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MARKETING AUDIT IN EFFICIENCY OF MARKETING IN THE FOOD INDUSTRY

Abstract. *The article explains audit as a means of increasing the efficiency of marketing activities and clarifies its role in optimising marketing activities. Scientifically substantiated proposals were made to increase the efficiency of the marketing system based on marketing audits in food production enterprises. The author gives the definitions of marketing audit given by the authors at different times, formulates its goals, essence, and purpose, and identifies problems associated with its implementation. The author's interpretations are analysed and given to deepen the value of the marketing audit to identify shortcomings in marketing activities in the food industry, which differ in specific features. It should be noted that no matter what position the company occupies in the market, its activities presuppose constant development: introduction of innovations, improvement of production technologies/provision of services, optimisation of business processes, expansion of the customer base, growth of sales volumes and even the number of mistakes that are customary to learn from. The role and usefulness of the marketing audit in identifying vulnerabilities in the work of key divisions of companies, shortcomings in relation to their rivals and various segments of the food market are considered as significant factors affecting the effectiveness of marketing activities. Even after realising the benefits of the marketing approach to doing business, not all managers striving to keep up with the times successfully cope with the task of effective management. The author notes the lack of information on how well and efficiently the marketing and sales departments function. A marketing audit, which emerged from the management audit and formed as a separate direction less than ten years ago, allows you to collect and analyse such information. A marketing audit helps to optimise the necessary information base and empirical data to prepare key management decisions on a particular problem issue and the prospects for the development of the company and contributes to the effectiveness of marketing in general. Prerequisites for creating such a direction as a marketing audit led to a decrease in the relevance of traditional marketing solutions: competing companies began to pursue an active policy in launching new products, distribution and advertising.*

Keywords: food products, marketing audit, marketing control, market relations, marketing system.

Introduction. Regardless of the company's position in the market, it needs to innovate, improve production technology, optimise business processes, maintain relationships with the customer base, expand relationships with more profitable customers, and build partnerships with customers to gain a better position. Achieving the solution to the above-mentioned issues makes it necessary to control the enterprise's marketing activities, or rather, to organise the marketing control system and audit. Without this, it is almost impossible to bring sustainability to food producers and prevent their market position from deteriorating. In this regard, a marketing audit is important as a means to increase the efficiency of marketing activities of enterprises offering food products to the market. As it is known, the transition to market relations has conditioned the implementation of the activities of enterprises in accordance with the requirements of the market. In this regard, their management issues have risen to a qualitatively new level. The application of marketing as a new management method in the food industry has allowed them to adapt quickly to the market. However, this does not mean that the activities of enterprises that implement marketing go smoothly and do not face any difficulties in ensuring the enterprise's efficiency.

On the contrary, in the conditions of market relations, there is a need to develop and implement a broader range of measures to ensure the efficiency of production and sales activities of any enterprise.

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Of course, some of these measures are related to marketing as part of enterprise management. In the context of rapidly changing consumer requirements and tastes, increasing competition in the market, the emergence of advanced production technologies that create new opportunities for enterprises, more operative decisions are needed, and in some cases, even the development and implementation of aggressive marketing measures. Substantiation of the implementation of these measures is also possible through the implementation of marketing audits. Therefore, in the current situation, it is impossible to imagine the activities of enterprises without a marketing audit. The purpose of the study is to identify sources of resources to increase the effectiveness of marketing in the food industry based on marketing audits.

Literature Review. A marketing audit requires a regular, periodic, impartial, comprehensive review of the enterprise's activities. Kotler and Keller (2006), a well-known marketer who first introduced this concept to the scientific community in 1967, explain the essence of marketing audit as follows: Marketing audit is a comprehensive, independent and regular study of the external environment, goals, strategies and activities of the company, aimed at identifying problems and opportunities in the company's activities and the development of a plan to increase marketing efficiency. The essence of the audit is the search for hidden reserves to increase the efficiency of the marketing system, including economic efficiency (for example, the return on investment in marketing). Kotler explains the marketing audit as a more comprehensive set of measures than other marketing efforts or attempts at the marketing activities of the enterprise. Such an explanation of the essence of this concept allows identifying the weaknesses of the enterprise in implementing the marketing concept, in general, to clarify whether the marketing concept is chosen correctly, and to identify problems that may hinder its development inside and outside the enterprise.

It should be noted that the problems that hinder the development of the enterprise can also be identified through marketing research. However, these studies are conducted when a problem manifests itself in one or another enterprise. Symptoms of this problem include a decrease in the volume of products sold by the company, its profit and profitability, and an increase in the number of complaints from customers. The problem may not be evident in the marketing activities of the enterprise, but this does not mean that there are no problems in its activities, and there will be no problems in the near future (Lacziak and Murphy, 2019). In order to prevent these problems from occurring in the future, marketing audits are needed, and the application of this marketing tool already allows you to neutralise the problem in advance (Stager and Odar, 2017). Thus, it is possible to reduce the enterprise's costs in solving a specific marketing problem and increase the efficiency of marketing activities.

In some cases, companies are unable to identify the problem that arises in marketing activities correctly, and research is conducted in the wrong direction. This leads to an unreasonable increase in costs incurred by the enterprise and, consequently, a decrease in the efficiency of marketing activities. From this point of view, the advantages of preventing a marketing problem (or marketing opportunities in front of the enterprise) in a timely manner through a marketing audit are significant.

The marketing audit is integral to the marketing management process (Michalkova et al., 2021). As a result of the marketing audit of the enterprise, the information necessary to decide on improving the enterprise's overall marketing strategy is collected and used. It is possible to develop a more successful strategy to increase marketing efficiency. In this regard, some authors interpret marketing audits as complex marketing studies and equate them with the above-mentioned studies. However, in our opinion, the identification of these concepts is incorrect. The papers of Lipnicka and Dado (2013) examined the problems and main approaches related to the organisation and development of marketing audit, taking into account the factors affecting practical processes.

Thus, it is more appropriate to interpret the features of marketing research as research conducted to solve a problem that is already manifesting itself. In a marketing audit, it is possible to identify

weaknesses in marketing activities and clarify problem areas. However, the early signs of these problems may not appear. Considering the above, a marketing audit can be equated with marketing intelligence as a concept. Similar approaches to economic processes in the food industry in Azerbaijan are discussed in the works of Anver Q.A. (2019) and Huseynov F. (2019).

The main purpose of conducting a marketing audit is to identify the main areas of problems and marketing opportunities and develop recommendations that will increase the effectiveness of marketing activities. In other words, through a marketing audit, it is possible to ensure that the company responds adequately to changes in the internal and external environment.

An audit provides an understanding of strategically important aspects of sales and marketing and the development and implementing of more sophisticated marketing measures in those areas. According to experts in this field, it is necessary to conduct periodic audits. This need is related to whether the change in marketing measures has a positive effect on the sales of the enterprise and its (i.e. the enterprise) value. Well-known marketing experts like Wilson (2003) and others - consider the audit as a tool to assess the following indicators: adherence to the marketing orientation of the enterprise; achieving marketing goals; the effectiveness of this or that marketing strategy/tactic. Therefore, it is possible to increase the efficiency of marketing activities by auditing these activities. In this regard, an audit is a tool used to clarify the current state of efficiency and identify potential sources for its further improvement.

McDonald, F. Kotler, and some well-known marketing experts explain marketing audits as an integral part of marketing planning. This is the right explanation because it is impossible to develop and plan measures in these areas without identifying areas of strategic importance, but it is problematic in marketing. McDonald, one of the above-mentioned experts, writes about the essence of marketing audit: «Marketing audit» is a tool that allows you to find the answer to the question "Where is the company currently?". An audit is a systematic, critical, and objective review and assessment of an entity's operations and environment. The marketing audit is an integral part of the audit of the management of the enterprise related to the marketing environment and operations" McDonald M. (2000). Some experts have developed F.Kotler's views on marketing audit, explaining it as a tool for creating a market-oriented strategy of the enterprise and effective management of that strategy. According to them, implementing a marketing audit promises the company a number of benefits. Thus, the results of research on Australian companies have shown that there is a positive relationship between marketing audits and the market share of companies. Also, the impact of a marketing audit on an enterprise's market share is stronger than the impact on the entity's financial performance. The increase in the enterprise's market share due to the marketing audit forms the basis for the increase of the level of financial indicators of the enterprise in the future.

The most common methodology of a marketing audit is to find answers to a series of open-ended questions about the marketing environment, marketing strategies, the company's operational activities, and marketing objectives. This is reflected in the views of most marketers on marketing audits. Well-known marketer Mammadov (2014) also supports such an explanation of the essence of marketing audit, and he shows in the form of separate blocks what questions can be answered during the development of the system of measures.

The objects studied during the audit include the marketing environment and controlled elements of marketing (marketing mix - product, price, location and incentives) (Abdul-Majid, 2017). This is because implementing effective marketing activities is possible due to the optimal coordination of the elements of the marketing complex with each other, and the study of forces or factors that form the marketing environment is inevitable to ensure this coordination.

In general, an effective marketing audit of enterprises, including the food industry, should be carried out with the following four criteria:

1. Coverage. The audit should not be limited to individual critical aspects of marketing activities in the food industry and should cover all aspects. Although the audit may be functional or somewhat related to the performance of a specific function, the expectation of complexity gives better results in terms of ensuring the effectiveness of marketing activities. Adherence to the complexity of the audit allows for identifying the real marketing problem. Thus, for example, the problem of sales in the food industry is not due to poor training and motivation of sales staff but may be due to the low quality of the product.

2. Systematicity. A marketing audit involves taking a series of steps or stages, including the external environment of an enterprise, its internal system, and the functions it performs. Successful completion of these steps makes it possible to diagnose a problem that may occur. After that, it is possible to develop short-term and long-term proposals to prevent this problem and increase the efficiency of marketing activities.

3. Impartiality. The audit should be conducted objectively and should not depend on the managers who decide on marketing activities in the enterprise. To ensure objectivity and impartiality, it is advisable to conduct the audit with the help of outside consultants (employees of audit firms). Such an approach to the organisation or implementation of the audit allows not to cover up the problems that may lead to a decrease in the effectiveness of the marketing activities of the enterprise but rather to prevent them in a timely manner.

4. Periodicity. Marketing audit should be carried out periodically, not when the company has serious problems with market activity. This, in our opinion, distinguishes marketing audit from marketing research. Sometimes a problem that arises later in the marketing activity of the enterprise is manifested in the period of «prosperity» of its activity and becomes a serious issue. In order to avoid such acute problems in the future, marketing audits should be carried out regularly (periodic). The audit does not require a decrease in sales and the number of customers, as well as the deterioration of other indicators that characterise marketing activities. Capon et al. (2010) wrote that audits in the food industry should prevent the decline in these indicators and thus ensure the sustainability of the effectiveness of the marketing activities of the enterprise

In general, the necessity for auditors to urgently intervene in the activities of the food industry may be in the following cases:

- The company has a marketing service, but it is not clear what the service is engaged in and what the company is doing to increase the efficiency of marketing activities;
- The range of products released by the enterprise changes spontaneously, there are unrealised products in warehouses, and the enterprise faces difficulties in producing products by keeping the «pulse» of the market;
 - there is a serious need to increase sales of products, and for this, the «price war» with key competitors does not give the desired result;
 - there is a lack of information about the market, or there is too much information in this exhibition, and structuring that information is a problem.

Carrying out a marketing audit on the above points allows identifying resources to increase the efficiency of the marketing system, including economic efficiency (for example, the efficiency of investment in marketing - ROI). The more opportunities an enterprise has to benefit from these sources, the higher the economic efficiency of that enterprise's marketing system.

The article's purpose is to justify the importance and strategic role of marketing audit in improving the effectiveness of marketing activities in the food sector. The main hypothesis is based on the multifunctionality and practical effectiveness of the marketing audit, which reveals the shortcomings in the organisation and implementation of strategic activities of food subjects who, according to their functional responsibility, belong to the marketing service of the enterprise.

Methodology and research methods. The article uses methods to analyse the essence and functions of the marketing department at the enterprise level. A detailed analysis of the activities of the marketing service is carried out with the identification of existing problems in the enterprise. The erroneous actions of the marketing audit in the enterprise, which are characterised as the system and functional errors, are organised and summarised. The following materials are detailed system errors and specific examples. Then the essence of functional errors in marketing activities is revealed. The activities of the marketing service Azersun Holding – Guliyev et al. (2019) are considered and characterised as practical methodological approaches to improving the efficiency of marketing activities. Next, certain approaches and scientific hypotheses about the functions and activities of marketing audit in improving the efficiency of the overall marketing activities of the Kupec and Pisa (2021) researchers are presented. These authors consider marketing audit effectiveness in identifying more valuable sources of resources to improve marketing efficiency. Further, the methodological approaches of the investigators of Loureiro and Haws (2015) also examined the marketing functions of enterprises. In addition, statistical analysis is used and based on the empirical base, the author's approaches are developed, generalisations are made, and scientific-reasoned arguments are formed to prepare proposals and conclusions (Dkhili, 2018).

Results. There are always problems and mistakes in the market activities of any enterprise, including those that offer food to the market. From this point of view, there is no ideal enterprise, and every enterprise needs to improve something, eliminate mistakes and look for new marketing opportunities. The solution to these issues is possible only through a marketing audit.

The subject of a marketing audit is errors and problem areas in marketing activities. It is possible to distinguish two categories of errors in this activity: 1) systemic errors; 2) functional errors.

Examples of systemic errors are the following:

- denial of marketing in food production enterprises and preference for traditional methods of production and sale of products; in this case, the market is not studied, and the enterprise's relations with customers are either absent or very weak;
- subordination of the marketing department to the production and sales department;
- insufficient authority of the marketing department management; such a situation limits the activities of the marketing department and, as a result, the deterioration of the market position of the enterprise is inevitable;
- lack of unified management of the departments responsible for the implementation of marketing functions; In such cases, there is competition between departments, which has a negative impact on the functioning of marketing as an effective system in the enterprise;
- inadequate marketing management structure scheme;
- very narrow specialisation of marketing specialists and managers and their impossibility to replace each other; Observation of such cases in the enterprise leads to a violation of the coordination of the marketing system, which can result in the failure to perform any marketing operations;
- excessive specialisation or lack of specialisation of marketers operating in the enterprise;
- lack of an important element (subsystem) of the marketing system; sometimes, the marketing department simply deals with the promotion of products and does not focus on the use of other elements of marketing, whereas effective marketing activities are possible based on favourable coordination of all elements of marketing and subsystems;
- Lack of ineffective communication between those responsible for the operation or performance of individual marketing subsystems; Such a situation negatively affects the functioning of marketing as a normal system and, consequently, its effective operation.

Functional errors in marketing activities are associated with the performance of the following functions: analytical function of marketing; production function of marketing; marketing planning, organisation and control functions (Elsayed Fayed, 2021).

The lower the error rate in the above categories, the higher the marketing efficiency.

It should be noted that releasing systemic errors in the marketing activities of the enterprise leads to more significant negative consequences. As mentioned above, these errors are due to the non-optimal structure of the marketing service, inadequate level of authority of specialists and marketers, improper distribution of responsibilities, lack of financial resources for implementing certain marketing activities, etc.

It should be noted that the development of auditing activities in Azerbaijan is in the process of the best world experience. In recent years, measures to improve the skills of auditors and audit organisations in the country have been taken. Table 1 shows the indicators of audit activity in the Republic of Azerbaijan for 2014-2020.

Table 1. Indicators of audit activity in the Republic of Azerbaijan for 2014-2020

Indicators	2014	2015	2016	2017	2018	2019	2020
01 Number of auditing organisations and independent auditors, total	115	113	123	137	189	195	185
Including							
- independent auditors	43	39	38	45	69	57	55
- auditing organisations	56	56	67	77	100	123	116
02 Number of concluded contracts	3487	3094	3540	4826	4517	6451	5056

Sources: developed by the author based on the (Reports of Chamber).

In 2014-2020, the number of audit organisations and independent auditors in Azerbaijan increased from 115 to 185, and the number of concluded audit contracts increased by 45%. Unfortunately, the professional level of auditors requires further improvement, especially in specific areas, including the implementation of marketing audits in food industry organisations (Table 1). Currently, there is no detailed information on the implementation of marketing audits of food enterprises in the country. The recent introduction of marketing as a production and sales process management concept in these enterprises and the limited understanding of marketing in most enterprises suggest that they do not adequately understand the need for marketing audits. However, the use of marketing audits as a tool to increase the efficiency of marketing activities in large food enterprises in the country is rare. Among these enterprises, Azersun Holding has a better experience in terms of conducting marketing audits (Guliyev et al., 2019). The company manages to maintain its leading position in the food market due to its qualified marketers and wide range of activities. The increase in the number of such enterprises in the food industry of Azerbaijan and the reliance on the culture of a marketing organisation in these enterprises can lead to the complete satisfaction of the population's demand for food products.

The researches show that some authors have paid more attention to the conceptual and scientific-theoretical issues of marketing audit. It is almost impossible to cover the practical issues of the audit in the example of a specific enterprise. At the same time, it should be noted that using this organisational form seems very difficult and impossible, as the audit of these enterprises is very expensive at the expense of external employees. This does not mean that food enterprises should not conduct marketing audits. Nevertheless, instead of those enterprises, audits should be seen as a means of identifying sources of resources to improve marketing efficiency (Kupec and Pizar, 2021). There are problems

regarding marketing as a system in food production enterprises. Thus, these enterprises either do not have marketing services or in enterprises where marketing services are available, the relationship between this service and other departments of the enterprise is not at the required level. The fact that the quality characteristics of the products currently offered to the market by some food industry enterprises do not meet consumer demand can be explained by this factor, or in other words, the lack of marketing as a system in enterprises (Loureiro and Haws, 2015). These products include milk and dairy products and meat and meat products. The development index of the market of these products (the ratio of the actual capacity of the market to its potential capacity) in 2015-2019 was 66.3 - 67.4% and 48.2 - 48.4%, respectively. As can be seen, the market's potential for these products is high, and people's demand for these products is not fully met. However, the slow sales of these products and the large stocks at the end of the year are observed, and in our opinion, this is due to their quality. Thus, for example, in 2015-2019, if the demand for butter as a dairy product was not fully met, the balance of this product at the end of the year amounted to 1.6-1.8 thousand tons. In general, the dynamics of unrealised stocks of finished products in the warehouses of food industry enterprises are characterised by the data in Table 2.

Table 2. Stocks of finished products in the warehouses of food industry enterprises, in millions of manats

	As of 01.01.2016	As of 01.01.2017	As of 01.01.2018	As of 01.01.2019	As of 01.01.2020
Food production	21,1	47,6	29,2	30,6	52,2
Beverage production	27,7	27,7	32,8	24,0	28,2

Sources: developed by the author based on (State Statistical Committee of the Republic of Azerbaijan, 2020).

The increase in stocks of finished products in the warehouses of enterprises shows that there is a need for a critical review of the marketing concept implemented in the enterprises offering these products to the market and the application of the concept (socio-ethical marketing concept). The enormous potential of some food markets should not create a basis for enterprises to offer products that do not meet standards and consumer demand. In all cases, products should be produced and offered to the market, considering consumer requirements and human health.

Our marketing observations also confirm that the quality of some dairy products does not meet the requirements. For the quality of products to be at the required level, there must be an interaction between the marketing department and other enterprise departments. Due to these relations, products must be produced and offered to the market in accordance with customer requirements.

Taken as a whole, audits in these enterprises will be felt to increase marketing effectiveness, or the marketing scheme must be followed to have a strong impact. It is expedient that the scheme consists of the following six parts or blocks (Table 3).

Table 3. Rational scheme of marketing audit in food industry enterprises

Enlarged audit components	Questions to be answered
Marketing environment	What changes are taking place in consumers' behaviour, desires and tastes in the demands they place on food? What are the changes in the activities of competitors, and how does it affect the marketing activities of the enterprise? What is the impact of changes in the macro-environmental factors of marketing (political, technological and cultural environmental factors) on the results of marketing activities of the enterprise?

Continued Table 3

Enlarged audit components	Questions to be answered
Market goals and strategies of the enterprise	How realistic are the company's market goals and strategies? Were the goals and strategies chosen correctly, considering the external marketing environment and strengths of the enterprise? Do managers understand goals and strategies correctly?
Organisation of marketing	How precisely are the roles and responsibilities of marketing staff divided? Do the performance measurement and reward system motivate employees? To what extent is the organisational structure of the marketing service favourable, taking into account internal and external factors and creating conditions for the development of the enterprise?
Marketing systems	The company's marketing systems, including the development of new products, marketing research, marketing planning, customer satisfaction with products, sales forecasting, the formation of databases about buyers, etc., how effective is it?
Marketing productivity	How efficiently does the enterprise produce the individual product lines? What is the level of efficiency of different market segments and buyers? Which products should be set with new prices? How should an enterprise distribute its resources among the elements of the marketing mix (marketing mix)? Which food products need to be improved? Which products are required to stimulate sales? Is there a need to stimulate the activities of the trading staff and change its number?
Implementation of marketing	How do the market proposals of an enterprise differ from the market proposals of a competing enterprise, taking into account the elements of the marketing mix (product, price, location, promotion)? How effective is the marketing mix of the enterprise in terms of implementing its market strategy? Marketing - Is the marketing coordination of market strategy with the mix elements ensured?

Sources: developed by the author.

Carrying out a marketing audit in enterprises offering food products to the market based on this scheme can ensure its comprehensiveness and thoroughness and thus increase the efficiency of marketing activities.

Conclusions. In order to increase the efficiency of marketing, it is necessary to conduct audits of food companies. It is possible to reduce the cost of marketing and increase the effect of marketing activities in exchange for the cost, based on the organisation of marketing audits.

Specifically, the implementation of marketing in food production enterprises can manifest itself in the form of the following effects: the formation of a correct image of the marketing system and its activities in the enterprise; timely detection of problem areas that will manifest themselves in the activities of the enterprise; Achieving higher results in return for the costs incurred by minimising the costs of marketing activities (optimisation of marketing activities); making well-thought-out, rational and effective strategic decisions; creation of marketing management tools and achievement of their effective combination; development of precise criteria for marketing control, etc. Practical conclusions and individual provisions of the materials of the considered problems can be used in the formation and development of the strategy of food enterprises to intensify the application of marketing audit in the processes of improving the effectiveness of marketing activities.

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Маркетинговий аудит як засіб підвищення ефективності маркетингу підприємств харчової промисловості

Незалежно від того, яку позицію компанія займає на ринку, її діяльність передбачає постійний розвиток: впровадження інновацій, удосконалення технологій виробництва/надання послуг, оптимізація бізнес-процесів, розширення клієнтської бази, зростання обсягів продажів тощо. Однією з необхідних умов успішного функціонування компанії є постійний аудит її розвитку. Маркетинговий аудит є ефективним інструментом котрий являє собою всебічну, систематичну, незалежну і періодичну оцінку маркетингової активності компанії. Систематизація літературних джерел та підходів до вирішення проблеми підвищення ефективності маркетингової діяльності підприємств харчової промисловості засвідчила відсутність обґрунтованого теоретичного інструментарію організації аудиту маркетингової діяльності підприємств харчової промисловості. В статті розглянуто сутність маркетингового аудиту, як інструменту ефективності бізнесу та його значення в маркетинговій діяльності підприємств харчової промисловості. Обґрунтовано необхідність застосування маркетингового підходу до ведення бізнесу та визначено мету, завдання, інструментарій маркетингового аудиту на підприємствах для досягнення найвищої конкурентоспроможності продукції. Визначено інгібітори використання маркетингового аудиту на підприємствах харчової промисловості. Розглянуто сучасні методи та інструментарій проведення маркетингового аудиту внутрішнього та зовнішнього середовища підприємств. Проведено дослідження критеріїв ефективності маркетингової діяльності підприємств харчової промисловості з метою проведення маркетингового аудиту. Визначено та встановлено

передумови для успішного здійснення маркетингового аудиту й управління маркетингом з урахуванням слабких та сильних сторін діяльності підприємства та змін його зовнішнього та внутрішнього середовища. Результати проведеного дослідження можуть бути корисними для керівників компаній при проведенні маркетингового аудиту, визначенні факторів, які впливають на його ефективність.

Ключові слова: харчові продукти, маркетинговий аудит, маркетинговий контроль, ринкові відносини, система маркетингу.