

AUDIT PEMASARAN UNTUK PENGEMBANGAN EFEKTIVITAS DAN KINERJA PEMASARAN

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ABSTRACT

The marketing audit as a strategic control tool to improve marketing effectiveness and performance is the key word that should be considered by business industry to respond the current very turbulence and competitive environment. The marketing audit, even become a vital activity of every business player to be successful.

Therefore, through this article, the study going to conduct a research on how to design marketing audit concept as a reference for business industry to implement the marketing audit correctly. The methodology used in this article is the literature study refers to textbook, articles, research or other relevant documents.

The result of this research concludes the design concept that consist of: understanding, execution process, approach, tools, methodology, framework, characteristics, report prerequisite, necessary aspects of marketing the has to be understood, and proper and correct execution in implementing the marketing audit in a company. The research also conducts of a case study of a Marketing Audit of an Indonesian company (unnamed) which is operating in Indonesia.

Keywords: marketing audit, strategic control tool, marketing control design, marketing performance.

A. PENGANTAR

Dunia usaha saat ini menghadapi karakteristik lingkungan bisnis yang *turbulence* dan begitu kompetitif (Mulyadi, 2004). Untuk menghadapi karakteristik lingkungan bisnis yang *turbulence* dan begitu kompetitif tersebut maka audit pemasaran merupakan salah satu kunci sukses yang senantiasa harus selalu diperhatikan oleh kalangan bisnis. McDonald (2002) menyatakan bahwa dalam iklim bisnis pasar yang

semakin kompetitif semakin kedudukan suatu perusahaan dalam pasar yang akan datang dari perencanaan pemasaran yang sangat cermat dan pelaksanaan audit pemasaran akan sangat menentukan keberhasilan implementasi perencanaan pemasaran tersebut.

Demikian halnya dengan beberapa pakar dan hasil penelitian menunjukkan hal yang serupa. Kartajaya (1995) menyatakan bahwa audit pemasaran merupakan salah satu aktivitas vital untuk mencapai kesuksesan bagi setiap perusahaan. Hal ini sangat logis karena dengan melaksanakan audit pemasaran maka *strategic control mechanism* perusahaan akan berjalan dengan baik (Rothe, Harvey dan Jackson, 1997) dan pada gilirannya akan meningkatkan efektivitas dan kinerja pemasaran pada suatu perusahaan. Sementara itu Kotler (1984) menyatakan bahwa audit pemasaran akan memastikan tujuan-tujuan pemasaran perusahaan, siasat-siasat dan sistem-sistem disesuaikan secara optimal dengan lingkungan pemasaran yang sekarang maupun yang diramalkan di masa mendatang sebagai *strategic control* dan sekaligus merupakan alat penilai keberhasilan pemasaran (*marketing effectiveness rating instrument*) yang akan menggambarkan keberhasilan pemasaran secara menyeluruh dari suatu perusahaan. Sejumlah bukti dan fakta empiris sangat mendukung dan memperlihatkan kebenaran dari apa yang diungkapkan oleh beberapa pakar tersebut. Berbagai industri yang dapat melaksanakan audit pemasaran dan menindaklanjuti hasilnya dengan baik sehingga mampu untuk memperkecil kesenjangan negatif antara lingkungan bisnis dengan strategi, taktik dan kapasitas internal perusahaan akan memiliki tingkat *return of investment* (ROI) yang jauh lebih baik dibandingkan dengan perusahaan yang tidak memperhatikan audit pemasaran sebagaimana mestinya. Sebagaimana hasil penelitian Chabane (1987), Salameh (1987) dan Lewis (1989) di dalam Kartajaya (1995) yang menunjukkan bahwa perusahaan dengan kesenjangan negatif besar mempunyai ROI lebih kurang setengah dari perusahaan dengan kesenjangan negatif kecil.

Penting pula untuk diperhatikan bahwa kebutuhan untuk melakukan audit pemasaran sering tidak terlihat sampai suatu organisasi terjadi sesuatu hal, misalnya penjualan yang menurun, marjin yang jatuh, pangsa pasar hilang dan sebagainya. Tanpa mengetahui penyebab dari tanda-tanda bahaya itu manajemen akan menangani sumber permasalahan yang berbeda sehingga tidak mampu menemukan masalah yang sebenarnya. Audit pemasaran dapat membantu mendefinisikannya dengan memberikan pendekatan terstruktur terhadap pengumpulan dan analisis data/informasi pada lingkungan bisnis yang kompleks (McDonald, 2002). Sebagai gambaran kita dapat mengambil pengalaman empiris dari contoh yang diuraikan oleh Kotler (1983) dengan mengangkat kasus *O'Brien Candy Company*, sebuah perusahaan kembang gula di Amerika Tengah yang mengalami penurunan penjualan dan keuntungan. Semula Top manajemen *O'Brien* berpendapat bahwa penyebabnya terletak pada tenaga penjual mereka yang dianggap tidak bekerja keras dan kurang trampil. Untuk mengatasi keadaan ini manajemen akan memperkenalkan suatu sistem perangsang kompensasi baru dan mempekerjakan seorang pelatih tenaga penjualan untuk mendidik pegawai-pegawai penjualan dalam bidang perniagaan dan teknik-teknik penjualan modern. Akan tetapi, sebelum melakukan hal tersebut, mereka memutuskan untuk mempekerjakan seorang konsultan pemasaran untuk melakukan audit pemasaran. Hasil dari audit pemasaran tersebut sampai pada kesimpulan yang tegas bahwa masalah-masalah perusahaan *O'Brien* tidak akan terpecahkan dengan cara meningkatkan kemampuan tenaga penjualan karena permasalahan-permasalahan yang sesungguhnya dihadapi perusahaan adalah: (1) Tujuan-tujuan pemasaran perusahaan tidak jelas dan tidak realistis; (2) Strategi perusahaan tidak memperhitungkan perubahan pola penyaluran atau menyelenggarakan perubahan pasar yang cepat; (3) Perusahaan lebih dikelola/dijalankan oleh suatu organisasi penjualan daripada oleh suatu organisasi pemasaran; (4) Jejaringan

ajaran produk perusahaan berada dalam keseimbangan yang mengkhawatirkan karena dua macam produk yang menonjol menanggung 75% dari seluruh penjualan dan tidak memiliki potensi untuk berkembang; (5) Serangkaian variabel-variabel pemasaran (*marketing mix*) dari perusahaan tidak seimbang, terlalu banyak menghabiskan uang untuk tenaga penjualan dan tidak cukup untuk bagian pengiklanan; (6) Perusahaan tidak/kurang mempunyai prosedur-prosedur untuk mengembangkan dan melempar produk-produk baru secara berhasil; dan (7) Usaha penjualan dari perusahaan tidak terarah kepada perhitungan-perhitungan yang menguntungkan.

Kasus O'Brien yang di angkat oleh Kotler tersebut menunjukkan betapa pentingnya audit pemasaran untuk mengetahui permasalahan pemasaran yang sebenarnya dihadapi oleh suatu perusahaan dengan baik dan terstruktur. Sehingga tidak mengherankan bila berdasarkan hasil *survey* yang dilakukan oleh Goodman (1970) didalam Kotler (1983) memperlihatkan bahwa perusahaan-perusahaan besar dan modern seperti General Foods, Du Pont, Johnson & Johnson, American Cyanamid, Nestle dan juga menurut Kartajaya (1995) ataupun Barlow Research Associates, Inc. (2003) pada bisnis perbankan, telah memahami arti penting audit pemasaran dan mengimplementasikannya dengan tujuan agar kontrol strategik perusahaan dapat terlaksana dengan baik dan program-program pemasaran dapat berjalan secara lebih efektif dan pada gilirannya kinerja pemasaran dapat terus ditingkatkan.

B. LANDASAN TEORI

Bagaimana merancang konsep audit pemasaran bagi suatu perusahaan? Sebelumnya akan diuraikan terlebih dahulu sekilas mengenai perencanaan pemasaran dan perencanaan strategis perusahaan agar kajian didalam artikel ini akan semakin jelas.

1. Perencanaan Strategis dan Perencanaan Pemasaran

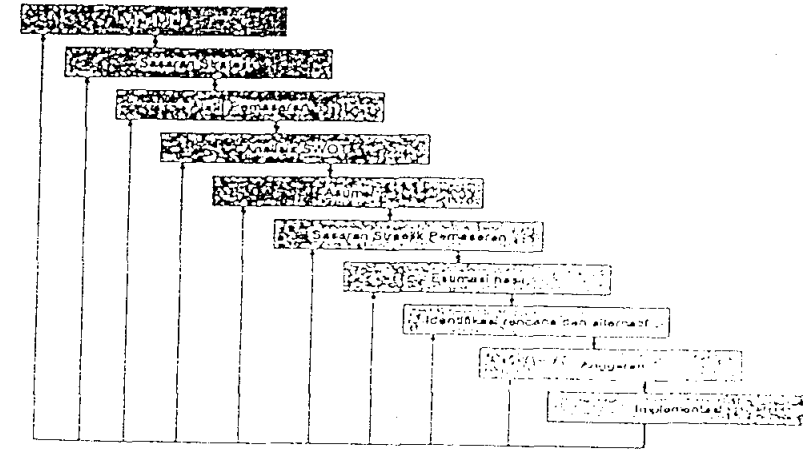
Mengel (2003) mengutip *The American Marketing Association* (AMA) yang mendefinisikan pemasaran sebagai *process of planning and executing the conception, pricing, promotion, and distribution of ideas, goods, and services to create an exchange that satisfies individual or organizational objectives*. Sedangkan *The Chartered Institute of Marketing* menjelaskan pemasaran sebagai *marketing is the management process that identifies anticipates and satisfies customer requirements profitably*.

Dari definisi AMA dan *The Chartered Institute of Marketing* tersebut maka dapat dikatakan bahwa pemasaran dimulai dari proses perencanaan pemasaran berdasarkan apa yang diinginkan konsumen. Menurut McDonald (2002), proses perencanaan pemasaran tersebut merupakan alat organisasi untuk memonitor dan mengontrol pengaruh internal maupun eksternal untuk disesuaikan dengan kemampuan suatu perusahaan dalam upaya untuk meraih penjualan dan mengkomunikasikan ke seluruh jenjang tentang sikap dari suatu perusahaan dalam bersaing untuk mencapai sasaran. Sementara itu Sukristono (1995) menjelaskan bahwa perencanaan pemasaran tersebut akan sangat bervariasi dan sangat tergantung pada perusahaan yang menyusunnya karena bergantung pada berbagai aspek, seperti produk dan pelayanan suatu perusahaan, keinginan para pimpinan pemasaran dan sebagainya. Namun yang harus selalu diperhatikan bahwa proses perencanaan pemasaran harus secara tegas didasarkan pada sistem perencanaan strategis perusahaan. Oleh karena itu, tidaklah mungkin

merencanakan aktivitas pemasaran organisasi terpisah dari fungsi bisnis yang lain karena sistemisasi proses perencanaan strategis terletak di pusat teori perencanaan pemasaran dan audit pemasaran merupakan bagian dari fase proses tersebut (lihat gambar 1).

Gambar 1
Langkah Proses Perencanaan Strategis

PROSES PERENCANAAN PEMASARAN STRATEGIK



Kunci Sukses Perencanaan Pemasaran, Jakarta: PT Elex Media Komputindo
(Sumber: McDonald, Malcom (2002), *How Come Your Marketing Plans Aren't Working*.)

2. Pengertian Audit Pemasaran

Sejumlah sumber telah memberikan pengertian mengenai audit pemasaran sebagaimana tabel 1 di bawah ini.

Tabel 1
Pengertian Audit Pemasaran

PENGERTIAN AUDIT PEMASARAN	
Shuchman (1959) Harvey dan Jackson (1997)	<i>The marketing audit as a systematic, critical, and impartial review and appraisal of the total marketing operation; of the basic objectives and policies of the operation and assumptions which underlie the as well as of the methods, procedures, personel and organization employed to implement the policies and achieve the objective.</i>
Sessions (1959) Harvey dan Jackson (1997)	<i>Marketing audit was defined to enable company's management to exercise sound judgment in determining which of a number of alternative courses of action are most likely to maintain and, preferably, to enhance its position in the market.</i>
Larrabee (1989)	<i>Marketing audits have failed to consider the ability for a business' resources to satisfy the market plant and make a profit</i>
Brown, Goedde dan Gist (1991)	<i>A marketing audit is a comprehensive, systematic, independent, and periodic examination of a firm's marketing environment, objectives, strategies and</i>

	activities.
Kotler, Gregor dan Rodgers (1997)	Audit pemasaran adalah pemeriksaan terhadap suatu perusahaan atau unit bisnis secara komprehensif, sistematis, independen dan berkinerja yang sangat penting untuk dilakukan dalam upaya untuk melihat masalah dan kesempatan dengan tujuan untuk memberikan rekomendasi dalam upaya untuk meningkatkan kinerja suatu perusahaan ataupun suatu unit bisnis.
Aaker, Kumar dan Day (2001)	Audit pemasaran merupakan suatu pemeriksaan yang periodik, komprehensif, sistematis dan independen terhadap tujuan, strategi, aktivitas dan lingkungan pemasaran suatu unit bisnis.
McDonald (2002)	"Audit pemasaran merupakan tinjauan ulang dan penilaian sistematis, kritis dan berimbang terhadap faktor eksternal dan internal yang mempengaruhi kinerja komersial suatu organisasi selama periode yang telah ditentukan".
Perrreault dan McCarty (2002)	<i>Marketing audit: a systematic, critical, and unbiased review and appraisal of the basic objectives and policies of marketing function and of the organization, methods, procedures, and people employed to implement the policies.</i>
Cravens dan Piercy (2003)	<i>Marketing audit is useful in initiating a strategic evaluation program.</i>
Mengel (2003)	<i>Marketing Audit: Comprehensive, systematic, independent, and periodic examination of the total environment, objectives, strategies, activities, and resources to determine problem areas and opportunities and to recommend a plan of action.</i>
EquiBrand Consulting (2003)	<i>A marketing effectiveness audit provides a comprehensive, systematic and independent examination of the company's marketing environment across all major marketing activities of the business. It is often the first-step in improving a company's market performance.</i>
g3group	<i>A Marketing audit is an independent appraisal and review of the marketing function within an organization.</i>

(Dari berbagai sumber)

3. Audit Pemasaran Sebagai Alat Kontrol Strategik

Program-program pemasaran yang dilakukan oleh suatu perusahaan sesuai dengan perencanaan pemasaran yang telah ditetapkan, perlu untuk dimonitor/dikontrol dengan baik dan tentunya diperlukan pula alat kontrol yang baik pula. Lynch (1997) menjelaskan bahwa *the process of monitoring the proposed plans as they proceed and adjusting where necessary; there is no planning without control. If an objectives states where you want to be and the plant sets out a road map to your destination, then control tells you if you are on the right route or if you have arrived at your destination.* Menurut Kotler (2000) bahwa salah satu alat yang dapat digunakan oleh suatu perusahaan untuk melakukan kontrol terhadap program-program pemasaran strategik adalah melalui audit pemasaran. Perusahaan-perusahaan yang menemukan kelemahan pemasaran melalui penerapan penelaahan peringkat efektivitas pemasaran harus melakukan studi yang lebih mendalam melalui audit pemasaran. Sebagai alat kontrol strategik maka audit pemasaran akan menguji enam komponen utama dari situasi pemasaran perusahaan sebagaimana yang dapat dilihat melalui tabel 2 berikut.

Tabel 2

Komponen Audit Pemasaran	
Bagian I. Audit Lingkungan Pemasaran	
Lingkungan Makro	
Demografi	Apakah perkembangan dan kecenderungan demografis utama menjadi peluang atau ancaman bagi perusahaan? Tindakan apa yang harus diambil perusahaan untuk menanggapi perkembangan dan kecenderungan itu?
Ekonomi	Apakah perkembangan utama dalam pendapatan, harga, tabungan seluruh masyarakat dan kredit akan mempengaruhi perusahaan? Tindakan apa yang harus diambil perusahaan untuk menanggapi perkembangan dan kecenderungan itu?
Lingkungan Hidup	Bagaimana pandangan perusahaan terhadap biaya dan ketersediaan sumber daya alam serta energi yang dibutuhkan perusahaan? Bagaimana peran perusahaan dalam polusi dan konservasi? Langkah-langkah apa yang telah diambil oleh perusahaan?
Teknologi	Apakah perubahan-perubahan utama yang terjadi pada teknologi produk dan proses produksi? Bagaimanakah posisi perusahaan dalam teknologi itu?
Politik	Perubahan apa dalam hukum dan peraturan yang akan mempengaruhi strategi dan taktik pemasaran? Apakah yang terjadi dalam bidang-bidang itu yang mempengaruhi strategi perusahaan?
Budaya	Bagaimanakah sikap masyarakat terhadap bisnis dan terhadap produk perusahaan? Apakah perubahan gaya hidup dan nilai-nilai pelanggan akan mempengaruhi perusahaan?
Pasar	Apakah yang terjadi pada ukuran pasar, pertumbuhan distribusi geografis dan laba? segmen-segmen pasar yang mana yang utama?
Pelanggan	Apa saja kebutuhan dan proses pembelian yang dihadapi pelanggan? Bagaimana pelanggan dan calon pembeli menetapkan peringkat perusahaan dan pesaing-pesaingnya dalam hal reputasi, mutu, produk, pelayanan, wiraniaga dan harga? Bagaimana segmen pelanggan yang berbeda-beda itu melakukan keputusan pembelian mereka?
Pesaing	Siapa para pesaing yang utama? Apakah tujuan, strategi, kekuatan, kelemahan, ukuran dan pangsa pasar mereka? Kecenderungan apa yang akan mempengaruhi persaingan dan apa yang dapat menjadi pengganti produk perusahaan?
Distribusi dan Agen	Apa saluran perdagangan utama untuk menyampaikn produk kepada pelanggan? Bagaimana level efisiensi dan potensi pertumbuhan dari masing-masing saluran perdagangan itu?
Pemasok	Bagaimanakah pandangan atas ketersediaan sumber daya kunci yang digunakan dalam produksi? Kecenderungan apa yang ada di antara pemasok?
Fasilitator dan Perusahaan	Bagaimanakah pandangan perusahaan atas biaya dan ketersediaan pelayanan transportasi, fasilitas gudang, dan sumber daya finansial? Seberapa efektifkah biro iklan dan perusahaan riset pemasaran yang dipilih perusahaan?
Masyarakat Pemasaran	Colongan masyarakat mana yang menjadi peluang atau masalah bagi perusahaan? Langkah-langkah apa yang diambil perusahaan untuk menangani secara efektif setiap golongan masyarakat?
Bagian II. Audit Strategi Pemasaran	
Misi Bisnis	Apakah misi bisnis telah dinyatakan dengan jelas dan berorientasi pasar? Apakah layak?
Tujuan dan Sasaran Pemasaran	Apakah perusahaan menyatakan tujuan dan sasaran pemasarannya dengan cukup jelas sehingga dapat membimbing perencanaan pemasaran dan pengukuran kinerja? Apakah tujuan pemasaran sudah tepat?
Strategi	Apakah manajemen telah menekankan strategi pemasaran yang jelas guna mencapai tujuan pemasarannya? Apakah strateginya meyakinkan? Apakah strategi tersebut layak bila dilihat dari tahap siklus hidup produksi, strategi pesaing, dan keadaan perekonomian? Apakah perusahaan menggunakan dasar segmentasi pasar yang terbaik? Apakah perusahaan memiliki kriteria yang jelas dalam menetapkan peringkat segmen dan telah memilih segmen yang terbaik? Apakah manajemen telah membuat profil yang akurat atas setiap segmen sasaran? Apakah perusahaan telah mengembangkan positioning dan bauran pemasaran yang efektif untuk setiap segmen sasaran? Apakah sumber daya pemasaran dialokasikan

Bagian III. Audit Organisasi Pemasaran	
Struktur Formal	Apakah wakil direktur bidang pemasaran memiliki wewenang dan tanggung jawab yang memadai atas aktivitas perusahaan yang mempengaruhi kepuasan pelanggan? Apakah aktivitas pemasaran memiliki struktur yang optimal menurut lini fungsional, produk, segmen, pemakai akhir dan geografis?
Efisiensi Fungsional	Apakah komunikasi dan hubungan kerja yang baik terdapat di antara pemasaran dan penjualan? Apakah sistem manajemen produk bekerja dengan efektif? Apakah manajer produk mampu merencanakan laba atau hanya volume penjualan? Adakah kelompok dalam pemasaran yang membutuhkan pelatihan, motivasi, supervisi atau evaluasi yang lebih banyak?
Efisiensi Antar Hubungan	Adakah masalah antara pemasaran dan manufaktur, litbang, pembelian, keuangan, akuntansi, departemen serta hukum yang membutuhkan perhatian?
Bagian IV. Audit Sistem Pemasaran	
Sistem Informasi Pemasaran	Apakah sistem intelijen pemasaran menghasilkan informasi yang akurat, memadai dan tepat waktu mengenai perkembangan pasar berkaitan dengan pelanggan, calon pelanggan, distributor dan agen penjualan, pesaing, pemasok, serta berbagai golongan masyarakat? Apakah pengambil keputusan perusahaan meminta riset pemasaran yang cukup dan apakah mereka menggunakan hasilnya? Apakah perusahaan menggunakan metode terbaik dalam pengukuran pasar dan peramalan penjualan?
Sistem Perencanaan Pemasaran	Apakah sistem perencanaan pemasaran diyakini dan digunakan secara efektif? Apakah pemasar memiliki sistem dukungan keputusan? Apakah sistem perencanaan menghasilkan sasaran penjualan dan kuota penjualan yang dapat diterima?
Sistem Pengendalian Pemasaran	Adakah prosedur pengendalian yang memadai guna memastikan bahwa tujuan rencana tahunan telah tercapai? Apakah manajemen secara periodik menganalisis profitabilitas produk, pasar, wilayah dan saluran distribusi? Apakah biaya pemasaran dan produktivitas dianalisis secara periodik?
Sistem Pengembangan Produk Baru	Apakah perusahaan terorganisasi dengan baik untuk mengumpulkan, menghasilkan dan menyaring ide-ide produk baru? Apakah perusahaan melakukan riset konsep dan analisis bisnis yang memadai sebelum berinvestasi dalam ide baru? Apakah perusahaan melakukan pengujian produk dan pasar yang memadai sebelum meluncurkan produk baru?
Bagian V. Audit Produktivitas Pemasaran	
Analisis Profitabilitas	Bagaimana profitabilitas dari berbagai produk, pasar, kawasan dan saluran distribusi perusahaan? Apakah sebaiknya perusahaan memasuki, memperluas, memperkecil atau mundur dari segmen bisnis yang ada?
Analisis Efektivitas Biaya	Apakah kegiatan pemasaran tampaknya mengeluarkan biaya yang berlebihan? Dapatkah dilakukan langkah-langkah pengurangan biaya?
Bagian VI. Audit Fungsi Pemasaran	
Produk	Apakah tujuan lini produk? Apakah tujuan itu sehat? Apakah lini produk yang ada saat ini mencapai tujuannya? Apakah lini produk sebaiknya direntangkan ke atas, ke bawah atau kedua arah? Produk manakah yang harus dihapus? Apakah produk harus ditambah? Bagaimanakah pengetahuan dan sikap pembeli terhadap mutu produk perusahaan dan pesaing, keistimewaan, gaya, merek dan lainnya? Bidang strategi produk dan merek apa yang membutuhkan penyempurnaan?
Harga	Apakah tujuan, kebijakan, strategi dan prosedur penetapan harga di perusahaan itu? Sejauh mana harga ditetapkan berdasarkan kriteria biaya, permintaan atau persaingan? Apakah pelanggan melihat harga perusahaan sesuai dengan nilai tawarannya? Apakah manajemen mengetahui elastisitas permintaan dari harga, pengaruh kurva pengalaman dan harga serta kebijakan penetapan harga pesaing? Sejauh mana kebijakan harga sesuai dengan kebutuhan distributor dan agen penjual, pemasok serta peraturan pemerintah?
Distribusi	Apakah tujuan dan strategi distribusi? Adakah lingkup dan pelayanan pemasaran memadai? Bagaimana efektivitas distribusi, agen penjual, wakil produsen, pialang, agen dan lainnya? Haruskah perusahaan mengubah saluran distribusinya?
Penjualan dan	Apakah tujuan periklanan organisasi? Apakah tujuan itu dapat diterima? Apakah jumlah pengeluaran untuk periklanan sudah tepat? Bagaimana pendapat

	penjualan dan masyarakat mengenai iklan perusahaan? Apakah media iklan dipilih dengan baik? Apakah alat iklan internal memadai? Apakah anggaran promosi - penjualan memadai? Adakah efektif dan memadai penggunaan alat promosi-penjualan seperti sample, kupon, pajangan dan kontes penjualan? Apakah staf hubungan masyarakat kompeten dan kreatif? Apakah perusahaan menggunakan pemasaran langsung, pemasaran online dan pemasaran berdasarkan basis data secara memadai?
Wiraniaga	Apakah tujuan wiraniaga? Apakah wiraniaga cukup besar sehingga dapat mencapai tujuan perusahaan? Apakah wiraniaga diorganisasikan sesuai lini-lini yang ada? Cukupkah (atau terlalu banyakkah) manajer penjualan yang tersedia untuk membimbing wakil penjualan lapangan? Apakah wiraniaga menunjukkan moral, kemampuan dan usaha yang tinggi? Apakah prosedur yang ada memadai sehingga dapat digunakan untuk menetapkan kuota dan mengevaluasi kinerja? Bagaimana wiraniaga perusahaan dibandingkan dengan wiraniaga pesaing?

(Sumber: Kotler, Philips (2000), *Manajemen Pemasaran: Edisi Milerium*, Jakarta: Penerbit PT Perhalindo)

Tidak jauh berbeda dengan Kotler, McDonald (2000) berpendapat bahwa dalam melakukan audit maka variabel-variabel yang harus diperhatikan adalah: (1) Audit eksternal, yang meliputi variabel yang tidak dapat dikontrol langsung oleh perusahaan. Audit eksternal diawali dengan pengujian informasi tentang keadaan ekonomi secara umum dan dilanjutkan dengan kajian terhadap kesehatan serta pertumbuhan pasar yang dilayani oleh perusahaan terhadap variabel-variabel yang dapat berupa lingkungan, pasar dan persaingan; (2) Audit internal, meliputi variabel yang dapat dikontrol secara penuh oleh perusahaan atau dikenal sebagai *operational variables*. Tujuan audit internal adalah untuk menilai sumberdaya perusahaan dalam kaitannya dengan lingkungan dan sumberdaya pesaing (lihat tabel 3).

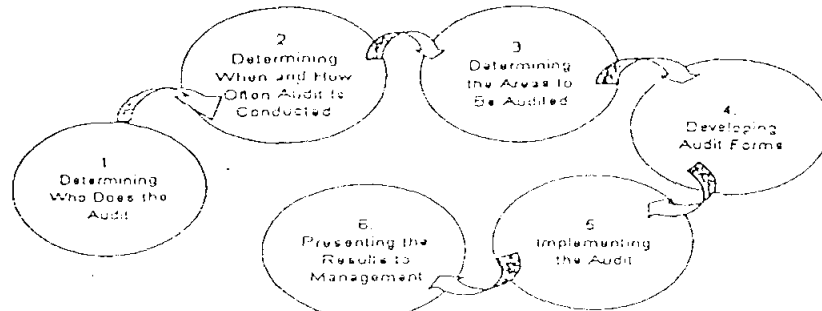
Tabel 3
Daftar Periksa Audit Pemasaran

Audit Eksternal	Audit Internal
Lingkungan Bisnis dan Ekonomi (Politik/Fiskal/Legal; Ekonomi; Sosial/Kultural; Teknologi; Intra-perusahaan)	Variabel operasional pemasaran Memiliki perusahaan
Pasar	Penjualan (total, berdasarkan lokasi geografis, jenis industri, konsumen dan produk)
Pasar keseluruhan, pertumbuhan dan trend (nilai/ volume)	Pangsa pasar
Karakteristik pengembangan dan trend pasar (Produk; Harga; Distribusi fisik; Saluran distribusi; Konsumen; Komunikasi; Praktek-praktek dalam industri)	Marjin keuntungan/biaya
Kompetisi (Kompetitor utama; Ukuran; Pangsa pasar/cakupan; Kedudukan pasar/reputasi; Kebijakan distribusi; Metode pemasaran; Luas diversifikasi; Persoalan personal; Hubungan internasional; Profitabilitas; Kekuatan dan kelemahan kunci)	Variabel/biaya keuntungan Variabel bauran pemasaran sebagai berikut : manajemen produk, Harga, Distribusi, Promosi, Operasi dan sumber daya

(Sumber: McDonald, Malcom (2002), *How Come Your Marketing Plans Aren't Working: Kunci Sukses Perencanaan Pemasaran*, Jakarta: PT Elex Media Komputindo)

4. Proses Audit Pemasaran

Pelaksanaan audit pemasaran dilakukan dengan melakukan beberapa tahapan proses sebagai bagian dari aktivitas pengendalian pemasaran. Menurut Kotler (2000) bahwa proses pelaksanaan audit pemasaran dimulai dengan pertemuan antara jajaran pejabat perusahaan dan auditor-auditor pemasaran. Hal ini dilakukan dengan tujuan untuk memfokuskan diskusi mengenai permasalahan bagaimana agar proses kontrol pemasaran tersebut dapat dilaksanakan dan terbangun suatu persepsi yang sama sehingga diharapkan proses audit pemasaran tersebut dapat dilaksanakan dengan baik. Sedangkan Evans dan Berman (2002) menjelaskan proses audit pemasaran seperti yang dapat dilihat melalui gambar 2.



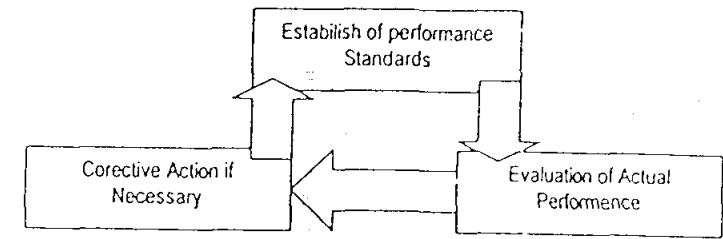
Gambar II

The Marketing Audit Process

(Sumber: Evans dan Berman (2000), *Pulling It All Together: Integrating and Analyzing the Marketing Plan*, Atomic Dog Publishing)

- The audit is conducted by company specialist, company division or department managers, or outside specialist
- It may be done at the end of a calendar year, the end of the annual reporting year, or when doing a physical inventory
- A horizontal audit studies the overall performance of a firm, emphasizing the interrelationship of variables. A vertical audit is an in-depth analysis of one aspect of a firm's marketing strategy
- Audit forms list the topic to be examined and the exact information required to evaluate each topic
- Implementation decisions include: the timing and duration, employee awareness, when and how audit is performed, and how the audit report will be prepared
- Findings and recommendations are given to management

Sementara itu Perreault dan McCarty (2002) menyederhanakan proses pelaksanaan audit pemasaran tersebut melalui gambar 3.

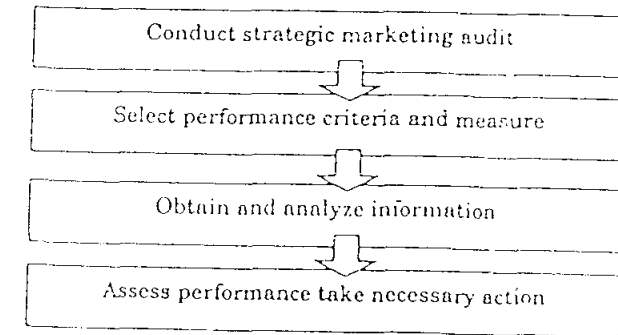


Gambar III

Marketing Control Process

(Sumber: Perreault, William D. dan McCarty, E. Jerome (2002), *Basic Marketing: A Global-Managerial Approach*, McGraw-Hill/Irwin, The McGraw-Hill Companies Inc., 14th edition)

Sedangkan Cravens dan Piercy (2003) menjelaskan bagaimana membangun *strategic marketing evaluation and control* yang terdiri dari rangkaian proses yang mencakup empat langkah utama seperti gambar 4.



Gambar IV

Strategic Marketing Evaluation and Control

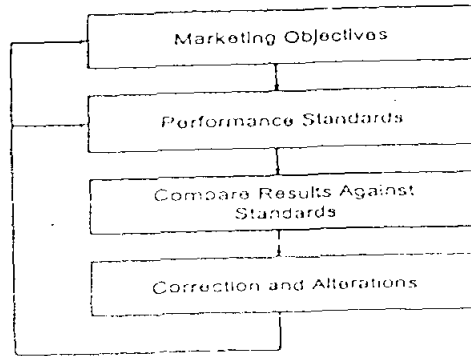
(Sumber: Cravens, David W, dan Piercy, Nigel F (2003), *Strategic Marketing*, New York: McGraw-Hill Companies Inc)

Cravens dan Piercy (2003) menjelaskan bahwa *strategic and annual marketing plans* set the direction and guidelines for the evaluation and control process. A strategic marketing audit may be conducted when setting up an evaluation program and periodically thereafter. Next, performance standards and measures need to determine, followed by obtaining and analyzing information for the purpose of performance-gap identification.

Selain itu situs www.marketingteacher.com menguraikan pula bahwa control involves measurement, evaluation, and monitoring. Resources are scarce and costly so it is important to control marketing plans. Control involves setting standards. The marketing manager will then compare actual progress against the standards. Corrective action (if any) is then taken. If corrective action is taken, an investigation will also need to be undertaken to establish precisely why the difference occurred; Marketing management

which way is best?; tactics-how do we get there?; and controlling-ensuring arrival." Situs www.marketingteacher.com juga menjelaskan bahwa di dalam proses pelaksanaan audit pemasaran, suatu perusahaan harus melakukan tindakan pengukuran, evaluasi dan monitoring proses pelaksanaan program-program pemasaran seperti yang dapat dilihat melalui gambar 5 berikut ini.

MARKETING CONTROL PROCESS

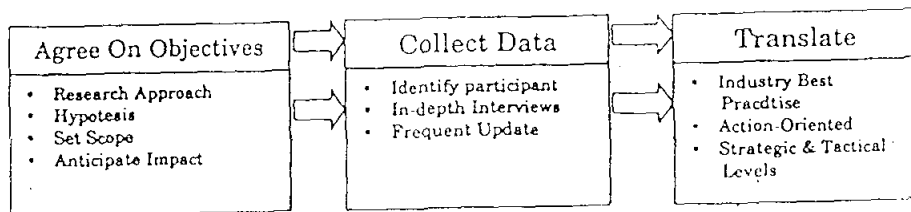


Gambar V

Proses Kontrol Pemasaran

(Sumber: www.marketingteacher.com)

Sedangkan Kotler Marketing Group secara lebih spesifik menguraikan bagaimana proses audit untuk kepentingan tertentu misalnya *sales strategy audit* sebagai *the simple three-step process* sebagaimana dapat dilihat melalui gambar 6. Dengan logika dan langkah-langkah yang sama, proses ini dapat dilakukan pula untuk berbagai tujuan spesifik yang lainnya seperti audit strategi harga, distribusi, promosi dan lain sebagainya.



Gambar VI
Sales Strategy Audit Process

Agree On Objectives

business decisions, how data will be collected and from whom

Collect Data

The bulk of project time is spent gathering data from internal and external sources. This typically includes your customers, as well as prospects whose business you did not win. A detailed interview plan is prepared to minimize the time and cost. Daily report of interviews are written up so that the project team can spot areas requiring further exploration while data still being collected

Translate Result Into Action

When data collection is complete, Kotler analyzes the result and develops recommendations based on your marketing goals and our database of best practice in value-based sales and marketing. Kotler prepares a visual and verbal presentation that shows the major findings and recommends specific actions you can take to increase your sales program's efficiency and effectiveness. The results are also summarized in a final written report

(Sumber: Kotler Marketing Group, Why A Sales Strategy Audit?, situs www.kotlermarketing.com)

2. Approach Audit Pemasaran

Approach audit pemasaran yang paling umum digunakan adalah dengan menggunakan *checklist approach*. Wilson (1982) menyebutnya sebagai *checklist of diagnostic question*. Checklist approach tersebut penting dilaksanakan untuk meng-update perencanaan pemasaran secara kontinyu. Dalam hal ini penggunaan *checklist approach* dapat memberikan panduan sebagaimana Means (1998) menyatakan *in order to help this process, marketing audit checklist is offered as a guideline to stimulate the necessary and demanding thinking that is required for development of a marketing plan*. Brownlie (1993) menjelaskannya bagaimana prosedur dan langkah-langkah di dalam melakukan *checklist approach* seperti tabel 4 dan 5.

Tabel 4
Marketing Audit Procedure

Building the checklist approach into the procedures which was previously described in outline, the MA might then proceed in the following sequence. In practice some steps can proceed in parallel, while others undergo several iterations:

- (1) All the documentary materials required by the MA and available to the consultant should be assembled before the audit begins. Much time can be saved in this way. A knowledgeable insider can be helpful here. Access to sales records and customer data should be cleared with the appropriate managers. Wilson (1982) writes that the following documentation should typically be available: Organogram, Catalogues, Media advertising plan, Enquiry records, Sales analyses, New product reports, Customer complaints, Price schedules, Market trends, Corporate/marketing plan, Brochures, Direct mail materials, Salesman's report, Distribution analyses, Service records, Terms of business, Competitor analyses, Sales forecasts.
- (2) A prima facie basis for the deselection of questions should be agreed. Typically, this happens where questions are not applicable, or where it is known that the required information is just not obtainable.
- (3) The auditor will probably find that some questions suggest other questions, especially if staff of the client organization are asked to respond to early drafts. Additional questions will then be added to the list. As new questions occur, the list will lengthen. There is an upper limit to the number.
- (4) The auditor should then go through the agreed questions and write down what answers would be indicative of good/bad marketing practice.

- also arise at this point, and should also be jotted down.
- (6) A number of questions will remain on which the auditor must consult various staff of the client organization. Those staff should then be identified. Time can be saved by assigning respondents to questions. The auditor also has to decide how the data are to be collected. He/She has various options. Personal interviews and self completion questionnaires are widely used. Clients can be consulted during the development of the interview schedule or questionnaire. In this way they can provide useful hints and clarification, but it does lose time and spontaneity, particularly on the investigation of qualitative issues. Complex issues can be investigated in some detail by using the Delphi approach, which circulates a series of questionnaire to a group of respondents. This can lead to a consensus position on a set of difficult issues.
 - (7) The auditor should anticipate that not all the recommendation of the MA can be implemented within the resources and time span available to the client. Priorities should be assigned to the remedial activities that are recommended. They can be arranged into priority groups on the basis of their immediacy and cost.
 - (8) The MA then assigns a date for the initiation and completion of each activity and allocates responsibility for carrying it through and for monitoring progress and satisfactory completion.

(Sumber: Brownlie D.T. (1993), "The Marketing Audit: A Metrology and Explanation", Marketing Intelligence & Planing, Vol 11. No. 1, 1993, MCN University Press)

Tabel 5
Summary Steps in the Checklist Approach

Clarify and agree broad audit objectives.
Identify hidden agendas.
Establish clear reporting links to the prime source of authority and legitimacy in the client organization.
Collect relevant background documentation and preliminary opinions.
Revise broad objectives and clarify and agree specific audit objectives.
Eliminate all non applicable sections from checklist template.
Delete all non relevant questions and add/amend where necessary.
Answer all questions within the capability of the auditor, with recommended courses of remedial action.
List other client personnel who need to be consulted for their views and insights.
Decide whether to take individual or group replies.
Identify which questions will be asked of which persons.
Decide how participants will respond e.g. by means of self completion questionnaire, personal interview, group discussion, Delphi survey, etc.
Set up an administrative mechanism for the data collection phase which eases the burden on respondents, e.g. giving advance notice of questionnaire completion procedures and personal interview arrangements.
Brainstorm remedial courses of action and test there on clients.
Extract all action points and categorize them according to urgency, likely cost, ease of implementation, etc.
In discussion with the client, allocate each task by name, schedule it by date or elapsed time and agree a monitoring procedure.

(Sumber: Brownlie D.T. (1993), "The Marketing Audit: A Metrology and Explanation", Marketing Intelligence & Planing, Vol 11. No. 1, 1993, MCN University Press)

Menurut Brownlie (1993) jawaban dari pertanyaan-pertanyaan di dalam *checklist* tersebut akan menghasilkan data operasional pemasaran dari suatu organisasi sehingga dapat dibandingkan dengan ekspektasi yang hendak dicapai suatu perusahaan dan merupakan *starting-point* ketika perencanaan pemasaran hendak digunakan untuk

also arise at this point, and should also be jotted down.
use its own staff to conduct the audit; The use of checklist in the marketing audit seems to have three main benefits: (1) The auditor does not have to rethink or rewrite what has perhaps been done many times before; (2) It provides insights into the thinking and experience of others in the same field, and (3) It ensure that no important item is overlooked."

3. Tools, Karakteristik, Aspek-Aspek, Syarat-Syarat Pelaporan & Manfaat

Beberapa konsep lainnya yang penting untuk dipahami didalam merancang konsep audit pemasaran di suatu perusahaan dapat dilihat melalui tabel 6 berikut.

Tabel 6
Tools, Karakteristik, Aspek-Aspek, dan Manfaat Audit Pemasaran

Tools Audit Pemasaran
Salah satu tujuan dilakukan audit pemasaran adalah untuk mengetahui posisi perusahaan (McDonald (2002)) diantara para pesaing dan lingkungan bisnis yang mempengaruhinya. Hasil dari audit pemasaran ini selanjutnya bermanfaat untuk melakukan pemeriksaan terhadap sasaran pemasaran, strategi, taktik dan <i>value</i> perusahaan apakah diperlukan tindakan korektif untuk menghadapi persaingan dan lingkungan bisnis yang terjadi. Dalam melaksanakan audit pemasaran dengan tujuan untuk mengetahui posisi perusahaan maka akan dilakukan audit eksternal dan internal sebagaimana yang dijelaskan oleh Kotler dan McDonald pada uraian di atas. Merujuk kepada beberapa sumber bahwasanya terdapat sejumlah <i>tools</i> yang dapat digunakan untuk mendukung pelaksanaan audit pemasaran seperti PEST analisis, SWOT analisis, <i>The Strategic 4 C</i> , BCG matrik, Matrik Porter, Matriks Ansoff dan lain sebagainya sesuai kebutuhan dari suatu perusahaan. Selain menggunakan <i>tools</i> tersebut audit pemasaran untuk mengetahui posisi perusahaan diantara pesaing dan lingkungan bisnis yang mempengaruhi perusahaan dapat pula dilakukan dengan menggunakan metode <i>strategic marketing plus 2000</i> yang dikembangkan oleh Kartajaya (Penjelasan lengkap, baca Kartajaya, Hermawan (1995), "Audit Pemasaran Berdasarkan Strategic Marketing Plus 2000", Kelola No.8/TV/1995)
Karakteristik Audit Pemasaran
Terdapat empat karakteristik di dalam mengimplementasikan audit pemasaran yang merupakan satu kesatuan yang utuh (Kotler, Gregor dan Rodgers (1997)), yaitu: 1) Komprehensif: Audit pemasaran harus mencakup semua aktifitas pemasaran yang relevan dan bukan sekedar melihat masalah pemasaran dalam ruang lingkup yang sempit. 2) Sistematis: Audit pemasaran harus melibatkan tahapan diagnosis yang disusun sesuai dengan logika atau merupakan suatu rangkaian langkah yang terintegrasi dengan baik. 3) Independen: Audit pemasaran yang baik harus dilakukan secara objektif dan tidak bias. Oleh karena itu, walaupun suatu audit pemasaran dapat dilakukan secara internal oleh para manajemennya, objektivitas dari audit tersebut harus dipertahankan. 4) Periodik: Agar suatu audit pemasaran benar-benar berguna untuk memperbaiki kinerja pemasaran dari suatu perusahaan maka audit pemasaran harus dilakukan secara berkala. Hal ini penting untuk terus dapat memonitor posisi suatu perusahaan terhadap pesaing dan perubahan lingkungan dimana mereka berada di dalamnya.
Aspek-Aspek Audit Pemasaran
Menurut Cravens dan Piercy (2002) bahwa terdapat beberapa aspek yang perlu diperhatikan dalam melaksanakan audit pemasaran. Aspek-aspek ini penting untuk dilaksanakan dengan tujuan untuk mendukung keberhasilan implementasi audit pemasaran di suatu perusahaan. Beberapa aspek sebagaimana yang disebutkan oleh Cravens dan Piercy tersebut antara lain: 1) Tanggungjawab terhadap audit (<i>responsibility for audit</i>): Beberapa pakar menyarankan bahwa sebaiknya audit melibatkan pihak internal perusahaan dan pihak eksternal seperti konsultan

- 2) *Perencanaan audit (planning the audit)*: Menentukan luas dan cakupan bisnis unit, menetapkan daerah perencanaan yang akan diaudit, mendefinisikan cakupan daerah operasi audit, penjadwalan segala aktivitas, pengkoordinasian partisipasi serta mengindikasikan hasil yang akan diperoleh. Disamping itu, biaya pengauditan dan manfaat juga diestimasi.
- 3) *Penggunaan temuan-temuan (using findings)*: Hasil-hasil audit harus dapat membantu meningkatkan kinerja. Berbagai kesempatan dan masalah yang telah teridentifikasi dipakai dalam perencanaan strategis (*strategic planning*)

Syarat-Syarat Pelaporan Audit Pemasaran

Pelaporan audit dapat mencapai sasaraannya apabila memenuhi beberapa persyaratan. Merujuk kepada Muljono (1999) beberapa persyaratan tersebut antara lain:

- 1) *Objektivitas*: Apa yang dilaporkan harus berdasarkan hal-hal yang objektif berupa data autentik dan dapat diuji kebenarannya.
- 2) *Netral*: Laporan audit harus bersifat mandiri tidak terpihak kepada kepentingan manajemen maupun dirinya (auditor yang melakukan audit) yang mencerminkan keahlian perusahaan yang diperiksa.
- 3) *Simplicity*: Laporan audit disusun sedemikian rupa sehingga mudah dipergunakan oleh pihak penerima laporan, mempunyai pengertian tunggal (tidak dapat ditafsirkan dengan arti yang lain) namun laporan tersebut telah mempunyai dimensi yang lengkap.
Selain: Dalam penyusunan laporan audit hendaknya diperhatikan relevansinya dengan wewenang dan tanggung jawab si pemakai laporan, sehingga laporan tersebut segera dapat dijadikan alat pengambilan keputusan. Disamping itu relevan dengan waktu terjadinya peristiwa yang bersangkutan.
- 5) *Keselarasan dengan standar-standar laporan*: Materi yang dilaporkan sesuai dengan standar yang dipergunakan.
- 6) *Lengkap dan tepat waktu*: Agar laporan audit bermanfaat secara maksimal maka pelaporan tersebut hendaknya disusun sesuai dengan materi maupun kurun waktu terjadinya permasalahan yang dilaporkan.

Manfaat Audit Pemasaran

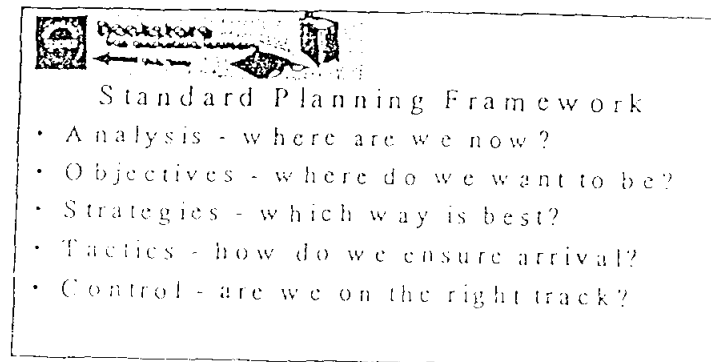
Pada dasarnya terdapat beberapa manfaat yang dapat dipetik suatu perusahaan ketika melakukan audit pemasaran (Poesanpan [1997]), yaitu:

- 1) Memberikan suatu evaluasi yang independen dan tidak bias terhadap program-program pemasaran, termasuk strategi, penawaran dan kreatifitas suatu perusahaan.
- 2) Dapat mengidentifikasi area-area yang dibutuhkan dalam meningkatkan dan menghasilkan saran-saran dan ide-ide yang spesifik serta bagaimana memperbaikinya.
- 3) Identifikasi tersebut termasuk beberapa cara (*several ways*) untuk memperbaiki respon pemasaran.
- 4) Memberikan sebuah perusahaan ide-ide baru yang segar, teknik-teknik dan *new direction* pada masa mendatang.

Sementara Brownlie (1993) yang mengutip sejumlah pakar seperti Kotler et al (1997) dan Wilson (1982) menjelaskan bahwa audit pemasaran bermanfaat untuk: "to judge an organization's overall commitment to a marketing orientations; to measure the extent to which marketing objectives have been achieved; to indicate whether the route chosen (marketing strategy) was the most effective and profitable; and to indicate whether particular marketing activities are better intensified, adjusted or dropped". Sedangkan menurut Golden (1993) bahwa audit pemasaran berguna untuk membantu perusahaan secara periodik dalam menganalisis upaya pemasaran, meng-crate serta merevisi pendekatan pemasaran untuk mendapatkan hasil yang lebih baik.

(Diolah dari berbagai sumber)

Standard planning framework di dalam melakukan audit pemasaran dapat dibangun dengan memperhatikan tahapan proses perencanaan strategis dan pemasaran di suatu perusahaan yang tentunya merupakan satu kesatuan yang utuh di dalam melaksanakan audit pemasaran. Situs www.marketingteacher.com yang menjelaskan hal tersebut seperti yang tampak pada gambar 7.



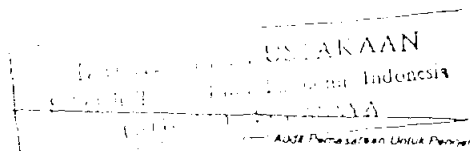
Gambar VII

Standard Planning Framework

(Sumber: www.marketingteacher.com)

Dari gambar 7 dapat dijelaskan bahwa tahapan-tahapan *standard planning framework* sebagaimana yang dijelaskan situs www.marketingteacher.com tersebut adalah:

- 1) Analisis untuk menjawab pertanyaan: *where are we now?* Atau dimana posisi suatu perusahaan? Hal ini dilakukan setelah pernyataan misi sebuah perusahaan dipahami dan hendak dilaksanakan oleh suatu perusahaan dengan baik.
- 2) Setelah diketahui posisi suatu perusahaan diantara para pesaingnya melalui audit pemasaran maka akan ditentukan *objectives* dari perusahaan tersebut untuk menjawab pertanyaan: *where do we want to be* atau kemana tujuan yang diinginkan oleh perusahaan?
- 3) Menentukan strategi untuk menjawab pertanyaan: *which way is best?* Strategi yang seperti apakah yang seharusnya dipilih oleh perusahaan untuk mencapai tujuan?
- 4) Selain strategi akan ditentukan pula *tactics* untuk menjawab pertanyaan: *how do we ensure arrival?* Atau bagaimana sebuah perusahaan dapat yakin untuk mencapai tujuan yang ditetapkan dan selanjutnya dilakukan implementasi program-program pemasaran.
- 5) Setelah tahapan implementasi dilakukan maka semuanya itu perlu di kontrol untuk menjawab pertanyaan: *are we on the right track?* Atau apakah apa yang telah diimplementasikan sesuai dengan apa yang diinginkan.



C. RANCANGAN KONSEP AUDIT PEMASARAN ✓

Mengacu kepada uraian pada bagian tinjauan literatur maka rancangan konsep audit pemasaran di suatu perusahaan yang perlu dipahami, dimengerti dan dilaksanakan dengan baik oleh suatu perusahaan didalam mengimplementasikan audit pemasaran, yaitu:

1. Pengertian audit pemasaran.

Audit pemasaran adalah pemeriksaan atau tinjauan ulang serta penilaian kritis dan berimbang terhadap faktor eksternal dan internal yang mempengaruhi program-program pemasaran di suatu perusahaan secara komprehensif, sistematis, independen dan berkala sebagai alat kontrol strategik dengan tujuan untuk memberikan rekomendasi dalam upaya untuk meningkatkan efektifitas dan kinerja pemasaran perusahaan.

2. Proses audit pemasaran.

Proses pelaksanaan audit pemasaran harus memenuhi langkah-langkah sebagai berikut:

- Menentukan: (i) Siapa yang melakukan audit pemasaran; (ii) Kapan dan seberapa sering dilakukan audit pemasaran; (iii) Kinerja standar pelaksanaan audit pemasaran.
- Mengumpulkan (*collect*) data-data yang relevan sesuai dengan kinerja standar, tujuan dan metode yang digunakan di dalam melaksanakan audit pemasaran.
- Melakukan evaluasi dan pengukuran audit pemasaran berdasarkan sumber-sumber informasi (data-data) yang relevan sesuai dengan kinerja standar, tujuan dan metode yang digunakan.
- Melakukan monitoring terhadap pelaksanaan program-program pemasaran.
- Mempresentasikan hasil-hasil yang didapat dari audit pemasaran dan monitoring terhadap implementasi program-program pemasaran kepada jajaran manajemen.
- Melakukan tindakan-tindakan korektif yang diperlukan sesuai hasil evaluasi, pengukuran posisi perusahaan dan monitoring sebagai alat kontrol strategik untuk meningkatkan efektifitas dan kinerja pemasaran perusahaan.

3. Approach audit pemasaran.

Suatu perusahaan dapat menggunakan *marketing audit checklist approach* untuk mengevaluasi hasil operasional pemasaran dibandingkan dengan ekspektasi yang hendak dicapai sebagaimana yang ditetapkan di dalam rencana pemasaran perusahaan.

4. Tools audit pemasaran.

Tools yang dapat dipergunakan adalah dengan menggunakan PEST analisis, SWOT analisis, *The Strategic 4C*, BCG matrik, Matrik Porter, Matriks Ansoff, untuk menentukan posisi perusahaan diantara para pesaing dan lingkungan bisnis yang mempengaruhinya. Akan tetapi suatu perusahaan dapat pula memanfaatkan tools yang lainnya sesuai dengan situasi, kondisi dan kebutuhan yang terjadi.

5. Audit pemasaran berdasarkan metode *strategic marketing plus 2000*.

Audit pemasaran untuk menentukan posisi suatu perusahaan dapat pula dilakukan dengan menggunakan metoda *strategic marketing plus 2000* sebagai salah satu alternatif metoda selain menggunakan tools audit pemasaran.

6. Karakteristik audit pemasaran.

- Karakteristik audit pemasaran harus dilakukan dengan memperhatikan beberapa karakteristik audit pemasaran, yaitu:
- Komprehensif:** Audit pemasaran harus mencakup semua aktivitas pemasaran yang relevan dengan perusahaan.
 - Sistematis:** Audit pemasaran harus melibatkan tahapan diagnosis yang telah disusun sesuai dengan logika atau merupakan suatu rangkaian langkah yang terintegrasi dengan baik.
 - Independen:** Audit pemasaran harus dilakukan secara objektif dan tidak bias. Oleh karena itu, dalam melakukan audit pemasaran, perusahaan hendaknya melakukan kerjasama dengan konsultan independen yang memiliki keahlian di bidang audit pemasaran, baik ketika menentukan posisi perusahaan diantara pesaing dan lingkungan bisnis yang mempengaruhi kinerja perusahaan maupun ketika menentukan *list* pertanyaan di dalam melaksanakan *marketing audit checklist approach*.
 - Periodik:** Agar audit pemasaran benar-benar berguna untuk memperbaiki kinerja pemasaran perusahaan maka audit pemasaran harus dilakukan secara berkala. Minimal audit pemasaran untuk menentukan posisi perusahaan diantara pesaing dan lingkungan bisnis yang mempengaruhinya dapat dilakukan selama periode lima tahun dan monitoring implementasi program-program pemasaran perusahaan dapat dilaksanakan setiap tahun. Namun hal ini dapat dilakukan sesuai dengan kebutuhan.

7. Syarat-syarat pelaporan audit pemasaran.

Pelaporan audit pemasaran perusahaan harus memenuhi beberapa persyaratan, yaitu:

- Objektif:** Hasil hasil audit pemasaran harus objektif dan berdasarkan fakta data yang autentik dan dapat diuji kebenarannya.
- Netral:** Laporan audit pemasaran harus bersifat mandiri tidak berpihak kepada kepentingan manajemen, auditor pemasaran atau pihak manapun.
- Simplicity:** Laporan audit pemasaran disusun sedemikian rupa sehingga mudah dipergunakan oleh pihak penerima laporan, mempunyai pengertian tunggal tidak dapat ditafsirkan dengan arti yang lain) serta mempunyai dimensi yang lengkap.
- Relevan:** Dalam penyusunan laporan audit pemasaran, harus diperhatikan relevansinya dengan wewenang dan tanggungjawab pemakai laporan, sehingga laporan tersebut segera dapat dijadikan alat kontrol strategik untuk meningkatkan efektifitas dan kinerja pemasaran. Disamping itu relevan pula dengan waktu terjadinya peristiwa yang berkaitan dengan program-program pemasaran perusahaan.
- Keselarasan dengan standar-standar laporan (standar kinerja):** Materi yang dilaporkan sesuai dengan standar kinerja yang dipergunakan, baik ketika melakukan audit pemasaran untuk menentukan posisi perusahaan diantara pesaing dan lingkungan bisnis yang mempengaruhinya maupun dengan standar kinerja *marketing audit checklist approach*.
- Lengkap dan tepat waktu:** Agar laporan audit pemasaran dapat bermanfaat secara maksimal maka pelaporan yang dilakukan hendaknya disusun sesuai baik materi maupun kurun waktu terjadinya permasalahan yang dilaporkan.

8. Aspek-aspek audit pemasaran.

Audit pemasaran harus memenuhi beberapa aspek, yaitu

- Tanggung jawab terhadap audit (*responsibility for audit*):** Pelaksanaan audit pemasaran selain melibatkan pihak internal, juga melibatkan pihak eksternal seperti konsultan pemasaran, sebagai pendekatan gabungan untuk memperoleh

- b. Perencanaan audit (*planning the audit*): Menentukan luas dan cakupan bisnis unit, menetapkan daerah perencanaan yang akan diaudit, mendefinisikan cakupan daerah operasi audit, penjadwalan segala aktivitas, pengkoordinasian partisipan serta mengindikasikan hasil yang akan diperoleh. Disamping itu, biaya pengauditan dan manfaatnya juga diestimasi.
- c. Penggunaan temuan-temuan (*using findings*): Hasil-hasil audit pemasaran dapat digunakan sebaik mungkin untuk meningkatkan efektifitas dan kinerja pemasaran perusahaan. Berbagai kesempatan dan masalah yang telah teridentifikasi akan dipakai pula didalam perencanaan strategis (*strategic planning*) perusahaan.

9. *Framework* audit pemasaran.

Suatu perusahaan dapat membangun *framework* audit pemasaran seperti yang dapat dilihat melalui gambar 8.

10. Alur implementasi audit pemasaran.

Sebagai penegasan kembali -sesuai dengan gambar 8- maka alur proses implementasi audit pemasaran adalah sebagai berikut:

- a. Setelah misi dan sasaran pemasaran strategik perusahaan (merupakan bagian dari sasaran strategik) ditetapkan maka dilakukan audit pemasaran untuk mengetahui posisi perusahaan diantara pesaing dan lingkungan bisnis yang mempengaruhinya.
- b. Audit pemasaran untuk menentukan posisi perusahaan tersebut dilakukan untuk menjawab pertanyaan "*where are we now?*" dapat dilakukan dengan melakukan proses sebagai berikut:
 - Menentukan: (i) Siapa yang melakukan ; (ii) Kapan dan seberapa sering dilakukan; (iii) Kinerja standar untuk menentukan posisi perusahaan diantara pesaing dan lingkungan bisnis yang mempengaruhinya yang disesuaikan dengan asumsi-asumsi yang dibuat.
 - Mengumpulkan (*collect*) data yang relevan. Data yang dikumpulkan sesuai dengan pelaksanaan audit pemasaran yang dilakukan. Misalnya jika menggunakan *tools* audit pemasaran maka data yang dikumpulkan adalah berkenaan dengan data-data: audit internal, data audit eksternal dan data *strengths, weaknesses, opportunities dan threats* yang mempengaruhi kinerja perusahaan, baik berupa data primer yang bersumber dari *interview* dan pengisian kuesioner maupun data sekunder yang berasal dari sumber-sumber yang relevan.
 - Melakukan evaluasi dan pengukuran. Berdasarkan informasi-informasi dan data-data yang telah terkumpul dengan baik maka dilakukan evaluasi dan pengukuran untuk mendapatkan posisi perusahaan diantara pesaing dan lingkungan bisnis yang mempengaruhinya.
 - Mempresentasikan hasil-hasil yang diperoleh dari audit pemasaran untuk mengetahui posisi perusahaan diantara pesaing dan lingkungan bisnis yang mempengaruhinya kepada manajemen.
 - Melakukan tindakan korektif. Setelah posisi perusahaan diketahui berdasarkan hasil evaluasi dan pengukuran maka dilakukan tindakan koreksi yang diperlukan untuk menentukan sasaran pemasaran yang hendak dicapai, strategi, taktik dan *value* yang dituangkan didalam rencana pemasaran perusahaan.

dengan memperhatikan karakteristik karakteristik audit pemasaran yaitu komprehensif, sistematis, independen, periodik dan aspek aspek audit pemasaran yang terdiri dari: *responsibility for marketing audit; planning the marketing audit dan using findings*.

- d. Setelah posisi perusahaan diketahui diantara pesaing dan lingkungan bisnis yang mempengaruhinya serta sasaran pemasaran, strategi, taktik, *value* dan rencana pemasaran telah ditentukan maka selanjutnya dilakukan tahap implementasi sesuai dengan anggaran, kebijakan sasaran tahunan, alokasi sumber daya yang ditetapkan perusahaan.
- e. Tahapan selanjutnya adalah monitoring, evaluasi dan pelaporan hasil-hasil implementasi. Monitoring terhadap apa yang telah diimplementasikan tersebut dapat dilaksanakan oleh perusahaan dengan menggunakan *marketing audit checklist approach* untuk mengevaluasi hasil operasional pemasaran dibandingkan dengan ekspektasi yang hendak dicapai perusahaan sebagaimana yang telah ditetapkan di dalam rencana pemasaran, apakah masih di dalam "*on the track*" ataukah telah menyimpang dari "*rel*" yang diharapkan oleh perusahaan. Sebagai panduan di dalam melakukan *marketing audit checklist approach*, dapat menggunakan tabel 4 dan 5. Tentu saja semua itu harus disesuaikan dengan kebutuhan audit pemasaran perusahaan dengan memperhatikan pula karakteristik-karakteristik audit pemasaran (komprehensif, sistematis, independen dan periodik) dan aspek-aspek audit pemasaran (*responsibility for marketing audit checklist approach; planning the marketing audit checklist approach; using findings*).
- f. Hasil monitoring dan evaluasi dengan menggunakan *marketing audit checklist approach* tersebut harus dilaporkan kepada manajemen dengan memperhatikan syarat-syarat pelaporan audit yang baik yaitu: objektif, netral, *simplicity*, relevan, keselarasan laporan, lengkap dan tepat waktu, sebagai suatu *review* atau umpan balik terhadap pelaksanaan atau implementasi program-program pemasaran perusahaan.

77/11/16

D. KESIMPULAN

Dari uraian di atas dapat ditarik beberapa kesimpulan antara lain:

- 1) Audit pemasaran merupakan alat kontrol strategik untuk meningkatkan efektifitas dan kinerja pemasaran merupakan salah satu kata kunci yang harus selalu diperhatikan oleh dunia usaha untuk menghadapi karakteristik lingkungan bisnis yang sangat *turbulence* dan begitu kompetitif saat ini.
- 2) Didalam merancang konsep audit pemasaran terdapat beberapa hal yang harus dipahami, dimengerti dan dilaksanakan dengan baik dan benar -sebagaimana yang dijelaskan oleh penulis pada bagian "Rancangan Konsep Audit Pemasaran"- diantaranya adalah:
 - Pengertian audit pemasaran.
 - Proses pelaksanaan audit pemasaran.
 - *Approach* audit pemasaran.
 - *Tools* dan metodologi audit pemasaran.
 - *Framework* audit pemasaran.
 - Karakteristik audit pemasaran.
 - Syarat-syarat pelaporan.
 - Aspek-aspek audit pemasaran.

- 2) Bukti empiris yang ditunjukkan oleh perusahaan X yang beroperasi di Indonesia mendemonstrasikan bahwa dengan melaksanakan konsep-konsep audit pemasaran dengan baik dan benar maka akan memberikan hasil yang sangat memuaskan di dalam upaya untuk meningkatkan efektifitas dan kinerja perusahaan.

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Marketing productivity, marketing audits, and systems for marketing performance assessment Integrating multiple perspectives

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Abstract

Responding to competitive pressures and financial realities long familiar to other functional managers and academics, corporate shareholders, senior managers, and the Marketing Science Institute have identified marketing metrics and marketing performance measures as top research priorities. However, marketing academics have only recently begun to re-focus on this important research domain. Historically, marketing productivity analysis and the marketing audit concept have dominated approaches to assessing marketing performance. We suggest that both approaches have been fundamentally limited in terms of conceptualization and implementation, but that within each approach are the seeds of a more useful, holistic approach to marketing performance assessment (MPA). Two distinct MPA system approaches are necessary to integrate past efforts, extend our existing knowledge base, and aid management practice — normative and contextual MPA systems. We review past approaches and integrate these with more recent theoretical advances to develop conceptual models of both types of MPA systems and consider their implications for management practice and academic research. © 2001 Elsevier Science Inc. All rights reserved.

Keywords: Marketing performance assessment; Effectiveness; Efficiency

You simply can't manage anything you can't measure.
Richard Quinn, VP Quality, Sears Merchandising Group,
Management Review, March 1996

1. Introduction

Measuring marketing performance has long been a central concern in marketing (e.g. Parker, 1962; Feder, 1965) and remains a vital issue for many corporations (e.g. Herremans and Ryans, 1995; Fellman, 1998), particularly those in industries where marketing expenditures are significant (e.g. Foster and Gupta, 1994; Sheth and Sisodia, 1995). However, following initial interest and central conceptual development in the 1960s and 1970s (e.g. Sevin, 1965; Kotler et al., 1977), productivity and effectiveness analyses in marketing have advanced only sporadically in both academic and managerial domains (Bonoma and Clark, 1988; Sheth

and Sisodia, 1995). Our contention is that marketing productivity analyses and marketing audit approaches are subsets of the broader issue of marketing performance assessment (MPA), and that neither approach can be isolated from the context of an integrated marketing performance framework.

Both academics and managers currently lack a comprehensive understanding of the marketing performance process and the factors that affect the design and use of MPA systems within corporations. Work in this area has been dominated by two major approaches to marketing performance: marketing productivity analysis and marketing audits. This article critically assesses these two approaches to performance assessment and develops a framework to integrate the two into a normative system for performance assessment. It further outlines important contextual factors affecting the design and use of MPA systems. Both normative and contextual MPA systems have implications not only for management practice but also for knowledge generation and assessment in the academic field of marketing.

This paper makes four contributions to the marketing literature. First, we provide a critical review of the two most significant historical approaches to MPA, highlighting

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contributions, implementation problems, and conceptual deficiencies of each. Second, we develop a theoretically informed, holistic conceptual model of a normative MPA system that explicates our understanding of the marketing performance process. Third, we develop an initial conceptual model of contextual MPA systems highlighting likely contingency, response, and performance variables associated with the design and use of MPA systems in individual corporate contexts. Finally, we discuss the implications of our conceptual model development and highlight important research questions to be addressed as we seek to expand our knowledge of this important but underdeveloped domain.

1. Functions of MPA systems

Performance assessment systems are an important type of organizational control system (Anthony, 1988). Control systems are formalized routines and procedures that use information to maintain or alter patterns in organizational activity (Jaworski, 1988; Simons, 1991) to ensure desired outcomes (Tannenbaum, 1968; Lawler and Rhodes, 1976; Anthony, 1988; Jaworski, 1988). The control process may be viewed as consisting of four basic steps: setting a desired performance standard, collecting and communicating information relating to actual performance, comparing this information with the performance standard, and taking corrective action where necessary (Anthony, 1965, 1988; Green and Welsh, 1988; Goold and Quinn, 1990). Critics suggest that management and marketing control systems are often ineffective for several reasons including: ill-defined objectives, performance measurement standards that are not well linked with strategy objectives and content, and poor performance appraisal and review (Hreniuk and Joyce, 1984; Bonoma, 1985; Bonoma and Crittenenden, 1988).

As an important organizational control system, five distinct roles of MPA systems are:

- to confirm compliance with non-negotiable standards such as regulations, and industry association standards (e.g. Petty, 1997);
- to monitor overall organizational “vital signs” and provide early warnings of problems that may affect future performance such as increased customer complaints (e.g. Schibrowsky and Lapidus, 1994);
- to provide data inputs for planning and decision making, as well as to aid “generative” learning (e.g. Slater and Narver, 1995);
- to aid strategy implementation by tracking the extent to which strategic marketing objectives and milestones are being achieved (e.g. Bonoma and Crittenenden, 1988); and
- to signal marketing priorities and desired outcomes to managers and employees (e.g. Ouchi, 1979; Govindarajan and Fisher, 1990).

From this control system perspective, current knowledge regarding MPA system design and use is fundamentally limited. Given MPA’s central importance in the study and effective practice of marketing within organizations, we must better understand past contributions and integrate this base with more recent theoretical work to provide a stronger foundation on which to build.

1.2. MPA: a historical review

Two different but related approaches to MPA are evident in the marketing literature: marketing productivity analysis (an “efficiency” approach) and the marketing audit concept (an “effectiveness” approach). The literature relating to each of these bases is assessed, and contributions to the research domain, possible implementation problems, and conceptual deficiencies are identified below.

1.3. The efficiency perspective — marketing productivity analysis

Productivity concerns the relationship between inputs and outputs (Misterek et al., 1992), and productivity analyses assess the efficiency of the transformation process by which inputs and outputs are linked (Sink, 1985). Marketing productivity analysis is an inherently partial productivity measure in that it is based on a subset of the universe of possible organizational inputs, outputs, and transformation processes (Misterek et al., 1992). Since inputs and outputs concerning marketing performance are often in different units of measurement (Selnes, 1992), marketing productivity analysis usually involves transforming input and output units into some standard measurement unit (usually dollars) (e.g. Bonoma and Clark, 1988).

While many marketing productivity measures have been proposed (see Bonoma and Clark, 1988), the majority either endorse or incrementally extend Sevin’s (1965) profit-to-marketing-expense-ratio measures of efficiency (Foster and Gupta, 1994). Input measures suggested as appropriate in assessing marketing productivity have included efforts to operationalize and quantify marketing expenses and levels of investment, head count, quality (employee and decision), effort, and allocation of overhead (Bonoma and Clark, 1988). The output measures most frequently suggested in assessing marketing productivity have included profits, sales (unit and value) market share, and cash flow (Bonoma and Clark, 1988).

Two trends may be observed in the development of marketing productivity analysis since Sevin’s (1965) seminal conceptualization. First, there has been a movement towards inclusion of more “non-pecuniary” (non-financial) measures of marketing output such as quality of service (e.g. Bucklin, 1978) in productivity assessments. Second, there have been suggestions that productivity assessments also focus on the adaptability and innovativeness of a firm’s marketing efforts (e.g. Walker and Ruekert, 1987) and that

IPA systems incorporate more sophisticated multidimensional assessments of marketing productivity (Bhargava et al., 1994; Sheth and Sisodia, 1995).

The marketing productivity research stream may be viewed as making two major contributions to the assessment of marketing performance. First, it has provided a managerially relevant conceptual model of the efficiency dimension of marketing performance similar to those that have been developed in other areas such as manufacturing. Second, marketing productivity analysis has focused attention upon, and greatly increased understanding concerning the identification and measurement of marketing costs (e.g. Sevin, 1965) and revenue (e.g. Feder, 1965).

Despite these contributions, there remain several significant problems with marketing productivity analyses that have severely limited the operational use of the approach. First, marketing productivity analysis assumes that marketing inputs and outputs can be economically and accurately assessed and that such measures will be stable over time. These assumptions have proven difficult to validate, for while “hard” inputs and outputs (particularly costs and revenue) may be relatively easy to accurately measure, less tangible inputs and outputs are more difficult to assess (e.g. Selnes, 1992; Herremans and Ryans, 1995). The stability of assessments may also be problematic as accounting decisions concerning overhead allocation can significantly affect input and output measurement (e.g. Johnson and Kaplan, 1987; Selnes, 1992). Measurement accuracy and stability problems may also be compounded by difficulties in transforming marketing inputs and outputs into common currency. For example, while brand equity has been a much researched topic in the marketing literature (e.g. Keller, 1993; Simon and Sullivan, 1993), there remains no universally accepted way of translating brand equity into a dollar value (e.g. Keller, 1998).

In addition to such implementation problems, marketing productivity analyses also present a number of significant conceptual limitations. First, efficiency measures rely upon knowledge of cause and effect relationships linking inputs managerial actions and outputs (e.g. Govindarajan, 1988). In fact, we have little knowledge concerning such relationships in marketing, and marketing transformation processes remain largely a “black box” (Piercy, 1997; Vorhies and Yarbrough, 1998). In addition, productivity analyses largely ignore time lags between marketing inputs and their effect upon outputs, and the impact of cumulative effects is also impossible to discern using such approaches (Foster and Gupta, 1994). Second, productivity analyses focus upon the amount and not the quality of marketing inputs and outputs. While adjustments may be made such as using price-of-output changes as a reflection of quality, this approach does not consider changes in technology that may simultaneously improve quality and lower price (e.g. Misterek et al., 1992). Finally, while marketing productivity analyses capture the efficiency dimension of marketing performance, they largely ignore other important dimensions such as effectiveness and adaptiveness (e.g. Richardson and Gordon, 1980; Skinner, 1986).

1.4. The effectiveness perspective – marketing audits

A different approach to assessing marketing performance – the marketing audit – was developed in parallel with the emergence of marketing productivity analysis. Emulating accounting's financial audit, the marketing audit originated in an American Management Association report, “Analyzing and Improving Marketing Performances. ‘Marketing Audits’ In Theory and Practice” (AMA, 1959) that included seminal works by Crisp (1959), Sessions (1959), Shuchman (1959), and Oxenfeldt (1966). The marketing audit was described as a systematic, critical, and impartial review of the total marketing operation; of the basic objectives and policies of the operation and assumptions that underlie them; and the methods, procedures, personnel, and organization employed to implement the policies and achieve the objectives (Shuchman, 1959).

Kotler et al. (1977) refined the marketing audit concept into a comprehensive, systematic, independent, and periodic examination of a company's or SBU's strategies, objectives, activities, and environment, designed to reveal problems and opportunities, and to recommend actions that would improve the company's marketing performance. The refined audit model identified six proposed components of the marketing audit, and advocated the use of a standard set of procedures. Kotler et al.'s six proposed marketing audit components included:

1. the marketing environment audit, consisting of analyses of both the macro environment and the task environment;
2. the marketing strategy audit, to assess the consistency of marketing strategy with environmental opportunities and threats;
3. the marketing organization audit, designed to assess the interactions between the marketing and the sales organization;
4. the marketing systems audit, to evaluate procedures used to obtain information, plan and control marketing operations;
5. the productivity audit, assessing accounting data to determine optimal sources of profits, as well as potential cost savings; and
6. the marketing function audit, reviewing key marketing functions based primarily on prior audit findings.

The major contributions of the marketing audit approach were that it represented the first systematic attempt to assess marketing effectiveness (cf. Kotler, 1977; Dunn et al., 1994), and that it was in many ways an important precursor of later work on market orientation (e.g. Jaworski and Kohli, 1993) and marketing capabilities (e.g. Day, 1994). However, from an implementation perspective, the marketing audit approach has suffered from significant problems. These include: the lack of suitably qualified independent auditors (Kotler et al., 1977); gaining management cooperation from within mar-

keting (Capella and Seekely, 1978), information availability (Rothe et al., 1997); and generating sufficient communication with top managers to ensure access and understanding of information (Bonoma, 1985). Combined, these problems may explain the lack of implementation of the marketing audit process in companies (Mokwa, 1986).

In addition to implementation problems, marketing audit approaches may also be viewed as having a number of conceptual weaknesses. First, audit approaches are not systematic marketing control systems. Rather, they are disconnected from the overall control system (e.g. Brownlie, 1993) and periodic rather than ongoing assessments of marketing performance (Kotler et al., 1977), with the objective of defining problems but not necessarily providing insights into solutions (e.g. Wilson, 1980). Second, marketing audit approaches were developed as universal, prognostic, normative tools rather than as firm-contingent performance measurement systems. As such, the audit measurement approaches used have been primarily qualitative checklists, with little empirical validation (Rothe et al., 1997), and, therefore, little or no knowledge concerning measurement properties such as validity and reliability.

1.5. An integrative perspective

Our review suggests that neither marketing productivity analysis nor marketing audits alone provide satisfactory bases for MPA. In addition to the implementation problems and conceptual deficiencies discussed, neither approach has been fully developed to reflect advances in a broader conception of organizational performance evident in organizational effectiveness, competitive advantage, and the resource-based view of the firm. Further, the incremental developments in both marketing productivity analysis and marketing audit approaches have not succeeded in integrating existing knowledge. Clearly, the field of MPA requires a new approach that: integrates past productivity and audit approaches; is grounded in current theoretical frameworks explaining organizational performance; and is capable of producing MPA systems that are relevant to management needs and implementable in different corporate contexts.

From this perspective, MPA systems can be viewed of as two distinct but related types — normative and contextual (Blenkinsop and Burns, 1992). A normative MPA system provides a universal conceptual framework that gives insights into the marketing performance process. It is consistent with the systems perspective of organizational effectiveness (e.g. Lewin and Minton, 1986). As representations of understanding of how the marketing performance process operates, such systems are relatively static, changing only as process understanding changes to a significant degree. A contextual MPA system is embedded in the organizational context of specific firms, reflecting prevailing organizational contingencies; it is the application of a normative system in a particular corporate context. Contextual MPA systems are therefore dynamic in the sense that they change to reflect changes in firm- and

industry-specific contingencies. Contextual MPAs are more congruent with goal-oriented perspectives on organizational effectiveness (e.g. Lewin and Minton, 1986). We develop models of both types of MPA systems below.

1.6. A normative system for MPA

Marketing performance is a dynamic (e.g. Dickson, 1996) and multidimensional (e.g. Bonoma and Clark, 1988) process. Both of these characteristics are therefore essential in building a normative MPA system. We represent both of these characteristics in a normative model of marketing performance represented in Fig. 1. From a dynamic perspective, competitive advantage theory suggests that marketing performance is a process (Kaplan and Norton, 1993; Hunt and Morgan, 1996) in which four broad stages can be identified: first, sources of advantage, regarding the acquisition, development, and deployment of the resources and capabilities of the firm; second, positional advantages, representing the realized strategy of the firm concerning the value delivered to customers and the costs incurred by the firm relative to its competitors; third, market performance outcomes, which are customer and competitor responses to the firm's realized positional advantages; and fourth, financial performance outcomes, concerning the costs and benefits to the firm of the achieved level of market performance (Day and Wensley, 1988; Kerin et al., 1990; Day, 1994).

1.6.1. Sources of advantage

Recent advances in our understanding of the resource-based view (RBV) of the firm suggest that sources of advantage concern both the resources available to the firm and the capabilities which transform these into valuable outputs through marketing strategy (e.g. Day and Wensley, 1988). Resources are firm-controlled assets that serve as inputs to organizational processes and have rent-earning potential (Aaker, 1989; Srivastava et al., 1998). The management and marketing literature has identified many different types of resources including: physical resources such as plant and facilities (Möller and Anttila, 1987); reputational resources such as corporate reputation and brand image (e.g. Aaker, 1989); human resources such as the number and quality of personnel (Aufreiter et al., 1996); organizational resources such as scale and culture (e.g. Mooman, 1995); financial resources such as marketing budget (e.g. Hunt and Morgan, 1995); informational resources such as market data (e.g. Glazer, 1991); relational resources such as the number and quality of existing relationships with customers, channel, and suppliers (Srivastava et al., 1998); and legal resources such as trademark protection and technology patents (e.g. Barney, 1991).

Despite their importance, superior resources are not a sufficient condition for superior performance. It is the degree to which resources can be leveraged into valuable outcomes by using them in conjunction with capabilities that defines the extent of performance (e.g. Dierickx and

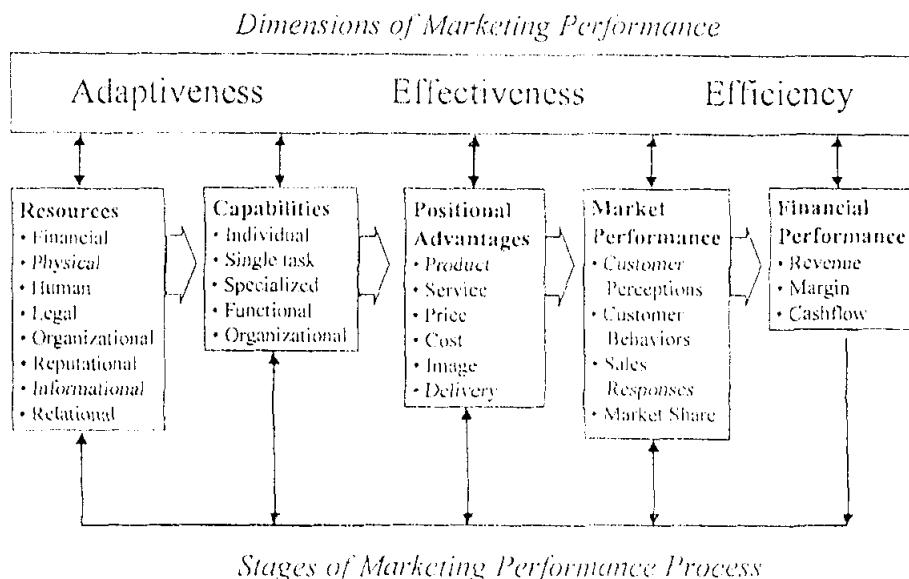


Fig. 1. A normative MPA system.

Cool, 1989; Porter, 1996). Capabilities are the organizational processes that transform available resources into valuable outputs (Vorhies and Yarbrough, 1998). Capabilities are based on the coordination and integration of skills, knowledge, and activities (Möller and Anttila, 1987) and occur at multiple levels in the organization (Vorhies, 1998). These levels include: individual capabilities such as creative advertising copy ideas; single-task capabilities such as media planning; specialized capabilities such as integrated marketing communications management; functional capabilities such as marketing; and organizational capabilities such as new product development.

1.6.2. Positional advantage

Through combining available resources with marketing and other functional capabilities the organization is able to develop and execute competitive strategies (e.g. Day, 1994). The initial outcome of these competitive strategies are the realized positional advantages, which are the positions that the firm is able to actually obtain in the market relative to competitors (e.g. Day and Wensley, 1988; Kerin et al., 1990). Conceptualizations and operationalizations of positional advantages achieved in the strategy literature have focused upon competitive position in relation to product, service, image, channel, cost, and price as the most important dimensions of strategic performance (e.g. Miller and Friesen, 1986; Kim and Lim, 1988; Lawless and Finch, 1989).

1.6.3. Market and financial performance

Market performance concerns marketplace awareness and reactions to realized positional advantages achieved. These may be viewed from customer, competitor, and internal perspectives (e.g. Day and Nedungadi, 1994). From

a customer perspective, market performance concerns cognitive and affective responses (e.g. brand awareness and perceived quality) and the subsequent behavioral consequences (e.g. purchase decision making and actions) of prospects and customers in the target market to the realized positional advantages achieved by the firm. From an internally oriented perspective, market performance is manifest in the subsequent effect of customer behaviors as seen in terms of unit sales and sales revenue. From a competitor perspective, market performance is seen in terms of indicators such as share of mind and market share. Ultimately, the sales performance of the firm in combination with the cost of sales in its market(s) will determine financial performance outcomes in terms of revenue, cash flow, and profitability (e.g. Day and Fahey, 1988; Kaplan and Norton, 1993).

1.6.4. Dimensions of marketing performance

As well as being dynamic in the sense outlined above, marketing performance is also a multidimensional process. The marketing literature has focused on three dimensions of marketing performance: effectiveness, the extent to which organizational goals and objectives are achieved; efficiency, the relationship between performance outcomes and the inputs required to achieve them; and adaptiveness, the ability of the organization to respond to environmental changes (Walker and Ruekert, 1987). The literature suggests that these three dimensions of performance may not converge over time due to inherent trade-offs between them (e.g. Ostroff and Schmitt, 1993; Bhargava et al., 1994). For example, cutting marketing communications spend and reducing the size of a sales force may be actions that maximize short-run marketing efficiency. However, such actions are also likely to reduce an organization's ability to sense and respond to changes in customer needs,

and hence lead to lower marketing adaptiveness. Additionally, *less marketing communications spending may reduce brand awareness and erode positioning over time and hence reduce marketing effectiveness* (cf. Walker and Ruekert, 1987). Normative models of the MPA system therefore need to enable performance to be assessed from efficiency, effectiveness, and adaptiveness perspectives within and between each of the stages of the marketing performance process.

From a normative perspective, MPA therefore involves assessing marketing resources and capabilities as sources of advantage, positional advantages achieved, market performance from customer perceptions through customer behaviors to customer post-purchase outcomes (customer perspective) and unit sales, market share, etc. (firm perspective) to financial consequences (revenue, cash flow, and profits). This model is consistent with historical marketing productivity analysis in allowing a focus upon marketing inputs and outputs but broadens understanding of the “black box” at the heart of most productivity models (Bonoma and Clark, 1988) by also focusing on marketing transformation processes and taking a dynamic perspective by examining the temporal relationships involved. The normative model may also be viewed as an extension of marketing audit approaches to assessing marketing activities and effectiveness, but broadens these approaches by incorporating a dynamic component and allowing assessments of marketing adaptiveness and marketing efficiency, as well as marketing effectiveness.

1.7. Contextual factors in MPA systems

From an individual firm-level perspective, the significant observable variations among firms in their marketing performance monitoring approaches suggests that MPA systems are not a “one-size-fits-all” type of organizational

control system. Rather, contextual MPA systems are a subset of the normative MPA system described above that reflect industry and firm specific contingencies. Our understanding of relevant and important contingencies affecting MPA systems within organizations is currently limited by the scant empirical attention paid to this issue in the literature. We propose a model of the contingency, response, and performance factors that the extant marketing and management literatures suggest should be associated with the design and use of MPA systems within organizations in Fig. 2.

1.7.1. MPA system contingency variables

Given the centrality of MPA in the academic study and management practice of marketing, surprisingly little attention has been paid to the key contingencies reflected in the design and use of MPA systems within organizations. However, there are literature-based grounds for expecting that important contingencies are likely to include marketing strategy (e.g. Piercy, 1998), corporate context (e.g. Day and Wensley, 1988), and task environment variables (cf. Jaworski, 1988).

Two marketing strategy variables are highlighted in the literature as potentially important in MPA systems: marketing strategy goals (cf. Govindarajan and Gupta, 1985); and the competitive means proposed for achieving them (cf. Meyer, 1994). MPA systems need to reflect the marketing strategy goals being pursued and the competitive means being used to achieve them in terms of the performance assessment criteria and standard used (cf. Globerson, 1985; Eccles, 1991). Failure to align MPA performance standards with marketing strategy goals and competitive means can lead to two problems: using the wrong measures, i.e. those that allocate marketing effort and resources allocated to activities that do not contribute to effective marketing strategy implementation (false alarms); and failing to use

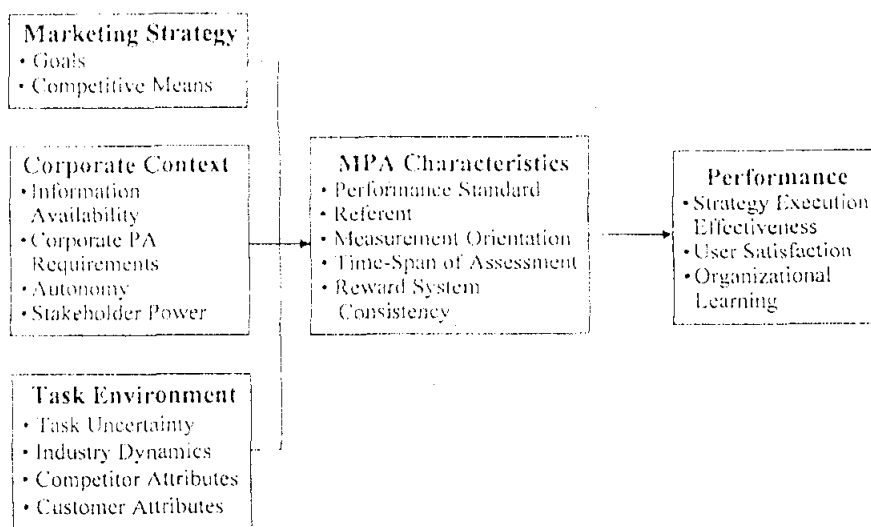


Fig. 2. A contextual MPA system.

the right measure, so that important marketing activities are *not addressed (gaps)* (cf. Dixon et al., 1990). The existence of such “false alarm” and “gaps” problems in MPA system design may be associated with performance outcomes (cf. Schmenner and Volmann, 1994).

Four corporate context variables affecting MPA systems are suggested as potentially important in the marketing and management literature: information availability; corporate performance monitoring requirements; SBU autonomy; and stakeholder power.

Information availability concerns the ease with which various kinds of performance data may be collected. It has been suggested in the literature that managers performance assessment system choices may be influenced more by information availability than by strategic goals and competitive means (e.g. Morgan and Piercy, 1996; Piercy, 1997).

Corporate performance assessment requirements concern the performance information required by corporate-level managers for corporate planning and control purposes. Marketing performance measurement systems must be consistent with overall corporate performance measurement systems in order to support effective corporate planning and control. Additionally, the literature suggests that “fit” between MPA systems and those used in other functional areas may significantly aid general management decision making and effective strategy implementation (e.g. Hrebiniak and Joyce, 1984; Keegan et al., 1989).

SBU autonomy concerns the flexibility available to general and marketing managers to set the design parameters of their MPA systems in addition to the reporting of any performance information demanded by corporate-level managers and systems.

Stakeholder power concerns the relative influence of different groups who have an interest in the goals and operation of the firm. Different stakeholder groups may include stockholders, employees, and customers (e.g. Ford and Schellenberg, 1982). The relative influence of the various stakeholder groups may influence the selection, importance and level of different performance standards (e.g. Cameron, 1986) and the choice of performance standard referent and measurement orientation (Morgan and Katsikeas, 1997). Normative MPA approaches often assume that profit maximization is the overriding corporate objective suggesting that profit-based measures of financial efficiency should be the most important performance standard. However, this assumes that stockholders are the most important stakeholder group and that stockholders are primarily interested in short-run financial efficiency, which is often not true (e.g. Brown and Laverick, 1994). Rather, stakeholder influence is likely to vary between firms and this is likely to affect the characteristics of the MPA system adopted (cf. Tsui, 1990).

Four aspects of the task environment for marketing are likely to impact the MPA system used within organizations: environmental uncertainty, industry dynamics, competitor attributes, and customer attributes.

Environmental uncertainty concerns the predictability of the environment within which managers operate. Environmental uncertainty has been identified as a significant factor in the design of organizational and marketing controls systems (e.g. Hirst, 1983; Jaworski, 1988). The control literature suggests that in uncertain environments the cost of measuring performance outcomes is higher (e.g. Eisenhardt, 1985) and that uncertainty also affects reliance upon accounting data in performance assessment (e.g. Hopwood, 1972; Govindarajan, 1984). Both increased cost and greater reliance on accounting-type data in uncertain environments are likely to affect the characteristics of MPA systems within organizations.

Industry dynamics concern the time spans involved in the various stages of the marketing performance process. The time taken between acquiring sources of advantage, achieving positional advantages, raising market performance, and the ultimate impact upon observed financial outcomes may vary significantly between industries (e.g. Feder, 1965). Since it is obviously important to assess marketing performance over appropriate time periods, it would seem reasonable to expect that industry dynamics will impact the characteristics of MPA systems used within organizations. Further, this implies that MPA systems may change over time to reflect product and organizational life-cycles (e.g. Richardson and Gordon, 1980; Eccles, 1991).

Competitor attributes describe the characteristics and behaviors of the competitors in the firm's environment. MPA systems may differ depending on these attributes. Day and Nedungadi (1994) propose that concentration of competition in an industry should make competitors more salient in managerial representations of advantage, suggesting systems that emphasize competitor interactions as the drivers of marketing performance. Similarly, threatening competitive behavior (e.g. Clark and Montgomery, 1998) may drive MPA systems toward a more zero-sum, warfare analogous understanding of what drives marketing performance.

Customer attributes describe the characteristics and behaviors of customers, which should affect the nature of MPA systems. For example, concentration of buyers — the extent to which a customer base is dominated by a few buyers — seems likely to be an important driver of MPA systems. Aside from the notion that a concentrated customer base leads to increased buyer power and thus increased salience to the organization (Day and Nedungadi, 1994), monitoring marketing performance vs. a few customers is likely to produce a more informal and personal system, while monitoring marketing performance relative to a customer base in the millions lends itself to — indeed, may demand — use of sophisticated measurement systems such as scanner data analysis and data mining (e.g. Blattberg et al., 1994).

1.7.2. MPA system response variables

The literature suggests five MPA system response variables that may be affected by the contingency variables

identified above: performance standards, referents, measurement orientation, measurement time span, and reward system consistency.

Performance standards address the criteria against which marketing performance is assessed (e.g. unit sales, customer satisfaction) and the level of performance on these criteria against which performance is assessed (e.g. 20% increase in unit sales, 85% customers scoring above average satisfaction levels or higher). The selection of performance standards is important not simply in terms of assessing the progress of marketing strategies and programs but also for the “signal” that they send to managers and employees concerning desired behavior (Ouchi, 1979; Govindarajan and Fisher, 1990).

Measurement orientation concerns the stakeholder perspective of the performance measures used. The organizational effectiveness and strategic management literatures suggest that different stakeholder frames of reference influence the choice of performance indicators used in empirical research (e.g. Cameron and Whetten, 1983; Hitt, 1988). While the organizational effectiveness and general management literatures have emphasized constituency, stakeholder, and resource perspectives (Pfeffer and Salancik, 1978; Van de Ven and Ferry, 1980), the strategic marketing literature has highlighted three measurement orientations relevant to performance assessment: customer-focused indicators, for instance, customer satisfaction and customer retention; competitor-centered indicators, including relative sales growth and relative market share; and internally oriented indicators, such as profitability and ROI (Day and Wensley, 1988; Day and Nedungadi, 1994). Day and Nedungadi (1994) report that managers primarily emphasize internally oriented representations of competitive advantage, but that this is followed closely by both customer-focused and competitor-centered evaluations.

Referents concern the perspective represented by the level of at which the performance standard discussed above is set and/or against which outcomes are actually assessed by managers using the MPA system. Performance assessments are inherently relative in nature, the question is relative to what? Typically, referents may be based on different perspectives including: the firm's past performance (e.g. last year's sales); competitors' current performance (e.g. current market share); targets set in written marketing plans; and, managers' “realistic” expectations about potential performance outcomes. The selection of a referent to use with an indicator of performance is of importance, as it will significantly affect the performance level observed (Cameron, 1986; Lewin and Minton, 1986). Again, the relative power of various constituencies of the firm such as stockholders, managers, and employees who may have widely differing objectives and expectations concerning desired performance criteria and levels is likely to be a significant contingency variable (Chakravorthy, 1986; Tsui, 1990). Eccles (1991) suggests that companies are better off using current competitor referents than

internally oriented past company performance. That said, we have no empirical knowledge to suggest that the use of any particular performance referent is inherently superior to any other.

Time span of assessment concerns the time period over which performance is measured. Chakravorthy (1986) suggests that monitoring a firm's strategic performance requires measures that capture its potential performance in the future, as well as its current and past performance. Simple reliance upon accounting-based measures is inadequate for these purposes as they reflect the financial outcomes of past strategy (Day and Wensley, 1988). It is clear that the time span of assessment in any MPA reflects the timetable associated with marketing strategy actions and the time lag and cumulative effects required for these to impact outcomes. These contingencies often do not coincide with or overlap financial accounting time periods (fiscal quarters and financial year-ends). While managers may therefore be tempted (or forced) to use time spans of assessment that do not reflect marketing strategy contingencies, the consequences of such actions may be significant and negative in that the “success” or “failure” of a marketing strategy may be assessed before it is reasonable to expect any actions taken to impact observable outcomes.

Reward system consistency concerns the alignment between the MPA system and the system used to evaluate and reward marketing personnel. Alongside performance measurement, reward systems are viewed as a central component of any control system (e.g. Anthony, 1988; Jaworski and Kohli, 1993). A number of studies have suggested that linking employee and management rewards with specified goals on appropriate criteria can influence behavior (e.g. Gupta and Govindarajan, 1984). The marketing literature in particular has concentrated upon the importance of both performance measurement and reward systems in shaping behaviors within the organization (e.g. Anderson and Chambers, 1985; Jaworski, 1988; Oliver and Anderson, 1994). By aligning reward systems with MPA systems, managers may send even stronger signals about desired behaviors and outcomes to managers and employees, and significantly enhance the effective implementation of desired strategies (cf. Floyd and Woolridge, 1992).

1.7.3. MPA system performance variables

1.7.3.1. User satisfaction. Performance assessments are not absolute and usually relate to user expectations and competitive referents, more than to abstract objective measures (e.g. Bonoma, 1989; Clark, 1998). Our model suggests that the greater the alignment between the MPA contingency and response variables identified, the more likely managers expectations are to be confirmed, and the greater the satisfaction of managers with the MPA system. Indeed, a cynic might wonder if this is not a driving factor behind how MPA systems are developed.

1.7.3.2. Strategy execution effectiveness. Effective MPA systems should aid the effective execution of marketing strategy (cf. Daft and Macintosh, 1984). Without alignment between the marketing strategy pursued, the marketing performance measures utilized, and the evaluation and reward system in the business unit, marketing strategies were unlikely to be effectively implemented (cf. Stata and Maidique, 1980; Eccles, 1991). Ineffective MPA systems may commonly fail to aid effective implementation of marketing strategy by: not changing MPA performance standards to reflect shifts in marketing strategy; using inadequate time periods of assessment and thereby under or over estimating strategy outcomes; and not aligning reward systems with MPA systems and continuing to reward “x” while monitoring “y”. Although these concerns seem to cover a number of different areas, the literature supports considering goal setting, performance measurement and feedback linked into reward and evaluation as interconnected components of “cybernetic” models of management control (e.g. Anthony, 1988).

Organizational learning is the development of new insights or knowledge that may influence behavior and improve performance (Sinkula, 1994). Slater and Narver (1995) identify two distinct types of organizational learning: adaptive (or single loop) learning where insights and knowledge are bounded within the organizations’ assumptions about the environment; and generative (or double loop) learning where insights and knowledge challenges such assumptions. MPA systems have the potential to considerably enhance the ability of the organization to learn in both adaptive and generative modes. However, MPA systems are unlikely to contribute significantly to organizational learning unless they are comprehensive (in the manner suggested in the normative MPA model) and adopt appropriate time spans. One of the biggest problems identified with productivity analyses in this context is that by treating the marketing process as a “black box” it is difficult, if not impossible to discern why inputs and outputs are linked and in what way. Unless marketing managers are able to diagnose what works and what does not in analyzing inputs, actions and decisions, and outputs, then by definition, no learning can take place. Since organizational learning is a fundamental source of capability upgrading, any failure to learn degrades future competitiveness. Effective MPA systems may therefore be important in generating future marketing performance, as well as monitoring current marketing performance.

2. Discussion and implications

2.1. Discussion

Recent work indicates that senior corporate managers have inadequate knowledge of, and confidence in, their

marketing organizations’ performance (Pesmen, 1993; Sheth and Sisodia, 1995). We believe that inadequacies in MPA system understanding and implementation are largely responsible for this state of affairs. Marketing academics continue to chide managers for treating marketing budgets as overhead expenditure rather than capital expenditure in building revenue generating marketing assets. However, in the absence of valid, reliable, and credible MPA systems, marketing managers will remain unable to convince bottom-line driven corporate executives that marketing expenditure should be protected. It is naive to suggest that corporate executives are simply being myopic and that marketing managers are “right” in their belief that marketing budgets are effectively utilized. The reality is that marketing managers themselves are often unable to uncover and confidently support cause and effect relationships between marketing inputs, marketing processes and marketing performance outcomes.

Given the problems identified in current MPA approaches, and corporate contexts that have for the large part been dominated by efficiency-based goals over the past decade (witness the effect of business process re-engineering), many marketing managers have relied upon MPA systems that emphasize short-run assessments of tangible inputs and outputs (cf. Misterek et al., 1992). While this may be understandable, the use of such MPA systems may lead to decisions that do not maximize long-run, or even medium-term competitiveness (e.g. Hayes and Wheelwright, 1984; Wisner and Fawcett, 1991). Such MPA systems often lead to a focus on asset parsimony i.e. cutting inputs into the marketing productivity equation that can be sub-optimal for longer-term marketing performance outcomes (e.g. Piercy, 1986). For example, reducing “slack” resources can limit resources allocated to building sources of advantage (e.g. Eccles, 1991), reduce the firms absorptive capacity (e.g. Chakravarthy, 1982), limit creativity (e.g. Piercy and Morgan, 1997), and limit strategy implementation effectiveness (e.g. Bonoma and Crittenden, 1988).

Perhaps even more directly damaging to future performance is the inability of most MPA systems to contribute to effective organizational learning. The strategy literature increasingly suggests that knowledge is a meta-resource and organizational learning a meta-capability that enhance and upgrade all of other resources and capabilities of the firm. Organizational learning in particular is widely viewed as constituting a valuable, non-substitutable and inimitable source of competitive advantage (e.g. Slater and Narver, 1995). We believe that by focusing upon inputs and outputs, monitoring relatively few indicators, and not matching the time frame of assessment with industry dynamics and marketing strategy content, most MPA systems in use significantly impede organizational learning. The cycle of treating symptoms rather than causes in marketing strategy shifts is unlikely to be altered until some of these MPA design errors are addressed (cf. Cohen, 1998).

2.2. Implications for future research

Our review and conceptual model development suggest numerous opportunities for future research. Academic research in marketing has not focused upon MPA to any significant degree for the past 20 years. As a result, it is unsurprising that academic research has had a negligible impact on practice, leaving MPA systems in use in most (if not all organizations) flawed both conceptually and, perhaps more importantly, in the minds of the managers that use them. This represents a significant failing on the part of the marketing discipline with respect to one of its most important constituencies, and may be negatively affecting researchers' ability to get management cooperation and access to research sites to conduct needed marketing strategy research. In addition, academic failures to develop strong conceptual insights and rigorous measures of marketing performance negatively impacts confidence in marketing strategy research where marketing performance is often the ultimate dependent variable of interest (Morgan and Katsikeas, 1997). Below, we highlight what we believe to be some of the research areas suggested by our research as being of most immediate value in enhancing both academic understanding and aiding improvements in management practice.

2.2.1. Multidimensional nature of performance

Extant management and marketing literature provides a strong theoretical basis not only for adopting multidimensional performance conceptualizations and operationalizations, but for examining interactions among the various dimensions of performance. However, few studies have explored the nature and significance of trade-off interactions among different marketing performance dimensions. For example, in increasingly dynamic market environments the adaptive dimension of marketing performance is becoming increasingly important. In such environments, adaptiveness may be viewed as a precursor of effectiveness and efficiency outcomes, suggesting a relationship between adaptiveness and other important dimensions of performance (Ruekert and Walker, 1987). To enhance knowledge development in the field, it is imperative that we gain a deeper understanding of such relationships. What are the trade-offs and when do they occur? Recent contributions suggest that data envelopment analysis, which identifies "efficiency" frontiers, represented by such trade-offs may be an appropriate methodology for researching such trade-offs (e.g. Bhargava et al., 1994).

2.2.2. Dynamics of marketing performance

Academic understanding of marketing processes is still relatively undeveloped (Piercy, 1998). An important first stage in studying processes is identifying key stages involved (e.g. Van de Ven, 1992). Here, we have used the theoretical literature concerning organizational perfor-

mance to develop a normative model of the marketing performance process and suggest five distinct stages. However, from an empirical perspective, we have no evidence to support the number and characteristics of stages in the marketing performance process. Additionally, we have little or no understanding of the length of the time scales involved in movement between marketing performance stages under different conditions. Knowledge of the temporal dynamics of the marketing performance process is an essential prerequisite for developing MPA systems that utilize appropriate time scales of assessment. Although costly and time-consuming, longitudinal studies are better suited to capture the temporal character of, and explore the cause-effect relationships involved in, the marketing performance process.

2.2.3. Sources of advantage

Marketing researchers have largely ignored the resource-based view literature, with a few notable exceptions (e.g. Day, 1994; Hunt and Morgan, 1995). As a result, we have almost no knowledge concerning sources of advantage in marketing performance. While we have identified theoretically anchored conceptualizations of marketing resources and marketing capabilities in our normative MPA model, we again have almost no empirical evidence. What are important marketing resources and capabilities? How may they be measured for academic purposes? How should managers set about assessing marketing resources and capabilities to improve their MPA systems? Available measures from the management literature are limited in both number and level of development (Miller and Shamsie, 1996), hence, there is a need for future research to develop measures of the sources of marketing advantage.

2.2.4. Contextual MPA systems

The goal-centered view of organizational effectiveness suggests that performance should be assessed from the standpoint of an internal "user", rather than an external "expert" (Miles, 1980; Lewin and Minton, 1986). In marketing strategy formulation and implementation, managers may often pursue goals incongruent with those of normative "experts". Managerial goals and objectives, and the subsequent criteria and standards used by managers in the appraisal of marketing performance, may therefore not relate well to academic "expert" assessments. It is therefore important that researchers gain a deeper understanding of why and how they evaluate marketing performance outcomes. The contextual MPA contingency, response, and performance factors identified in the contextual MPA model developed here represent a first step forward in this direction, but empirical insights are urgently required. Building knowledge of MPA systems in use will provide insights into the development of improved MPA systems and enable researchers to better explain relevant managerial behavior.

3. Conclusion

The potential benefits of extending the base of MPA knowledge and generating insights relevant to improving the assessment of marketing performance are substantial. In addition to helping marketing managers learn to better allocate marketing resources, the ability to demonstrate relationships between marketing inputs and outputs would be greatly welcomed by corporate-level managers who would then be better equipped to distinguish between marketing “expenditure” and marketing “investment”. Improved MPA systems therefore have the potential to significantly shape corporate behavior. Additionally, the financial markets have already shown a desire to factor marketing performance into their assessments of future corporate performance. For example, a recent survey of equity analysts showed strong support for much greater reporting of marketing performance alongside traditional financial performance in annual reports, briefings to analysts, etc. (Brand Finance, 1998). Thus, while researchers in this area may be starting from a relatively low base, the indications are that the pay-offs from researching in this area may be significant.

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