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THE IMPORTANCE OF APPLICATION OF MARKETING-CONTROLLING IN THE EFFECTIVNESS OF THE HUNGARIAN SMALL- AND MEDIUM ENTERPRISES

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1. BACKGROUND AND OBJECTIVES

1.1. Justification of subject choice

Nowadays the current trends particularly put the tolerance of small and medium businesses[1] up to a test. The elongated economic crisis mostly affected those smaller businesses lacking in financial resources. Large enterprises are not exceptions either; however, the risks generated by the crisis were more significant for the SME sector. In addition, those risks become reality in several occasions. Financial difficulties and narrowing customer markets are often leads to the end of an enterprise. (Havlicek, 2014).

What is the motivation for discussing about small and medium enterprises (hereinafter SME) and their viability? In Hungary and in the European economy, the SME sector provides the majority of employment (74%)[2] and GDP (56%) as well, meaning that they are greater contributors on both fields as opposed to large companies (KSH, 2011; Ecorys, 2012). Their economic role is unquestionable.

Whatever important small and medium enterprises might be, there operation is difficult to predict, their future is uncertain. Therefor it is crucial to increase their efficiency and competitiveness, which improves their sustainability and makes their operation more predictable. In my opinion – in accordance with other researchers view (Liebl, 1989; Hisrich et al., 2001; Doyle, 2002) – *marketing can be an excellent tool of predictability and risk reduction.*

Application of marketing alone cannot be the complete solution of course; moreover, it could increase the expenses of an enterprise in several cases with no positive results on the other side, worsening the situation of the company further. Using marketing tools would be a rational choice for a small business in case they are aware of the effect of these tools in terms of results and psychographic factors alike. That brings the justified need for planning and measuring: applying marketing can only be beneficial if those who apply it are completely aware of the financial and other aspects, they are capable of measuring it and they can make a sophisticated decision at the planning stage whether or not to apply it, given the circumstances. They should calculate the expenses and impact of the tool to the revenue generated by it or other positive gains.

In order to increase the efficiency of the application, it is necessary to summarize them in a complex system that includes evaluating and comparison

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[1] In my work, I use enterprise and business as synonyms, in case of micro-, small-, medium- and large enterprises alike. In case I describe one of these categories separately, I make a notification.

[2] Percentage of more than 2,7 million people employed by businesses in Hungary

besides planning and measuring – we may refer to this system as *marketing controlling*.

The definition of marketing controlling first appeared in German professional literature and only goes back to a few decades. Simplifying its meaning, it deals with applying controlling tools basically, during the marketing process.

1.2. Demarcation of the topic

Changing environment, increasing competition an uncertainty – only to say a few examples of the several factors that affects the everyday life of a company – justify the need for increase competitiveness and viability. One of the possibilities to achieve that is highlighting marketing field by closer observation: more precise and more effective planning of its processes and more relevant evaluation of the results.

In my work, I seek the answer whether the above concept and expectations can be fulfilled by marketing controlling or not. Due to length constraints and the complexity of the area, I do not attempt to outline the full topic, only certain aspects. I emphasize factors, which I use to point out some of the main characteristics marketing controlling and its possibility.

In the first part of my work, I discuss two concepts as a starting point - marketing and controlling - briefly interpreting their meaning, describing their goals and tasks. Thereafter, I pan out about marketing controlling as a definition of a tool system, real or perceived tasks and purposes. In my thesis highlighted certain functions of marketing controlling separately that offer rich opportunities for research. In order to understand the essence of marketing controlling it is necessary to see clearly on the one hand the role of marketing oriented thinking in corporate life, on the other hand, the tasks of controlling and its importance in preparation and evaluation of business decisions. For that matter, I reveal the essence of the marketing concept, and I present the obvious positive effects arising from the cooperation and synergy of seemingly distant corporate areas. In this way I point out that marketing-controlling combines different approaches of two areas, however it can legitimately be called a separate discipline.

In my point of view, *marketing controlling requires double approach.* Based on this claim, I say that it is about dealing with a serious problem of the marketing field, when it comes to marketing planning, measurement or monitoring. Traceability and revision of marketing performance has an extraordinary importance. Marketing activity has to be in line with marketing performance *in order to make it clear for the company management, which marketing decision can be attached to which result.*

In my opinion however the answer to this problem does not lie within the the depths of marketing area, but controlling should provide the answer by building a complex and comprehensive controlling system that involves marketing

activity and marketing processes, overseeing the complete corporate marketing, applying the controlling instruments and matching the specific characteristics of the marketing area.

This in my opinion only serves as a partial solution to address these problems. Therefor in my work, I cannot ignore the examination either of the characteristics of marketing activities nor the study of controlling system functionalities. Marketing professionals' effort to make the results of marketing activities measurable does not provide a sufficient treatment for the above problem. In my opinion, it could only serve as a partial solution.

1.3. The purpose and structure of the examination,

Marketing controlling is a relatively new field in the science of economy, therefor its meaning and functions has to be cleared, as it is still changing significantly in present days. Considering the length constraints, in my work I do not attempt to describe every single interpretation of functions or areas of the concept of marketing controlling.

With the above in mind, the overview of my thesis consists of the following sections:

1. Introduction of marketing concept, its goals and tasks in order to clarify the role of marketing in corporate life. I define such concepts that will be important in later examinations: besides the introduction of impact, effectiveness and productivity, I also describe the interpretation of advertising effectiveness or measurement of marketing activity.

I pan out about the topic of considering expenses of marketing activity as an investment.

2. Concept of controlling, its tasks, functions and role in the operation of small and medium businesses. Differentiation between strategic and operative controlling.

3. Exploration of concept goals and tasks of marketing controlling. Definition of marketing planning marketing measurement, evaluation and control, delamination of responsibilities. The importance of guiding coworkers from corporate and marketing-controlling point of view. I also present the role of marketing controller in the company operation.

Based on marketing controlling and its category known from professional literature, I define the following main goals regarding the practical part of my thesis:

1. General examination of enterprises' toolkit in terms of product, pricing, sales, communication policy and marketing capabilities.

2. Exploration of general characteristics of marketing-controlling regarding Hungarian SME's.

3. Exploration of the relation between utilization of marketing controlling and company success. Here I examine if the application of marketing controlling causes an increase in the company efficiency.

2. MATERIALS AND METHODS

2.1. Definition and system of the hypothesis

According to the research objectives formulated at the beginning of my thesis, based on the professional literature experiences, I have organized my hypothesis in chart 1. The contexture of the hypothesis follows the below structure:

- General characteristics of marketing activity through the examination of marketing (product policy, communication policy) toolkit.
- General characteristics of marketing-controlling, including application of planning and measuring activities and their frequency
- Examination of impact of marketing controlling in terms of business effectiveness and productivity.

Table 1. The dissertation's hypotheses

Area of research	Hypotheses
General characteristics of the corporate marketing activities	H1 In the companies' product policy, product range orientation and the result-orientation are the two main aspects.
	H2 The use of marketing-controlling toolkit displayed during the small and medium companies' marketing communications and sales activities.
General examination of the marketing-controlling	H3 Large companies have more extensive marketing-controlling system (marketing planning and analysis) then small businesses
The effect of marketing-controlling on the effectiveness and performance of businesses	H4 Assessment of the financial position and operating efficiency of companies has deteriorated also in the point of their own performance and the performance of the competitors
	H5 The companies which use the services of 'external' firms, which are specialized for marketing activities, are more efficient, than companies who do not apply external marketing firms.
	H6 The wideness of the planning and evaluation tools used by the companies has a positive relationship with their efficiency.
	H7 The marketing approach of the businesses has transformed in recent times, furthermore, changed their strategy and strategic objectives as well

Source: Primary research

In my work, I examine what kind of marketing toolkit is being used within the Hungarian SME sector. I try to describe these areas through some characteristics of marketing toolkit (see 1. Table). In this part of the examination, I make an effort to reveal the range of the businesses marketing strategy.

I asked questions concerning the four main fields of marketing (according to McCarthy 1960) in separate question blocks. Question block regarding the examination of product policy tools among others includes questions that evaluates businesses' innovation activity, range of their profile, feasibility studies os product to be introduced or their relation to the customers (see details in M2 attachment of the thesis). Through the question block examining the pricing policy I seek the answer regarding general characteristics like what pricing theories do the company follows in their pricing strategy or what strategical goals do they try to achieve or what role does the price of a product get in the competition for the businesses' markets.

During the examination of the third element of marketing toolkit, that is distribution system I analyze the following: level of sales strategy, the diversity of tools that they apply, frequency of planning measuring and analyzing methods used, the level of sales system and its competitiveness. I aim to reveal whether there is a link between the level of sales system and the business competitiveness and the improvement of results or simply a better judgement of those.

Examining the forth element of corporate marketing strategy I am looking for an answer how important certain areas off communication are for the company. For instance, enterprises could evaluate the traditional (above the line) and unconventional (below the line) tools alike, including various direct marketing and presentation motivating tools within the second. The surveyed firms had the chance to estimate that in their case how frequent the use of different marketing-controlling tools in communication strategy, do they even prepare a marketing communication strategy, do they plan its individual elements, do they measure the fulfillment of their strategy at all.

Through the examination of these main areas of marketing toolkit, I wish to receive an answer to how extensive is the use of certain marketing tools or tool systems among Hungarian enterprises. Therefore, I also seek answers whether there is a relation between the extent use of marketing tools and the effectiveness and competitiveness of the company.

The next level of the investigation is examining the toolkit of marketing controlling. Here I evaluate the dimensionality and quality of utilized tools from the marketing-controlling toolbar regarding the Hungarian SME sector. I also research their complexity and the issue of their conscious, complex application.

Among others, the examination covers whether the company prepares a marketing plan and if so, what kind of planning utensils do they apply. Then I examine what kind of measurement tools they use to evaluate the effectiveness of their marketing activity. What indicators do enterprises prefer, how many do certain companies apply, is there any difference regarding the use of

quantifiable or less- non quantifiable psychographic indicators (customer satisfaction, customer loyalty, product awareness etc.) which one they like to use more. During the examination of marketing-controlling system I also pan out about if SME sectors participants analyze the marketing actions impact or not and if they do, what period do they stick to. The research also deals with the feedback about the results of marketing or marketing communication activity including whether the company leaders are satisfied or not with the results. Or the contrary, the company shows high level of satisfaction despite the low quantity of tools used regarding the efficiency of marketing communication activity. Regarding the evaluation of marketing-controlling system, I discuss the role of information system; in what way does the company benefits from it in terms of productivity of marketing activity. Marketing feedback system improves or worsens the results and the company leader's assessment of marketing expenses. Assumedly an advanced IT system can improve the quality of marketing feedbacks. Concerning the marketing feedback system the marketing division's role within the organization also can be a crucial factor. At a company, that does not have a marketing department the director whose responsibilities also includes overseeing marketing activity is presumably less likely to relate to the role and importance of marketing. Consequently, the company leader will probably be less satisfied than an individual department's leader.

In the third part of the research, my goal is to reveal the correlations between the advancement of applied marketing and marketing-controlling tools and the achieved results. I would like to verify that businesses that do utilize marketing-controlling tools are better performers than those competitors that do not apply such means. If a company has an extent marketing-controlling toolkit (several planning, measuring, analyzing methods), it has a positive effect on productivity and performance according to my preconceptions. The company's efficiency can be evaluated from different perspectives depending if we only examine the performance of the company from different aspects of marketing-controlling system or we analyze the performance changes in relation with the extent of marketing-controlling system.

During the examination I also search for link between commissioning outside firms that specialize in marketing and the performance of the company (financial and non-financial alike) and increasing efficiency. In case I manage to verify significant relation between the two factors, it would mean that outside marketing companies do provably contribute to the improvement of corporate performance and efficiency. It is also important to clarify which is the more successful organization form, inside or outside marketing department. Table 1. illustrates the process of the examination, its areas and structure.
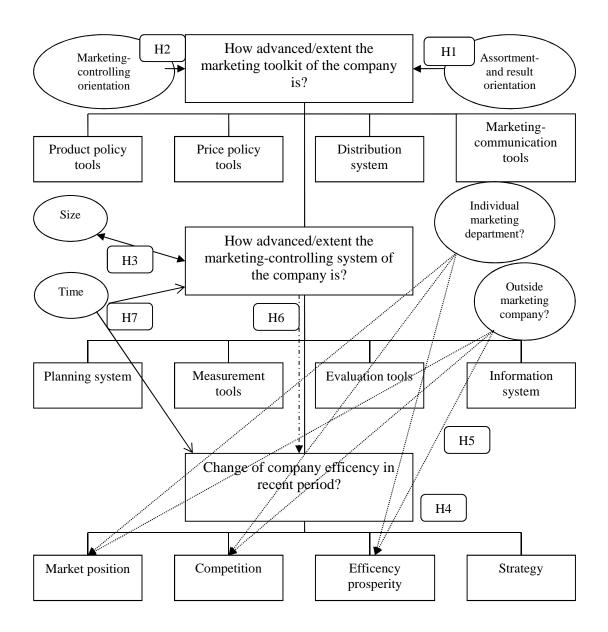
Marketing-controlling orientation

H2

How advanced/extent the marketing toolkit of the company is?

H1

Assortment- and result orientation

Product policy tools

Price policy tools

Distribution system

Marketing-communication tools

Size

H3

How advanced/extent the marketing-controlling system of the company is?

Individual marketing department?

Time

H7

H6

Outside marketing company?

Planning system

Measurement tools

Evaluation tools

Information system

H5

Change of company efficency in recent period?

H4

Market position

Competition

Efficency prosperity

Strategy

Table 1. Examination process
Source: primary research

2.2. Research methodology

2.2.1. Process of empirical research

Following the literature analysis, I examine the theoretic model presented in chapter 3.1. by empirical research processes. *(Table 2.)*
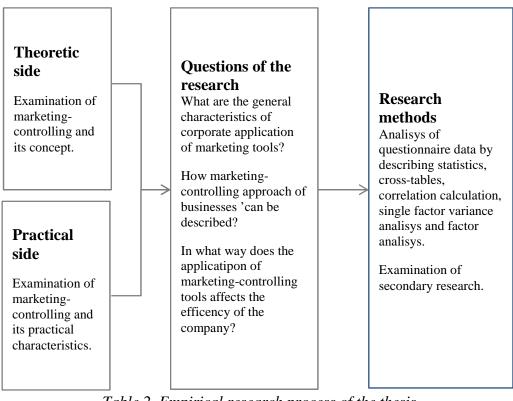
Theoretic side	Questions of the research	Research methods
Examination of marketing-controlling and its concept.	What are the general characteristics of corporate application of marketing tools?	Analisys of questionnaire data by describing statistics, cross-tables, correlation calculation, single factor variance analisys and factor analisys.
Practical side	How marketing-controlling approach of businesses 'can be described?	Examination of secondary research.
Examination of marketing-controlling and its practical characteristics.	In what way does the applicatipon of marketing-controlling tools affects the efficency of the company?	

Table 2. Empirical research process of the thesis
Source: Own edition

2.2.2. Information sources

In my primary research, I use questionnaire survey. The purpose, process and structure of this method introduced later.

Questionnaire survey
Significant part of the research consists of my quantitative research, the pre-structured questionnaire survey. During the preparation of (see Attachment M2), I have divided the questionnaire into separate parts. The structure of questionnaire is show in Table 7. Keeping the general rules of questionnaire

editing in mind (i.e: Malhotra, 2001) I put the part dealing with general corporate characteristics at the end.

Table 2. Structure of questionnaire applied in the research

Corporate questionnaire
I. Questions/statements concerning the toolkit of corporate marketing activity areas. (Question 1.-4. and 11.)
II. Questions concerning the company's strategy capabilities and performance relative to itself and competitors as well. (Question 5.-10.)
III. Questions examining the companies' marketing communication activity (question 11.-16.)
IV. Questions examining the company's marketing-controlling activity (question 17.-27.)
V.   Questions *revealing* the general characteristics of the company (question 28-39.)

Source: Own editing

In the first part of the questionnaire,[3] I defined statement grouts regarding the general characteristics of corporate marketing activity. These statements concern different sub-areas of marketing field, giving answer options following different characteristics. Participants had the option to evaluate their answers on 5-point Likert scale where "1" would generally mean not true at all and "5" would mean completely true. Four areas of marketing is the basis for structuring – following the classic McCarthy approach – product-, price-, sales channels- and communication policy. My evaluation based on mere averages or distribution of answers relates to the characteristics of the marketing areas toolkit. Furthermore, I compose factor groups using factor analysis that describes a considerable part of the company's marketing activity, like product policy activity. In this way, it simplifies the examination of corporate marketing activity.

In the second part of the questionnaire, I formulated statements regarding business' marketing capabilities that could be evaluated by the company on an five point Likert scale, depending on whether the statement is absolutely false (1) or completely true (5). The variable group of question 5. Is also suitable for data reduction. Companies evaluated their state compared to competitors using financial and psychographic factors. I examine performance assessment compared to their previous state.

The base of company strategy examination consist of Porter strategies' (Porter, 1980) such as cost-minimizing, product differentiation and niche market strategy.

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[3] Composition of this part of the questionnaire in terms of idea and structure is based on the research of Sajtos (2004).

In addition, I examined two further growth strategies; market extension and gaining market share from competitors. My research also deals with goals required from marketing strategy.

The third topic examines the marketing communication activity of the company, including among others the marketing communication tools applied, whether they have an inside marketing department or they hire outside marketing company and what kind of tasks do they perform.

The next question group concerned the company's marketing controlling activity. These activities are marketing planning, marketing measurement, depth of result evaluation, period of the examination, company's marketing budget, approach of marketing spends, systems supporting marketing decisions and the nature of analyzing competitors.

The last question group concerns the general characteristics of the company like the market position of the company, the nature of marketing organization, size of company, headquarters and area of operation, spatial extent, ownership structure, revenue and profit.

Prior to the questionnaire survey executed in 2009 a test questioning took place, with 30 filled questionnaires. Its purpose was to find out if the respondents understood the questions correctly, is there a possibility of misconstruction etc. Because of the test questionnaire, certain questions have been completed, partially meaning the expansion of answer options and the competition of the explanatory text in order to make the interpretation easier. Certain professional terms have also been clarified.

2.2.3. Sampling

Three main data gathering were executed; one of them in 2009 May-September, the second one took place in 2013. May-September and the third in 2014 October-November period. Evaluation of the survey is based on processing 240 valid questionnaires.

Due to minor deficiencies of the questionnaires (ignorance of some questions), certain variables were not taken into consideration during the processing, missing plot techniques were not applied, considering their possible distorting affect.

In case of greater deficiencies or if the questionnaire was filled by an incompetent person I ignored that particular questionnaire.

The questionnaire-based inquiry was carried out personally; postal and electronic (e-mail) ways alike. The limited funds unfortunately constrained the research in terms of inquiry methods and period. Considering these conditions, I applied the snowball method during the sample selection process. The sample should not be considered representative; therefore, the statements of this thesis only apply to this particular sample.

I have diverged from being representative according to size, because in the case of rate of medium and large companies that are differing from the multitude rate, companies within each size categories could be compared to each other. While in the case of retention of being representative according to size the companies of the enterprise sector could not be analyzed due to their low number.

Additionally the examined sample cannot be considered static neither by size nor by any other characteristics, since those features are constantly changing, therefore being representative could not be ensured in reality.

Furthermore, the available KSH statistics of the sample are dated back to 2012 that also makes it non-representative.

The questionnaire survey was conducted involving students. Their contribution was considered as a part of their achieved grades. Students were informed regarding the requirements of filling the questionnaire in order to answer their questions that may arise during the process. Based on that students interviewed the competent leader of companies operating within their families, employing or run by a family member or companies found within their area of activity. This could be executed personally or via e-mail as well. I considered a person as competent leader in case he oversees the marketing activity of the company. Usually this leader – especially in case of small businesses – was the person in charge of general managing, or the Marketing Manager (medium and large businesses) or Sales or Commercial Manager (especially medium businesses) an individual questionnaire was often filled by more cooperating leaders as the "competent person" was not always able to answer all the questions by himself.

2.3. Applied statistical methods

I briefly present the statistical methods used in my examinations below:

Cross Analysis – Cross Analysis is one of the most frequently used methods that examines the correlation between two or more variables based on their combined frequency distribution. During the analysis, we seek the answer whether the nominal or ordinal variables are in relation or not. During relationship test between the variables I will rely mostly on Cramer V statistic for crosstabs since this is the most reliable and easiest to understand indicator (Sajtos and Mitev, 2007). These metric values vary between 0 and 1, where 0 is full independence, while 1 means the variables fully determine one another.

In my investigation, 0.05 significance level was considered normative, since this limit generally accepted and applied in the field of social sciences. This means that I rejected null hypothesis independence of variables below significance level $\alpha \leq 0,05$, above that significance level, I accepted the null hypothesis of independence and I accepted above that. The 5% significance level reflects the chance that the relationship between the variables is only coincidence.

Variance analysis – is suitable for examination of the impact of different (independent) factors to one or more other factors (dependent variables)

Variance analysis - Analysis of variance suited to the various factors (independent) consider one or more other factors (dependent variables) of the product. Such independent variable may be the marketing planning tool used by the company; dependent variable could be the competitiveness of the enterprise or changes of effectiveness. The variance analysis differs from cross table analysis, since we need to know which one is independent and which is the dependent variable and measuring range of factors is different too (Sajtos and Mitev, 2007).

Correlation analysis – Used for examination of linear relationships between metric variables. The closeness of relationships is measured using the Person correlation coefficient. Its value differs between 0 and 1 in absolute value.

Factor analysis – During the factor analysis, starting variables are aggregated into factor variables, significantly reducing the large number of initial variables, resulting in better handling, easier understanding of data and helping to reveal the relationship system between certain characteristics (Sajtos and Mitev, 2007). During factor analysis, I examine correlation between the included variables using correlation matrix. Existence of correlation is an essential condition to be included in factor variables. Another element of factor analysis is anti-image matrix examination. Its diagonal values are MSA values (within 0 and 1) indicate how close the relation is between a certain variable and the other variables. In case this value is below 0,5, it has to be excluded from further analysis. During factor analysis, I used Bartlett-test to detect if differentiation of the off-diagonal elements of the correlation matrix is a coincidence or not.

The KMO test is also testing the suitability of variables. In case it is below 0,5, the variables are not suitable for factor analysis. (Jánosa, 2011)

2.4. Literature background of the research, Hungarian background

During the practical research, I investigated the characteristics summarized by the German marketing-controlling literature, the existence of methods, and specifics of their application in case of the Hungarian enterprises. I have not heard about a similar international research at international level, though it was not my goal to conduct a previous research adapted to Hungarian relations. My goal was to investigate the practical characteristics of the marketing controlling in Hungary. From the first decade of the 2000s a growing number of publications were published in Hungary in the topic of marketing controlling (see, for example Kandikó, 2007a, 2007b; Brávácz, 2008a, 2008b; Józsa, 2008a, 2008b), I have mentioned many of these in the theoretical part of my thesis.

I have knowledge of one research in the marketing controlling field in Hungary (Hajdú, 2013), which is partly parallel with this current study, but it has started later and ended earlier. Both of the studies investigated the practice of marketing controlling of Hungarian enterprises, but vital differences can be identified between the two studies. Such differences are the population studied, the sampling methodology, the design and the approach of the questionnaire. Hajdú (2013) investigated the population of medium-sized and large companies, from which he studied 50-50 people of random sample by using stratified sampling. In the case of the questionnaire there were also significant differences, for example, the author investigated what the respondents think about the meaning of marketing controlling or marketing audit in the form of open questions. This quoted research among other things does not examine the companies' marketing toolkit. Similarities of course are also revealed between the two studies. Both of the researches examine the toolkit applied by marketing controlling, the temporal aspects of studies or the characteristics of designing the marketing budget. However, the form of the questions and their orientation also show differences.

Other researchers have also recognized the importance of the measurement of marketing performance in Hungary. For example, the study of Sajtos (2004), which cannot be considered as a research dealing with marketing controlling, but it is still an important step towards making the marketing activities measurable.

3. THE RESULTS – NEW SCIENTIFIC RESULTS

3.1. New and novel results

Based on the results of the investigations carried out in the dissertation I formulate the following novel results and thesis.

1. In companies' product policy the product range orientation and result orientation are the two main aspects.
I examined the company's marketing toolkit features by factor analysis due to large number of variables. By this method, it has been proved that the variables I have made up explain the company's product policy substantially, that is part of the marketing activities. The factors formed from the variables have a great explanatory power, especially in point of the range orientation and result orientation. Between the two factor's explanatory powers was a little difference. In the case of SMEs, range orientation was proved to be stronger, while in the case of large companies result orientation was stronger. The range of products has an important role in my opinion, because it serves the small and medium enterprises' greater flexibility and their better resistance in the market competition. Because the options are quite limited for SMEs that can provide a competitive edge for businesses. The result orientation factor's significant headway in the product policy means the need and the recognition on the part of SMEs that without the thrift of their products their long-term survival cannot be secured. Efficiency was the most important for the large companies included in the sample. In their case, the necessary knowledge was mostly available for measuring efficiency of the company.

2. The use of marketing controlling toolkit is displayed during the small and medium companies' marketing communications and sales activities.
Based on the investigation conducted by factor analysis of the certain elements of the marketing-mix I found out that the enterprises in the sample place great emphasis on the design and analysis activities in case of both the product, communication and distribution channels' policy. The factors that were formed during the investigation largely explained the marketing activities of the enterprises, therefor it has been confirmed, that businesses are aware of the importance of planning, measurement and analysis in the area of marketing. The variables having the greatest explanatory power are thus in connection with this. Of course, the results that have been found here should be treated with caution, as for the managers of businesses, their admitted values often differ from the values they pursue. This is largely connected with the expectations of the social and market environment (Katona, 2012a; Katona 2014b).

3. *The marketing-controlling (planning, analysis, evaluation) tools used by the businesses in size categories based on the number of companies differ both in the extension of the devices used (numerical) and in the time horizon.*

During the investigation, I detected that significant difference exists in terms of the number of devices used by the companies according to the companies' size, which is based on their number. The link is verifiable not only between the number of planning, measuring and analyzing tools, but also the depth of the study and between the temporal extension of it. It has been shown that a substantially smaller proportion of small businesses examine their efficiency of their marketing activities. In point of the number of indicators used also revealed substantial differences according to the company size. I found out that businesses use mostly financial indicators for measuring their marketing activities. I also experienced differences in the point of the temporal extent of the use of marketing-controlling tools. A more significant part of large organizations examines the effects of their marketing actions over a year or several years than small enterprises. In the case of small businesses, typically short-term investigation might be observed. During the investigation, a significant difference between the extensions of the index system used by businesses could also be shown. Higher proportion of large enterprises quantify the effects of their studies and use advanced statistical methods. Obviously, the marketing-planning and evaluation toolkit of small firms should be developed, because the basic marketing functions in most cases are rather underdeveloped. This could be referred to several things, including the lack of resources, which means from one side financial and from the other side other types of resources, such as the lack of professional skills. The other important reason for the underdeveloped marketing area is the lack of recognition of the leaders of the businesses that for the more efficient operation they need marketing activities' complex 'treatment' by the marketing-controlling tools. A number of authors (see e.g. Witt and Witt, 1994) deal with the use of the controlling toolkit for the SMEs sector. The solution of this question raises opportunities for further investigations. By the marketing-controlling analysis only few experts deal in Hungary and complex research has not been carried out yet in connection with the marketing-controlling characteristics and possibility of application of small businesses.

4. *Assessment of the financial position and operating efficiency of companies has changed also in the point of their own performance and the performance of the competitors*

However, the direction of this change was not clear, contrary to hypothesis H2. According to the financial performance's indicators of businesses, we could perceive stagnation or deterioration. In terms of the non-financial indicators (customer satisfaction, loyalty, trust) undertakings perceive an improvement compared to their earlier performance. From the view that the performance is compared to the competitors the judgement of the performance of the company

also different. Generally, the majority of the studied companies judged their performance more favorably compared to rivals and perceived the companies' position being more preferred. This is true; in case of the indicators as well that show the companies' efficiency, effectivity and customer performance. However, in terms of different indicators differences also can be observed. The slightest difference companies perceived at the indicators that show their financial position. Obviously, the judgement of the company's profit or markup is objective so they must stay on the land of realism. In the terms of the indicators of efficiency, the perceived performance is improved compared to the rivals, in the case of the customer performance's psychographic indicators huge differences are observed in the assessment of corporate performance, in terms of positive changes. I also examined the performance of undertakings bearing with other factors, such as the size of the company (number and income), market position and the area of operation. In many cases, significant relationship could be proved between the variables. So the assessment of the financial position also depends on the size, the market position of the company and the area where it operates.

5. *The companies which use the services of 'external' firms, which are specialized for marketing activities, are not more efficient, than companies who do not apply external marketing firms.*
During my investigation I have proved that, contrary to my presumption, the companies' effectiveness does not increase with the rise of involvement of external firms specialized for marketing activities. Moreover, on the contrary, it has been shown that there is a negative correlation between the success of the business and the use of external companies, so verifiably the efficiency decreases with the involvement of external firms. Obviously, it can be related to the fact, that the cost of outside services often higher than if it would be the company's own inside activity. Unfortunately, the businesses mostly because of these high costs do not use marketing professionals. It is especially true for the representatives of the SME sector, since beside the high costs of marketing the desultoriness of marketing tasks may hold-off smaller businesses from creating a separate marketing organization and applying marketing professionals. A further reason of the lower efficiency of external specialists could be the less knowledge of the products of the firm. This is in this case might result a much lower efficiency of utilization of higher professional knowledge compared to the internal co-workers. However, if the relationship between the studied variables is reversed, then we can say that the firms with worse effectiveness use external marketing firms in a higher proportion, which is a very reasonable reaction to the worse economic performance. Because, the applied cross table- analyzes are not capable to establish which one is the dependent and which is the independent variable.

6. *The wideness of the planning and evaluation tools used by the companies partly defines their efficiency.*

During my investigation, I could partly prove my hypothesis, which the firms that use planning and analysis tools in a greater number perform better both in point of themselves and of their competitors. I could detect significant relationship only in a few cases; however, it does not mean that between other indicators, especially in the indicator of profitability there would be no connection, just means that this current investigation could not prove it. The fact I have discovered could also play a role in this, as high proportion of companies only apply design and analysis tools in a small number, despite the fact that the sample contains medium-sized and large companies in a relatively large number.

Between the improvement of competitiveness and the wideness of the indicators used positive relationship was shown, in the case of customer satisfaction and customer confidence indicators. That is, the competitiveness index improved more in the case of businesses using at least 1-4 indicators, than the enterprises applying no indicators.

In point of the positive change of effectiveness and the wideness of indicators in three cases, market share, profit and mark-up positive connection could be proved. Thus, the market share and profitability have increased in the previous period among companies, which use more marketing-controlling devices. Obviously, the slight relationship between the investigated variables also shows that in the improvement of the mentioned market and profitability indicators other indicators might play role not only the wideness of the use of marketing-controlling tools.

By this thesis, I managed to reach the main goal of my research: (in part) it is confirmed that the use of marketing-controlling tools has a positive impact on the efficiency of businesses. Therefore, in light of this, it is expected that if small and medium businesses used marketing-controlling devices more, their profitability would be better. This research is a basis of a future study of the SMEs sector, in which I would like to explore and demonstrate a much broader context of the application of marketing controlling. For example, I would like to contrast the growth in profitability perceived by the businesses with the performance-change perceived by the customers. In a corporate research project, we would like to examine the characteristics of family businesses, also their marketing-controlling activities, and the context of it with the other operational characteristics of the businesses.

7. *The marketing approach of the businesses has transformed in recent times, furthermore, changed their strategy and strategic objectives as well.*

During my research, I have proved that the marketing approach of the Hungarian businesses has changed in recent years. This statement is true for example in the case of marketing-outgivings, where the proportion of those who look at marketing-expenses as investments has increased. The attitude-change might be detected in the businesses' strategy and strategic goals. The short-term

strategic orientations (survival, short-term profit maximization) are being replaced by the long-term entrepreneurial approach (obtaining market share from rivals).

In the case of the change of effectiveness over time, significantly verifiable improvement could be shown in recent years by the indicators of efficiency. Firstly, significantly reduced the number of companies whose effectiveness has decreased in recent years. Moreover, significantly increased the number of companies who perceive a significant improvement in their efficiency.

In the case of competitors, the companies that are present in the sample also perceive an improvement in the past five years. This improvement is justifiable at two third parts of the 12 examined indicators.

3.2. The fulfillment of the research hypotheses

The fulfillment of the hypotheses examined in the dissertation I appreciate below based on the conducted studies. (Table 3.)

Table 3. The dissertation hypotheses and the relevant decisions

Area	Hypotheses	Rating
General characteristics of the corporate marketing activities	1. In the companies' product policy the product range-orientation and the result-orientation are the two main aspects.	**Proven**
	2. The use of marketing-controlling toolkit is displayed during the small and medium companies' marketing communications and sales activities.	**Proven**
General examination of the marketing-controlling	3. Large companies have more extensive marketing-controlling system (marketing planning and analysis) then small businesses	**Proven**
The effect of marketing-controlling on the effectiveness and performance of businesses	4. Assessment of the financial position and operating efficiency of companies has deteriorated also in the point of their own performance and the performance of the competitors	**Refused**
	5. The companies which use the services of 'external' firms, which are specialized for marketing activities, are more efficient, than companies who do not apply external marketing firms.	**Refused**
	6. The wideness of the planning and evaluation tools used by the companies has a positive relationship with their efficiency.	**Partly justified**
	7. The marketing approach of the businesses has transformed in recent times, furthermore, changed their strategy and strategic objectives as well	**Proven**

Source: primary research

4. CONCLUSIONS, RECOMMENDATIONS

Reviewing the examined topic, I elaborated the theoretical approaches of marketing controlling, submitted its potential objectives, tasks and areas. In addition, I clarified the marketing-controlling area's relationship with the marketing and controlling disciplines.

In the empirical investigations, special attention was paid for the differences in the size of the undertakings, highlighting the marketing activities of small enterprises, as well as the specifics of the use of the marketing-controlling toolbar. Significant relationship was shown between the use of planning, metering and analysis tools that might be used during the marketing controlling and size of the undertakings. Especially significant differences were found between the small and the large enterprises, finding the causes of the deflections is necessary in order to facilitate to find a solution to make small businesses operate more effectively.

Of course, the question may arise; what is the point in investing money, or providing additional resources for such an enterprise that struggle with lagging in the field of either marketing or other operational areas. Small businesses will exist anyway in the circle of economy whether they are effective or not. However, eventually the inefficient firms will fall out from the system; new ones will replace them, which will be not necessarily be effective. The reason for the existence of small businesses is obvious; they serve such geographical or market gap that the larger firms cannot or do not aspire for, either because of the lack of flexibility or specific knowledge. The solution is to manage the problems of small enterprises, either by involving central resources, as developing their competitiveness and other skills are cheaper solutions for national economies in the long run. Therefore, in my opinion, developing the marketing skills of small businesses is necessary in order to make them able to manage their marketing more effectively, and by doing this, satisfy consumer needs more effectively, ensuring their long-term operation, and strengthening the national economy.

However, enterprises appeared to share a view that *it is equally important for them to maintain a broad assortment.* This was confirmed by investigation of the corporate marketing tool system's product policy. This means that extending the range of products is an important tool for the firms to stay resistant in a competitive market. These aspects turned out to be general in the case of small- and medium companies that took part in the investigation, large firms-in the other hand- placed foreground their profitability of their products. This aspect was also very important for SMEs too, but slightly lagged behind the factor called 'Variety-orientation'.

Analyzing the marketing toolkit, the firms' marketing-controlling orientation appeared to be also an important factor, which turned up in the use of marketing-controlling tools, both in the field of marketing or communication policy. This is partly contradict with the experience that during the investigation

of the specific marketing-controlling tools. During this investigation, not only the respondents had to appreciate the importance of the given tool on a scale but also they had to comment about the use of the concrete tool or about the lack of use of it. The discrepancies that are found can be related with that *the businesses preferences and the principles they would like to follow in many cases are inconsistent with the principles actually pursued.* The difference appeared partly due to the lack of potentials (financial and technical), and on the other hand to suit for the pressure that comes from the external environment. My conclusions on this topic are explained in my earlier works (Katona, 2014a, Katona, 2012b). One of the surprising results of the study was the view of the businesses about their performance measured to themselves or their rivals. In order to measure their performance I used financial performance indicators, efficiency metrics and psychographic indicators for costumer impact. The basis of the supposition was that the businesses would judge the change of their performance negatively because of the economic crisis. However, it was not this way, because firms perceive - even if mild - improvement in most indicators. It can be observed, that firms perceive the greatest improvement in the area of customer satisfaction, loyalty and trustfulness, which are more difficult to measure and quantify. The favorable judgement of the less concrete indicators may be related to the positive expectations, increasing confidence of the businesses or to their willingness to suit. This is confirmed by the regularly investigated SME Confidence Index, which shows more and more favorable image in recent years (piacesprofit.hu, 2014, napi.hu, 2014).

Applying external marketing companies brought specific result because their efficiency-enhancing effects were failed to prove, but during the investigations, I proved that at businesses *where external marketing companies or specialists were applied the efficiency was even worse.* This might be a result of that, for the businesses using an external specialist in a short run is a more expensive solution, and an external marketing specialist despite his professional competencies might not know the company as well as an internal employee.

However, the analysis of the relationship between the factors does not define the direction clearly, so actually might be possible, that the companies showing worse performance use outside specialists in a higher proportion. Obviously, it is likely to be in the background of the results. If not, then the first case is obtained, so in my opinion the solution from a corporate practice view is not to exclude external specialists from solving the marketing-problems, but create and promote collaboration between external and internal experts. If it is not possible to occupy an internal marketing-specialist in a small company, then, in my view the employees' development in the suggested area could be a solution for those who work at the company. This might be realized under the companies' steam, but where this is not possible due to the lack of resources, there supporting the postgraduate specialist-training course is essential. The survival and success of small businesses for national economy is vital, as I have mentioned earlier. In point of education, I agree with other authors (see e.g. The Duma, 2014) that

institutes of higher education, should take part increasingly and get a stronger role in this.

One of the important results of my research is that *I have proved the link between the extended use of marketing-controlling tools and the effectiveness of the business*. Those businesses using more indicators usually increased in effectiveness and competitiveness. I am convinced that the results show that the use of planning and analysis tools promote more efficient use of resources by improving the operational effectiveness. In the light of these results, I think it is definitely justified and reasonable to use the tools of marketing controlling as it is proven useful for businesses.

To resolve the national economic risk (see above) generated by small businesses (SMEs), as I have already stated (Katona, 2014a), there is a need for involvement of state institutions, professional organizations, institutions of higher education and their cooperation in order to a long-term solution.

As a conclusion of my work, I make up a general guideline (Table 3) for small businesses in order to make their operation more efficient and balanced, keeping in mind that every business requires unique solution depending on the position of the company and characteristics of the environment.
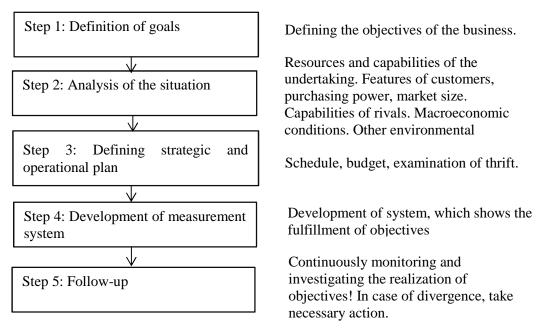
Step 1: Definition of goals	Defining the objectives of the business.
Step 2: Analysis of the situation	Resources and capabilities of the undertaking. Features of customers, purchasing power, market size. Capabilities of rivals. Macroeconomic conditions. Other environmental
Step 3: Defining strategic and operational plan	Schedule, budget, examination of thrift.
Step 4: Development of measurement system	Development of system, which shows the fulfillment of objectives
Step 5: Follow-up	Continuously monitoring and investigating the realization of objectives! In case of divergence, take necessary action.

Table 3. The marketing-controlling process of small businesses
Source: own editing

Further helpful guidance could be provided for small and medium businesses whether in a general or specific and detailed form. However, we should bear in mind that in works for especially small businesses we have to strive for simplicity. By this, we could be able to get closer to businesses that have scarce resources even in point of professional knowledge or time. With more detailed and diversified methodological guidelines, I would like to deal with in my farther works.

5. SUMMARY

The fundamental purpose of my present work is to point out the importance and opportunities of marketing-controlling, particularly related to the SME sector.

As a part of my work, I have performed theoretical research and analyzed the literature of marketing-controlling and the results of the related researches. Before and during the process, I also examined the characteristics of the two disciplines, marketing and controlling, which are in close relation with marketing-controlling. That includes their concepts, objectives, tasks and operations, etc.

The timeliness and relevance of my study is verified by the fact that the micro-, small- and medium businesses pose a severe burden and challenge to the national economies across Europe, since their proportion in the economy is almost 100%, they give jobs to about 2/3 of all the employees, and they produce about 50% of the GDP.

In my opinion, it is necessary to make the operation of small enterprises (SME's) a lot more predictable. For that reason, my study examines a system that, in my regard, is able to contribute to the more stable operation of small businesses. As I described in my study, small enterprises have to deal with several challenges. This statement is supported by the referred researches and studies of international organizations. One of these flaws among others is the approach of the enterprises, based on which even their qualification as an enterprise might be questioned, since their existence is characterized by avoiding uncertainty and the lack of risk taking willingness (OECD, 2010; Hofmeister-Tóth et al, 2013), whereas taking risks is an essential aspect and requirement of being an entrepreneur (Chikán, 1997a). Without this approach, we can hardly speak about a real enterprise.

Marketing-controlling comprehend two different points of view. One is the marketing – the hand and the mouth – which helps the enterprise to reach and address the customer It can emphasize why it is worth to the customers to buy their product, what benefits does it hold for them.

At the same time, it needs to be clarified what, when and how is being said by the mouth or being done by the hand. Everything has to be done in the right place, in the right time and the in the right way in order to achieve the proper results, in accordance with the preliminary objectives.

That task is covered by the controlling, that coordinates the hand and the mouth, so the proper actions can be said and done in the right place and time.

Therefore the controlling plans, coordinates and analyzes, in order to investigate whether everything happened as it had been planned. Consequently marketing-controlling aims to get a field under control, that operates along several actions that is hard to evidence and the results are even harder to verify.

Marketing-controlling plans, analyzes, evaluates, controls and coordinates marketing processes and, of course, provide information for the decision makers of the company. In fact, controlling approach prevails during marketing actions.

In my practical research, I studied the characteristics of marketing and marketing-controlling activity of the enterprises. I have pointed out the differences between marketing actions of the enterprises using different variables – size, market position, operating field – and in many cases, I achieved to verify these differences along the variables. I tried to characterize the enterprise's marketing toolkit with other variables. The culminating factors were those that describe product- communication or sales strategy. For example enterprises assign great importance to planning and thrift analysis.

During my research I investigated the effects of the economical crisis that highly concerned the SME sector, examining how strongly the enterprises are still suffering from its impact.

I arrived to an interesting conclusion that their financial indicators did not show significant improvement in general yet, however their less measurable performance (psychographic) indicators are greatly evolved in many cases. They reported improving trends in general, regarding corporate efficiency.

Performance enhancement achieved by hiring outside marketing specialist was one of the cornerstones of my practical research, since the majority of small businesses does not have their own marketing professionals. However, the results of the study proved that there is a negative relation between the business performance and hiring outside marketing specialist. Either using outside professionals does affect the performance negatively or the bad performing companies are more likely to turn to marketing professionals in general. In my opinion the latter is the relevant statement.

In the recent periods some positive changes can be observed for example the change of direction in business strategy and strategic goals. The short term goals like survival aim were replaced by long term growth goals. Positive changes can also be seen regarding business performance since this improvement is what they are experiencing in the recent past.

Finally, perhaps the most interesting achievement of my study was to be able to partially verify that the wideness of the marketing-controlling toolkit, meaning the level of their utilization, shows significant correlation with the effectiveness of the company.

I consider my present study as the first step in the work dedicated to the verification of the positive effects of marketing-controlling, regarding the improvement of corporate efficiency.

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