

IS THERE ANY ROOM FOR INNOVATION IN THE MARKETING AUDIT?

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Abstract

Marketing audit has been evolved since 1950's to the present. Every decade had its own improvement in its essences, objectives, methods and applications. The audit, however, has many challenges in present and future as it facing different marketing environment, marketing practice and development of other sciences. Some issues have to answer such environmentalism, ethics, change in information technology, culture challenges, strategic management, the use of technology in marketing, value based marketing, multiple products and strategic business units, resource based valuation, scorecards, etc. Marketing audit needs to have some adaptations, could be in the essence, methods and applications. This essay is a literature review regarding marketing audit in the view of methods and applications. The objective of the essay is to stimulate some ideas to innovate the marketing audit.

Keywords: marketing audit, marketing environment and practice, innovation

Abstrak

Marketing audit sudah berkembang sejak tahun 1950 sampai saat ini. Setiap dasawarsa terjadi perbaikan pada intisari, tujuan, metode dan aplikasi. *Marketing audit* mengalami banyak tantangan saat ini dan di masa depan sebagai akibat adanya perbedaan lingkungan pemasaran, praktek pemasaran dan pengembangan yang lain dari ilmu pengetahuan. Beberapa isu telah mencoba menjawab tentang lingkungan, etika, perubahan dalam teknologi informasi, tantangan budaya, manajemen strategis, penggunaan teknologi dalam pemasaran, nilai yang berdasarkan pemasaran, berbagai produk dan kesatuan bisnis strategis, penilaian berdasarkan sumber, catatan, dan lain-lain. *Marketing audit* memerlukan beberapa adaptasi, dapat berupa hal intisari, metode dan aplikasi. Penelitian ini meninjau mengenai *marketing audit* dalam hal metode dan aplikasinya. Tujuan tulisan ini adalah untuk merangsang beberapa gagasan guna *marketing audit innovation*.

Kata kunci: *marketing audit, marketing environment and practice, innovation*

1. Research Background

Generally, the basic goal of an entity in business setting is looking for profit through customers' satisfaction and loyalty. To fulfill customers' needs and wants is more than just providing products and services, but how to create

customer values and deliver them in excellent ways. Many strategies are created and developed by companies to have best achievement in the process of creating and delivering customers' values in many areas, such as in operations, marketing, human resource, information and others. Since marketing is one function that the closest to customers, the role of marketing function become critical in the process.

Many marketing efforts are designed to look for best formula to probe customers "black box" needs and wants and to provide them in form of products and services that to be customers' solution, and delivered them effectively and efficiently. From many of efforts that marketing practitioners and scholars has been developed, one of them is marketing audit. The purpose of marketing audit is to help companies to define problems, opportunities and recommending plan of actions to improve marketing performance (Kotler et al., 1989). Through marketing audit, companies can have external environment and internal information to improve strategic plan as well as its implementation. The tool is powerful to help companies to set strategic position, however just a few companies who use it. (Kotler et al., 1989; Rothe et al. 1997). There are many reasons, such as an audit might costly and time consume, performance measurement may be inaccurate, employees may feel threatened and not cooperate as much as desired, and others (Evans and Berman, 2007: 623).

This phenomenon is a challenge to be answered. Other things that challenged development of marketing audit are fast changing of marketing environment and development of new concepts in marketing and other disciplines. This essay will discuss marketing audit and its development until recent concept. It will cover discussion of marketing audit history, characteristics and methods, changing in marketing environment and practices, and discussion of some measurement concepts. Purpose of the essay is to stimulate some ideas to innovate the marketing audit in the future.

2. Literature Review

Marketing audit since the first time introduced in 1959 has been developed until today. The developments are in some areas, such as definitions and essences, methods, measurements and practices.

2.1. Marketing Audit History

Rothe et al. (1997) in their essay "The Marketing Audit: Five Decades Later" are summarized the history of marketing audit since 1950's until 1990's and they predict and challenge development of marketing audit for 21st century. Table Era and the Contribution to Marketing Audit on Appendixes shows summary of scholars and practitioners and their contribution to the marketing audit that Rothe et al. (1997) collected audit from the first decade until the sixth decade.

In their study Rothe et al. (1997) shows that definition of marketing audit is developed from time to time, from definition for marketing operational to strategic marketing that being closed to strategic management process. In the area of methods and measurement some progress were done such as development of marketing audit components as basis for measurement, needs of

internal and external audit, system level audit, horizontal and vertical audit, checklist system, needs of personnel and management involvement in audit process, and others. In their conclusion, Rothe et al. (1997) mentions that marketing audit is an integral part of control and evaluation phase of the overall strategic process that needs strategic evaluation and control techniques. Significant attention must be directed into new audit requirements since there are emerging environment of 21st century for more effective marketing audit in the future.

2.2. Marketing Audit Characteristics

Not many literatures discussed about marketing audit characteristics. Kotler et al. (1989), as one pioneer of marketing audit, mention marketing audit characteristics as comprehensive, independent, systematic and periodically. The term comprehensive means audit process should be done in horizontal and vertical level of organization. Marketing audit should cover environmental, objectives, strategies, organizations and systems scanning and rather than in depth functional audit such as promotion audit, pricing audit and others.

Independency in audit process is needed to avoid lack of objectivity. A marketing audit can be done in six ways: self-audit, audit from across, audit from above, company auditing office, company task force audit and outsiders. Self-audit can be done as long as auditors are from different department. Marketing audit should be systematic that using a certain method from setting objectives and scope, data collection techniques, and reporting and feedback. Knowledge and experience of conducting audit are needed in these processes. Marketing audit should be done not just in the time of crisis were arose. Periodic audit will help company to find some obstacles before they turn to be problems. Until now, the comprehensiveness, independent, systematic and periodically is being part of marketing audit characteristics. Appendixes described detail of each era and contribution of marketing audit.

2.3. Marketing Audit Methods

There are some marketing audit methods were developed by many scholars and practitioners. Objectives of all the methods are a) to make marketing audit applicable to many areas of industry such as service sectors, insurance sectors, broadcasting and telecommunication sectors, retail sectors and other sectors; b) to make application of marketing audit more effective and efficient and c) to make marketing audit more comprehensive.

Development of marketing audit methodology has varied. Some were worked on comprehensiveness of marketing audit components, some were worked on process of audit and some were worked on instrument and tools development (see Rothe et al. (1997) and Arafat (2005) for extent discussion). One of comprehensive work of marketing audit is from Kotler et al. (1989 and 2000). Kotler divided component of marketing audit into 6 parts, those are marketing environment audit, marketing strategy audit, marketing organization audit, marketing systems audit, marketing productivity audit, and marketing function audit. Lately Kotler added ecological and publics in the sub-lists of the audit components. Some writers were develop their variables of audit that a bit

different to Kotler, but in our opinion Kotler provide more comprehensive aspects of marketing audit.

Process of audit according to Kotler et al. (1989) take 3 steps a) agreement on objectives, scope and approach; b) data collection and c) report preparation and presentation. While Brownlie (1993) summary steps in marketing audit in checklist approach as: a) clarify and agree broad audit objectives; b) identify hidden agendas; c) establish clear reporting links to prime sources; d) collect relevant background documentations and preliminary opinions; e) revised broad objectives into specific one; f) eliminate non relevant and applicable from checklist and add if necessary; g) answer all questions within capabilities of auditors; h) select clients/participants within organization to be interview whether individuals or groups; i) decide how clients / participants give their responses; j) set up administration mechanism for data collection process; k) brainstorm remedial courses of action; l) extract all action points and categorize them according to urgency, cost, easy to implement etc.; m) discuss with client regarding time allocation and monitoring procedures. A more simple but comprehensive steps is introduced by Evans and Berman (2007). The steps are a) preparation, which should decide who does the auditor, time to audit, and areas to be audited; b) develop of audit forms and procedures; c) conducting the audit; d) reporting the audit result and e) management responses to audit.

In audit process Brownlie (1993), Evans and Berman (2007) are pointed importance of audit techniques and procedures as well as persons who audited and to be audited. Since in audit process, data should carefully collect and persons who audited could be resistance and not cooperate with auditor. This implicitly notified by Kotler in his audit process. That is why he suggests external auditor rather than internal auditing process for objectivity, neutral, and relevancy of the results. Instrument that widely used in marketing audit from it was introduced is checklist system. Auditor will develop area to be audited and make a list of audit components. The list could be questions to be asked, statement with yes or no, or statements with ranking order to be filled. According to Brownlie (1993), checklist system has advantage as: a) auditor does not need to rethink and rewrite things that had been done, b) provides insight into thinking and experience of others in the same field, and c) ensure that no important points are overlooked. Some writers are add some tools to marketing audit such as PEST analysis, SWOT analysis, Portfolio analysis like BCG matrix, GE matrix etc., Porter framework and others. The tools mostly help auditors to collect and analyze data.

3. Marketing Environment

Kotler et al. (1989) were suggested marketing environment audit as part of marketing audit. The marketing environment were divided into 2 parts: a) macro-environment is factors that influenced company's future and company has very little control, such as demographic factors, technological factors, socio-cultural factors and political-legal factors; and b) task environment is factors that influenced company in day to day operations such as markets, customers, distributors and dealers, suppliers and marketing facilitators. Kotler et al. (1989)

said that if company has a good long-range forecasting department, then macro environment audit might less be needed. Development of macro and task environment factors are demanded new marketing practices. As Kotler (2001) said that conventional marketing were begin obsolete and new strategies will be needed in the future

3.1. Development of Marketing Environment

Some marketing environment issues, that arise today, are shifting of consumer value system, globalization and its local fusion practice, and rising of information technology. In her book "Megatrends 2010" Patricia Aburdene (2005) reporting the change of consumer value system today and in the future. Present and future consumers will be conscious on values, Aburdene called them as conscious consumers. The consumers are more demanded on products from companies who show corporate citizenships. It means, that consumers will buy products from companies that produce green products (products that are not harm environmental and consumers), produce more efficient products (for some natural resources are very limited and being scarce such as petroleum), who concern for social responsibility and environmentalism and who concern for ethics and moral in company operation. Another characteristic of conscious consumer is they do not like consumerism. They will consider value of products before they decide to buy the products. Kotler (2001) noticed that today and future consumers become more price and value sensitive and better informed. However, the conscious consumers presently are not many but it is growth significantly in Aburdene prediction.

The idea and process of globalization have been issues from a long time. However, it still current and influenced lot of aspects of business and marketing practices. Recent globalization process is push to a regionalization of economics and interdependence of the regions. Domino effect in South America and Asia are examples of this process. International companies who have global operations are needed to be aware of this; they need to be more careful in deciding their investment, market and partnership. Another of globalization effect is fusion of global culture with local culture. The fusion will make a new culture that might different one area to another. Therefore, in cultural context there will be multicultural diversity practices (Sheth, 2006) rather than a new one global culture, which is tendentious to Western culture. Even in one country, the fusion processes are present between sub-cultures and the global one. For example, the research of Wong and Yu (2003) in China reported different perception to Western mall, which had global brand in metropolitan such as Shanghai versus rural area near Shanghai.

The rising of information technology is the third aspects that influence other environment factors. It is pushed customers into empowerment for information. Sawhney and Kotler (2001) called the rising of information technology as information democracy. They mention that assumption for producer-costumer relationship is changed. Since costumers can search for information, they can decide the best producer and can initiate relationship with the best seller. Customers have new capabilities through internet such as get objectives information for multiple brands, prices, features without depend on

manufacturers or retailers; initiate requests for advertising and information from manufacturers; design their own demand for products and services; and some others.

In the information technology era, customers not just can easily find information from manufacturers or retailers. They can find information from other customers through internet community such as newsgroups, blogs, and others. Now and in future, word of mouth advertising become faster and wider.

3.2. Recent Marketing Practices

Since the marketing environment factors are changed, marketing practices should also be developed to serve consumers in better ways and to make companies have better position in consumers mind as well as in competition. Kotler (2001) noted some new marketing paradigms that emerge in recent marketing, they are: a) Organize by customer segments; b) Focus on customer lifetime value; c) Look at marketing metrics as well as financial ones; d) Focus on satisfying several stakeholders groups; e) Everyone in the company does marketing; f) Build brands through company behavior; g) Emphasize customer retention; h) Measure customer value and loyalty; i) Make the value chain as the unit of analysis.

We can see from the notes, that marketing practices are tended to be more focus on customers' value and loyalty for customer lifetime value. Marketers should probe customers' value to create the best products and services that fit for them. Nevertheless, to define customers' value is not an easy work, because the term values are varied and complicated. It is demand better customer value measurement. Some tools are developed such as means-end chain analysis, value chain analysis, etc. Since customers' value, begin focus of companies, segmentation based on psychographic and behavioral are more applicable now.

Segmentation process is being more specific into individual level, since customers have different and varied values and backgrounds. Personalization and customization of products and services are needed to capture customer loyalty and retention. Marketers need to see customers in relationship meaning to find the best way to identify, create, communicate, deliver and recapture customer value (Kotler, 2001).

Personalization of products and services are needed to be supported by personal communication and delivery. Mass communication and advertising in the future will become losing its effectiveness. Public relations and direct marketing tools will become more effective. Personalized communication tools and media will raise their role; this can be done as information technology development is supported. Marketers will need to create information system that can collect customer databases to enable marketers to target and customize their offerings and messages more accurately.

To create loyal customers, marketers (companies) are needed to reengineering their processes. They might improve their marketing systems, research process, new product development process, delivery and distribution process, communication process and some others. Resources improvements are being requirement for them to have success in the reengineering process. The marketers need to improve capabilities of their tangible and intangible

marketing assets, such as personnel, technology and knowledge, infrastructures, innovation, relationship with customers, suppliers and competitors, and how to use time as their resources.

To summarize the recent marketing practice, Kotler (2001) suggests transformation for marketers. They need to shift from a “customer as target” focus view into customer relationship; from fixed to adaptive product and services offerings; from planning to discovery; from interpretation to facilitation; from competition to collaboration; from substitutes to complements; and from value chains to business webs / relations.

4. Result and Discussion

4.1. Discussion

Field that concerns much on performance measurement is management accounting. Today, multiple performance measurement is an issue in the field of study since the need of functional managers to measure their functional areas. Objectives of multiple performance measurement development are to accommodate the needs of functional managers for measurement (Chenhall and Langfield-Smith, 2007) and to have comprehensive looks of company as a multi functions organization so it can perform effectively and efficiently.

Traditionally, measurement system is focus on financial looks of the organization. Development of budget systems, costing systems such as standard costing, return on Investment and some other financial aspects of measurement and control. Dysfunctional of profit-based measurement is going to be a debate and concern. Johnson and Kaplan (in Chenhall and Langfield-Smith, 2007) claimed the role of profit-based measurement is short-term and it had been undermined by rapid changes of technology, innovation, and shortened product life cycles. They argue for longer-term goals measurement systems and control. Financial plus non-financial measurement systems and control is being needed for this strategic control system.

Scholars and practitioners in their functional areas develop non-financial measurement systems. Such as Total Quality Management, Just in Time, Flexible Manufacturing Systems in operations area; marketing measurement such as customer satisfaction measurements, service quality measurements, brand equity, customer lifetime values measurements, and some others; human resources measurement are being developed such as Human Resource Scorecards, employees satisfaction and loyalty, and some others measurement and controls. Integration of multiple measurements can be found in the Balance Scorecards (BSC) systems.

BSC is integrating four elements of functional areas. It measured financial areas, marketing areas, operations areas and human resources areas that can be extent to other areas that could be needed by user such as information technology, innovation, leadership or other perspectives (Kaplan and Norton, 1996, 2004). Methodology of BSC is through defining variables in each perspectives and linkages the multiple perspectives into a dynamic system that correlate each other to make cause and affect relationships. Measurements of variables are divided into outcome and performance drivers (input and process measures) called lagging and leading indicators. While metric of the

measurements, could be, vary based on variables that chooses and allow using of different scaling. One perspective could be different with other perspectives in metric and scaling. As example for customer perspectives, satisfaction could be scaled into interval form but sales could be possible in percentage while human resource could have different measurement for rather than satisfaction for employee. It depends on variables definition before it puts into lagging and leading indicators.

Importance features of BSC are its comprehensiveness measurement; its capabilities to bridging planning (from vision and mission to strategy), implementation and its evaluation and control to have clearer explanation for implementation; and its capabilities to use in corporate, SBU, and unit level. While limitation of BSC is readiness of organization to adapt and implement BSC itself such as too many measurement that company made for employees, lack of organization's infrastructure and resources, organizational culture, resistance of employees to be measured and others (Simons,2000).

4.2. Conclusion

Development marketing audit from 1950's until today is very remarkable. Marketing audit is being a strategic measurement and control tools for companies to improve its effectiveness of marketing performance. Marketing audit itself should be see as part of marketing field ,as Kotler defined, though its development seem very close to strategic management evaluation and control.

Development of marketing environment and practices would demand innovation to marketing audit components and measurements. For instance, value based marketing audit probably developed as increased of value conscious consumers as Aburdene predicted and value based marketing practices. Some features such as company marketing behavior, value based marketing systems, personalization and customization that links to globalization and acculturation, and communication can be added as marketing audit components. Resources audit, both tangible and intangible assets could be add as part of value based marketing audit since resources is part of value creation and delivery to customers.

Comprehensiveness feature of marketing audit could be strength of marketing audit as comprehensive measurement and control is being more demanded by managers. Marketing audit possibly to be extent into multiple performance measurement that included financial measurement as part of its measurement.

The idea of dynamic system that used in BSC probably developed, since the system shows clearer cause and effect relationship of the components to be link. Marketing audit might have its pair with marketing scorecard that BSC developed today. This might reduce inaccurate measurement and gaps between marketing audit and plan perception in managers' mind as Kotler et al. (1989) mentioned. Such as BSC strength to bridge planning, implementation, and control in a clearer explanation and implementation.

Marketing audit will developed more in the future. A classic audit and measurement issues are still present such as how to cope resistance from employees; measurement and metric is still can be improved; and as marketing

is one of the most dynamic field, it the future we believe that the audit should be adapt the changes.

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Appendixes

Era and the Contribution to Marketing Audit: 1950’s

ERA	CONTRIBUTION
Era One: Definition of Marketing Audit: 1950’s	
a) AMA (1959)	The Marketing Audit was formally introduced to the marketing literature
b) Shuchman (1959)	The Marketing Audit approach developed Defined the Marketing Audit as system, impartial review, and total marketing operations
c) Sessions (1959)	Stated purpose of Marketing Audit: to enable company’s management to determine alternative courses of action are most likely to maintain and preferably to enhance its position in the market
d) Oxenfeldt (1959)	Identified six separate aspects of Marketing Audit: objectives, policies, organization, methods, procedures, and personnel.
e) Crisp (1959)	Identified two types of Marketing Audit: horizontal and vertical

Source: Rothe et al. (1997)

Era and the Contribution to Marketing Audit: 1960's

ERA	CONTRIBUTION
Era Two: Organizational Application of the Marketing Audit: 1960's	
a) Oxenfeldt (1966)	Redefined the definition of Marketing Audit: scope – timing - intensity
b) Kotler (1967)	Introduced the concept of system-level audit: areas that need attention

Source: Rothe et al. (1997)

Era and the Contribution to Marketing Audit: 1970's

ERA	CONTRIBUTION
Era Three: The External Environment and Marketing Audit: 1970's	
a) Tirmann (1971)	Described marketing environment review : evaluate the company's effort to understand its environment Described marketing system review: to perform a comprehensive appraisal of a company's internal marketing system Described market areas review: identified by the overviews of the first two steps of the process.
b) Kotler (1976)	Stated that all companies need to review with a Marketing Audit Redefined the definition of Marketing Audit
c) Kotler, Gregor, and Rodgers (1977)	The definition of the Marketing Audit was sharpened: to be a comprehensive, systematic, independent, and periodic examination of a company's marketing environment and internal to determine problems to improve marketing effectiveness. Introduced the basic process fundamental to conducting a successful Marketing Audit. Identified six fundamental components of the Marketing Audit: marketing environment audit, marketing strategic audit, marketing organization audit, marketing system audit, marketing productivity audit and marketing function audit. Introduced the major problem encountered in the conduct of an audit
d) Capella and Sekeley (1978)	Reported problem was the 'friction' generated by the audit between the auditors and the existing management team Defined the market environment audit Described the marketing system audit
e) Naylor and Wood (1978)	Recommended using a questionnaire (checklist) in Marketing Audit

Source: Rothe et al. (1997)

Era and the Contribution to Marketing Audit: 1980's

ERA	CONTRIBUTION
Era Four: Implementation of the Marketing Audit: 1980's	
a) Wilson (1980)	Introduced the role of the Marketing Audit as a tool Described specific guidelines or questions for examination of each mix component in Marketing Audit
b) Wilson (1982)	Proposed checklist approach Demonstrated checklist approach
c) Mokwa (1986)	Suggested that the audit could also become an effective tool for introducing or reorienting fundamental marketing perspectives within an organization
d) Castle (1988)	Introduced an additional dimension of the Marketing Audit: external assessment

Source: Rothe et al. (1997)

Era and the Contribution to Marketing Audit: 1990's

ERA	CONTRIBUTION
Era Five: Expanded Application of the Marketing Audit: 1990's	
a) Body and Walker (1990)	Considered the Marketing Audit for Strategic Business Unit (SBU) Provides an assessment of the SBU's competitive position
b) Mann (1990)	Implementation of marketing audit in 3 insurance companies that had effectiveness in audit process through peer analysis, management commitment and forces, and discussion of audit result among organizations.
c) Benny, Cononat, and Parasuraman (1991)	Conducted a framework of a marketing services audit Identified two additional guidelines for implementation of the process to service organizations: use of an independent, objective, external organization to administrator the process and a post presentation, follow up meeting with the process administrators and management team.
d) Enix and Garfair (1992)	Presented the computerized Marketing Audit: as a comprehensive. Logically, consistent, computer driven, communicate appraisal of past and future marketing plans.
e) Webster (1992)	Explored the 'softer' issues in audit efforts
f) Cravens (1994)	Conceptualized positioning of the marketing audit

Source: Rothe et al. (1997)

Era and the Contribution to Marketing Audit: 21st Century

ERA	CONTRIBUTION
Era Six: The 21st Century and the Marketing Audit	
a) Sears (1994); Heikimian and Jones (1967); Brummet, Fanholtz and Pyle (1968); Hall (1992); Lusch and Harvey (1994)	Globalization of Marketing Audit: the scope and nature of marketing audit needs to be broadened to ensure adequate assessment of global marketing efforts
b) Goodman (1972); Trebuss (1976); Christopher (1984); Constantin and Lusch (1994); Feder (1965); Feder (1965); Monoky (1994); Flesher (1993)	Support for the market controller position in the organization: the role of marketing auditor is to provide financial perspective to potential marketing programs, measure the effectiveness of marketing efforts, and to determine the profitability of programs once they have been implemented
c) French (1972); Harvey (1994); Dandurand, Lapidus and Pinney (1993); MacNeill, Winsemius and Yakushiji (1991); Varble (1972); Geiser (1991); McMurray (1991); French (1992)	Incorporation of ecological dimension of marketing efforts of the organization: marketing managers must consider the ecological impact of each marketing decision to demonstrate environmental sensitivity and responsible behavior
d) Brownlie (1993); Pesmen (1993); Constantin and Lusch (1994)	Integration of periodic and continuous marketing control efforts: the marketing audit should not be perceived as the only control mechanism that should be used in assessing marketing performance
e) Constantin and Lusch (1994); Zimmerman (1993); Peach and Constantin (1972)	Broadening the Marketing Audit concept to focus on resources management and control: the organization is a managerial resources system driven by all relevant tangible and intangible resources, in both the internal and external environment.

Source: Rothe et al. (1997)