

SLOAN MANAGEMENT REVIEW
CLASSIC REPRINT
The Marketing Audit
Comes of Age

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THIS CLASSIC ARTICLE has been read by countless business-school students and marketing professionals since it originally appeared in 1977. The model proposed at that time -- which outlined how an independent entity should go about assessing an existing marketing program -- was sufficiently streamlined that it holds up very well today. In their retrospective comments, the authors discuss marketing issues that have come to the forefront in the intervening years: globalization of markets, information technology, communications/promotion technology, strategic planning, more sophisticated analytical tools, and the increased attention paid to marketing throughout the organization. They close with suggestions on how to implement marketing audit recommendations. *Ed.*

Comparing the marketing strategies and tactics of business units today with those of ten years ago, the most striking impression is one of marketing strategy obsolescence. Ten years ago U.S. automobile companies were gearing up for their second postwar race to produce the largest car with the highest horsepower. Today companies are selling increasing numbers of small and medium-sized cars and fuel economy is the major selling point. Ten years ago computer companies were introducing ever more powerful hardware for more sophisticated uses. Today they emphasize mini- and microcomputers and software.

It is not even necessary to take a ten-year period to show the rapid obsolescence of marketing strategies. The growth economy of 1950 to 1970 has been superseded by a volatile economy that produces new strategic surprises almost monthly. Competitors launch new products, customers switch their business, distributors lose their effectiveness, advertising costs skyrocket, government regulations are announced, and consumer groups attack. These changes represent both opportunities and problems and may demand periodic reorientations of the Company's marketing operations.

Many companies feel that their marketing operations need regular reviews and overhauls, but do not know how to proceed. Some companies simply make many small changes that are economically and politically feasible, but fail to get to the heart of the matter. True, the company develops an annual marketing plan, but management normally does not take a deep and objective look at the marketing strategies, policies, organizations, and operations on a regular basis. At the other extreme, companies install aggressive new top marketing management hoping to shake down the marketing cobwebs. In between there must be more orderly ways to reorient marketing operations to changed environments and opportunities.

Enter the Marketing Audit

One hears more talk today about the *marketing audit* as being the answer to evaluating marketing practice just as the public accounting audit is the tool for evaluating company accounting practice. This might lead one to conclude that the marketing audit is a new idea and also a very distinct methodology. Neither of these conclusions is true.

The marketing audit as an idea dates back to the early 1950s. Rudolph Dallmeyer, a former executive in Booz Allen & Hamilton, remembers conducting marketing audits as early as 1952. Robert J. Lavidge, president of Elrick and Lavidge, dates his firm's performance of marketing audits to over two decades ago. In 1959, the American Management Association published an excellent set of papers on the marketing audit under the title *Analyzing and Improving Marketing Performance*, Report No. 32, 1959. During the 1960s, the marketing audit received increasing mention in the lists of marketing services of management consulting firms. It was not until the turbulent 1970s, however, that it began to penetrate management awareness.

As for whether the marketing audit has reached a high degree of methodological sophistication, the answer is generally no. Whereas two certified public accountants will handle an audit assignment using approximately the same methodology, two marketing auditors are likely to bring different conceptions of the auditing process to their task. However, a growing consensus on the major characteristics of a marketing audit is emerging, and we can expect considerable progress to occur in the next few years.

In its fullest form and concept, a marketing audit has four basic characteristics. The first and most important is that it is *broad* rather than narrow in focus. The term "marketing audit" should be reserved for a *horizontal (or comprehensive) audit* covering the company's marketing environment, objectives, strategies, organization, and

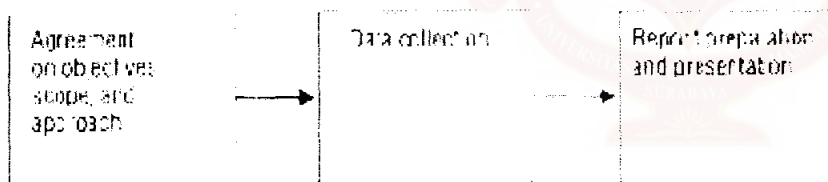
systems. In contrast, a *vertical (or in-depth) audit* occurs when management decides to take a deep look into some key marketing function, such as salesforce management. A vertical audit should properly be called by the function that is being audited, such as a salesforce audit, an advertising audit, or a pricing audit. A second characteristic feature of a marketing audit is that it is conducted by someone who is *independent* of the operation that is being evaluated. There is some loose talk about self-audits, where managers follow a checklist of questions concerning their own operations to make sure they are touching all the bases.¹ Most experts would agree, however, that the self-audit, while it is always a useful step, does not constitute a bona fide audit because it lacks objectivity and independence. Independence can be achieved in two ways. The audit could be an *inside audit* conducted by a person or group inside the company but outside the operation being evaluated. Or it could be an *outside audit* conducted by a management consulting firm or practitioner. The third characteristic of a marketing audit is that it is *systematic*. Marketing auditors who decide to interview people inside and outside the firm at random, asking questions as they occur, is a "visceral" auditor without a method. This does not mean that they will not come up with very useful findings and recommendations; they may be very insightful. However, the effectiveness of the marketing audit will normally increase to the extent that it incorporates an orderly sequence of diagnostic steps, such as there are in the conduct of a public accounting audit.

A final characteristic that is less intrinsic to a marketing audit but nevertheless desirable is that it be conducted periodically. Typically, evaluations of company marketing efforts are commissioned when sales have turned down sharply, salesforce morale has fallen, or other problems have occurred at the company. The fact is, however, that companies are thrown into a crisis partly because they have failed to review their assumptions and to change them during good times. A marketing audit conducted when things are going well can often help make a good situation even better and also indicate changes needed to prevent things from turning sour. The above ideas on a marketing audit can be brought together into a single definition: A marketing audit is a *comprehensive, systematic, independent, and periodic* examination of a company's -- or business unit's -- marketing environment, objectives, strategies, and activities with a view to determining problem areas and opportunities and recommending a plan of action to improve the company's marketing performance.

What Is the Marketing Audit Process?

How is a marketing audit performed? Marketing auditing follows the simple three-step procedure shown in Figure 1.

Figure 1 Steps in a Marketing Audit



Setting the Objectives and Scope

The first step calls for a meeting between the company officer(s) and a potential auditor to explore the nature of the marketing operations and the potential value of a marketing audit. If the company officers are convinced of the potential benefits of a marketing audit, they and the auditor have to work out an agreement on the objectives, coverage, depth, data sources, report format, and time period for the audit.

Consider the following actual case. A plumbing and heating supplies wholesaler with three branches invited a marketing consultant to prepare an audit of its overall marketing policies and operations. Four major objectives were set for the audit.

- Determine how the market views the company and its competitors.
- Recommend a pricing policy.
- Develop a product evaluation system.
- Determine how to improve the sales activity in terms of the deployment of the salesforce, the level and type of compensation, the measurement of performance, and the addition of new sales representatives.

Furthermore, the audit would cover the marketing operations of the company as a whole and the operations of each of the three branches, with particular attention to one of the branches. The audit would focus on the

marketing operations but also would include a review of the purchasing and inventory systems, since they intimately affect marketing performance.

The company would furnish the auditor with published and private data on the industry. In addition, the auditor would contact suppliers of manufactured plumbing supplies for additional market data and contact wholesalers outside the company's market area to gain further information on wholesale plumbing and heating operations. The auditor would interview all the key corporate and branch management, sales and purchasing personnel, and would ride with several of those salespeople on their calls. Finally, the auditor would interview a sample of the major plumbing and heating contractor customers in the market areas of the two largest branches.

It was decided that the report format would consist of a draft report of conclusions and recommendations to be reviewed by the president and vice president of marketing, and then delivered to the executive committee, which included the three branch managers. Finally, it was decided that the audit findings would be ready to present within six to eight weeks.

Gathering the Data

The bulk of an auditor's time is spent in gathering data. Although we talk of a single auditor, an auditing team is usually involved when the project is large. A detailed plan as to who is to be interviewed by whom, the questions to be asked, the time and place of contact, and so on, has to be carefully prepared so that auditing time and cost are kept to a minimum. Daily reports of the interviews are to be written up and reviewed so that the individual or team can spot new areas requiring exploration while data is still being gathered.

The cardinal rule in data collection is not to rely solely for data and opinion on those being audited. Customers often turn out to be the key group to interview. Many companies do not really understand how their customers see them and their competitors, nor do they fully understand customer needs. This is vividly demonstrated in Figure 2, which shows the results of asking end users, company salespeople, and company marketing personnel for their views of the importance of different factors affecting the user's selection of a manufacturer. According to the figure, customers look first and foremost at the quality of technical support services, followed by prompt delivery, followed by quick response to customer needs. Company salespeople think that company reputation, however, is the most important factor in customer choice, followed by quick response to customer needs and technical support services. Those who plan marketing strategy have a different opinion. They see price and product quality as the two major factors in buyer choice, followed by quick response to customer needs. Clearly, there is a lack of consonance between what buyers say they want, what company salespeople are responding to, and what company marketing planners are emphasizing. One of the major contributions of marketing auditors is to expose these discrepancies and suggest ways to improve marketing consensus.

Figure 2

Factors in the Selection of a Manufacturer*

Factor	All Users Rank	Company Salespeople Rank	Company Non-Sales Personnel Rank
Reputation	5	①	4
Extension of credit	9	11	9
Sales representatives	8	5	7
Technical support services	①	③	6
Literature and manuals	11	10	11
Prompt delivery	②	4	5
Quick response to customer needs	③	②	③
Product price	6	6	①
Personal relationships	10	7	8
Complete product line	7	9	10
Product quality	4	8	②

*Marketing and Distribution Audit, A Service of Decision Sciences Corporation, p. 32. Used with the permission of the Decision Sciences Corporation.

Preparing and Presenting the Report

The marketing auditor will be developing tentative conclusions as the data comes in. It is a sound procedure for him or her to meet once or twice with the company officer before the data collection ends to outline some initial findings to see what reactions and suggestions they produce.

When the data-gathering phase is over, the marketing auditor prepares notes for a visual and verbal presentation to the company officer or small group who hired him or her. The presentation consists of restating the objectives, showing the main findings, and presenting the major recommendations. Then the auditor is

ready to write the final report, which is largely a matter of putting the visual and verbal material into a good written communication. The company officer(s) will usually ask the auditor to present the report to other groups in the company. If the report calls for deep debate and action, the various groups hearing the report should organize into subcommittees to do follow up work, with another meeting to take place some weeks later. The most valuable part of the marketing audit often lies not so much in the auditor's specific recommendations but in the process that managers begin to go through to assimilate, debate, and develop their own concept of the needed marketing action.

Marketing Audit Procedures for an Inside Audit

Companies that conduct internal marketing audits show interesting variations from the procedures just outlined. International Telephone and Telegraph, for example, has a history of forming corporate teams and sending them into weak divisions to do a complete business audit, with a heavy emphasis on marketing. Some teams stay on the job, often taking over management of the division.

General Electric's corporate consulting division offers help to various divisions on their marketing problems. One of its services is a marketing audit in the sense of a broad, independent, systematic look at the marketing picture in a division. However, the corporate consulting division gets few requests for a marketing audit as such. Most of the requests are for specific marketing studies or problem-solving assistance.

3M uses a very interesting and unusual internal marketing plan audit procedure. A marketing plan audit office with a small staff is located at corporate headquarters. The main purpose of the 3M marketing plan audit is to help the divisional marketing manager improve the marketing planning function, as well as come up with better strategies and tactics. A divisional marketing manager phones the marketing plan audit office and invites an audit. There is an agreement that only the division manager will see the results and it is up to him or her whether to allow wider distribution.

The audit centers on a marketing plan for a product or product line that the marketing manager is preparing for the coming year. This plan is reviewed at a personal presentation by a special team of six company marketing executives invited by the marketing plan audit office. A new team is formed for each new audit. An effort is made to seek out those persons within 3M (but not in the audited division) who can bring the best experience to bear on the particular plans problems and opportunities. A team typically consists of a marketing manager from another division, a national sales manager, a marketing executive with a technical background, a few others close to the type of problems found in the audited plan, and another person who is totally unfamiliar with the market, the product, or the major marketing techniques being used in the plan. This person usually raises some important points others forget to raise, or asks questions others do not ask because "everyone probably knows about that anyway."

The six auditors are supplied with a summary of the marketing manager's plan about ten days before a meeting is held to review the plan. On the audit day, the six auditors, the head of the audit office, and the divisional marketing manager gather at 8:30 A.M. The marketing manager makes a one-hour presentation describing the division's competitive situation, the long-run strategy, and the planned tactics. The auditors proceed to ask hard questions and debate certain points with the marketing manager and each other. Before the meeting ends that day, the auditors are each asked to fill out a marketing plan evaluation form consisting of questions that are accompanied by numerical rating scales and space for comments.

These evaluations are analyzed and summarized after the meeting. Then the head of the audit office arranges a meeting with the divisional marketing manager and presents the highlights of the auditors' findings and recommendations. It is then up to the marketing manager to take the next steps.

Components of the Marketing Audit

A major principle in marketing audits is to start with the marketplace first and explore the changes that are taking place and what they imply in the way of problems and opportunities. Then the auditor moves on to examine the company's marketing objectives and strategies, organization, and systems. Finally the auditor may move to examine one or two key functions that are central to the marketing performance of that company in more detail. However, some companies ask for less than the full range of auditing steps in order to obtain initial results before commissioning further work. The company may ask for a marketing environment audit and, if satisfied, then ask for a marketing strategy audit. Or it might ask for a marketing organization audit first, and later ask for a marketing environment audit.

We view a full marketing audit as having six major components; each can be semi-autonomous if a company wants less than a full marketing audit. The six components and their logical diagnostic sequence are discussed below. The major questions connected with these components are gathered in the Appendix.

Marketing Environment Audit

By marketing environment, we mean both the *macro-environment* surrounding the industry and the *task environment* in which the organization intimately operates. The macro-environment consists of the large-scale forces and factors influencing the company's future, over which the company has very little control. These forces are normally divided into economic-demographic factors, technological factors, political-legal factors, and social-cultural factors. The marketing auditor's task is to assess the key trends and their implications for company marketing action. However, if the company has a good long-range forecasting department, then there is less of a need for a macro-environment audit.

The marketing auditor may play a more critical role in auditing the company's task environment. The task environment consists of markets, customers, competitors, distributors and dealers, suppliers, and marketing facilitators. The marketing auditor can make a contribution by going out into the field and interviewing various parties to assess their current thinking and attitudes and bringing them to the attention of management.

Marketing Strategy Audit

The marketing auditor then proceeds to consider whether the company's marketing strategy is well postured in the light of the opportunities and problems facing the company. The starting point for the marketing strategy audit is corporate goals and objectives, followed by marketing objectives. The auditor may find the objectives to be poorly stated, or well stated but inappropriate given the company's resources and opportunities. For example, a chemical company had set a sales growth objective for a particular product line at 15 percent. However, the total market showed no growth, and competition was fierce. Here the auditor questioned the basic sales growth objective for that product line. He proposed that the product line be reconsidered for a maintenance or harvest objective at best and that the company look for growth elsewhere.

Even when a growth objective is warranted, the auditor will want to consider whether management has chosen the best strategy to achieve that growth.

Marketing Organization Audit

A complete marketing audit would have to cover the question of the effectiveness of the marketing and sales organization, as well as the quality of interaction between marketing and other key management functions such as manufacturing, finance, purchasing, and research and development.

At critical times, a company's marketing organization must be revised to achieve greater effectiveness within the company and in the marketplace. Companies without product management systems will want to consider introducing them; companies with these systems may want to consider dropping them, or trying product teams instead. Companies may want to redefine the role of a product manager from being a promotional manager (concerned primarily with volume) to a business manager (concerned primarily with profit). There is the issue of whether decision-making responsibility should be moved up from the brand to the product level. There is the perennial question of how to make the organization more market-responsive, including the possibility of replacing product divisions with market-centered divisions. Finally, sales organizations often do not fully understand marketing. In the words of one vice president of marketing: "It takes about five years for us to train sales managers to think marketing"

Marketing Systems Audit

A full marketing audit then examines the various systems being used to gather information, plan, and control the marketing operation. The issue is not the company's marketing strategy or organization per se but rather the procedures used in some or all of the following systems: sales forecasting, sales goal and quota setting, marketing planning, marketing control, inventory control, order processing, physical distribution, new products development, and product pruning.

The marketing audit may reveal that marketing is being carried on without adequate systems of planning, implementation, and control. An audit of a consumer products division of a large company revealed that decisions about which products to carry and which to eliminate were made by the head of the division on the basis of his intuitive feeling, with little information or analysis to guide the decisions. The auditor recommended the introduction of a new product-screening system for new products and an improved sales control system for existing products. He also observed that the division prepared budgets but did not carry out formal marketing planning and conducted hardly any research into the market. He recommended that the division establish a formal marketing planning system as soon as possible.

Marketing Productivity Audit

A full marketing audit also includes an effort to examine key accounting data to determine where the company

is making its real profits and what, if any, marketing costs could be trimmed. Decision Sciences Corporation, for example, starts its marketing audit by looking at the accounting figures on sales and associated costs of sales. Using marketing cost accounting principles, it seeks to measure the marginal profit contribution of different products, end-user segments, marketing channels, and sales territories.²

We might argue that the firm's own controller or accountant should do the job of providing management with the results of marketing cost analysis. A handful of firms have created the position of marketing controllers, who report to financial controllers and spend their time looking at the productivity and validity of various marketing costs. Where an organization is doing a good job of marketing cost analysis, it does not need a marketing auditor to study the same. But most companies do not do careful marketing cost analysis. Here marketing auditors can pay their way by simply exposing certain economic and cost relations that indicate waste or conceal unexploited marketing opportunities.

Zero-based budgeting is another tool for investigating and improving marketing productivity.³ In normal budgeting, top management allots to each business unit a percentage increase (or decrease) of what it got last time. The question of whether that basic budget level still makes sense is not raised. The manager of an operation should be asked what would basically be needed if the operation were started from scratch and what it would cost. What would be needed next, and what would it cost? In this way, a budget reflecting the true needs of the operation is built from the ground up. When this technique was applied to a technical sales group within a large industrial goods company, it became clear that the company had three or four extra technical salespeople on its payroll. The manager admitted to the redundancy but argued that if a business upturn came, these people would be needed to tap the potential. In the meantime, they were carried on the payroll for two years in the expectation of a business upturn.

Marketing Function Audit

The work done to this point might begin to highlight certain key marketing functions that are performing poorly. The auditor might spot, for example, salesforce problems that go very deep. Or it might become clear that advertising budgets are prepared in an arbitrary fashion and such things as advertising themes, media, and timing are not evaluated for their effectiveness. In these and other cases, the issue becomes one of notifying management of the desirability of one or more marketing function audits.

Which Companies Can Benefit Most from a Marketing Audit?

All companies can benefit from a competent audit of their marketing operations. However, a marketing audit is likely to yield the highest payoff in the following companies and situations.

- **Production-oriented and Technical-oriented Companies.** Many manufacturing companies have their start in a love affair with a certain product. New products are added that appeal to the technical interests of management, usually with insufficient attention paid to their market potential. The feeling in these companies is that marketing is paid to sell what the company decides to make. After some failures with its "better mousetraps," management starts getting interested in shifting to a market orientation. But this calls for more than a simple declaration by top management to study and serve the customer's needs. It calls for a great number of organizational and attitudinal changes that must be introduced carefully and convincingly. An auditor can perform an important service in recognizing that a company's problem lies in its production orientation, and in guiding management toward a market orientation.
- **Troubled Divisions.** Multidivision companies usually have some troubled divisions. Top management may decide to use an auditor to assess the situation in a troubled division rather than rely solely on the division management's interpretation of the problem.
- **High-Performing Divisions.** Multidivision companies might want an audit of their top dollar divisions to make sure that they are reaching their highest potential and are not on the verge of a sudden reversal. Such an audit may also yield insights into how to improve marketing in other divisions.
- **Young Companies.** Marketing audits of emerging small companies or young divisions of large companies can help to lay down a solid marketing approach at a time when management faces a great degree of market inexperience.
- **Nonprofit Organizations.** Administrators of colleges, museums, hospitals, social agencies, and churches are beginning to think in marketing terms, and the marketing audit can serve a useful educational as well as diagnostic purpose.

What Are the Problems and Pitfalls of Marketing Audits?

While the foregoing has stressed the positive aspects of marketing audits and their utility in a variety of

situations, it is important to note some of the problems and pitfalls of the marketing audit process. Problems can occur in the objective-setting step, the data collection step, or the report presentation step.

Setting Objectives

When the marketing audit is being designed by the auditor and the company officer who commissioned the audit, several problems will be encountered. For one thing, the objectives set for the audit are based upon the company officer's and auditor's best a priori notions of what the key problem areas are. However, new problem areas may emerge once the auditor begins to learn more about the company. The original set of objectives should not constrain the auditor from shifting the priorities of investigation.

Similarly, it may be necessary for the auditor to use different sources of information than envisioned at the start of the audit. In some cases this may be because some information sources that had been counted on became unavailable. In one marketing audit, the auditor had planned to speak to a sample of customers for the company's electro-mechanical devices, but the company officer who hired him would not permit him to do so. In other cases, a valuable new source of information may arise that was not recognized at the start of the audit. For example, the auditor for an air brake system manufacturer found as a valuable source of market intelligence a long-established manufacturers' representative firm that approached the company after the audit had begun.

Another consideration at the objective-setting stage of the audit is that the management most affected by the audit must have full knowledge of the purposes and scope of the audit. Audits go much more smoothly when the executive who calls in the auditor either brings the affected management into the design stage, or at least has a general introductory meeting where the auditor explains procedures and answers questions from the people in the affected business.

Data Collection

Despite reassurances by the auditor and the commissioning executive there will still be some managers in the affected business who feel threatened by the auditor. The auditor must expect this, and realize that an individual's fears and biases may color interview statements.

From the onset of the audit, the auditor must guarantee and maintain confidentiality of each individual's comments. In many audits, personnel in the company will see the audit as a vehicle for unloading their negative feelings about the company or other individuals. The auditor can learn a lot from these comments, but must protect the individuals who make them. The auditor must question interviewees in a highly professional manner to build their confidence in the process, or else they will not be entirely honest.

Another area of concern during the information collection step is the degree to which the company executive who brought in the auditor will try to guide the audit. It will be necessary for this officer and the auditor to strike a balance in which the executive provides some direction, but not too much. While overcontrol is the more likely excess of the executive, it is also possible to undercontrol. When the auditor and the company executive do not have open and frequent communication during the audit, it is possible that the auditor may place more emphasis on some areas and less on others than the executive might have desired. Therefore, it is the responsibility of both the auditor and the commissioning executive to communicate frequently during the audit.

Report Presentation

One of the biggest problems in marketing auditing is that the executive who brings in the auditor, or the people in the business being audited, may have higher expectations about what the audit will do for the company than the actual report seems to offer. In only the most extreme circumstances will the auditor develop surprising panaceas or propose startling new opportunities for the company. More likely, the main value of the report will be that it places priorities on ideas and directions for the company, many of which have already been considered by some people within the audited organization. In most successful audits, recommendations skillfully combine the auditor's general and technical marketing background (e.g., designs of sales representatives compensation systems, the ability to measure the size and potential of markets) with some opportunistic ideas that people in the audited organization have already considered, but whose value they cannot assess. However, it is only in the company's implementation of recommendations that the payoff will come.

Another problem at the conclusion of the audit stems from the fact that most audits result in organizational changes. Organizational changes are a common outcome because the audit usually identifies new tasks to be accomplished, and new tasks demand people to do them. One thing the auditor and the sponsoring executive must recognize, however, is that organizational promotions and demotions are exclusively the executives

decision. It is the executive who has to live with the changes once the auditor is gone, not the auditor. Therefore, the executive should not be lulled into thinking that organizational moves are any easier because the auditor may have recommended them. The final problem, and this is one facing the auditor, is that important parts of an audit may be implemented incorrectly or not implemented at all by the executive who commissioned the audit. Nonimplementation of key parts of the audit undermines the effectiveness of the whole audit.

Summary

The marketing audit is one important approach to evaluating the marketing performance of a company or one of its business units. Marketing audits are distinguished from other marketing exercises in being *comprehensive, independent, systematic, and periodic*. A full marketing audit covers the company's (or division's) external environment, objectives, strategies, organization, systems, and functions. If the audit covers only one function, such as sales management or advertising, it is best described as a marketing function audit rather than a marketing audit. If the exercise is to solve a current problem, such as entering a market, setting a price, or developing a package, then it is not an audit at all.

The marketing audit is carried out in three steps: developing an agreement as to objectives and scope; collecting the data; and presenting the report. The audit can be performed by a competent outside consultant or by a company auditing office at headquarters.

The possible findings of an audit include detecting unclear or inappropriate marketing objectives, appropriate strategies, inappropriate levels of marketing expenditures, needed improvements in organization, and needed improvements in systems and marketing information, planning, and control. Table I shows the most common marketing audit findings. Companies that are most likely to benefit in a marketing audit include production-oriented companies, companies with troubled or highly vulnerable divisions, young companies, and nonprofit organizations.

Many companies today are finding that their premises for marketing strategy are growing obsolete in the face of a rapidly changing environment. This is happening to company giants such as General Motors and Sears as well as to smaller firms that have not provided a mechanism for recycling their marketing strategy. The marketing audit is not the full answer to marketing strategy recycling, but it does offer one major mechanism for pursuing this desirable and necessary task.

References

- (1) Many useful checklists for marketers are found in C. Eldridge, *The Management of the Marketing Function* (New York: Association of National Advertisers, 1967).
 - (2) See P. Kotler, *Marketing Management. Analysis, Planning and Control*, 5th. ed. (Englewood Cliffs, NJ: Prentice-Hall, 1984).
 - (3) See P.J. Stonich, "Zero-Based Planning-A Management Tool," *Managerial Planning*, July-August 1976, pp. 1-4.
 - (4) T. Levitt, "The Globalization of Markets," *Harvard Business Review*, May-June 1983, pp. 92-102; "The Ad Biz Gloms onto 'Global,'" *Fortune*, 12 November 1984, p. 77.
 - (5) See M.E. Porter, *Competitive Strategy* (New York: The Free Press, 1980); M.E. Porter, *Competitive Advantage* (New York: The Free Press, 1985); and D.F. Abell, *Defining the Business: The Starting Point of Strategic Planning* (Englewood Cliffs, NJ: Prentice-Hall, 1980).
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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 dipernatkan oleh

semakin kompetitif tumbuh kesadaran bahwa keberhasilan dimasa depan hanya 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), Salamah (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, margin 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) ...

jajaran 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

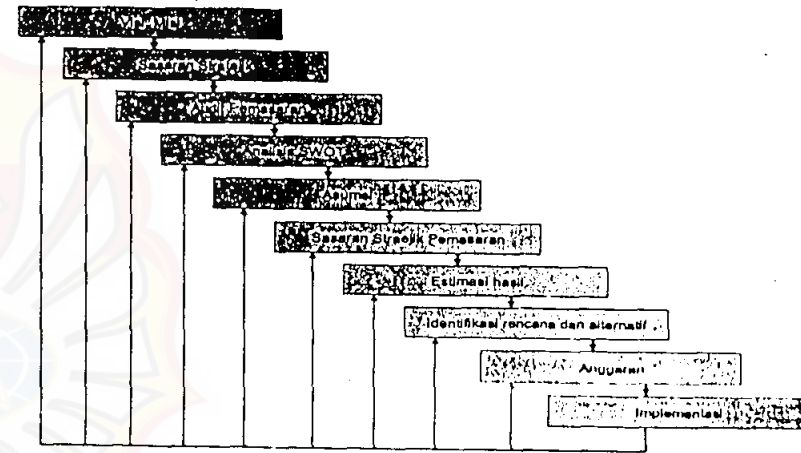
Mengel (2003) mengutip *The American Marketing Association (AMA)* yang mendefinisikan pemasaran sebagai *process of planning and executing the conception, pricing, promotion, and distribution of ideas, goods, and services to create an exchange that satisfies individual or organizational objectives*. 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

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 I
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, personnel 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, Good-	

	activities.
Kotler, Gregor dan Rodgers (1997)	Audit pemasaran adalah pemeriksaan terhadap suatu perusahaan atau unit bisnis secara komprehensif, sistematis, independen dan berkala 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>
gb3group	<i>A Marketing audits 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	Siapakah 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 menyampaikan 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 efektifnya biro iklan dan perusahaan riset pemasaran yang dipilih perusahaan?
Masyarakat Pemasaran	Golongan 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 menyutukan 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 kemampuan dalam menetapkan strategi?

dengan optimal ke unsur-unsur utama bauran pemasaran?

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?

Publisitas	pelanggan dan masyarakat mengenai iklan perusahaan? Apakah media iklan dipilih dengan baik? Apakah staf 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).

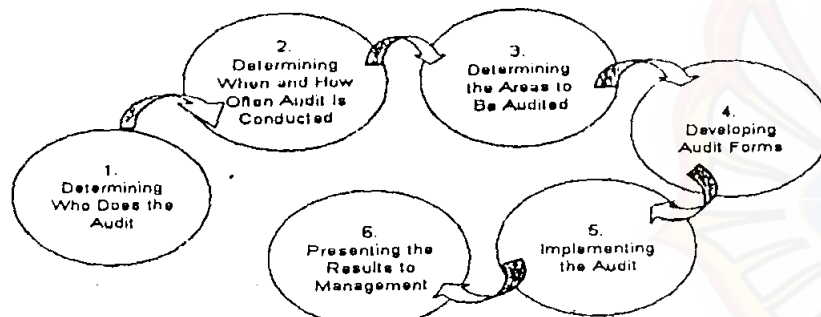
Tabel 3
Daftar Periksa Audit Pemasaran

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

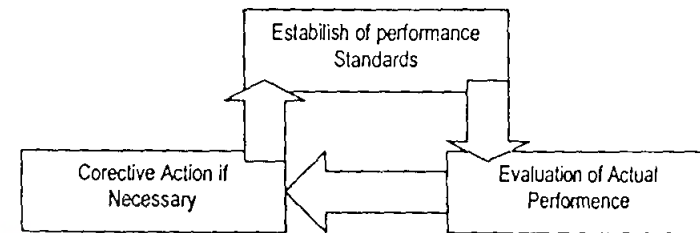


Gambar II
The Marketing Audit Process

(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 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 awariness, when and how audit is performed, and how the audit report will be prepared
- Findings and recommendations are given to management

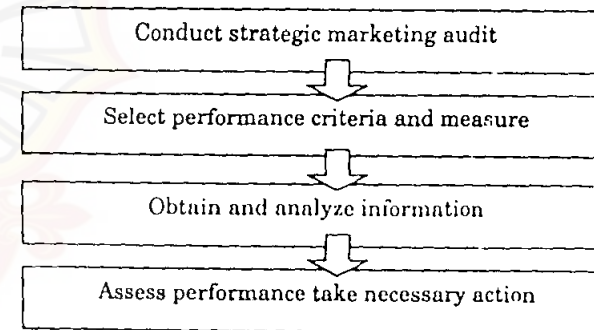
Sementara itu Perreault dan McCarty (2002) menyederhanakan proses pelaksanaan audit pemasaran tersebut melalui gambar 3.



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

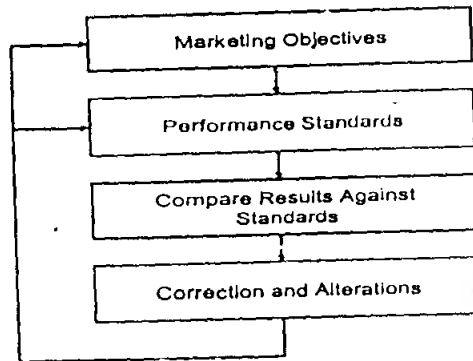
(Sumber: Cravens, David W, dan Piercy, Nigel F (2003), *Strategic Marketing*, New York: McGraww-Hill Companies Inc)

Cravens dan Piercy (2003) menjelaskan bahwa *strategic and annual marketing plants 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. Control is then a continuous process.*

process include: Audit -where are we now?; Objectives-where do we want to be?; strategies-which way is best?; tactics-how do we get there?; implementation-getting there!; and control-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

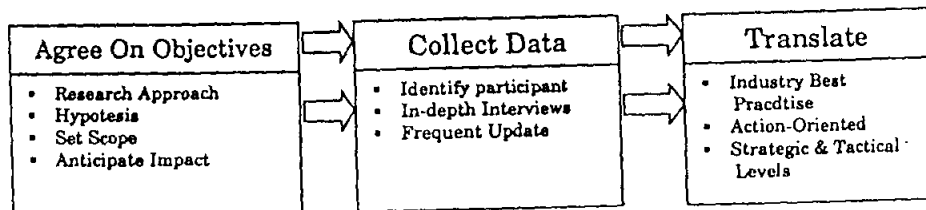


Gambar V

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

Sales strategy audits begin by bringing your sales and marketing management together with Kotler Consultant to review the company's marketing programs and set project objectives, their relevance to key 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 is 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...

- (5) The auditor should then attempt, on the basis of his/her knowledge of the client organization, to answer those questions about which he/she feels confident. Ideas for marketing action may 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 these 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

merupakan *starting-point* ketika perencanaan pemasaran hendak digunakan untuk melakukan audit pemasaran serta akan memberikan sejumlah manfaat. *A checklist approach can be followed by any organizations as a strating-poin, wheter it is planning to 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 to 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 melalaui 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/TV1995)
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 manajernya, 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 (2002) adalah sebagai berikut:

pemasaran, sebagai pendekatan gabungan untuk memperoleh keuntungan dari kedua belah pihak, pengalaman eksternal, kapabilitas dan pespektif pada saat penyelesaian individu atau tim dan memulai proses audit.

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 partisipan 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 sasarnya 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 berpihak kepada kepentingan manajemen maupun dirinya (auditor yang melakukan audit) yang mencerminkan kealfaan 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.
- 4) **Relevan:** 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) **Keselaran 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 (Rosenpan (1997)), yaitu:

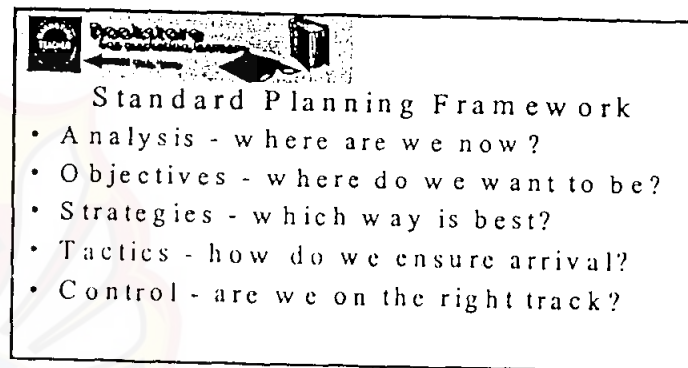
- 1) Memberikan suatu evaluasi yang independen dan tidak bias terhadap program-program pemasaran, termasuk strategi, penawaran dan kreatifitas suatu perusahaan.
- 2) Dapat mengidentifikasi area-area yang dibutuhkan dalam meningkatkan dan menghasilkan saran-saran dan ide-ide yang spesifik serta bagaimana 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 (1998) bahwa audit pemasaran berguna untuk membantu perusahaan secara periodik dalam menganalisis upaya pemasaran, meng-create serta merevisi pendekatan pemasaran untuk mendapatkan hasil yang lebih baik

(Diolah dari berbagai sumber)

4. Standar Planning Framework

Standard planning framework di dalam melakukan audit pemasaran dapat dibangun dengan memperhatikan tahapan proses perencanaan strategis dan perencanaan 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 disuatu 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.

Implementasi audit pemasaran harus dilakukan dengan memperhatikan beberapa karakteristik audit pemasaran, yaitu:

- Komprehensif: Audit pemasaran harus mencakup semua aktifitas 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 data-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.

- keuntungan dari kedua belah pihak, pengalaman eksternal, kapabilitas dan pespektif pada saat penyeleksian individu atau tim dan memulai proses audit.
- 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.

- c. Audit pemasaran untuk mengetahui posisi perusahaan tersebut harus dilakukan dengan memperhatikan karakteristik-karakteristik audit pemasaran yaitu: komprehensif, sistematis, independen, periodik dan aspek-aspek audit pemasaran yang terdiri dari: *responsibility for marketing audit; planing 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; planing 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.

— 11 —

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 dileksanakan 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.

- 3) 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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