

MODELO PARA LA AUDITORÍA DE MARKETING ORIENTADO A LA TRAZABILIDAD DE LOS OBJETIVOS Y ESTRATEGIAS

MARKETING AUDIT MODEL ORIENTED TO THE TRACEABILITY OF THE OBJECTIVES AND STRATEGIES

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Abstract

Marketing Auditing contributes to the strategic and tactical planning process (Denisa & Jaroslav, 2013) used to evaluate its performance; the proposed models are qualitative, they lack of empirical validation and systematic methodology (Morgan, Clark, & Gooner, 2002), these models are based on checklists and opened questions, and they do not offer clarity on how to evaluate marketing effectiveness and efficiency; these aspects led to propose the development of an audit model from the needs of marketing managers. The results allowed to formulate an audit process under the premises of generating objective, truthful as well as verifiable information that is structured in the traceability of the objectives and strategies in order to examine both the marketing planning process and the performance during the execution of the plan. The model shows the results of the audit that synthesizes some relevant information in a tool called marketingram that visualizes the main indicators linking the contextual facts and the decisions of the marketing manager in the goal fulfilment of the area.

Keywords: Marketing audit; performance; marketing control and evaluation.

Resumen

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La auditoría de marketing constituye un primer paso en la planeación del marketing que contribuye al proceso de planeación estratégica y táctica (Denisa & Jaroslav, 2013) que evalúa el desempeño del marketing; los modelos propuestos son cualitativos, adolecen de validación empírica y metodología sistemática (Morgan, Clark, & Gooner, 2002), se sustentan en listas de chequeo y preguntas abiertas, generando subjetividad mediante procesos que no ofrecen claridad sobre la manera de valorar la efectividad y eficiencia de marketing; estos aspectos conllevaron a proponer el desarrollo un modelo de auditoria desde las necesidades que tienen los directivos de marketing en este aspecto. Los resultados de la investigación permitieron formular un proceso de auditoría sobre las premisas de generar información objetiva y veraz, al igual que verificable, que se estructura en la trazabilidad de los objetivos y estrategias a fin de examinar tanto el proceso de planeación del marketing como el desempeño durante la ejecución del plan. El modelo exhibe los resultados de la auditoría sintetiza información relevante en una herramienta denominada “marketingrama” que visualiza los principales indicadores relacionando los hechos coyunturales y las decisiones del gerente de marketing en el cumplimiento de los objetivos del área.

Palabras claves: Auditoria de marketing, desempeño, control y evaluación del marketing.

Introduction

The Marketing Audit (MA) is considered a stage in the marketing planning process (Enis & Gerfein, 1992; Kotler, 1988; Lambin, 1991; McDonald & Leppard, 1994; Radulescu, 2012; Shlidge, 2006 and Yadin, 2002). However, thanks to the lack of use of the MA in the business field and the low content of the subjects in the curricula, the MA does not have a wide diffusion. In the same way the models lack of empirical validation, systematic methodology and systems of qualitative evaluation (Morgan, Clark, & Gooner 2002) which is not an accepted and representative model that extends the use of this tool.

Some of the benefits of an MA (Rothe, Harvey & Jackson, 1997) are the expert peer evaluation, inclusion of field managers, forcing the company to action and discussion of results are used for an intention of constructive changes.

The MA is a management tool (Loya, 2011) to warn, identify and correct possible deviations (Lipnická & Ďad'ó, 2013) of marketing goals, discover areas for improvement to increase the company profitability (Tybout & Hauser, 1981). It reviews the marketing performance from these marketing efforts (Clark, Abela, & Ambler, 2006), generating an overview of the situation for the redesign of processes to offer greater value to both customers and the company (Pimenta da Gama, 2012), it is used to determine strategic marketing planning (Lambin, 1991) it is an important strategic control tool (Kotler & Armstrong, 2008) which gives vision of the deficiencies, both operational and strategic (Muñiz, 2016), it also helps to understand important aspects of strategy in sales and marketing (Schildge, 2006); Therefore, it has a diagnostic function in the field of marketing control and a strategic prospective function (Schuchman, 1959) in the planning area.

The MA combines checklists with opened ended and closed questions proposed mainly by McDonald and Leppard (1994), Wilson (2002) and Kotler and Keller (2006), it describes the performance of Marketing. The answers can admit biased qualitative judgments without a systematic method which processes all the information collected would produce discrepancies between the auditor and the marketing direction face the conclusions obtained.

1. Marketing Audit Models

Marketing Auditing was conceptually proposed by the American Marketing Association in 1959 at delimiting its framework of action, but it was Tirmann in 1971 (quoted by Berry, Connat, and Parasuraman, 1991) who developed a model that encompasses analysis of the environment, systems marketing and the review of highlighted areas supported by a checklist with opened ended and closed questions about the areas of product, distribution, direct selling and advertising.

Kotler (1977) dictated that the areas covered by the MA are: 1) customer philosophy, 2) marketing organization integration, 3) adequate marketing information, 4) strategic orientation and 5) operational efficiency; the model is based on fifteen questions with a rating scale to diagnose the effectiveness of marketing.

In 1978, Naylor and Wood (quoted by Berry, Connat, and Parasuraman 1991) indicated that conducting a MA encompasses: (1) the market environment, (2) basic financial analysis, and (3) marketing systems proposing questionnaires based on Likert-type questions.

Later Kotler, Gregor and Rodgers (1989) affirmed that the MA had not developed a methodological sophistication, presenting a model integrated by three consecutive phases supported on six semiautonomous categories, trying to cover all the aspects of the organization, each category consists in questionnaires with opened ended and closed questions. The stages correspond to 1) an agreement or adjustment about the objectives and scope of the audit, 2) data collection, 3) preparation and presentation of the audit report; and include six components: a) marketing environment audit, b) marketing strategy audit, c) marketing organization audit, d) marketing systems audit, e) marketing productivity audit, and f) auditing of marketing functions.

Lambin (1991) proposed a model of MA from the structure of the strategic plan of marketing that uses the MA as tool for the elaboration of the plan. This model is based on open-ended questions that include: 1) the choice of the relevant market and the strategic mission, 2) the choice of a product-market coverage strategy, 3) the analysis of the attractiveness of the environment, and 4) the analysis of competitive strengths and weaknesses.

A different process is proposed for MA in services (Berry, Connat, & Parasuraman, 1991) due to the models focus on products; this process consists of six modules focused on Index of Services Marketing Excellence (ISME) in which the dimensions focus on 1) marketing orientation, 2) marketing organization, 3) service quality, 4) internal marketing, 5) marketing of existing clients and 6) marketing of new customers.

Eins and Garfein (1992) developed a quantitative MA model with scaled variables between - 3 and 3, their proposal includes: 1) mission, 2) SWOT analysis, 3) goals and structure, 4) product portfolio, 5) marketing decisions, 6) buyer behaviour, 7) market segmentation, 8) objectives and resources, 9) marketing program, 10) implementation and 11) control.

Wilson (1982) presented a self-administered process to facilitate the identification, collection, and evaluation of information related to marketing resources, their strengths and threats. It proposed a checklist organized in twenty-four topics with subcategories built on a basis of opened ended and closed questions that cover all aspects of marketing, including strategic and planning aspects, marketing functions, systems, service, exports among others. Subsequently Wilson (2002) extended the list to twenty-eight topics, he included a description

of the use of checklists, and he implemented as well a brief of information and documentation, and it was provided a Gantt diagram for conducting the MA.

McDonald and Leppard (1994) formulated a questionnaire model opened ended and closed questions, tables and matrices to assess marketing planning, strategy and functions in order to execute an internal audit process for the formulation of the marketing plan, advocating for an objective assessment of the aspects. The complexity in the flow and management of the large amount of information in the area indicates that the MA assumes a role as an intelligence centre responsible for the collection, synthesis, analysis, interpretation and recommendation in all the most important marketing decisions. (Taghian & Shaw 1998). Therefore, they designed a MA model that describes the flow of cyclical information through the processing of the information that returns to the board with the recommendations that impact the planning and the results of marketing.

Parmerlee (2000) developed a model that makes a market audit, a product audit and a marketing audit that links the strategic marketing plan in its dimensions, mission established, goals, objectives and strategies with the tactical marketing plan.

Morgan, Clark & Gooner (2002) distinguished two directions that have developed parallel and independently since the emergence of MA. The first one focuses on marketing productivity analysis directing to the marketing efficiency in financial terms, operational and quantitative expenditure, the relationship between profit and expenditure, investment levels, area template costs, sales, participation and flow of money and include other aspects such as quality of service, adaptability and innovation. The second approach is related to MA and it is oriented as well to marketing effectiveness, which includes a critical, systematic and impartial review of the total marketing operation with its objectives, policies, methods, processes and organization.

Thanks to the methodological and conceptual differences of these approaches Morgan, Clark & Gooner (2002) promoted integration into a model designated as Marketing Performance Appraisal System (MPA). This model integrates two complementary components: normative and contextual. The normative MPA System defines Marketing as a dynamic process and comprises four stages: The sources of advantage, positional advantages, market performance and financial performance. The contextual MPA System adapts to the particular conditions of the company to be valued, it fits the specific context of each

organization, and its five components concern the marketing strategy, corporate context, environment, MPA characteristics and performance.

Munuera & Rodríguez (2007) guided the MA through opened ended questions about 1) environmental analysis, 2) market analysis, 3) marketing direction, 4) marketing processes and 5) marketing functions. The results are presented in a SWOT matrix accompanied by a diagnosis of each strength, weakness, opportunity or threat.

In a particular perspective, Baumgarth (2016) proposed a model of brand audit, which is developed in two stages 1) drivers of a strong brand and 2) performance; three phases 1) potential factors, 2) brand contact points and 3) brand performance, and six steps 1) dimensions and indicators of brand awareness, 2) brand management dimensions and indicators, 3) dimensions and indicators of the brand, 4) dimensions and indicators of brand oriented marketing, 5) Dimensions and indicators of the behaviour of the strength of the brand and 6) dimensions and indicators of economic success of the brand.

At developing a more complex model Baumgarth, Kaluza, & Lohrisch, (2016) included fifteen dimensions and eighty-three indicators for, they also proposed a management tool for the control and evaluation of brand strategy in cultural institutions called Brand Audit for Cultural Institutions (BAC) that presents 1) the construction of the BAC, 2) execution of the BAC, 3) evaluation by the team of auditors and 4) communication of audit results. It is noteworthy that the BAC model has been empirically applied in German cultural institutions, validating its methodology.

There are some requirements for preparing a MA, (Al Fahad, Al Mahmud, Miah, & Islam, 2015) that in summary, they include a setting marketing objectives, goals and mission, adding the marketing plan, marketing plan performance data, reporting and accounting data, database management, and development of SWOT, PEST analysis (Political, Economic, Socio-Cultural, and Technological changes) and five Porter's forces.

2. Failures Attributed to the Current Models of Marketing Audit

Taghian & Shaw (1998) identified some problems in the implementation of the MA as the lack of an acceptable and consistent process, high costs for a total AM and poor use in companies; other failures attributed to the MA correspond to the lack of qualified independent auditors, the cooperation and information of the marketing direction, enough communication

with high managers, disconnection with the general control system, periodic and non-permanent evaluation of marketing performance (Morgan, Clark, & Gooner, 2002). Audit approaches have been developed for a universal or normative conception, but they have not been developed to address the individual business contexts which are different among industries, they are supported by a qualitative valuation system through opened ended questions and checklists and limited empirical validation of the models that confirm them and give them reliability.

The barriers to the implementation of MA are related to the ignorance about MA and its benefits, lack of specialized marketing auditors, inexperience in implementation and lack of financial resources to carry it out (Denisa & Jaroslav, 2013); and the low importance of MA in Bolivian companies is due to the fact that auditors do not have enough information or guidelines to carry out their work (Oquendo, 2016).

Materials and Methods

It was used an exploratory-descriptive research through a qualitative approach to establish categories and variables (Yuni & Urbano, 2006), to identify ideas for the formulation of a relevant model to business' needs (García, 2012). The aim is to take into consideration published works and the advances that the topic has had as well (Landeau, 2007). In order to represent the most distinctive features (Bernal, 2000) the method is about the information needs of marketing managers to evaluate the area and through the qualitative approach covered the experiences, perceptions, feelings and emotions to have a deeper knowledge of a specific situation by words for the individuals selected from their point of view (Balcazar, González-Arratia, Gurrola, & Moysén 2005).

A non-probabilistic sampling was used because it did not require a representative sample of the population due to it lacked an estimation of the sampling error to the estimation of the population parameter (Vivanco, 2005), using convenience sampling according to accessibility or comfort criteria (Grande & Abascal, 2011) to construct a sample of thirty subjects, with higher education in areas of the economic sciences, with work experience in marketing directives in the business, educational or union sectors.

Three hundred twenty digital questionnaires were sent and returned 31, then the sending was suspended. Similar studies have used small samples using experts such as the case of

Pimenta da Gama (2012) using the Delphi method whose panel had thirteen marketing executives; Denisa & Jaroslav (2013) also used the Delphi method with sixteen experts from the academic and productive sectors. In order to collect the information, a structured interview was designed to carry out exploratory studies, due to it allows to capture abundant and basic information about the problem (Rojas, 2006).

Results

The qualitative responses were grouped by assigning categories to represent the findings of the research as it is shown below:

Key Aspects to Cover in a Marketing Audit

The key aspects of an MA are marketing processes (11.6%), marketing mix (7.0%), budget and return on investment (ROI) (7.0%), compliance (7.0%), service process (5.8%), segment research (5.8%), aspects of planning and execution of activities (5.8%), marketing plan (4.7%), budget and sales achievements (4.7%), the human resource of the area (3.5%), knowledge of competence (3.5%), relationship with external agents such as suppliers or intermediaries (3.5%) and quality of information (3.5%), organization (2.3%), organizational culture (2.3%), market knowledge (2.3%), market research (2.3%), cost-benefit ratio (2.3%), image and positioning (2.3%), staff training in the area (2.3%) and collection of information (2.3%).

Process of a Marketing Audit

In order to give a definition of an Audit process, the answers were classified into seven principal categories which the responses are subordinated in order to reflect each sequential step of the Audit process. The results are the steps involved in preparing the Audit (16.1%), preparation of the action plan (4%), execution (18.5%), data analysis (39.5%), %, communication findings (3.2%) and improvement plan (5.6%).

Evaluation of Marketing Strategy

At strategic level, it is necessary to evaluate the strategy based on the analysis of the internal and external environment (13.2%), identify and evaluate the marketing objectives (11.8%), compliance of the strategy regards the objectives (7.9%), knowledge of consumer

(7.9%), establish the current situation of the company (5.3%), indicators of prices, sales, positioning and product (5.3%), determining or studying markets (5.3%), formulation of marketing mix policies (5.3%), measuring the impact of the strategy based on the achievements and degree of compliance achieved (5.3%), evaluating the control systems and times of action (3.9%), analysing the objectives and financial aspects (3.9%) (3.9%), market trends (3.9%), competition (3.9%), strategic business planning (2.6%), relevance and pertinence of the strategic formulation (2.6%).

What a Marketing Audit at a Strategic Level Reflects

At the same strategic level, a MA may reflect marketing failures and strengths (8.1%), marketing efficiency and effectiveness (8.1%), compliance with corporate objectives or business strategy (6.5%), compliance with expected results (6.5%), monitoring of processes and achievements (4.8%), coherence and relevance between mission, vision, and objectives (3.2%), indicators and goals (4.8%), it should reflect the depth and participation of the market (3.2%), customer profiles (3.2%), the degree of commitment of the board and organizational culture (3.2%), qualitative and quantitative assessment (3.2%), adequacy and rational use of resources (3.2%), strategic feedback (3.2%), strategy oriented to the market or critical factors (3.2%) and consumer information (3.2%).

What is Analysed to Evaluate the Marketing Mix

Marketing mix can be evaluated from the understanding of behaviour, custom, needs and purchasing capacity (10.3%), channels and points of sales (10.3%), marketing mix alignment with market objectives and segments (9.0%) decisions of the product line (7.7%), mix of communications and campaigns (7.7%), effectiveness in communication related to positioning (7.7%), analysis of competitiveness and competition (6.4%), price (6.4%), achievement of goals and objectives (3.8%) , SWOT (3.8%), measuring each objective and goals of the program (3.8%), achievements of the sales force (2.6%), and profitability (2.6%).

What a Marketing Audit reflects at tactical level

At the tactical level, an MA should reflect compliance with profitability indexes, market share, positioning, sales and competitive strategy (19.6%), process compliance index

(8.9%), improvements in all departments and commercial processes (8.9%), indexes, statistics and comparative tables for decision making (7.1%), development, efficiency, responsibilities and processes carried out by human resources (7.1%), budget index and process control (5.4%), marketing mix variables (5.4%), potential customers, satisfaction and loyalty (5.4%), comparison of variables with competitors (3.6%), review of information systems, planning and control (3.6%), consumption and market share (3.6%).

What is Studied to Evaluate Marketing Activities

Marketing activities are required to establish the fulfilment and execution of plans (11.3%), sales force capacity (9.7%), response rate to promotional and advertising activities (9.7%), logistics and distribution (6.5%), physical resources and employees (6.5%), financial aspects (4.8%), products line (4.8%), quality of service and customer expectations (4.8%), intermediaries and channels (3.2%), marketing variables (3.2%), costs and break-even point (3.2%), market research (3.2%), activity effectiveness (3.2%), review of organizational structure and assigned responsibilities (3.2%).

What Reflects an Marketing Audit at the operational level

The MA at the operational level should reflect compliance in the execution of plans (24.1%), achievements (14.8%), compliance in budget execution (11.1%), service level and customer satisfaction (9.3%), efficiency in logistics (5.6%), detection of failures and non-conformities (5.6%), connectivity with other areas (3.7%), strategy failures (3.7%), verification of processes and programs (3.7%) and developing an improvement plan (3.7%).

Additional Information for Marketing Audit

Interviewed people added that in a MA they should address the business information (15.2%), analyse the correlation between marketing and other areas of the company (13.0%), analyse the behaviour and trend of the national and international market (10.9%), evaluate and collect human resource information (10.9%), organizational and commercial development and change of goals (6.5%), product quality and customer service (4.3%), statistical and management models to measure the area (4.3%), trustful financial information, as well as the management of assigned funds (4.3%).

Evaluation of the Coherence of the Marketing Plan

The coherence among the three levels strategic, tactical and operational of marketing is evidenced through the traceability of the objectives, strategies and results (15.6%), verifying the effectiveness of the results (15.6%), as planned (11.1%), achievement of objectives (11.1%), correcting errors (6.7%), customer satisfaction (4.4%), through the creative strategy (4.4%), background and information base (4.4%), according to the results of the Marketing Audit (4.4%).

Discussion

This research does not try to validate or corroborate the results, affirmations or conclusions about previous academic works. However, the authors' papers which have more coincidence are mentioned and highlighted thanks to the interviewed people's answers.

Variables that Influence Marketing Evaluation

The findings of this research indicate the variables that can support the evaluation of Marketing performance correspond to the three levels of marketing planning: strategic, tactical and operational as it is shown below:

Strategic Level

The research indicates that at the level of strategic marketing, the variables that are analysed to evaluate the marketing from a Marketing Audit perspective concern to the analysis of the internal and external environment, identification and evaluation of objectives, compliance of the strategy regards to the objectives, the impact of strategy: achievement and fulfilment, price indicators, sales, positioning and product, formulation of marketing mix policies, consumer knowledge, control systems and time of action, competence, relevance, relevance and strategic formulation. The previous variables should expose at strategic level the fulfilment of the strategic objectives, failures and strengths of the marketing, fulfilment of the expected results, the degree of efficiency and effectiveness of the marketing, the coherence and pertinence of the mission, vision objectives, and achievements, the commitment of senior management and organizational culture, adequacy, and rational use of resources, and strategic reorientation needs.

The aspects related to the environment, objectives, mission, consumer and competition have been proposed by Kotler (2001); Also, Wilson (2002) has provided checklists for the variables of marketing strategy and planning, business performance and marketing information. In turn, McDonald and Leppard (1994) proposed to start with a comprehension of marketing understanding the marketing orientation, adaptation processes, environment and evaluation of the area, then analyse the client and the market and later a product audit. With this information, the marketing manager must move towards the setting of marketing objectives and strategies. In addition, it should be noted that the findings reflect an implicit requirement of the interviewees to audit the Marketing planning, the results or execution and establishing guidelines for the future marketing plan.

Tactical Level

The variables to evaluate tactical marketing are limited to the decisions in the line of products, distribution channel and point of sale, the mix of communications, the price from the perspective of the profitability and break-even point; with which the alignment of the marketing mix to the objectives and market segments will be determined. These aspects lead to the settings of compliance rates for profitability, participation, positioning, sales and competitive strategy, processes and competitiveness of the human resource for decision making to guide improvement programs in all departments and processes.

Wilson (2002) proposes in his method to include aspects such as sales force, distribution system, price and promotion in the evaluation. Also, Kotler, Gregor and Rodgers (1989), Kotler and Armstrong (2001) McDonald and Leppard (1994) and Morgan, Clark and Gooner (2002) include within the variables to study the concerns that correspond to the marketing mix.

An outstanding finding is the need to set the degree of alignment of the marketing mix with the established objectives, which involve a more complete analysis of the completeness of the marketing actions, this alienation is repeatedly named in this research in several senses until it ends in the traceability as a means to assess the complete coherence of the plan.

Operational Level

The considered variables to evaluate this level are the logistics and distribution process, the fulfilment and execution of the plans, capacity of the sales force, human and physical resources employed and the response to promotional and advertising activities, quality of service and expectations the client's. At this level, conclusions should be reached on compliance in budget execution, execution of plans, achievements, service and customer satisfaction, process verification and schedules.

From Kotler, Gregor and Rodgers (1989) it has been established to evaluate the productivity of marketing in terms of profitability and costs as variables of the results obtained as well as they have covered the need to evaluate the processes of the area. Morgan, Clark and Gooner (2002) expanded the analysis of marketing performance by including in the evaluation of the efficiency and effectiveness variables such as funds, revenues and margins, the result of the marketing effort supported by variables such as consumer perception, consumer, sales response, market share, strategic execution, customer satisfaction and organizational learning.

Towards a Model for Marketing Audit Supported by Research Findings

The research compiled the perception about the process of a MA, in which defined six steps: Planning and preparation of the audit, data collection, data analysis, report writing, communication of findings and the improvement plan. This process related the administrative audit models proposed by Nolan (1984) and Álvarez (2005). Only Kotler's model, Gregor and Rodgers (1989) specified three stages in agreement with the interviewees: a) Agreement on the objectives and scope of the Audit, b) Data collection and c) Presentation of the report.

Designing a model of implementation of the MA requires adopting the needs and expectations, distinguishing the three levels of marketing planning, the need to audit the marketing plan, its execution, performance achieved and the issuance of a judgment to improve the marketing, the evaluation of the coherence and traceability of objectives and the guideline to develop a model supported in a systematic process, documented by audit evidence that generates an objective, reliable and truthful judgment about the state of marketing of a company.

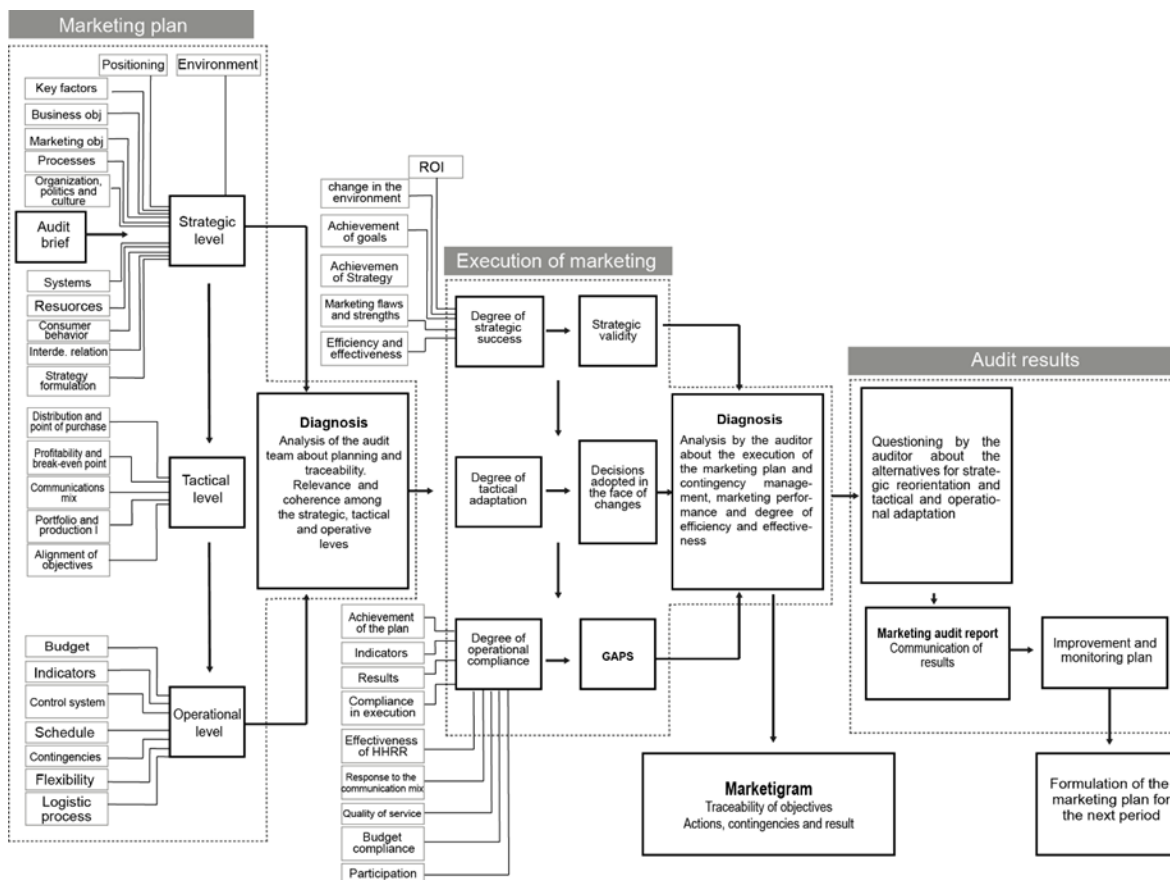
The structure of the MA model would be based on three phases: the first phase evaluates the conception and planning of marketing; the second one evaluates the performance

or results achieved during the execution of the plan, and the third one corresponds to the audit report, due to understanding the difference between metrics for performance evaluation and planning (Ambler and Roberts 2008).

The traceability of the objectives would integrate the identification of goals, compression of the environment, the strategic adoption and the results of the execution of the plan in which concludes with the efficiency and effectiveness of the marketing. It requires the separation of evaluation units related to the strategic, tactical and operational levels to determine the coherence among these levels by analysing the linkage towards the strategy and the marketing objectives establishing the degree of achievement regards to the objectives.

It would be necessary to Include in the MA model the variables found in the research, due to they are the source of evidence that supports the diagnosis and results of the Audit. Taking into consideration the previous arguments, the MA model would adopt the structure described in Figure 1.

Figure No. 1. Model for Marketing audit.



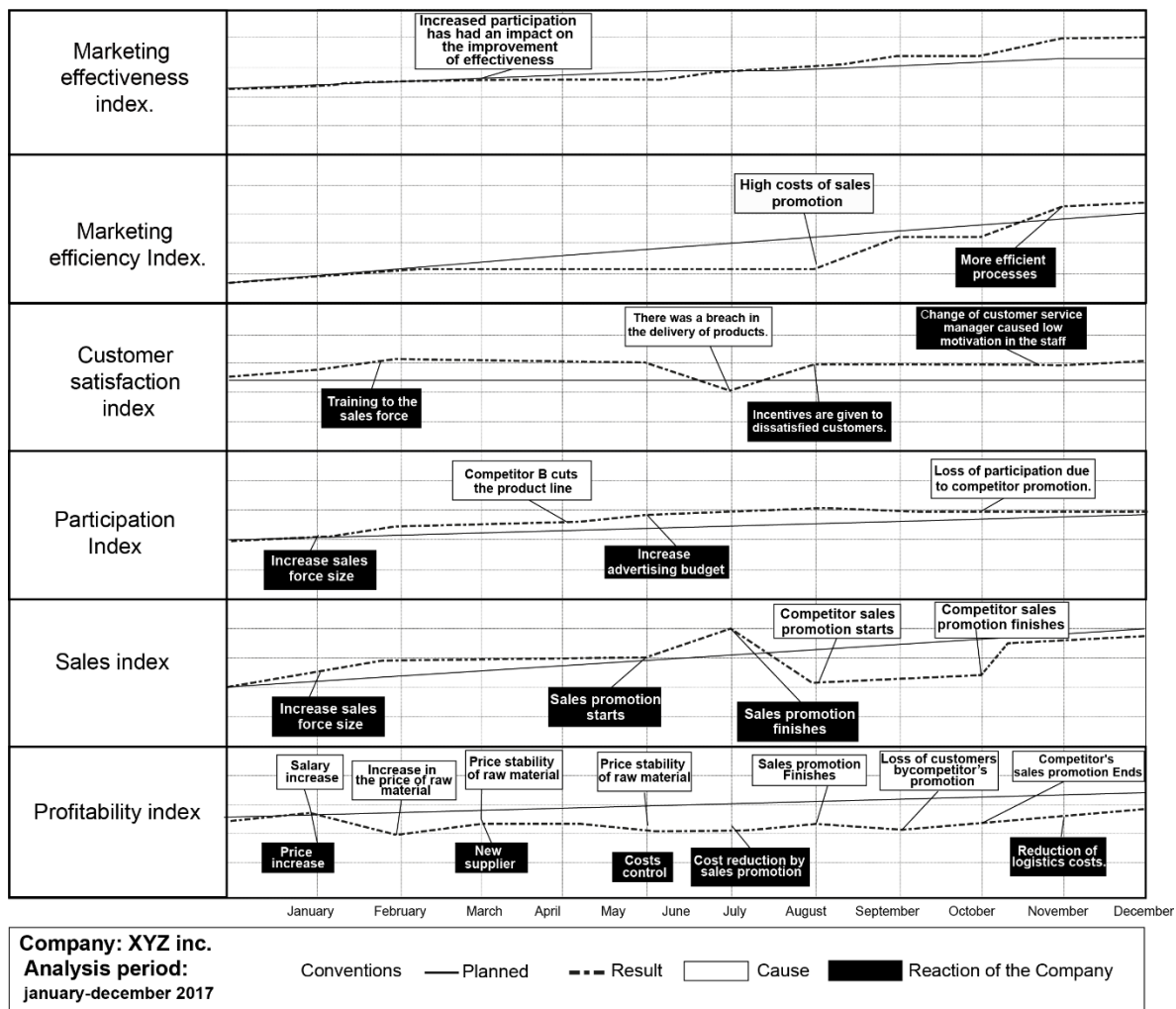
Source: Proposed by authors.

The model considers three stages of marketing evaluation: the first stage looks the marketing plan, which begins with the delivering of a document called brief by the audited company, which describes, among other aspects, the marketing plan adopted, the information that the company had at the time of formulating the so-called plan, the organizational structure and the details of the processes of the area.

The information supplied by the company is categorized into one of the three levels of marketing. Analysing the information of each variable supported in the suitable evidence. The results may allow a diagnosis of the marketing plan, the correspondence between objectives, strategies and resources at the strategic level, and at the same time, the correspondence with the tactical level decisions until analysing the activities of the marketing plan. The agreement in the audit team may establish the traceability of the objectives and strategies throughout the marketing plan in order to give a concept about the coherence of the marketing plan.

The second stage examines the results in the development of marketing activities in the analysed period. At a strategic level, the eventualities that impacted on the achievement of the objectives are taken into account, the strategic success and the current validity of the strategy as a consequence to the changes that have occurred are evidenced as well. It analyses the decisions taken that required a setting of the marketing mix to direct the actions towards the accomplishment of the objectives and at the operational level, it is studied the accomplishment of the goals and indicators to discover the deviations suffered in the execution of the plan. The analysis of the information and findings is done in a next step in which the auditors would conclude regarding the execution of the marketing plan, the decisions taken to overcome the facts, risks, shortcomings and problems presented, the quality of the decisions for achieve the objectives that affect the degree of efficiency and effectiveness of the area. Marketing performance is visualized with a tool marketingram (Figure 2) that describes the main indicators and their evolution during the audited period for understanding the implementation of the plan, in which the causes, decisions and results achieved in marketing are evidenced.

Figure No. 2. Marketingram for marketing audit.



Source: proposed by authors.

The third stage corresponds to the results obtained in the development of the MA, in which the audit team reaches agreed conclusions about the results of the audit, they conceptualize the need for a new strategic approach and generate the Audit Report. Based on the report and jointly with the business authorities, the auditors draw up the area improvement plan and the follow-up plan to verify the implementation of corrective actions. In this way concludes the MA.

Conclusions

The MA process should include the analysis of the planning process, because from the plan the business marketing management structure is constructed, also the examination of the results achieved during the execution of the plan and establish the traceability of objectives as an indispensable input to formulate the new marketing plan or corrective actions as suggested by the authors, they all complete the information for the decision making.

This research identifies from the empiricism, the needs of the marketing managers to evaluate the area in order to support a MA process and considering to incorporate in a single model the efficiency and marketing effectiveness dimensions set out by Morgan, Clark and Gooner (2002) with the complexity of the multiple variables involved and the dynamics among them, it is not proper to conceive a minimalist MA model as it was initially intended.

A guideline was the design of a model that in its entire process generates objective information and results, the proposed MA model collects evidence and represents the data, it gives guarantee about the issuance of a relevant report to the needs of the marketing manager, management and board of directors; however, it cannot be ignored that the audit team in giving an opinion supported in the information collected will involve their professional judgment, which entails some degree of subjectivity.

The traceability of the objectives and strategies are a priority in any proposed audit model, due to the interest of the users of the process, it is focused on knowing if all the resources, activities and plans oriented to the fulfilment of the same have been arranged. The fulfilment of the objectives is also a parameter to verify the efficiency and effectiveness obtained with the marketing.

The MA has not reached a widely accepted process yet, not even the models proposed empirically have been validated which is a factor that has affected the development and application of this tool; however, the progress in the development of MA must be supported by empirical and applied research, because perhaps, in other ways, they can generate biases, inaccuracies, lack of representativeness and reliability of the models.

The use of Accounting Audit is due to compliance with legal responsibility in agreement with accepted accounting principles and its responsibility to the reliability of financial information (Arens, 2007); as well as the Quality Audit that is submitted to the compliance of the standards of the ISO 9000 or the certification of the Environmental Management System

linked to ISO 14000. In contrast, Management Audits, which include the marketing ones, it should be subject to the verification of compliance with organizational goals, an aspect that should be taken as a guideline for marketing audit processes.

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