiveness. This research is expected to contribute something valuable and can be used as additional reference vocabulary that might guide research on the development of marketing audit concepts.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Auditing is the process of collecting and evaluating information that can be measured about an economic entity by a competent and independent person to determine and report the conformity of the information referred to with predetermined criteria. Auditing should be carried out by an independent and qualified person (Arens & Loebbecke, 1997: 1). Meanwhile, according to Mulyadi (2002: 9), auditing is a systematic process for obtaining and evaluating evidence objectively regarding economic activities and events, intending to determine the level of conformity between these statements and predetermined criteria, as well as delivering the results. -results to the users it may concern.

Auditing is generally classified into three types of audits according to Arens and Loebbecke (1997: 4-6), namely the Financial Statement Audit, Operational Audit, and Compliance Audit. Financial Reporting Audit aims to determine whether the overall financial reporting has been presented following specific criteria. Generally, these criteria are generally accepted accounting principles. Accounting principles generally accepted in Indonesia are contained in the statement of financial accounting standards (PSAK).

An operational audit is a review of any part of an organization's operating procedures and methods to assess its efficiency and effectiveness. Generally, upon completing an operational audit, the auditor will provide several suggestions to management to improve its operations. In an operational audit, the review is limited to accounting issues. It includes evaluating the organizational structure, computer utilization, production methods, marketing, and other fields under the auditor's expertise. In practice, operational auditors tend to provide suggestions for improvement in work performance than report on current work performance.

A compliance audit aims to consider whether the auditee (client) has followed specific procedures or rules established by a party with higher authority. The results of compliance audits are usually not reported to outside parties but particular parties within the organization. The organization's leadership is the party with the most interest in compliance with established procedures and rules.

Marketing audits are some correct starting points for the strategic marketing planning process because they measure environmental opportunities and threats or the organization's marketing capabilities (Tunggal, 2001: 37). Meanwhile, according to Paul S. Busch, Michael J Houston, and Abraham Schuchman, in Tunggal (2001: 23), defining a marketing audit is a useful tool to improve its marketing strategy. A marketing audit is a systematic, critical, and impartial review and assessment of the objectives and policies of the marketing functions and organizations, methods, procedures, and personnel used to

implement policies and achieve these goals (Fudsyi, 2017). These definitions conclude that managers undertake periodic comprehensive reviews of the company's marketing efforts at the corporate level as a whole and in terms of its various components.

### **The Effect of Marketing Audit on Marketing Planning**

Marketing audit, according to Kotler & Keller (2007: 23), is defined as a comprehensive, systematic, independent, and periodic test of the marketing environment, objectives, strategies, and activities of a company or business unit, to determine problem areas and opportunities for a recommendation. Action plans to improve the company's marketing performance are well known, that selling is one of the marketing activities. The marketing audit is described as something systematic, essential, and an inseparable part of total marketing activities. The primary objectives, operational policies, assumptions, methods, and procedures used are sought to assist in implementing policies in achieving these objectives.

Victor Vroom formulated a mathematical model of the theory of hope in 1964, as quoted in the book by Kreiter and Kinicki (2003: 301). The theory of expectation by Victor Vroom has been summarized as follows:

*"A strong propensity to act in a certain way depends on the strength of the expectation that the action will be followed by a certain consequence (result) and the actor is attracted to that consequence."*

Based on the theory of expectation, it can be concluded that with a marketing management audit, the company expects an improvement in the company's management function. The marketing planning process can increase the company's sales, which can achieve the effectiveness and efficiency of marketing products in the sales function (Lloyd & Mertens, 2018).

Historically, marketing productivity analysis and marketing auditing concepts have dominated approaches to assessing marketing performance (Morgan, Clark, & Gooner, 2002). They suggest that both methods are fundamentally limited in terms of conceptualization and implementation. Within each approach, there is the seed of a more useful holistic approach to marketing performance appraisal (MPA). Two different MPA systems approaches are needed to integrate previous efforts, broaden the existing knowledge base, and aid management practices - normative and contextual MPA systems. We review the methods mentioned above and incorporate them with more recent theoretical advances to develop conceptual models of the two types of MPA systems and consider their implications for management practice and academic research. Thus, the first hypothesis in this study is formulated as follows:

### **H1: Marketing audit affects marketing planning**

### **The Effect of Marketing Audit on Marketing Effectiveness in the Sales Function**

The theory of goal setting by Gene Broadwater in Stephen P. Robbins (2001: 177) states that a goal that the company highly desires will lead to better performance. Likewise, Edwin Locke put forward in the 1960s, who noted that a problematic goal, if well accepted, will result in higher performance than a more manageable goal.

Based on the theory of goal setting, it can be concluded that if the company wants to achieve sales effectiveness, the company management must carry out planning, organizing, and controlling effectively and efficiently. A marketing management audit is a regular and systematic tool that can be used to increase the company's efficiency and effectiveness. Utilizing the information generated by the marketing management audit, the marketing division management can evaluate its operations results. So, if the company's marketing effectiveness is high, the level of marketing management audit needs will be higher.

Lipnická & Dado (2013) prove that the main factors that affect the efficiency and results of marketing audits are also the main factors that influence marketing audits in company practices. In conclusion, this paper presents the main assumptions and conditions for the successful implementation of marketing audits into the practice of companies operating in the Slovak market. Pimenta da Gama (2011) examines the subject of marketing audits and examines the perceived impacts and benefits in service organizations. Based on the Index of Services Marketing Excellence framework, he sought to develop an updated instrument and to test the hypothesized relationship - the relationship between input and output marketing measures. Marketing audits can be seen as a tool for evaluating activities and increasing awareness and understanding of marketing, leading to improved practice. In this sense, effectiveness appears to be achieved from instruments that present themselves as marketers and managers' interests in service firms. Thus, the second hypothesis in this study is formulated as follows:

### **H2: Marketing audit affects the marketing effectiveness of the sales function**

## RESEARCH METHODS

### Population and Sample

This study's data population consisted of 26 people consisting of 1 manager (middle management), namely the SPI manager, 3 audit team members, 2 managers (lower management) namely the marketing manager and accounting manager, and all internal audit department and numbering 20 people. Sampling in this study using saturated sampling or census, namely the technique of determining the sample when all population members are used as samples (Sugiyono, 2006: 96). The number of samples in this study was 26 people.

### Operational Definition and Variable Measurement

The dependent variable (Y) used in this study is marketing planning (Y1) and the marketing effectiveness of the sales function (Y2). Marketing planning, which is an integral part, includes implementing marketing strategy decisions that will help the company achieve its overall strategic objectives. This variable is measured using a questionnaire instrument developed from Tunggal (2001), which consists of 10 question items that must be answered with a score of 1 to 7. An answer with a value of 1 indicates low marketing planning. A value of 4 is the median value between insufficient and high marketing planning. The answers between the scores of 5 to 7 indicate high marketing planning.

The sales function's marketing effectiveness, namely the success of a company's sales function, to achieve what the company's goals are. This variable is measured using a questionnaire instrument developed by Tunggal (2001), which consists of 10 question items that must be answered with a score of 1 to 7. An answer with a value of 1 indicates that the sales function's level of marketing effectiveness is low. The value of 4 is the median value between the low and high level of marketing effectiveness; answers between the values 5 to 7 indicate a high marketing effectiveness level.

This study's independent variable is marketing audit (X) as a systematic study of the objectives, strategy, planning, organizing, and marketing performance of a company. A marketing audit is more of a tool to help make decisions within the company. This variable is measured using a questionnaire instrument developed by Tunggal (2001), consisting of 43 question items that include a marketing audit component. This research variable uses the Guttman scale technique (ordinal data scale). Each list of questions above will have a value, namely:

Number of answers Yes	Criteria	Score
37 - 54	Good / Consistent	3
19 - 36	Sufficient / Consistent Enough	2
1 - 18	Bad / Inconsistent	1

### Hypothesis Testing

The analysis technique used is ANOVA (Analysis of Variance), which is a method to examine the relationship between one dependent variable (metric) and more than two independent variables or factors (Ghozali, 2016: 26). The test criterion is if the probability (sig) > 0.05, then H0 is accepted, and H1 is rejected. If probability (sig) < 0.05, H0 is rejected, and H1 is accepted.

## RESULTS AND DISCUSSION

### Results

#### *Frequency Distribution*

The marketing planning variable (Y1) consists of ten statement items, and the results of the validity test show that items Y1.3, Y1.6, and Y1.8 are invalid, so the frequency distribution to be discussed below is the frequency distribution of item Y1.1, Y1.2, Y1.4, Y1.5, Y1.7, Y1.9, and Y1.10. Based on table 2. it can be explained that the highest average percentage is 52.0%, which lies in a score of "7", which means that most respondents stated that the company had an excellent marketing plan.

The marketing effectiveness variable in the sales function (Y2) consists of ten statement items. The validity test results indicate that item Y2.3 is invalid, so the frequency distribution discussed below is the frequency distribution of items Y2.1, Y2.2, Y2. .4, Y2.5, Y2.6, Y2.7, Y2.8, Y2.9, and Y2.10. Table 3 shows

that the highest average percentage is 59.0%, which lies in the score "7", which means that most respondents stated that the company's sales function's marketing had been carried out very effectively.

**Table 2. The Frequency Distribution Marketing Planning Variable (Y1)**

No.	Item	Score						
		1	2	3	4	5	6	7
1.	Y1.1	0	0	0	0	3	4	19
		0%	0%	0%	0%	11,5%	15,4%	73,1%
2.	Y1.2	0	0	0	0	2	6	18
		0%	0%	0%	0%	7,7%	23,1%	69,2%
3.	Y1.4	0	0	0	0	4	12	10
		0%	0%	0%	0%	15,4%	46,2%	38,5%
4.	Y1.5	0	0	0	0	4	5	17
		0%	0%	0%	0%	15,4%	19,4%	65,4%
5.	Y1.7	0	0	0	0	5	18	3
		0%	0%	0%	0%	19,2%	69,2%	11,5%
6.	Y1.9	0	0	0	0	7	8	11
		0%	0%	0%	0%	26,9%	30,8%	42,3%
7.	Y1.10	0	0	0	0	5	0	21
		0%	0%	0%	0%	19,2%	0%	80,8%
Percentage average		0%	0%	0%	0%	16,5%	21,5%	52,0%

Source: Processed data

**Table 3. The Frequency Distribution of Marketing Effectiveness Variables in the Sales Function (Y2)**

No.	Item	Score						
		1	2	3	4	5	6	7
1.	Y2.1	0	0	0	0	3	4	19
		0%	0%	0%	0%	11,5%	15,4%	73,1%
2.	Y2.2	0	0	0	0	3	2	21
		0%	0%	0%	0%	11,5%	7,7%	80,8%
3.	Y2.4	0	0	0	0	3	1	22
		0%	0%	0%	0%	11,5%	3,8%	84,6%
4.	Y2.5	0	0	0	0	3	16	7
		0%	0%	0%	0%	11,5%	61,5%	26,9%
5.	Y2.6	0	0	0	0	3	6	17
		0%	0%	0%	0%	11,5%	23,1%	65,4%
6.	Y2.7	0	0	0	0	4	10	12
		0%	0%	0%	0%	15,4%	38,5%	46,2%
7.	Y2.8	0	0	0	0	3	11	12
		0%	0%	0%	0%	11,5%	42,3%	46,2%
8.	Y2.9	0	0	0	0	6	14	6
		0%	0%	0%	0%	23,1%	53,8%	23,1%
9.	Y2.10	0	0	0	0	2	3	21
		0%	0%	0%	0%	7,7%	11,5%	80,8%
Percentage average		0%	0%	0%	0%	12,4%	28,6%	59,0%

Source: Processed data

A marketing audit is more of a tool to help make decisions within the company. Table 4. shows that most of the respondents (92.31%) stated that the company's marketing audit was categorized as useful. Only 7.69% of respondents chose the marketing audit performance to be quite valuable.

**Table 4. The Frequency Distribution of Marketing Audit Variable (X)**

No	Category	amount	Percentage (%)
1.	Good "3"	24	92,31
2.	Adequate "2"	2	7,69
3.	Bad "1"	0	0
Total		26	100,00

Source: Processed data

#### *Hypothesis testing*

Based on table 5. The first hypothesis test (Y1) shows that the resulting F-count value is 7.825, with a significant level of 0.015. The significant level (p-value) generated is less than 5% (sig <5%), it can be concluded that H0 is rejected and H1 is accepted, which means that marketing audits affect marketing planning, so that the 1st hypothesis is verified.

Based on table 5, the second hypothesis test (Y2) shows that the resulting F-value is 1.193 with a significant level of 0.190. The significant level (p-value) generated is more than 5% (sig > 5%), it can be concluded that H0 is accepted and H1 is rejected, which means that the marketing audit has no effect on marketing planning, so the second hypothesis is untested.

**Table 5. The ANOVA Hypothesis Test Results**

		Sums of Squares	df	Mean Square	F	Sig.
Marketing Planning (Y1)	Between Groups	.932	1	.941	7.825	.015
	Within Groups	2.894	21	.153		
	Total	3.725	22			
Marketing Effectiveness in the Sales Function (Y2)	Between Groups	.054	1	.054	1.193	.190
	Within Groups	.787	21	.047		
	Total	.825	22			

Source: Processed data

## **Discussion**

### *The Effect of Marketing Audit on Marketing Planning*

The results of the first hypothesis test prove that marketing audits affect marketing planning. The marketing function's internal audit aims to measure and evaluate the results achieved by marketing strategies and plans. Implementing the internal marketing audit is expected to provide information and various alternative solutions that can be used to assist marketing strategies and company managers in the decision-making process, especially in planning.

The results of this study support research conducted by Wu & Fu (2009), Taghian & Shaw (2014), and Gădău (2015). Wu & Fu (2009) conducted a study applying mean-end chain analysis and marketing audit concepts to develop a hierarchical cognition for a marketing audit model. Service staff cognition influences the marketing planning process. The marketing audit model's hierarchical cognition reveals a marketing audit checklist that managers should prioritize, how managers can satisfy their employees to achieve their goals, and how the company can obtain valuable resources needed to increase competitive advantage. Ultimately, by applying the hierarchical cognition to the marketing audit model and the resource-based view, researchers can conduct company-specific marketing audits, identify core marketing competencies, and explore new business opportunities. By using core resources appropriately and effectively, businesses can achieve a sustainable competitive advantage by creating value for customers and employees

Taghian & Shaw (2014) examined marketing auditing practices and benefits and their relationship to business performance changes. The results showed a positive relationship between the use of marketing audits and an increase in market share. The increase in market share was more substantial than the improvement in overall financial performance. The business performance's success is related to an

enlargement strategy that starts with the marketing planning process. Gădău (2015) proved that a marketing audit is an essential step in developing a Marketing Plan. Marketing audits have a necessary contribution to future business success. Depending on the marketing audit results, a marketing plan and strategy are drawn up that will be implemented later. A marketing audit's ultimate goal is to define a strategy that fits the company's real problems.

Expectancy Theory by Victor Vroom concluded that with a marketing management audit, the company expects an improvement in the company's management function, especially the marketing planning process, so that it can increase the company's sales and can achieve marketing effectiveness in the sales function.

#### *The Effect of Marketing Audit on Marketing Effectiveness in the Sales Function*

The second hypothesis test results prove that the marketing audit has no effect on marketing effectiveness in the sales function. This result is probably due to differences in respondents' perceptions when filling out the questionnaire. Although the respondents' questionnaires indicate that marketing in the sales function has been running effectively and the marketing audit performance is good, the two things are not related. This relation shows that marketing effectiveness in the sales function is caused by other things, such as the company's desire to implement a marketing audit (Lipnická & Dado, 2013), input and output performance measurement (Pimenta da Gama, 2011), sustainable marketing (Șerbănică, Rădulescu, & Cruceru, 2015), or green marketing audits (Chen & Yang, 2019). Therefore, the results of this study do not support previous studies.

Chen & Yang (2019) conducted a study that focuses on establishing green audit marketing criteria and priority order. They used Multiple Criteria Decision Analysis (MCDA) to combine Analytical Hierarchy Process (AHP) and Laboratory Trial and Evaluation Decision Making (DEMATEL) techniques. The results of his research contributions to the proposed model provide a new practical architecture for GMA, which combines experience and professional expert judgment, and meets the needs of existing internal audit operations. Second, GMA evaluation shows that linking green marketing activities and company performance contributes to green marketing strategy management in Taiwan.

The Goal Theory by Gene Broadwater states that a goal that the company desires will lead to better performance. It can be concluded that if the company wants to achieve sales effectiveness, the company management must carry out planning, organizing, and controlling effectively and efficiently.

## **CONCLUSION**

The research results show that the marketing audit does not affect the sales function's marketing effectiveness. Conversely, marketing audits involve marketing planning. Marketing audit affects marketing planning. It is evident from the respondents' answers that the company has consistently carried out marketing audits to conceptualize marketing planning very well. However, high marketing audits do not impact increasing the marketing effectiveness of the sales function. This result has happened because achieving business objectives must go through marketing planning and determining marketing strategies first. The results of this study can be used as input for PT. MSJ to improve its consistency in implementing the effects of marketing audits that have been included in marketing planning.

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