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Management Audits Of The Marketing Function In The Effort To Increase Sales In New Normal Era At Pt Bali Alus

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Abstract. The decline in sales volume and sales turnover that occurred at PT Bali Alus was indicated due to the internal factors, namely the number of complaints given by consumers. This complaint is indicated to have occurred due to incompatibility in the implementation of the marketing function carried out by the company with SOP that has been determined by the company. The marketing function management audit is an examination that can be carried out to evaluate the implementation of the company's marketing function. This research was conducted with the aim of evaluating the marketing function of PT Bali Alus by identifying the effectiveness, efficiency, and economics of implementing the company's marketing functions, also aims to provide audit recommendations. This research was conducted using primary data in the form of questionnaires and interviews, and secondary data in the form of documentation. This research was analyzed based on the management audit stage by adopting the Miles and Huberman data analysis technique model. The results of the study indicate that PT Bali Alus has been able to carry out its marketing function efficiently, but has not been able to implement it effectively and economically.

Keywords: Management Audit, Marketing Function, Effectiveness, Efficiency, Economization

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Introduction

The Bali and Nusa Tenggara region is one of the regions experiencing an economic contraction in 2021. In the third quarter of 2021, it is known that the Bali and Nusa Tenggara region experienced an economic contraction of -0.09% (y-on-y) (BPS, 2021). Based on sales data of PT Bali Alus products, it is known that in 2021 PT Bali Alus experienced a sales decline of -22% and a decrease in sales turnover of -12% when compared to 2020. The decline in sales that occurred at PT Bali Alus was not only caused by the contraction of economic growth which was an external factor, it was also indicated that it occurred due to internal factors, namely the number of complaints given by consumers to e-commerce where the company markets its products. These complaints are in the form of complaints related to the slow receipt of orders, the length of the delivery process, poor product packaging, and discrepancies between orders and goods sent by the company. This complaint relates to the marketing function (product, price, distribution, and promotion) set by the company. This complaint is indicated to occur due to a discrepancy in the implementation of the marketing function carried out by the company with what has been set in the company's SOP.

Management audit is an examination of the company's operational activities, including the accounting and operational policies that have been determined by management to determine whether the operations have been running effectively, efficiently, and economically. The marketing function audit as part of the management audit is carried out to evaluate the marketing function in the form of elements of the marketing mix which includes products, prices, distribution, people, promotions, and processes (Bhayangkara, 2018). Kotler and Keller (2016) states that the marketing function includes product, pricing, distribution, promotion and customer service approaches. Fipriany (2019) states that an increase in sales volume and consumer satisfaction with goods or services is a sign of the success of the marketing function activities carried out by the company, which is in accordance with company' goals to increase sales.

Therefore, in achieving the company's goals that have been set, it is necessary to carry out a management audit in the form of an audit of the marketing function on the implementation of the marketing function carried out by the company (Dharma, et.all. , 2020).

Rohmatin and Bayangkara (2021) in their research conducted on CV Duta Raya Makmur in Gresik Regency, found that based on the management audit of the marketing function carried out, it was known that CV Duta Raya Makmur has carried out its marketing functions effectively and efficiently. However, there are several things that need to be improved regarding the effectiveness of the company's marketing function implementation. As for this, it is necessary to make improvements to the scope and services of the company, promotion mix policies, and advertising objectives. Fudsyi (2017) in his research conducted at the Bandung LP3I Polytechnic, found that the implementation of marketing audits at the Bandung LP3I Polytechnic was adequate, but the company's marketing function activities were still having some drawbacks. This is caused by inadequate promotions carried out, delays in advertising promotions, and the achievement of targets that have not been met. These studies show that by conducting a management audit of the marketing function, the company will be able to evaluate the effectiveness, efficiency and economics of the implementation of its marketing function and find weaknesses that must be improved from its marketing function. Based on the problems described and previous research related to management audits, it is necessary to conduct marketing to evaluate the effectiveness, efficiency, and economization of the implementation of the marketing function at PT Bali Alus and it is hoped that this research can provide recommendations to improve the effectiveness, efficiency, and economization of the implementation of the marketing function of PT Bali Alus to help increase the sales and sales turnover.

Metode

This research uses a descriptive qualitative approach with a case study. The research was conducted at PT Bali Alus for a period of five months starting from February to July 2022. This study used primary data sources in the form of questionnaires and interviews and secondary data sources in the form of documentation. The secondary data sources used are PT Bali Alus Marketing SOP, PT Bali Alus sales data, and the company's vision and mission. Testing the validity of the data in this study was carried out using the source triangulation method. Data analysis in this study was carried out based on the stages of management audit, namely preliminary audit, review and testing of management control, advanced audit, reporting, and follow-up by adopting the Miles and Huberman data analysis technique model.

The assessment of the effectiveness of the implementation of the marketing function is carried out by adopting the interval model for assessing the effectiveness of the implementation of the marketing function by (Ayu, 2017) as follows.

Table 1. Effectiveness Rating Interval Table Implementation of the Marketing Function

No.	Interval	Description
1.	0 to 2	Not yet Effective
2.	2,1 to 3	Effective enough
3.	3,1 to 4	Very effective

Source: Ayu, 2017

While the assessment of the efficiency of the company's marketing function is carried out using the formula proposed by Wahyudi (2017) as follows.

$$\frac{\text{Marketing Fee}}{\text{Sales Realization}} \times 100\%$$

Economization is an indicator used to find out whether the sacrifices used by the company in achieving goals can be made to a minimum, but still can achieve the goals that have been set (Rumenser, 2022). The evaluation of the economization is carried out based on the results of the effectiveness and efficiency

assessment that has been carried out. If the company has been able to perform the marketing function effectively and efficiently, the company can be judged to have performed the marketing function economically. However, if the company has not been able to do one or both (effectiveness and efficiency) then the company is considered not able to carry out its marketing function economically.

Results and Discussion

A. Results

1. Preliminary Audit

Preliminary audit is a stage carried out to obtain information related to the company's marketing function. In this study, information was obtained by distributing questionnaires to six participants in the marketing division, including marketing managers, marketing staff, and marketing sales (SPG). Based on the responses given by participants, it can be seen that the company does not monitor new products on a regular basis, the company's pricing strategy and pricing policy are not carried out based on government regulations, but are carried out based on company regulations, those who carry out product packaging and quality control checks come from the division. At the same time, the marketing department does not routinely monitor the expedition that sends products, the marketing department does not routinely monitor consumer complaints in e-commerce, and the marketing department does not routinely monitor outlets and exhibitions.

2. Management Control Review and Test

In conducting management control testing, testing is carried out on the suitability of the implementation of SOPs with those carried out by the company. Management control review and test is conducted by conducting in-depth interviews with the marketing manager and marketing staff. The results of the interviews are compiled with reference to the grouping based on the criteria, conditions, causes, and consequences for the non-conformity in the implementation of the SOP of the marketing function that occurs. Based on the review that has been carried out, it was found that there was a mismatch in the implementation of the company's marketing function which had a negative impact on the company. This discrepancy in the implementation of the marketing function resulted in many complaints from consumers relating to the incompatibility of the products received, poor and leaky products, the length of product delivery, inappropriate products, and problems at outlets in the form of barcodes that could not be read due to poor maintenance. The data processed from the management control review and test stage is then used to compile an audit report and is used as a basis for providing recommendations.

3. Advanced Audit

In the advanced audit, evidence is collected to support the implementation of the audit and provide recommendations. Follow-up audits are carried out by collecting audit evidence using documentation techniques. Documentation is carried out on e-commerce where the company markets its products, namely Tokopedia and Shopee and documentation is carried out by coming directly to the company's offices and outlets. Based on the follow-up audit that has been carried out, audit evidence can be collected on consumer complaints originating from comments given by consumers on Tokopedia and Shopee e-commerce. These complaints can be grouped into complaints about non-conformance of orders received, poor product packaging, length of product delivery, and complaints about inappropriate products. Based on the documentation process carried out at the company's office and company's outlet, it was also found that there was inappropriate packaging, leaking products, and product barcodes that could not be read by the system so that recording had to be done manually.

4. Reporting

Bhayangkara (2018) states that in audit reporting, the report is prepared by outlining the audit findings that have been found previously in the form of a description of the conditions, criteria, consequences, and providing recommendations on the problems found in the audit findings. In this study, audit reporting is made based on the marketing function implemented by the company, namely in the form of product policy, pricing policy, distribution channel policy, promotion and publication policy. The report on the marketing function management audit conducted at PT Bali Alus can be seen as follows.

- a) SOPs related to product policies
 - 1) Condition
No monitoring of new products issued by the company, because Marketing division considers that monitoring of new products is not a very urgent thing to do.
 - 2) Criteria
The Marketing conducts monitoring, control and review regular.
 - 3) Consequence
The product becomes less well known and causes the product to be piled up in warehouses because it does not sell well which risks sending obsolete products to buyers and causing complaints.
 - 4) Recommendation
Performing rotational monitoring between marketing division staff once a week, assessing market interest and coordinating with the warehouse division to reduce or temporarily stop the production of products that are less desirable.
- b) SOP related to pricing policy
 - 1) Condition
Barcodes on products prepared by the marketing cannot be read at outlets, namely Tiara Dewata and Primo because barcodes made on the product have not been adjusted to those that can be read with the Outlet Tiara Dewata and Primo.
 - 2) Criteria
The marketing prepares products and barcodes based on the new designs that have been submitted by the designers
 - 3) Consequence
The marketing prepares products and barcodes based on the new designs that have been submitted by the designers
 - 4) Recommendation
Management can make repairs (maintenance) by matching the barcode on the outlet system. The marketing department is also expected to coordinate with the outlets to help address this problem.
- c) SOP related to product distribution policy
 - 1) Condition
 - a. There is no checking of the suitability of the products ordered by consumers with those that will be sent by the marketing after the quality check by the warehouse department and because of that, they consider that there is no need for further inspection.
 - b. Routine monitoring and control are not carried out on the expedition party as long as the goods are sent to the customer because the marketing considers that Shopee and Tokopedia are able to track personally through e-commerce applications.
 - c. Reviews of products sent to customers form of checking customer on e-commerce are only done once a month because reviews of complaints are carried out by the admin of each e-commerce. Review is done once a month because admin also still has to do other jobs.
 - 2) Criteria
 - a. The marketing checks the suitability of the order, be it type, quantity, and others.
 - b. The marketing monitors, controls, and follows up after the PO and delivery processes until all processes closed.
 - c. The marketing monitors, controls, and reviews orders sent to customers.
 - 3) Consequence
 - a. There is an error in the number of orders and the type of goods sent and causes complaints from customers related to the incompatibility of the products received. In

addition, there were also complaints about product packaging which was considered not good because it was not checked by the marketing.

- b. The emergence of complaints from customers related to the delay in the arrival of the product and the emergence of dissatisfaction from consumers regarding this matter. This resulted in the emergence of bad reviews on e-commerce.
 - c. The emergence of complaints from customers over the length of time in handling complaints for errors in orders received and the emergence of complaints about the slow handling of complaints by the company.
- 4) Recommendation
- a. The marketing department can consider forming a separate team in the internal marketing department with the existing staff to check the product and packaging before the product is sent to consumers. The marketing department can also make a routine schedule of checking for each staff on the team that is formed.
 - b. The marketing department can make a routine schedule to follow up with the expedition on the goods sent. In addition, the marketing department is also expected to cooperate with the expedition so that they can track the existence of products sent to consumers.
 - c. The marketing department can make a routine schedule for the admin of each e-commerce to review customer complaints that enter the message and comments on e-commerce where the company markets its products.
- d) SOPs related to promotion and publication policies
- 1) Condition
Reviews at outlets are not carried out routinely and crosschecks are not carried out directly to outlets, reviews are only carried out based on reports reported by SPG because there is a time limitation if they have to come directly to do monitoring and review. Besides, they will lack of person if they come directly to outlet.
 - 2) Criteria
The marketing monitors, controls and reviews as well as performs maintenance on outlets and exhibitions that are held.
 - 3) Consequences
The emergence of problems related to poor maintenance carried out at outlets, as well as problems related barcodes that cannot be read in the outlet. Maintenance is not carried out and only left alone so that the barcode is still unreadable and must use a note at outlet in question.
 - 4) Recommendation
The policy that can be taken on this problem is that the marketing department is expected to be able to divide work time to be able to monitor directly to the company's outlets or exhibitions so that they can find out more about the problems that occur and can immediately determine follow-up actions.

5. Follow-up Action

PT Bali Alus is expected to immediately consider implementing the audit recommendations within the given timeframe. For recommendations related to new product policies, distribution channel policies, as well as promotion and publication policies, it is expected that the company can implement the recommendations given within seven days after the marketing function management audit report is given. For recommendations related to pricing policy, it is expected that the company can implement the recommendations given within one month after the audit report is given because it takes a longer time to coordinate with outlets.

B. Discussion

1. Effectiveness of PT Bali Alus's Marketing Function Implementation

The performance of the marketing function carried out by the company itself can be measured by effectiveness standards (Rahmania, 2016). Effectiveness is a condition where the company's goals or plans can be achieved as planned (Bhayangkara, 2018). Therefore, the company's vision and mission that reflects the company's goals can be used as an indicator in assessing the effectiveness of the company's marketing function. The target or goal to be achieved by the company is being able to produce cosmetic products made from natural ingredients, able to maintain and achieve customer goals, namely beauty, maintain and increase customer trust, and maintain and increase customer satisfaction.

Based on the management audit that has been carried out, it can be seen that the company has not been able to achieve two company goals, namely consumer trust and customer satisfaction. This is reflected in the number of complaints received by the company. While the other two goals, namely maintaining consumer beauty and becoming a company that produces natural-based cosmetics, have been able to be achieved by the company. This causes the effectiveness score that can be given to the company is 2. Referring to the assessment interval in Table 1, the implementation of the marketing function carried out by PT Bali Alus can be considered not effective, because score 2 occupies an interval of 0 to d. 2 and shows the results have not been effective. Based on this, the implementation of the marketing function of PT Bali Alus can be considered ineffective. In addition, the ineffective implementation of the company's marketing function is also supported by the findings of a management audit conducted on the company's marketing function which shows that the company has not been able to implement all SOPs related to the marketing function in accordance with what has been determined by the company.

2. Efficiency of PT Bali Alus's Marketing Function Implementation

The efficiency of the implementation of the marketing function can be assessed by analyzing the percentage of realization between marketing costs and the realization of the company's sales revenue using the formula from Wahyudi (2017) which can be seen as follows.

Table 2. Marketing Function Efficiency Calculation Table at PT Bali Alus in 2021

Month	Marketing Expense	Sales	Percentage
January	87.156.682	290.967.524	29,95%
February	87.503.051	303.759.773	28,81%
March	88.969.856	330.454.866	26,92%
April	90.281.682	333.895.324	27,04%
May	91.273.342	326.561.956	27,95%
June	95.746.456	301.023.036	31,81%
July	85.223.288	239.706.875	35,55%
August	75.608.341	213.437.235	35,42%
September	76.575.201	215.606.524	35,52%
October	74.647.286	215.282.231	34,67%
November	72.388.164	207.500.223	34,89%
December	77.878.091	204.867.216	38,01%
Total	1.003.251.440	3.183.062.778	31,52%

Source: Secondary data processed by researchers, 2022

Based on Table 2, we can see that the marketing costs incurred by the company in 2021 are 31.52%. Table 4.4 shows that throughout 2021 the company's marketing costs never exceed 100%. This explains that in the implementation of the marketing function, the company has been able to achieve the company's output (sales revenue) without incurring excessive input (marketing costs). Therefore, it can be said that the company has been able to carry out its marketing function activities efficiently in 2021.

3. Economization of PT Bali Alus's Marketing Function Implementation

The results of the analysis that has been carried out in assessing the effectiveness and efficiency of the implementation of the marketing function at PT Bali Alus indicate that the company has not been able to carry out its marketing function effectively, but has been able to carry out its marketing function efficiently. Based on this, it can be seen that PT Bali Alus has not been able to carry out its marketing function economically because it has not been able to achieve effectiveness even though it has been able to achieve efficiency in carrying out its marketing function.

Conclusion

Based on the results of the analysis, it is known that: 1) PT Bali Alus has not been able to carry out its marketing function effectively. This is because the company has not been able to fulfil the two company objectives and has not been able to fully carry out the marketing function as stated in the marketing SOP; 2) the company has been able to carry out its marketing function efficiently, which can be seen from the results of the efficiency analysis of the company's marketing function implementation which shows that throughout 2021, the percentage of marketing costs incurred by the company is 31.52% and does not exceed 100%; 3) the company has not been able to carry out its marketing function economically because the implementation of the marketing function has not been able to be carried out effectively even though it has been able to be carried out efficiently.

The implication of the management audit of the marketing function carried out at PT Bali Alus is the results of the marketing function management audit and the recommendations in this study can encourage various changes and improvements to the implementation of the company's marketing function, as recommended. The results of this management audit are expected to be used as material for improvement in the implementation of the marketing function carried out by the company's marketing department so that the company is able to achieve effectiveness, efficiency, and economy in the implementation of its marketing function.

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