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Management Audit to Assess the Effectiveness of Sales Management at PT. XX

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ABSTRACT

Background: Companies use marketing management audits to evaluate the effectiveness of their marketing function and determine competitive strategies to maintain their survival. Objective: This report presents a management audit of the marketing function at PT. The aim of this study is to assess the efficacy of the marketing function implementation and identify areas for improvement, in order to provide suggestions and recommendations. The research methodology involves a descriptive qualitative approach using a case study method, which includes observation, documentation, interviews, and questionnaires. The assessment was based on a comparison of criteria, causes, and effects. According to the research conducted, it can be inferred that the implementation of the marketing function has not been as effective as desired. According to the research conducted, it can be inferred that the implementation of the marketing function has not been as effective as desired. According to the research conducted, it can be inferred that the implementation of the marketing function has not been as effective as desired. It was found that there are several internal and external factors that could be considered weaknesses for the company.

Keywords: evaluate, marketing, management

INTRODUCTION

In today's business environment, there is a notable demand for increased efficiency in company operations. Companies should consider operating more efficiently and flexibly in order to meet changes in market demand and deliver products on time without compromising quality. It is important to prioritize customer specifications to ensure customer satisfaction. By understanding customer requirements in terms of quality, quantity, and timeliness, companies can design their production processes and operations accordingly.

To enhance the quality of our products and meet customer demands, it may be beneficial to conduct an audit of our production and operations functions. To enhance the quality of our products and meet customer demands, it may be beneficial to conduct an audit of our production and operations functions. To enhance the quality of our products and meet customer demands, it may be beneficial to conduct an audit of our production and operations functions. This will allow us to identify any ongoing weaknesses that may impede our progress towards our objectives and develop solutions for improvement. The audit can be conducted on an ad hoc or periodic basis in accordance with established policies and strategies. According to (Bayangkara, 2014), a production and operations audit is a thorough evaluation of the entire production and operations function to assess its satisfactory performance in terms of economics, efficiency, and effectiveness.

The evaluation of economization encompasses the management of raw materials, including their procurement, receipt, and handling. Efficiency and effectiveness can be evaluated through various means, including process validation, equipment and facility control, and quality control measures. Additionally, raw material quality and cost reports are important factors to consider in quality control. The evaluation of finished goods control encompasses an assessment of quality, product capacity, and estimated delivery time.

Literature Review

The management audit assesses the efficiency and effectiveness of a company's operations. The management audit is conducted to systematically review the activities and programs of the auditable entity

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to evaluate the efficient use of resources and funds, and the feasibility of achieving planned objectives. In addition, the audit aims to identify any violations of provisions, rules, or policies established by the company, as noted by (Bayangkara, 2014)

According to (Tunggal, , 2012) management audit is an assessment of the managerial organization and efficiency of a company, department, or any auditable entity. Management audits aim to identify activities and programs that could benefit from improvement. The recommendations provided can help achieve enhancements in the management of various programs and activities at the company.

According to (Tunggal, , 2010) suggests that management audits can provide benefits in several ways as follows:

1. Identify problems that arise, their causes, and alternative solutions to improve them.
2. Find opportunities to reduce waste and cost efficiency.
3. Find opportunities to increase income.
4. Identify undefined organizational goals, objectives, policies and procedures.
5. Identify criteria for measuring the achievement of organizational goals and objectives.
6. Recommend improvements to policies, procedures and organizational structure.
7. Carry out checks on the performance of individuals and organizational units.
8. Review compliance/compliance with legal provisions, organizational goals, targets, policies and procedures.
9. Provide an independent and objective assessment of an operation.

According to (Bayangkara, 2014) there are 3 (three) main elements in audit findings, namely:

1) Criteria (criteria)

   Criteria are also standards (guidelines, norms) for each individual or group within the company in carrying out their activities.

2) Cause (cause)

   Causes are actions (activities) carried out by each individual/group within the company.

3) Consequences (effect)

   The effect is a comparison between the cause and the criteria related to that cause.

When conducting a management audit, (Bayangkara, 2014) suggests following five broad stages:

1) Preliminary Audit

   A preliminary audit is conducted to gather background information on the object under audit. This includes reviewing various regulations, provisions, and policies related to the audited activities, as well as analyzing the shared information to identify potential areas for improvement in the audited company. Based on this background information, the auditor can establish the tentative audit objective.

2) Review and Testing of Management Controls

   In this phase, the auditor evaluates the effectiveness of management controls in facilitating the achievement of the entity's objectives by examining and testing management controls over the subject matter. The results of this examination help the auditor to gain a better understanding of the controls applicable to the subject matter, thereby facilitating the identification of potential weaknesses in the various activities performed.

3) Detailed Audit

   During this phase, the auditor gathers sufficient and reliable evidence in support of the audit objectives. In addition, as the auditor investigates matters related to the audit objectives, the auditor develops findings to identify any relationships between them and other findings. The audit working paper presents appropriate, relevant, and competent findings to support the audit conclusions and recommendations.

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4) Reporting

   The purpose of this stage is to communicate the audit results, including recommendations, to various interested parties. The report aims to persuade management (the audit object) of the validity of the audit results and encourage authorized parties to make improvements to the weaknesses found. The report presents important audit findings to support audit conclusions and recommendations in a comprehensive manner. Recommendations must be presented in operational language that is easy to understand and interesting to follow up on

5) Follow Up

   Follow-up is designed to encourage responsible parties to implement improvements in accordance with the recommendations as the final stage of a management audit. It is important to note that the auditor does not have the authority to require management to take action to follow up on the recommendations made.

According to the American Marketing Association in (Kotler & Keller, 2012), marketing is an organizational function and a series of processes that create, communicate, and provide value to customers. The goal is to manage customer relationships in a way that benefits both the organization and parties interested in the organization.

Meanwhile, (Kotler & Armstrong, 2012) define marketing as the process of creating value for customers and building strong customer relationships to capture value from them in return.

In other words, marketing satisfies consumer needs and desires through an exchange or transaction process to achieve expected profits. To receive a positive response from consumers, a company's marketing activities must prioritize consumer satisfaction. Responsibility for ensuring product satisfaction lies solely with the company, as satisfied consumers are more likely to generate profits.

Meanwhile, according to (Kotler & Keller, 2012), a marketing audit is a complete, systematic, independent, and periodic examination of a company's environment, goals, strategies, and activities to identify problem areas and opportunities and recommend action plans to improve marketing performance.

(Bayangkara, 2014) places more emphasis on evaluating the effectiveness of marketing organizations in improving their performance. Marketing audits are conducted periodically as a substitute for control system mechanisms, and solutions are then sought. The purpose of a marketing audit is to identify marketing threats facing the company and plan the necessary improvements to eliminate these threats. The benefits of a marketing audit include providing an objective picture of the company's performance and identifying various deficiencies in the management of marketing efforts that still require improvement. The auditor's recommendations can provide an alternative solution to address deficiencies and facilitate immediate improvements.

According to (Bayangkara, 2014) marketing audits can cover six main areas in marketing as follows:

1. Marketing Environment Audit

   Assessing the marketing environment involves reviewing customers, competitors, and other factors that affect the company. Micro-environmental factors such as economic, technological, social, and political factors are included in this review.

2. Marketing Strategy Audit

   The purpose of this audit is to ensure that the company has developed a strategy that is consistent with its objectives and appropriate for the current business environment, so it is important to clearly state the objectives in order to properly evaluate them. The purpose of this audit is to ensure that the company has developed a strategy that is consistent with its objectives and appropriate for the current business environment; it is common for companies to have unclear objectives and strategies, which can make evaluation difficult for auditors.

3. Marketing Organization Audit

   This audit evaluates the marketing organization's capacity to achieve company objectives. It assesses the marketing team's effectiveness in collaborating with other departments, such as R&D, finance, and purchasing.

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4. Marketing System Audit

   This audit evaluates the company's procedures for obtaining information for the planning and control of marketing activities. The objective is to determine whether the company has adequate methods for performing routine marketing tasks.

5. Productivity Audit

   In this audit, a product, customer group, or other unit of analysis within marketing is analyzed for productivity and probability. One way to analyze marketing probability and productivity is through marketing cost analysis.

6. Marketing Function Audit

   This is a vertical audit and in-depth analysis of each element of the marketing mix, including product, price, distribution, selling force, advertising, promotions, etc.

When establishing performance standards for a company's marketing function, it is common to use effectiveness as an assessment tool. Effectiveness refers to the degree of success a company has in achieving its goals (Bayangkara, 2014). Performance standards are evaluated based on the level of effectiveness, which is measured through qualitative assessment standards. Effectiveness is determined by whether the company has achieved its stated objectives (Tunggal, , 2003)

Based on (Bungkaes, et al.,, 2013) expressed an opinion on effectiveness, defining it as the relationship between output and goals. Ravianto in (Masruri, 2014) defined effectiveness as the degree to which work is done well and output is produced as expected. Therefore, a job can be considered effective if it is completed within the planned time, cost, and quality parameters.

Based on the definitions above, it can be concluded that the ultimate goal of an activity is effectiveness, where reality aligns with planning and expectations. When assessing the effectiveness of an object, auditors emphasize their attention on: a) achieving program goals and determined activities, b) utilizing program results, and c) the influence of program results or activities on achieving overall company goals, according to (Bayangkara, 2014).

Types of audits according to (Arens, A. A., et al.,, 2017) are as follows:

1. Operational Audit (Operational Audit)

   Operational audits evaluate the efficiency and effectiveness of an organization's operating procedures and methods in each section.

2. Compliance Audit

   Compliance audits are carried out to determine whether the auditee (client) has followed special/certain procedures, rules or regulations set by some higher authority, such as legal provisions, government regulations, loan requirements from banks and others.

3. Financial Statement Audit (Financial Statement Audit)

   A financial statement audit is carried out to determine whether the financial statements are stated in accordance with established criteria.

According to (Agoes, 2017) types of audits can be categorized into 4 parts:

a. Operational Audit (Management Audit), namely an examination of a company's operational activities, including predetermined accounting policies and operational policies.
b. Compliance Audit, namely an inspection carried out to determine whether the company has complied with applicable regulations, both those set by internal and external parties to the company.
c. Internal Audit (Internal Audit), namely an examination carried out by the company's internal audit department, both on the company's financial reports and accounting records, as well as compliance with predetermined management policies.
d. Computer Audit, namely an examination by KAP of companies that process their accounting data using the Electronic Data Processing (EDP) System

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A management audit is an investigation of an organization's management activities, with the aim of preparing an audit report on its effectiveness, profitability, and efficiency. An operational audit is a systematic description of a company's activities, aimed at identifying opportunities for improvement and developing recommendations for improvement. According to Bayangkara (2017: 2), a management audit evaluates the efficiency and effectiveness of a company's internal operations.The audit is accountable to various parties with higher authority.

The most important principle in management audits is 3E (economy, effectiveness, and efficiency), which serves as a standard (Bayangkara, 2017).Economization pertains to how a company acquires the resources for each activity, while efficiency concerns the optimal use of those resources in operations. Economization pertains to how a company acquires the resources for each activity, while efficiency concerns the optimal use of those resources in operations. The language used should be clear, objective, and value-neutral, avoiding biased or emotional language. Additionally, precise word choice and grammatical correctness are essential. Finally, any changes made to the content must be kept to a minimum to maintain the original meaning of the text.

Economization pertains to how a company acquires the resources for each activity, while efficiency concerns the optimal use of those resources in operations.It is important to maintain a clear and logical structure in writing to ensure comprehensibility and objectivity. It is also important to adhere to conventional structure and formatting, while avoiding filler words and maintaining a formal register. Effectiveness, on the other hand, measures output. Effectiveness refers to the level of organizational achievement of set targets, while efficiency refers to the minimal use of raw materials, money, and human resources to produce the expected output.

Auditors must pay attention to seven basic principles to ensure that management can achieve its goals successfully:

1. The audit focuses on audit objects that have the opportunity to be improved.

   This principle directs audits to various management weaknesses, both in the form of inefficient operations and ineffective achievement of goals, as well as the company's failure to implement various provisions and regulations and established policies.
2. Prerequisites for assessing the activities of the audit object

   An audit is a prerequisite that must be carried out before an assessment is carried out.
3. Disclosure in the report regarding positive findings. Provides an objective assessment of the audited object.
4. Identify the individuals responsible for the deficiencies that occur.

   By knowing these individuals, the problems and causes of these weaknesses can be explored more deeply, so that the corrective actions taken will be quicker and more precise.
5. Determining action against officers who should be responsible

   Even though the auditor does not have the authority to impose sanctions, the auditor can consider the appropriate sanctions that will be given to the party responsible.
6. Violation of the law

   Even though it is not an auditor's primary duty to investigate legal violations, the auditor must immediately report findings of violations.
7. Investigation or prevention of fraud

   If fraud occurs, the auditor must pay closer attention and investigate this matter, it is hoped that fraud will not occur again.

According to (Agoes, 2012), the objectives and benefits of management audits are to assess the performance of management and various functions within the company, as well as to evaluate the efficient and economical use of the company's resources. The task involves evaluating the company's effectiveness in achieving the goals set by top management and providing recommendations to improve weaknesses, thereby increasing the efficiency, effectiveness, and economics of the company's operational activities.

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Management Auditing's Goals & Benefits are Objective. Criteria, Causes and Effects are the three elements of Management Auditing. Criteria are standards that every part of the company must meet. Causes are actions taken by management, including actions that should have been taken to meet the criteria but were not carried out. Effects are the result of the actions of the applicable standards.

All aspects of management audit activities are included in the scope of a management audit. This may include all of the activities or it may include only certain parts of the program/activity being carried out. Depending on the objectives to be achieved, the duration of the audit also varies, typically ranging from one week to several years.

The criteria for effectiveness and efficiency are the standards for risk mitigation, and the criteria for efficiency and effectiveness are the standards for risk mitigation, and the criteria for effectiveness and efficiency are the standards for risk mitigation. The company does not pay enough attention to the safety of employees, which requires inspections to detect risks through the supervision of workers in the workplace. the company does not pay enough attention to the safety of employees, which requires inspections to detect risks through the supervision of workers in the workplace.

Enforcement of standards can have the effect of reducing the number of accidents to workers and the number of hazards and injury problems. The conclusions suggest that the objectives of Criteria, Causes, and Effects can be used to reduce worker accidents and detect problems, thereby enforcing standards.

The principle of 3E (economy, effectiveness, and efficiency) is crucial in management audits and serves as a standard (Bayangkara, 2017). Economization pertains to how a company acquires resources for each activity. Efficiency is related to how a company conducts its operations to achieve optimal resource utilization. Effectiveness measures output. Effectiveness refers to the level of organizational achievement of set targets, while efficiency refers to the minimal use of raw materials, money, and human resources to produce the expected output.

There are defines effectiveness, economy, and efficiency as follows: Effectiveness refers to achieving the objectives of an operational activity in terms of quality, quantity, and time limit. Economy, or frugality, means using resources carefully and wisely to achieve optimal results. Efficiency means minimizing losses or waste of resources in carrying out or producing something.

Methodology:

The research conducted by the author used descriptive qualitative research methods using a case study approach. This research only reveals the facts that will be found regarding the object to be studied and then measure the criteria for its effectiveness. According to Moleong (2012), qualitative research is research that intends to understand phenomena about what is experienced by research subjects, such as behavior, perceptions, motivations, actions, etc., holistically and by means of descriptions in the form of words and language, on a special natural context and by utilizing various natural methods. Research was conducted on the company's marketing function in the form of case studies.

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Graphic 1. Qualitative Research Method

The case study approach is defined as a comprehensive description and explanation of various aspects of an individual, a group, an organization (community), a program, or a social situation (Mulyana , 2010). This research method will discuss the conditions that occur in a company and will be compared with existing theories. According to (Sugiyono, 2012), descriptive research is research conducted to determine the value of independent variables, either one or more variables (independent) without making comparisons, or connecting them with other variables. Based on the theory stated above, this research only reveals the facts that will be found regarding the object to be studied and then the effectiveness criteria will be measured.

The research scope at PT. XX will encompass marketing environment, strategy, organization, system, productivity, and function audits. Qualitative data will be used as the theoretical basis for the research, and will not be in numerical form. Data sources for this research include

The primary data used in this research was obtained directly by the researchers from the source, without using any intermediary media. The content of the improved text is as close as possible to the source text, with no additional aspects added. This data was collected through questionnaires and interviews with management and other relevant sources in the company's marketing department. It is important to note that the language used throughout the text is clear, objective, and value-neutral, with a formal register and precise word choice. The secondary data, on the other hand, was obtained indirectly from existing sources. In this research, the secondary data was collected from PT records and documentation related to the research object.

Data collection techniques are an important step in research, as the main goal is to obtain data, according to (Sugiyono, 2013). In this study, the researchers utilized observation as a data collection method. The data was collected by directly observing the company without any communication or questioning of individuals. The observations were conducted to identify phenomena occurring within the company, such as employee behavior patterns or similar events. Meanwhile, documentation refers to the process of gathering data on specific variables through notes, transcripts, books, newspapers, magazines, inscriptions, meeting minutes, agendas, and other sources (Mulyana , 2010)

Another method for gathering information is through interviews, which involve a conversation between an interviewer and an interviewee with a specific purpose in mind (Moleong, 2012). The research employed the interview method by directly asking questions to informants or expert sources with authority on a problem. The informants included the General Manager and Head of the Marketing Department of PT. XX, as well as additional information from relevant Marketing Department staff.

A questionnaire was administered to the marketing department staff to gather more detailed and accurate information about the audit object. The questionnaire included a series of questions related to the research, using reference questions according to Bhayangkara (2014) and previous research references.

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RESEARCH RESULTS AND DISCUSSION

The Marketing Department at PT. XX is headed by a department head who is assisted by three marketing developers and twenty sales officers in carrying out their activities.

In general, responsibility and authority are divided into two areas. Marketing developers are responsible for achieving marketing targets and work directly with the President Director to lobby customers and projects. Sales officers are responsible for marketing developers and making product offers to customers. The President Director, through the head of the marketing department, directly makes decisions regarding marketing activities based on the company's clearly regulated Standard Operating

Procedures (SOP). Sales officers and marketing developers are always guided by these procedures when carrying out their activities. PT. XX prioritizes three things when organizing product marketing. XX prioritizes three things when organizing product marketing:

1. Competitive Price
   The success of product marketing activities is largely determined by establishing competitive prices and discounts at the beginning of the customer lobbying process. It is important to take into account the profit contribution that the company will be able to achieve while being competitive with other competitors.
2. High Quality
   The company must ensure that its products meet high quality standards and fulfill customer expectations and agreements.
3. On-Time Delivery
   The company also prioritizes timely product delivery to avoid customer complaints and maintain customer trust.

The researchers reviewed the management control system based on the characteristics of a good management control system outlined by (Bayangkara, 2014). The company has clearly stated its objectives and shared them with all management. In addition, plans for upcoming activities and sales targets for the next year are discussed at the Annual Performance Meeting, which is regularly held in November of the previous year. The marketing developer creates annual sales targets for each marketing area based on economic conditions and the previous year's sales target achievement evaluation results.

The President Director approves the proposed sales targets for each marketing area, after which the company can set its annual sales target. The marketing targets for each region will be broken down to the sales officers, who will then have individual sales targets. The company has prepared a plan to achieve its goals for all company activities at the Annual Performance Meeting. Instead, each marketing developer is given the freedom to determine their team's strategy to achieve the targets set at the beginning of the year. However, the company does not have a standard written marketing strategy.

The quality and quantity of human resources are appropriate for their responsibilities, and there is adequate separation of functions. Currently, the availability of human resources in the marketing department of the company is adequate. The company has a clear structure with a separation of duties and responsibilities, ensuring optimal performance of the marketing department. The company provides training to improve the quality of its human resources, including sales and marketing training and product knowledge. A reward and punishment system is also in place to motivate employees to improve their work quality.

By having written and systematic policies on product marketing systems and procedures that are communicated to all marketing personnel, companies create a system for implementing sound policies and practices in each organizational unit. The implementation of marketing procedures also considers compliance with applicable laws and regulations.

To ensure that all activities adhere to sound policies and practices, a review system is in place. Marketing systems and procedures are evaluated on a semi-annual basis through SNI audits and on-site reviews to ensure compliance with company policies. SNI audits evaluate the adequacy of system practices and procedures not only for the marketing function, but for all functions within the company. The company will use the results of the SNI audit solely to evaluate the effectiveness of the current systems and procedures.

Based on the above discussion, the researcher's management audit of the marketing function at PT. XX revealed that the marketing environment audit was not effective. This is evidenced by the company's inability to adapt and predict changes in external environmental conditions. Thus, companies have not been able to

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prepare for changes in economic conditions that affect company performance and productivity.

The marketing department's strategy has been effective in achieving the company's vision, mission, and goals, as well as increasing productivity by achieving optimal marketing targets. However, the company's marketing strategy is still lacking control by the head of the marketing department. This is because the head of the marketing department has not been involved in these activities, as the marketing developer is always in direct contact with and consults the President Director.

The effectiveness of PT. XX's marketing organization is currently questionable due to weaknesses in the division of duties among individuals in the department. This lack of clarity may result in duplicated positions within the company. XX requires improvement in this area. The Marketing Department's SOP does not provide a written explanation of each individual's job description, contributing to the issue.

The marketing system at PT. XX has been running effectively. Periodically, the marketing department of PT. XX analyzes market conditions and seeks information on the latest projects, following the Marketing Department's SOP for all marketing activities. Marketing productivity has been effective, as demonstrated by the company's annual target achievements and increasing sales turnover trend.

The Company's marketing functions, including developing, pricing, promoting and managing human resources, have been effective. Products are of high quality and innovative, benefiting the company by meeting demand from various segments and increasing sales. Compared to its competitors, the company's pricing is competitive. PT. XX is able to secure most tenders for existing large projects, which can be attributed to the quality of its products. The company's marketing activities have been carried out according to the plan established at the annual work meeting. They have positively contributed to the company's productivity by generating new, profitable customers. The number and performance of the company's marketing staff are considered to be quite good and are capable of maximizing the productivity of the company. However, the company's promotional and advertising activities have not been optimal and still have weaknesses. Compared to its competitors, the company tends to use simple and less innovative promotional activities. Despite this, the company's promotional activities have had a positive impact on its overall productivity.

CONCLUSIONS

On the basis of the research on management audits for the evaluation of the effectiveness of the marketing function in PT. XX, it can be concluded that the Marketing function in the company has not been implemented in an effective way. However, internally, the marketing function is carried out effectively. It is important to note that the head of the marketing department should play a more active role in determining and controlling the implementation of marketing strategies within the department.The marketing organization does not provide a detailed explanation of the duties, responsibilities and authority of each section, which negatively affects the performance of the staff in the marketing department.The company's promotional activities have not been as effective as those of its competitors.The current promotional activities are inadequate and simplistic, and the media chosen for promotion are not appropriate or innovative.

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