Introduction

Risk is the opposite of certainty; certainty is the opposite of uncertainty. Risk in the auditor’s lexicon is logically synonymous with uncertainty. Risk is uncertainty. It occurs due to lack of information and certainty increases due to due to the provision of information. An audit is a process that works with evidence. To understand the audit risk, auditors must understand the uncertainty. Uncertainty arises when information is insufficient, and this can be insufficient in many cases.

A marketing audit is a tool that helps improve an organization’s overall marketing health and can truly maximize marketing strategies, goals and initiatives. The aim of a marketing audit is to assess the effectiveness of organization’s marketing functions and processes. A marketing audit provides the organization with valuable diagnoses and recommends actionable and concrete treatments that will help ensure that marketing is healthy and functions at peak performance levels.

To sum up, marketing audit is a generally accepted method of evaluation and a control mechanism of marketing performance. Kotler (1998) identifies it as something apart and more comprehensive than the other control efforts of the firm. In another publication, he describes the marketing audit as a comprehensive examination, systematic, independent and periodic of the company’s or strategic units marketing environment, objectives, strategies and activities in order to identify the main opportunities and threats, and to recommend an action plan to improve its marketing performance (Kotler et al. 2005, pp. 1–30). But it has to be taken into account, that consumers’ change of tastes and preferences, accelerating technological breakthroughs and the increasing intensity of competition in many and especially growing industries neces-
situated a change of attitude and direction by some companies to incorporate more attacking and defensive measures in the planning and implementation of their marketing efforts (Vaňa, K., Černá, L. 2012, pp. 131–132).

Analysis or marketing audit represents the most detailed approach that can be realized by a company towards thoroughly knowing its activities related to marketing. An examination is made with the purpose of determining the problems and favorable occasions in order to finally recommend an action plan that will improve the company's activities.


The audit allows the top, middle and operational levels of management to inspect thoroughly marketing operations. Is a diagnostic and an educational structure used to inform managers about the activities and results of marketing programmes. It is a useful tool for identifying problems and finding solutions.

Re-engineering represents the radical redesign of processes, organization and mentality of companies (Hammer, M., Champy, J. 1996, p. 17). The objective of the re-engineering action is a quantitative leap of performances. In this context we will analyze the audit activity in terms of re-engineering. This approach was conceived as a redesign and rethinking of audit activity and not just as an improvement in the audit activity.

Creating value, today, in the years of on information economy is dependent on the effective usage of intellectual capital factors that include knowledge, personal relationships and intellectual property. The importance of these factors forces managers to develop innovation in strategic planning. These new domains have contributed to significant changes in the ways managers’ measure business success. In the past, managers used weightily traditional measurements such as return on investment, performance evaluation before strategic plans, etc.

The system for measuring performance is the instrument that helps managers to monitor business performance, end to evaluate the measure in which the strategic objectives were correctly realized. Due to the importance of intellectual capital in today’s organizations it is imperative that the design and implementation of performance measurement systems is innovative enough to capture the contribution of intangible factors such as: knowledge, customer relations, and relationships with suppliers.

**Research methodology**

In studies conducted in the field of marketing audit it can be concluded that one of the concerns was the standardization of marketing audit procedures especially their specialisation in different sectors. Other studies have
approached the growth of company performance that are conducting marketing audit, offering repeated recommendations of such studies in countries with different business cultures and levels of development. Studies related to increasing the effectiveness of the marketing practice using a marketing audit, emphasise the need to introduce it among other audits that have become implicit such as financial audit, environment audit, human resources etc. (Taghian, M., Shaw, R.N. 2008, p. 341; Chirla, G.O. 2012, p. 7).

Starting from the central idea that the role of intellectual capital in creating value is crucial in gaining competitive advantage in the market “Knowledge is the key to economic resources and probably the only source of competitive advantage” (Drucker, P. 2001) we corrected out this research on companies Romanian industry. The general objectives are:

- To identify the relationship between the company size, the industry in which it develops its activity and intellectual capital.
- To discover if the attitudes towards intellectual capital are related to the development of abusiness performance measurement system.
- The research was made starting from the following hypothesis:
  - Q1 What distinctive characteristics have those organizations that consider intellectual capital to be very important and also with those who disagree with this fact?
  - Q2 go there a strong link between organizational performances and the existence of internal marketing audit.

A business performance measurement system is an important mechanism for top managers to implement their strategic objectives. The system monitor progress in implementing the strategy by analysing the differences between actual results and optimum measured performances. The objectives of the study were as follows:

- O1: Determine the connection between the size of a company, the industry in which it operates and intellectual capital
- O2: The system for measuring performance in a company is directly connected with the attitude to the capital
- O3: Analysis of the existence of a marketing audit in company.

The conducted research was a quantitative one based on a questionnaire. The questionnaire was distributed using email to the companies from the sample. The sample was formed from 54 companies from the following counties: Alba, Sibiu, Hunedoara, Cluj. These companies belong to different sectors of the economy: mechanical processing, light industry, the textile industry, and the food industry. The questionnaire was sent to persons engaged in business audit activities or to managers.

The study tried to provide data about the link between the companies size, the number of internal auditors the existence of a marketing audit, the level of the system for measuring performances, the industry in which it operates and the attitude towards the importance of intellectual capital (IC).
Obtained results

The obtained results reveal that those companies that have more employees and perform internal audit activities consider IC very important and the companies with small internal audit departments does not give the same importance towards IC.

O1: Determine the connection between the size of the company, the industry in which it operates and intellectual capital.

The data analysis indicates that the work in the organization varies according to the industry in which it operates. Figure number 1 illustrates the working experience in internal audit. 20% of the respondents have from 0 to 5 years experience and 28% over 16 years experience. 4% did not indicate the level of experience in internal audit activity. From the total number of respondents 30% possess an internal audit certificate, 19% are certified public accountant, and 6% possess a certificate as an auditor in the information system.

![Figure 1. Working experience in internal audit](image1)

Source: own figures on the basis of data obtained from the surveyed companies.

Figure number 2 presents the number of persons that carry out audit activities in the questioned companies. The results are as following: 57% have between 1–5 persons and 34% percent of the respondents declare that they do not have their own employees that carry out audit activities, the rest (9%) have more than 5 persons.

![Figure 2. Number of persons that carry out audit activities](image2)

Source: own figure on the basis of data obtained from the surveyed companies.
The size of the studied organizations, represented in the figure number 3, was as follows: 26% have over 250 employees, 39% had between 150–250 employees and the rest had under 100 employees.

![Figure 3. Size of the studied organizations](image)

Source: own figures on the basis of data obtained from the surveyed companies.

33% of the investigated companies had a turnover of over 30 mil euro; 15% had a turnover of over 100 mil euro and the rest had under 30 mil euro. The companies that had a turnover over 100 mil euro were the ones that had over 5 employees that perform audit activities; the companies over 30 mil euro category had 2–4 employees.

33% of the investigated companies operate in the food industry, 27% are from mechanical processing, 15% from light industry and others are from the porcelain industry.

O2: The system for measuring performance in a company is directly connected with the attitude to the capital.

By interpreting the responses we can see that 79% of companies use performance measurement systems. Over 30% have implemented Japanese quality management systems that have a considerable component related to the measurement of performance.

These results indicate the fact that only larger companies consider much better the investment in resources needed to manage intellectual capital. Organizations should develop procedures to capture intellectual capital and change traditional performance measurement systems, in order to obtain long-term success (Quinn, J., Anderson, P., Finkelstein, S. 1996). A greater interest should be given in future to empirical research to determine the value of human resources effectively placed in internal audit departments.

O3: Analysis of the existence of a marketing audit in a company.

The entire number of the analysed companies has a marketing department. The number of persons from this department is presented in figure 4. We can see that 42% have between 3–5 persons, 32% 2–3 persons, 23% have 1–2 persons, only 3% have over 5 persons.
From the analysis of the activities developed in these marketing compartments only 3% from those interviewed confirmed the fact that they have employees that carry out a marketing audit. 27% affirmed that marketing audit activities are carry out occasionally. The rest of the companies affirmed that they so not carry out marketing audit activities.

In order to analyse in more detail the situation of marketing audits in Romanian industry we considered as being opportune an analysis of the activities conducted in the marketing departments. From the of the analysis responses we could observe that even if they did not have persons designated to carry out marketing audit, auditing activities of different components were being realised. So 56% carry out audit activities of the marketing environment and some of its components: demographical, economic, technological, political, social, and competitiveness, and the influence of these factors on the company.

A marketing productivity audit that relates to profitability analysis: products, segments, distribution channels, is realised in 48% of the companies but is not recognized by the respondents as being marketing audit activities.

An audit marketing organization that includes: analysis of the department, department structure analysis, analysis of the link between it and the rest of the departments is achieved in 4% of the companies but only 5 firms santify this as a marketing audit.

Limits of the research – the research is not a sefinitive and it is consid- ered as being only the base for further research more widely applied to of the whole country.

Conclusions

One of the purposes of internal audit and aspecially inmarketing is the de-termination of the efficiency wherewith the company works and the efficiency of the marketing department. This requires the use of standard performances
to compare the actual performances, and offering of recommendations about
the efficiency of the operational management. In some cases it is not neces-
sary use these standards but measuring methods need to be installed. The
complete package of performance information must be delivered by output
if the management functions completely. These performances must be a pro-
ducted routinely. Financial reports are not enough. Innovation is an effect of
changes introduced by new technologies or new procedures. It is one of the
most important characteristics of internal audit and delivers new methods.

In conclusion we can say that the fundamental element for success is
changing the culture and rethinking and reorganizing the functions of internal
audit. The responsibility for detecting fraud and errors is in general accepted
as function delivered by the information management of internal audit. Internal
audit becomes a part of the executive management of an organization. It is not
in the job of the management but it is an element of the management process.

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Abstract

The present paper investigates the relationship between company size, the industry in which it develops its activity and intellectual capital. The aim of the paper is to identify if the system for measuring the performance in a company is directly related to the attitude to intelectual capital, as well as to analyse the existence of a marketing audit in a company. In this way research was conducted in 54 companies in Romania from the following counties: Alba, Sibiu, Hunedoara and Cluj. These companies belong to different sectors of the economy, which allows, to a certain degree, to generalise the results of survey.

Key words: audit, marketing, intellectual capital, industrial companies, Romania

Audyt marketingowy w przedsiębiorstwach przemysłowych w Rumunii

Streszczenie

Niniejszy artykuł ma za zadanie zbadać relaxję pomiędzy wielkością przedsiębiorstwa i sektorem, w którym prowadzi ono swoją działalność a kapitałem intelektualnym. Ponadto celem publikacji jest odpowiedź na pytanie, czy system pomiaru wyników jest bezpośrednio związany z postawą, jaką odzwierciedla kapitał ludzki, a także zidentyfikowanie systemu audytu marketingowego w badanych przedsiębiorstwach. Analiza obejmuje 54 podmioty prowadzące działalność przemysłową w Rumunii z regionów: Alba, Sibiu, Hunedoara i Cluj. Przedsiębiorstwa należą do różnych sektorów gospodarki, co pozwala w pewnym stopniu na uogólnienie wyników.

Słowa kluczowe: marketing, audyt, kapitał intelektualny, przedsiębiorstwa przemysłowe, Rumunia

Аудит маркетинга в промышленных обществах в Румынии

Резюме

Эта статья представляет собой исследования зависимости между величиной фирмы, отраслью, в которой развивается деятельность, и интеллектуальным капиталом. Кроме того, целью публикации является определение, связана ли непосредственно существующая система измерения в фирме с положениями формирующими маркетинг, а также анализирует существование маркетингового контроля в фирме. Исследование было проведено на примере 54 обществ в Румынии из следующих поветов: Альба, Сибю, Хунедоара и Клуж. Эти фирмы принадлежат к разным секторам экономики, что позволяет в некоторой степени популяризировать результаты исследований.

Ключевые слова: аудит, маркетинг, интеллектуальный капитал, промышленные фирмы, Румыния

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