

## **A Process Approach to a Marketing Audit** *Procesný prístup k marketingovému auditu*

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*Abstract: This paper examines the problem of a marketing audit. The goal of the article is a scientific reflection on the model presentation of a marketing audit. Review of the marketing literature on a marketing audit presents various conceptual, structural or process models in a historical perspective. Yet, these proposals did not play a role significant enough to make auditing a widely used marketing control tool. That is why, authors presents an outline of the proprietary marketing audit model (in a process approach), which can stimulate its popularization in marketing management practice.*

**Key words:** *Marketing control. Marketing strategic control. Marketing audit. Marketing audit model.*

**JEL Classification:** M31. M42.

### **Introduction**

An efficient system of control has been considered to be one of the guarantors of the efficiency of management activities which have been taken within the scope of each implemented functions of an organization, including the function of marketing. Currently, many companies are beginning to realize that their activities in the field of marketing also require regular revisions, and consequently often modifications. Control indicates the areas of marketing with varying degrees of utilization, efficiency and effectiveness, thereby determining the need for resource allocation, combining various activities, changes in the scope and intensity of activities, and in this way becoming one of the crucial factors determining the level of efficiency of marketing management (Ďaďo, 2001, 2005). This instills interest in this issue, both in theoretical as well as pragmatic terms. However, entrepreneurs very often do not know how to properly control this area of their activity. Attempts to describe control by way of models constituting the theoretical basis for the implementation solutions seem to be an important element of the theoretical considerations.

The model is understood as a symbolic representation of the form, structure of the process or the state of an object (real or abstract) and the relationships between the extracted elements (Wesołowski, 2007). It is a system that imitates elements, features and dependencies present in a different system, i.e. in the original (Smyczek, 2015), taking a physical (material), graphic (schematic), mathematical (symbolic) or descriptive (logical) form, and considering the time factor - static (passive) or dynamic (active) (Zdanowicz,

2002). One of the main advantages of the models is their heuristic values. They allow to guide and persuade the user to independently solve the problems included in the models (Nowak, 2007).

Research interests of the authors poised on marketing strategic control, prompted them to undertake more extensive considerations focused on both theoretical as well as practical aspects of marketing strategic control, in order to provide their own description of the foregoing. The purpose of the discussion is to indicate marketing audit concepts that have been described in the literature. Those discussions may be regarded as marketing audit model solutions, reflections on the depth of those considerations and presenting the proposal of such a model in terms of the process. For the fulfilment of the intermediate goal the method of a systematic review of publications in the scientific bases of Scopus, Web of Science and Ebsco has been used. The overview was made by conducting a selection of publications placed in the analysed bases, containing phrases such as a marketing control, and a marketing audit. From the selected set, on the basis of the abstract review and texts of the accessible papers, a narrowed down version has been introduced, limiting discussion only to those points, which in a forward manner dealt with the issues of prevalent importance to the authors, referencing also to the texts not recognised in the penetrated bases. The modelling from the structural (abstract reflection) and dynamic point of view (logical and time consequence) has been implemented to achieve the long-term objective (Glinkowska, 2010; Nowosielski, 2009).

## **1. Audit as a tool for strategic marketing control**

Relatively little space is devoted to the issues of control in literature, which takes a comprehensive look at marketing or management<sup>1</sup>. Undoubtedly, this must be the consequence of a view that has been dominant for a long time, and which maintained that the measurement of marketing effects involves complex problems of marketing activity assessment which, despite the general theoretical knowledge about both control methodology as well as marketing proves very difficult, if not impossible to specify<sup>2</sup>. Marketing is a social science, where many cause and effect relations are quite complex and difficult to isolate. Not everything can be expressed in quantitative categories; hence many relations can be described solely in qualitative terms. The studied phenomena are frequently elusive, incidental, dynamic, and the control mechanisms are imperfect (declarative, intuitive). All this means that also the definition of theoretical basis of marketing control seems difficult, not to mention its practical implementation.

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<sup>1</sup> In some monographs on marketing, control is discussed in a highly abstract manner, i. e. on the grounds of methodological considerations about control *per se* (Garbarski, Rutkowski, Wrzosek, 2001). In some monographs, marketing control is not treated separately (Lambin, 2001; Kotler, Armstrong, Opresnik 2018), in others, we find quite vague comments inserted in the wider context of planning or strategy implementation (Kotler, et al., 2002; Przybyłowski et al., 1998). Only few authors treat those issues the same way as other functions of marketing management, which is evidenced by ampler content in the respective fragments (chapters) of their publications (McCarthy, Perreault, 1993; Kowal 2014; Mruk, 1999; Niestrój, 2002; Sławińska, 2012).

<sup>2</sup> Buzzell (1958) questioned the thesis about the absolute immateriality of marketing effects, and thus its immeasurability, which initiated a broader discussion on the possibility of marketing control and proposing structured solutions to it.

Marketing control is frequently divided into operational and strategic categories<sup>3</sup>. Operational control is in most cases related to the operational plan (short-term, usually one-year) of marketing. Hence, it concerns the assessment of such activities within the assumed timeframe, in keeping with the provisions, in order to reach the set goals. Strategic control embracing all the adopted provisions (directions, forecasts, adopted policies for marketing operations) that is the basis for an update or elaboration of a new marketing strategy for a company, should follow the systematic operational marketing control. In Kotler's description of marketing control structure (1994), a strategic level includes the following: an assessment of marketing accuracy, an assessment of marketing excellence, a marketing audit<sup>4</sup>, a review of ethical and social responsibility of the company.

The concept of a marketing audit has been frequently associated with a financial (accounting) audit, as a certain adaptation of the methodological solutions that have been elaborated, tested and embedded in that area. Nonetheless, a marketing audit should not be treated in that way; its integrity and methodological self-sufficiency are to be clearly perceived. The idea of a marketing audit emerged in marketing literature at the cusp of the 1950s and 1960s. With the use of the management consultants' experience, audit technique was introduced to the marketing practice, and the researchers began to analyze the value that might be derived by streamlining marketing operations due to reaping the results of such an audit (Kotler, 1977). Scientific considerations about marketing audit were initiated by the publication of American Management Association (AMA) of 1959 (Newgarden, Bailey, 1959). The starting point for its considerations was a perception of a marketing audit as a tool fulfilling not only a forecasting function, but also a diagnostic one. That tool might be applied by both well-prospering companies as well as those coping with serious market difficulties, attributable to objective market threats, weaknesses of organizations, or their inability to play their strengths or opportunities emerging in the environment (Shuchman, 1959).

The second author of the publication of AMA asserted that audit procedures were deemed to be prerequisite owing to the necessary lasting market reorientation of organizations (Sessions, 1959). Bearing that in mind, the author recommended conducting an audit as often as it seems necessary to make an enterprise fully market-oriented. By that token, an audit was to be perceived as a certain standard, a recurrent analytical and control procedure, implemented in the inherently inter-related stages that decide about the end-result. Marketing audit stages that were distinguished at that time included setting a goal, deciding on a detailed program of an audit and organizing operations prerequisite for the program implementation. That suggestion may be assumed to be the first procedural model of an audit, which then the next author enhanced with a structural form by adding six basic elements of a marketing activity subject to evaluation: goals, strategies, organizational system, methods, procedures and personnel (Oxenfeldt, 1959).

Two types of a marketing audit were distinguished to substantiate the need for comprehensive audits. The types of an audit were identified from the angle of the scope of activities covered by the assessment which defined the level of detail of the assessment: a horizontal, comprehensive audit and a vertical audit of a partial nature (Crisp, 1959).

<sup>3</sup> Other marketing control structure proposals distinguish a larger number of its components (Baruk, 2002; Haas, 1986; McDonald, Wilson, 2012; Mruk, 1999).

<sup>4</sup> Some authors express a different view, situating the audit in the area of marketing analysis (Piercy, 2003).

Investigations into the area of a marketing audit that were reflected by the subsequent publications, despite their insights into interesting issues of an audit (e.g. the issue of its characteristic features, the possibilities for its use, its strategic character (Oxenfeldt, 1966), differentiation in terms of the scope and the forms of implementation (Kotler, 1967), technical implementation of an audit (Rothman, 1964) did not bring any new solutions which could be then treated as audit models. In the late 1960s, a conviction that companies reach for a marketing audit in the act of despair, in a critical situation when grappling with real problems, became dominant.

Early in the 1970s, an earlier suggestion was confirmed by the literature which said the scope of a marketing audit should cover all marketing activity, due to mutual relationships between its functions and instruments. Thus, a model solution was proposed both in terms of conceptual as well as process aspects, which suggested an audit including a review of marketing environment of an organization which would evaluate the efforts made by a company to understand its environment, marketing system whose purpose is a complex assessment of the internal marketing system, and specific marketing elements (issues) diagnosed in the first two stages of the procedure (Tirmann, 1971).

In the 1970s the need to use an audit as one of the key control tools in the management process began to infuse managers' minds. This tool was so interesting and valuable that further attempts were made to define its structure. One of them indicates a marketing audit model (a process approach) with three distinctive stages: definition of the goals and scope of an audit, collection of the empirical material, and preparation and presentation of the results (Kotler, Gregor, Rogers, 1977). The presented audit process may be treated as a simplistic model of a "black box" whose stages were described without a thorough consideration of the input and output elements, and the mechanisms taking place within the process.

The distinction of six basic components of a marketing audit, i.e. an audit of the company's environment (broken down into a macro- and micro-environment), a marketing strategy, organization of marketing operations, a marketing system, the efficiency of marketing operations and operationalization (Kotler, Gregor, Rogers, 1977)<sup>5</sup> should be considered an important achievement of the researchers of a marketing audit of that time. The proposal can be perceived to be a structural model of the scope of a marketing audit. That model highlights the logic of that control tool, i.e. commencing the research with the assessment of the market situation of a company and the changes taking place on the market, the ensuing threats and opportunities, then the examination of company's marketing goals and the related strategies, organizational, systemic and financial issues, and ultimately a more thorough examination of one, or a few of them that may exert a major impact on the efficiency and effectiveness of marketing.

Late in the 1970s, the considerations of theoreticians and practitioners' opinions confirmed the value of an audit attributable to the fact that it focuses on the main provisions of marketing activity. For that reason, it was considered to be the main element of marketing strategic control (Enis, Mokwa, 1979). The author put forward solutions that would simplify

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<sup>5</sup> At that time, some other proposals were put forward to set out crucial areas of a broadly understood marketing audit, such as a 15-element proposal by McConnel (McConnel, 1978 from: da Gamma, 2012), and 7-element structures by Naylor and Wood (Naylor, Wood, 1978), and McDonald (McDonald, 1982 from: da Gamma, 2012), supplemented with extensive lists of audit questions.

the process and standardize the scope of an audit, aiming at making it more accessible and approachable to companies (Wilson, 1980). H.W. Goetsch (1983) formulated a similar proposal comprising research questions to 13 issues which are the subject of an audit<sup>6</sup>. However, the opinions about practical application of that research and development potential were ambivalent, much weaker than the importance attributed to an audit (Capella, Sekely, 1978; Myers, Massy, 1980).

In keeping with the research on the practical aspects of an audit application, A. Wilson (1982) suggested an original structural solution comprising a set of 28 issues addressed by an audit, adding lists of corresponding control questions. Some of the identified issues were the newly perceived areas of evaluation, yet most of them resulted from the refinement of marketing issues that require control, previously identified by the researchers. However, that proposal might be regarded as another structural model of a marketing audit giving more precision and depth to the potential scope of auditor's considerations.

In the 1980s, an audit began to be perceived as an efficient tool in modifying the existing, or introducing a new perception of the marketing concept in an organization, a guide for the decision makers, introducing them to the strategic role of marketing and stimulating the decision making process. As a process with three distinctive stages (Mokwa, 1986), it included:

1. a diagnosis of the existing and historic marketing context of a company that would provide answers to the questions: Where are we now? Where were we?  
a forecast of a company's dynamics that would consider the anticipated changes in market conditions, providing answers to the questions: Where are we heading? Where can we go?
2. a formulation of a set of recommendations preceding the planning process, aimed at improving the directions and efficiency of marketing, in line with the answers to the questions: Where should we go? How can we get there?

The researcher correlated such structure of a complex marketing audit with the strategic dimension of marketing, thus creating a flow model of auditing activity. Transition to the successive stages of an audit should take place following the completion of the preceding stage. The model defines the way of conducting an audit beginning with the assessment of the company's mission and current directional solutions, through the context of the environment (including the market), which helps market positioning of a company, and finally the assessment of product and market programs. The assumed logic of such construct was that marketing potential and efficiency are affected by the currently implemented marketing directions and programs. Their implementation in the context of the market was to ensure reaching the mission of a company. The audit understood in this way provided the assessment of the crucial strategic elements of a company. At the same time, it was considered a universal methodological procedure that allowed the implementation of four roles (hierarchically ordered in line with the awareness of a company of the marketing concept and its implementation practice). The roles were described as a communication tool, analytical scheme, decision making catalyst and an element of directional policy (Mokwa, 1986). Mokwa's marketing audit concept fully implements the features of the model in conceptual, process and structural terms.

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<sup>6</sup>Those proposals that treated an audit as an analytical tool in the process of planning marketing activity, were an extension of the views already presented in the 1960s.

In the 1990s, attempts were made to develop the audit methodology by suggesting new solutions in the area of its implementation, with the focus on separate control areas and the research questions assigned to them (Brownlie, 1993; Köhler, 1993). In the following decades, other detailed models of the structure of a marketing audit, containing various sets of the audited issues, were elaborated on the basis of those, and earlier morphological proposals. L. Tvede and P. Ohnemus (2001) distinguished eleven research problems, and Copernicus consulting company pointed to twenty-one general areas of marketing operations (Kotler, 2006). The basic merit of the above model structural proposals consists in the definition of the control components and lists of research questions for a marketing audit to give direction to its implementation. Each of those proposals (at the level of a general specification of issues) may be considered to be a model structural solution, yet of just one element of an audit structure, i.e. its scope.

Finally, the audit concepts described in the literature, which can be considered as model solutions for marketing audit, are presented in Table 1.

Table 1 Concept (model) of marketing audit

<b>Author</b>	<b>The essence of the described marketing audit concepts</b>
A. Shuchman	“Systematic, critical, impartial analysis and evaluation of all marketing activities, i.e. basic goals and principles (policy) of operation, assumptions on which they are based, methods, procedures, personnel and organizational structure used in implementing this policy and achieving goals” (Shuchman, 1959, p. 13) – semantic model
R. Sessions	Setting a goal for the improvement in a company’s market position over a certain period of time → deciding on a detailed program of an audit drafted in terms of time and events, and designed so that to reach the assumed objectives → organizing operations prerequisite for the program implementation (in terms of chronology and subjects) (Sessions, 1959) – procedural model
A. Oxenfeldt	Six basic aspects of the marketing activities to undergo evaluation: objectives, strategies, organizational system, methods, procedures and staff (Oxenfeldt, 1959) – structural model
E.A. Tirmann	Marketing audit including: 1. marketing environment of an organization which would evaluate the efforts made by a company to understand its environment; it should include an assessment of the state of market intelligence, competitive situation, consumer profile, structures and commercial practice → 2. a marketing system whose purpose is a complex assessment of the internal marketing system, i.e. the structure and the content of goals, programme provisions and their implementation, and the organization of marketing → 3. specific marketing elements (issues) diagnosed in the first two stages of the procedure (Tirmann, 1971) – conceptual/procedural model

<b>Author</b>	<b>The essence of the described marketing audit concepts</b>
Ph. Kotler	“Marketing audit is a periodic (repeatable), comprehensive, systematic and independent study of the organization’s marketing environment, its internal marketing system (goals, strategies) and individual activities” (Kotler, 1976, s. 376) – semantic model
Ph. Kotler W. T. Gregor W. H. Rogers	Three stages of a marketing audit: 1. definition of the goals and scope of an audit – agreement on the goals, the scope, the depth, the sources of data, the duration of an audit and the report format 2. collection of the empirical material – the definition of the scope of prerequisite secondary and primary materials for the audit, 3. preparation and presentation of the results – elaboration of the initial conclusions on an on-going basis, and after the completion of data collection stage, preparation of a verbal and visual presentation submitted to the customers for consultation, and then preparation of the final report (Kotler, Gregor, Rogers, 1977) – procedural model
M. Mokwa	Marketing audit to be a three-stage process: 1. a diagnosis of the existing and historic marketing context of a company that would provide answers to the questions: where are we now? where were we? 2. a forecast of a company’s dynamics that would consider the anticipated changes in market conditions, providing answers to the questions: where are we heading? where can we go? 3. a formulation of a set of recommendations preceding the planning process, aimed at improving the directions and efficiency of marketing, in line with the answers to the questions: where should we go? how can we get there? (Mokwa, 1986) – conceptual/procedural model
Ph. Kotler W. T. Gregor W. H. Rogers	Structural model: Six fundamental components of audit marketing: an audit of the marketing environment (split into macro- and micro-environment), marketing strategy, organization of marketing activities, marketing system, efficiency of marketing activities, marketing operationalization (Kotler, Gregor, Rodgers, 1977)
McConnel A. Wilson	15 marketing audit issues (Da Gamma, 2012) Original structural solution comprising a set of 28 issues addressed by an audit, and lists of corresponding control questions (Wilson, 1982)
C. McDonald	Seven areas of a marketing audit: marketing management, marketing innovation, market research, communication, distribution, sales force, consumer service (Da Gamma, 2012)
R. Köhler	Four areas of a marketing audit: the process, strategy, organization and marketing-mix as well as general problems determining their essence (Köhler, 1993)
L. Tvede P. Ohnemus	Eleven research problems in a marketing audit (Tvede, Ohnemus, 2001) Twenty-one general areas of a marketing audit (Kotler, 2006)
Copernicus	

Source: Own elaboration, 2020.

The above proposals provide a general conceptual, structural or procedural basis, significant from the theoretical and methodical point of view as well as from the angle of application. Nonetheless, to this day, the opinions about practical application of marketing audit have been ambivalent, and marketing audit has not reached the level of methodological unambiguity. Attention has been paid to the strategic dimension of an audit in the studies about a marketing audit. An audit has been perceived as a tool applied in the process of elaboration of a marketing strategy, and as such, it should be continuous and dynamic. This line of thought includes a continuous search for model solutions which should prove the impact made by a marketing audit on reaching strategic effects by a company.

The practice of marketing, as reflected by the results of a marketing audit research (in a broader sense – a control of marketing activity) does not indicate a high degree of a marketing audit use (Bachnik, 2018; Capella, Sekely, 1978; Dryl, 2018; Hadrian, 2020; Kowal, 2010, 2011, 2013; Lipnicka, Dado, 2013; Pastiu, Lazea, 2014; Saeed, Bekhet, Dhar 2018; Serbănică, Radulescu, Cruceru 2015; Taghian, Shaw, 2002). The observed methods of using an audit to investigate marketing issues do not originate from the expectations, decisions or activities of organizational units directly responsible for marketing. Most often, they are initiated, supervised and implemented by the superior units, or the units specialized in the internal control. They also do not have a clear strategic inclination, and are frequently satisfied with the correctness assessment at the operational level. This calls into question the legitimacy of treating these controls as an audit (in theoretical terms), which has been prescribed a strategic dimension of the assessment.

## **2. A procedural model of a marketing audit**

The procedure of a marketing audit seems to be relatively simple, yet contrary to other audits (financial, security, quality and personnel) there is no unambiguous methodology, nor a precisely defined subject of research. That is a serious challenge to the skills of marketing auditors. While in case of the financial or security audit a few auditors apply a coherent and accepted audit methodology, marketing auditors frequently have to blaze their own trails, working out largely individual solutions. Hence, a marketing audit, just like marketing activity, calls for an extraordinary creativity and experience in the area of management. An auditor must be capable of defining relative importance of individual issues subject to an audit, and choosing proper audit procedures, he must make full use of the company's marketing information system.

An audit is understood to be a systematic process of an objective collection and evaluation of information and evidence pertaining to activities related to a certain event. This is done to assert the degree of cohesion among the information and evidence, and the presumed guidelines. A marketing audit is a tedious, systematic, independent and regular review of the marketing results of a company. The results are evaluated within the context of a company's environment, the set goals, and then the assumed strategies, policies and activities which may become problematic issues. Hence, an audit is the answer to the problems diagnosed within the area of a company's marketing.

A marketing audit ties in with the methodology of a system logic. That logic, starting with the precise definition of a problem due to the identification of constituent problems,



moves towards a synthesis whose result are not ready solutions, but a measurable assessment of the relations between marketing goals and a strategy. That assessment is crucial for deciding whether a company, while managing its marketing activities, implements the best solutions, in view of the condition and the prospective changes in the external conditions. A marketing audit is to assess the relationships among the company's goals, strategies and the allocation of marketing assets and their use, assess their compliance with the environment, and assess the correctness of individual decisions and activities taken at the implementation stage. In particular, a marketing audit may reveal such shortcomings as unclear or improperly defined goals, wrongly chosen strategies and/or directional policies, improper levels of marketing expenditure, lack of proper efficiency of a company, its marketing information system and marketing management. However, it should be noted that it is not the task of an audit to solve operating problems in a company's activity.

The idea of the present model of a marketing audit has been instigated by general conclusions derived from the on-going theoretical studies and empirical research. The concept of marketing, irrespective of the dimension of the perceived changes and the resultant views and approaches, as an integral element of the marketing management process, treats control of the operations along three aspects: their meaning, correctness and efficiency (*sensu largo*). Particular importance is attributed to strategic control at the level of theoretical considerations, and among its tools, to a marketing audit.

The changing concepts and technical methods of auditing have evolved due to the progress in the management science, but primarily owing to the changes of situations in which real management processes took place. The changes required both other, in terms of problem areas, and different, in terms of problem solution, approach to the control of company's operations. This gives the right and the basis for a constant search – on the basis of previous experience – for new theoretical solutions for an audit. Certain model solutions should be sought which, by indicating the basic conditions, structural elements, relations and processes, may provide theoretical audit architecture common for various specific market environments.

The construction of each model is associated with the adoption of numerous assumptions and limitations. For its comprehensibility, it is always necessary to define the purpose it is to serve, as it largely determines the nature and form of the model. The considerations on the nature and practice of an audit urged the elaboration of a model that would facilitate a possibly clear practical implementation of an audit, at the same time eliminating the difficulties noticed so far, and confirming its strategic character. It required the adoption of certain assumptions that constitute the foundation of the proposed solution:

1. an audit is treated as one of the tools for the control of a strategic dimension of marketing;
2. a marketing audit requires an unambiguous definition of the marketing strategy;
3. the essence of an audit is determined by the assessment of the relation of the controlled areas of marketing activity with the adopted marketing strategies;
4. the structure of control issues does not determine the essence of an audit; it is a secondary issue in relation to the features that determine that form of strategic control;
5. a marketing audit should rest on a solid foundation that may comprise: the theory of needs (of the user of information), agency theory, the theory of motivation;
6. the results of a marketing audit should allow and become the basis for aggregation and comparison of marketing activity.

The adoption of general provisions allowed developing a marketing audit concept, where the starting points are the basic information content connected with the implementation of marketing activity, i.e. the formulated strategy, decisions and tactical operations as well as the results of marketing orientation and marketing excellence reached in earlier stages of strategic control. Those elements are subject to control whose dimension and form take a specific, operating shape in the successive stages of an audit such as the goal, the subject, the scope, the assessment criteria, procedures, a report, frequency, the subject of an audit, the initiator and a recipient of an audit, the auditor. Structural elements of an audit are perceived to be integral, constituent parts of an audit. Control that embraces such composition allows generating information in the form of indications pertaining to, i.a. recapitulation of marketing orientation elements, consolidation or modification of the marketing strategy, or an interpretation of marketing excellence as well as recommendations for tactical and operating changes, within the scope of marketing control.

The implementation of an audit concept that has been defined in this way calls for an unambiguous control procedure. The basic set of variables – the elements describing audit process have been depicted by a flow chart (Figure 1)<sup>7</sup>.

The elements of an audit process (presented in a graphic way) define the content of the on-going events. Connections between the individual elements have been depicted by lines which represent communication links (and feedback). The presented process is a direct consequence of the earlier assumptions about the essence and the goals of a marketing audit and the use of knowledge about the course of control and internal audits.

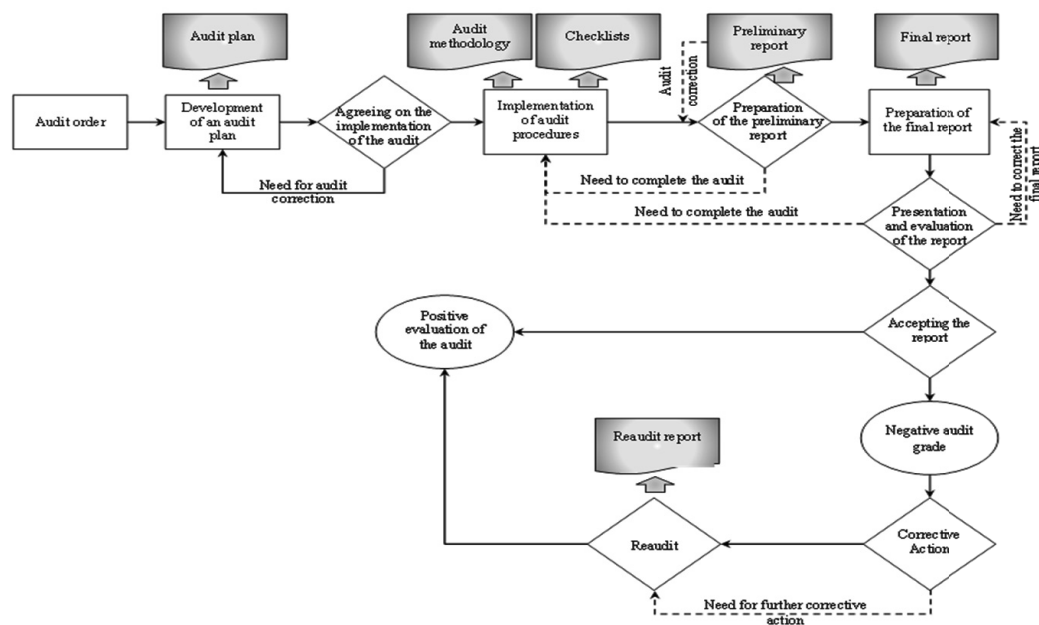


Figure 1 Marketing audit from a procedural perspective

Source: Own study, 2020.

<sup>7</sup> This is one of the ways of presenting the modeling process, apart from a grid form or mathematical models.

## Conclusion

The presented procedural model should be treated as a theoretical construct of a marketing audit process, which might prove important for further research in marketing management and marketing strategic control. Owing to the assumed provisions, it may find a practical application, once its successive stages and elements have been confirmed, specified and made operational. The structure of the model is sufficiently general so that to allow its application in the implementation of various forms of an audit (both internal as well as external, system-level audit and activity-level audit), conducted for organizations of various nature, by various types of audit entities.

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