

Strategic and Operative Marketing Controlling

NOÉMI HAJDÚ
ASSISTANT LECTURER

e-mail: margn@uni-miskolc.hu

SUMMARY

In uncertain economic situations, profit-seeking corporations work under constant pressure of efficiency. As a consequence, importance of evaluation is extending to such corporate areas, e.g. marketing which used to be fairly subjective, according to our past knowledge. Corporate leaders have recognized that successful corporate governance requires a system that analyses the efficiency of marketing activities. A new era is coming in the marketing profession when the effectiveness of marketing activity should be supported with specific figures. One of the evaluation methods is marketing controlling, which is widespread in the German speaking countries. This paper presents its theoretical framework and gives survey results on the use of strategic and operative methods in medium-sized and large companies in Hungary.

*Keywords: paradigm change; accountability; evaluation methods; strategic marketing controlling; operative marketing controlling
Journal of Economic Literature (JEL) code: M31*

INTRODUCTION

Marketing is undergoing a paradigm change due to the increased demand for evaluating marketing activities. Cutting marketing and general expenses seems to be a typical reaction to the recession in Hungarian companies (Mitev and Bauer, 2010). –According to Mitev and Bauer’s research, outsourcing marketing activities is facing real danger. The lack of accountability is derived from the development of marketing, since when it was developed into a separate business area the goal was not to make marketing a profitable business unit (Webster et al., 2003). That is why there has never been a natural theoretical link between the financial department and the main corporate leadership. (Srivastava et al. 1998) According to Sajtos (2004) the reason for this might be that the goods generated by marketing activities are of a different nature than those of the other departments; they are intangible, not included in financial, accounting statements, since they are difficult to measure.

Measuring marketing activities is of such great importance that marketing metrics and return of marketing investment (ROI) were defined as research priorities of the Marketing Science Institute for the year 2002, 2004 and 2006 (Seggie et al. (2007)). Several researchers (Homburg et al. (1999), Moorman and Rust (1999), Verhoef and Leeflang (2009), Merlo and Auh (2010)) have managed to underline this connection using empirical studies and statistical analysis. There is a wide interest in the topic throughout Hungary as well.

Berács (1997) points out that the development of marketing tools and marketing strategic aims are closely related to corporate performance. The function of marketing can be declared to be one of the sources of corporate success not only based on what the leadership has to say about it, but because also modern marketing automatically leads to competitiveness and corporate profitability growth in Hungary.

Research by Kolos et al. (2005) reveals that the companies they have interviewed detect a close relationship between their marketing activities and corporate success, and for this reason they have increased marketing functions throughout the organization. At the same time, marketing contributes mainly to the long-term success of a company. Five years later a new study was made by Kenesei and Gyulavári (2010), according to which this trend is maintained and further strengthened, since not only marketing tools, but also the possession of marketing skills are closely related to performance.

In my opinion, evaluating marketing activities is not an advantage any-more; rather it is a requirement and a basic condition for competitiveness. The Anglo-Saxon and German speaking countries have developed two separate types of methods for measuring performance. In controlling schools reflecting the Anglo-Saxon economic approach, the science evaluating marketing activities is called marketing metrics, which mainly makes use of indicators to make marketing measurable. In the German controlling schools it is marketing controlling that is wide-spread, and this includes marketing metrics. In marketing controlling the indicators are considered solely

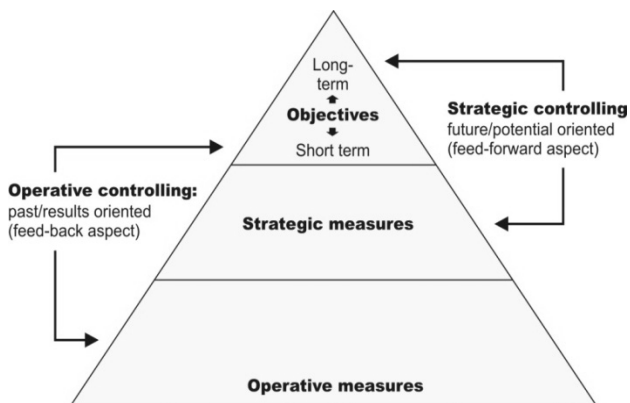
to be supporting tools, since further deeper analysis is essential. This is basically supported by strategic marketing controlling tools. The aim of this study is to describe the fundamental differences between strategic and operative marketing controlling, furthermore to introduce in detail the basic tools of marketing controlling and its application in companies throughout Hungary.

TYPES OF MARKETING CONTROLLING

The significance of marketing controlling has increased due to the ever-changing environment, which comes from the fact that because of the transformations taking place in the market there is a continuous revision of plans within marketing. Therefore, Meffert (2000) and Sander (2004) consider the following to be the most important tasks of marketing: pointing out deviations as early as possible, creating adaptive strategies according to causal analysis, and creating activities.

Regarding marketing planning in terms of time, we can differentiate short-, mid – and long-term planning due to which operational and strategic planning have become separate. This is an essential part of controlling systems; that is why also in marketing controlling we differentiate these two types: the strategic and the operative ones. Operative marketing controlling examines the already existing results, during which deviations between the earlier planned and then actual facts are analyzed, seeking the causes as well. On the other hand, strategic marketing controlling is concerned with future results to be achieved. This clearly shows the future-orientation of marketing controlling, with its forecasting function based on estimated data, which is marked as ‘feed-forward’ in Figure 1. This wording can be misleading, as it is clearly about forecasting and prognosis.

These two controlling systems are organically connected to each other, so they are created and operated in parallel.



(Becker, 2001 in: Ehrmann, (2004) p. 20.-)

Figure 1. Strategic and operative marketing controlling

Strategic marketing controlling makes it possible for the company to adapt to the environmental changes at the right time. Operative marketing controlling results in goal-oriented leadership, which ensures the company’s operation by optimal realization of short-term profit. The main differences between strategic and operative marketing controlling are summarized in Table 1 examining the following characteristics: orientation, level of planning, leadership goals, evaluation criteria and source of data. In my opinion the best way to understand the differences between strategic and operative marketing controlling is by understanding the goals.

In the case of operative marketing controlling the goals of leadership is economy-oriented. Primarily they are creating profit, profitability and marketing effectiveness. In the case of strategic marketing controlling the aim is to ensure long-term existence of the company, growth and competitive advantage. Accordingly, there is a difference in their usage of tools. Strategic marketing controlling is oriented towards the company and its environment, that is why the methods used here are mainly focused on the environment, products and customers. Operative marketing controlling examines primarily the company, its marketing economy and effectiveness, so in this case usually different economic calculations are carried out based on internal company statistics and accounting data. Strategic marketing controlling is a tool for the operative marketing controlling.

Table 1
Differences between operative and strategic marketing controlling

	Strategic marketing controlling	Operative marketing controlling
Orientation	environment and company	company: economy and effectiveness marketing planning
Level planning	strategic marketing planning	operative-tactical marketing planning
Aim of management	<ul style="list-style-type: none"> – increase – ensuring existence – competitive advantage – success factors 	<ul style="list-style-type: none"> – gain – marketing profitability – profitability – solvency
Evaluating criteria	opportunities, threatens, strengths, weaknesses	indices, index system of marketing measurement
Source	comprehensive environment and enterprise analysis	primary internal accounting

Source: author’s own work based on Becker (2001) and Horváth (2003)

Auerbach (1994) identifies the potentials lying in the time-frames as the main difference. The task of strategic marketing controlling is to identify and create the potentials of future success in the long run. For operative marketing controlling – step by step defining the strategic one – it is the success of a given time-frame, economy

and profitability that matters, while at the same time creating a proper basis for the economical realization of strategic marketing controlling.

STRATEGIC MARKETING CONTROLLING

The task of strategic marketing controlling is to ensure the long-term existence of an enterprise. Its aim is to produce and keep up result potentials in the future.

Some examples of the instruments of strategic marketing controlling are:

- > SWOT analysis,
- > portfolio analysis (BCG -and McKinsey -portfolio),
- > GAP analysis,
- > positioning analysis,
- > life cycle analysis and empirical curve,
- > benchmarking,
- > scenario -technique,
- > Balanced Scorecard,
- > investment calculations,
- > long-term budgeting.

Strategic marketing controlling helps the enterprise to adjust to the ever-changing market environment (e.g.

trends and technological innovations). Its important tasks are the following: determining, fulfilling and supervising market objectives. This is called the planning function. The most important functions within strategic marketing controlling are the information collecting and supervising functions. Like an ‘early alarming’ system, marketing controlling should immediately take the changes in the marketing environment of the enterprise affecting marketing into consideration.

The coordination function included in strategic marketing controlling consists of the functions of adjustment in terms of form and content to the different parts of marketing plans on the one hand, and of the comprehensive harmonization of the current activities on the other (Zerres, and Zerres, 2006).

In the literature the concept of marketing audit is used frequently to summarize the functions of strategic marketing controlling (Weis, 2004). The reason for this is that audit is linked to the strategic level. According to Zerres, and Zerres (2006), marketing audit means the supervision of marketing strategies, the process audit, the marketing mix-audit and the organizational audit.

After detailing strategic marketing controlling let us examine the definitions in the literature in Hungary:

*Table 2
Definition of strategic marketing controlling*

Definition of Strategic Marketing Controlling	Author
The main task of strategic marketing controlling is to support the following areas: – making situation analysis (internal and external factors), – setting goals, – defining product markets, market segments, – budgeting, – making marketing activities, – evaluating and controlling.	Körmendi and Tóth (2003), -p. 178.
Strategic controlling is the strategic subsystem of the controlling system that focuses on long- and medium-term (3-5 year) tasks in the time dimension. It is one of the future- oriented functions of strategic management. It supports the leadership to operate on a long-term goal-oriented basis and enables it to adapt to the constant changes in the environment. Functions: strategic planning, determining the gaps between planning and factual data and providing information. With the operative controlling subsystem creates a uniform hierarchical system, in which the strategic controlling is the dominant. The main chapters of strategic planning are investments, financial planning of acquisitions, project planning of strategic activities, strategic business plan, strategic tactical plans.	Kandikó, (2006), -p. 12.
Strategic marketing controlling – is a subsystem of marketing controlling, – has a time horizon is 3-5 years, which appears the future oriented aspect, so that it also relates to the desired future outcome. – allows the company to adopt to environmental changes in time, – ensures the company’s long-term existence, with creating and maintaining the future success potential, – includes information providing, planning and controlling functions, – operationalizes the goals and explores their feasibility in the framework of the planning function, – observes the changes in the environment and develops an action plan for adaptation in the framework of information providing and controlling function • performing a continuous monitoring activity.	Hajdú, (2013)

OPERATIVE MARKETING CONTROLLING

Operative marketing controlling emphasises the profitability of the current marketing activities of an enterprise. To determine short-term returns, results and

liquidity accounting data are used.

Some examples of the instruments of operative marketing controlling are:

- > economic calculations (gross margin, process cost, objective cost, turnover-result),
- > customer satisfaction measurement,
- > comparing and analyzing planning and factual data,

- > complaint analysis,
- > short-term budgeting.

Operative marketing controlling ensures and supervises the usefulness of the strategically realised success potential in an economical way to find out whether the turnover has brought the expected results or not.

Its aims are supervising marketing activities, analysing and deriving the reasons of the gaps, and developing suitable commercial options.

Supervision covers the whole marketing mix (product, price, place, and promotion) and the individual marketing units. Supervision referring to the whole mix can provide global information. Besides supervising marketing mix – as a whole – it also supervises the individual units (Meffert, 2000).

Following the viewpoint of Zerres, and Zerres, (2006), let us review the controlling of the marketing mix.

In the case of product controlling, the product as the aim of the calculation (gross margin, fixed cost) is in the focus. Today – within product politics supervision – product quality also belongs here. Product controlling is not limited to the controlling of the existing product, but is also linked to the development phase of the product (product innovation), as well as to the follow-up cycle (Witt, 2002; Meffert, 2000).

In case of controlling the price and condition policy, we examine the effect of price and condition on turnover. In such an analysis we study the relationship between

price and brand awareness, price elasticity of demand and the various price psychological factors as well (Witt, 2002).

In distribution policy, the operation of the acquisition and distribution channels is analyzed. In the supervision of sales policy qualitative factors come to the fore when existing and potential sales opportunities for future development are evaluated. In contrast, logistic controlling operates with indices and index systems (e.g. frequency of orders, average delivery time, etc.). In this case we have the opportunity to compare plan and factual data, and if there is a difference, to carry out a causal analysis (Meffert, 2000).

Analyzing the effectiveness of the communication policy often encounters the problem that we cannot distinguish between the individual effects of each marketing communication tool. Here, as an example of the classic advertising campaign, effectiveness measurement can be mentioned in which campaign costs and turnover changes being considered. This process does not often lead to a significant result, because it is not clear whether the real success can be traced back to the campaign or to other factors. The task of marketing controlling is to find methods, procedures and tools, which approximately determine the success or the failure of the communication policy (Meffert, 2000; Witt, 2002).

After detailing operative marketing controlling let us have a look at the definitions that can be found in the literature in Hungary:

*Table 3
Definition of operative marketing controlling*

Definition of Operative Marketing Controlling	Author
Tasks of operative marketing controlling can be deduced from the marketing strategy plan, on this basis of the action and tactical plan prepared. In particular the following planning and analyzing tasks can be established: <ul style="list-style-type: none"> – making inputs of the annual marketing plan, taking into account the other sub-strategies and tactical plans, – deducing annual objectives from the strategic marketing plan, – assembling plans of marketing organization and marketing campaigns, – preparation of marketing budgeting according to the budgeting of marketing organization and marketing campaigns, – integrating marketing costs in the corporate budgeting, – collecting factual data, – comparing planning and factual data as an aspect of the whole company, the marketing unit or individual marketing campaigns, – planning the actions according to the analysis of results. 	Körmendi and Tóth (2003), -p. 180.
Operative controlling is one subsystem of the controlling system which performs the controlling functions for one financial year (planning, comparing planning and factual data and providing information). With the strategic controlling subsystem it forms a hierarchical system, where the same approach and tools create a uniform system, in which strategic controlling is dominant. Input of its annual activity is given by the strategic plan related to a tactical plan of a specific year. Its main task is providing up-to-date information for the management in order to be competitive. It has four planning and factual data comparison tasks: performance planning, cost planning, result planning, financial planning and forecasting.	Kandikó, (2006), -p. 12.
Operative marketing controlling <ul style="list-style-type: none"> – is a subsystem of marketing controlling, – has a subordinate relationship with the strategic marketing controlling while it ensures the economical of the success factors defined previously by strategic marketing controlling, – the time horizon is one year, which reflects a past/result - oriented approach so that it can refer to the existing results, – it is essential for the company’s existence because with the short-term profit optimal realization it ensures the business operation, – includes information providing, planning and controlling functions, which cover both the marketing mix and the marketing tools, – coordinates the marketing mix, – supervise marketing activities, – by analyzing planning and factual data, contributes to the early detection of deviation, which can be examined at a causal level, and in order to achieve the desired state, – it creates an action plan. 	Hajdú, (2013)

Last but not least according to the specific of the company the strategic and operative marketing controlling have to be coordinate with each other, because one cannot exist without the other, being mutually complementary. In the course of elaborating them, it is advisable to endeavor to develop operative marketing controlling based on strategic marketing controlling in a parallel process.

FREQUENCY USE OF STRATEGIC AND OPERATIVE MARKETING CONTROLLING TOOLS IN HUNGARIAN MEDIUM-SIZED COMPANIES AND LARGE ENTERPRISES

Sample and Research Characteristics

The sample population is medium-sized companies operating in Hungary (with an employee number between 50 and 249) and large enterprises (employee number over 250). The number of the base population is 4784 for medium-sized companies and 917 for large enterprises.

As a feature of the base population I wanted to take the annual net revenue into consideration, but in the Law on Accounting the upper limit of the medium-sized

company's annual net revenue is at most 50 million euro – which is the lower limit for a large enterprise – and in my opinion this is too high a sum for the Hungarian market. For this reason the KSH (Hungarian Central Statistical Office) 'only' examines the number of employees for the purpose of determining the corporate size.

I have chosen the companies from the CÉG-KÓDTÁR, issue 2009/3. The research technique was stratified sampling from the random sampling methods. We tried to find connection to the marketing departments of the companies and asked the questions from a previously well-structured questionnaire on phone. Features of the stratification were activity and region. Confidence level of the total sample is 95 percent, accuracy level is $\pm 9,7$ percentage points, sample size is 100 companies (50 medium-sized, 50 large). According to the activity and region, distribution of the total sample is shown in Table 4, which accurately reflects the basic population proportions. Stratification of Hungarian medium-sized companies and large enterprises is not the same, but if we ask 50 medium and 50 large companies, the two samples are comparable with each other easily without distorting weighting.

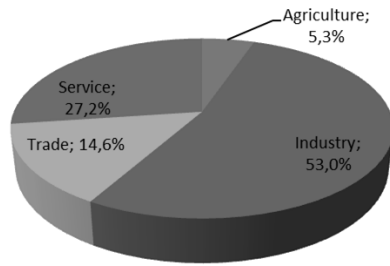
The four activity sectors are: agriculture, industry, trade and service. The seven regions of Hungary are: Southern Plain, Southern Transdanubia, Northern Plain, Northern Hungary, Central Hungary, Central Transdanubia and Western Transdanubia.

*Table 4
Total sample stratification by region and activity*

		1 Agriculture	2 Industry	3 Trade	4 Service	Total
	1 Southern Plain	1	3	1	1	6
	2 Southern Transdanubia	1	2	1	1	5
Medium-sized	3 Northern Plain	1	3	1	1	6
Companies	4 Northern Hungary	1	2	1	1	5
	5 Central Hungary	1	6	4	7	18
	6 Central Transdanubia	1	2	1	1	5
	7 Western Transdanubia	1	2	1	1	5
	Total	7	20	10	13	50
	1 Southern Plain	1	2	1	1	5
	2 Southern Transdanubia	1	1	1	1	4
Large	3 Northern Plain	1	2	1	1	5
Companies	4 Northern Hungary	1	2	1	1	5
	5 Central Hungary	1	6	3	8	18
	6 Central Transdanubia	1	4	1	1	7
	7 Western Transdanubia	1	3	1	1	6
	Total	7	20	9	14	50

Source: author's own drawing

The stratification of the four activity sectors is shown in Figure 2.

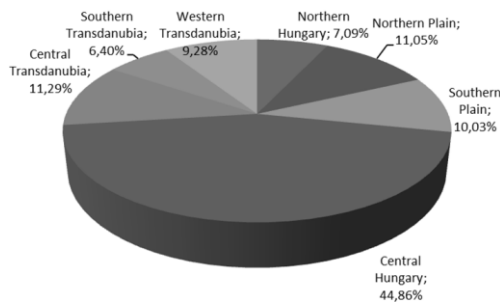


Source: author's own drawing

Figure 2. Sample stratification accordingly activity sectors for medium-sized and large companies

The majority - 53% of the Hungarian medium-sized companies and large enterprises operate in the industrial sector, 27.2% in the service sector, 14.6% in trade and 5.3% in agriculture.

The stratification of the Hungarian regions is on the Figure 3.



Source: author's own drawing

Figure 3. Sample stratification accordingly regions for medium-sized and large companies

The majority of the sampled companies operate in Central Hungary. In other regions, medium-sized and large companies are represented in almost the same numbers.

TOOLS OF STRATEGIC AND OPERATIVE MARKETING CONTROLLING

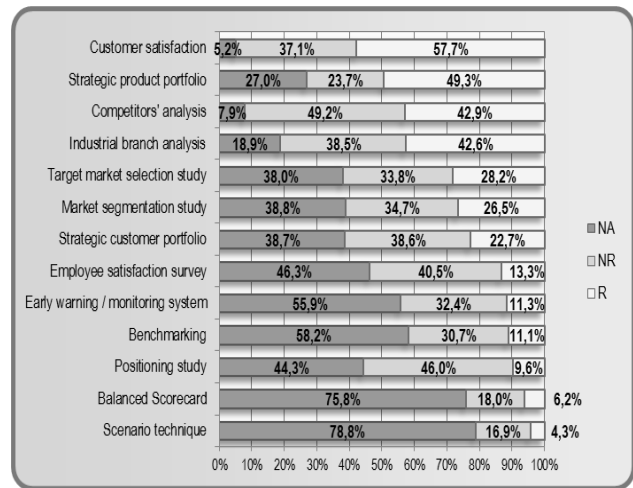
Concerning strategic marketing controlling devices, Figure 4-5 shows that the Hungarian medium-sized companies and large enterprises apply regularly the traditional tools: e.g. customer satisfaction (57.7%), strategic product portfolio (49.3%), competitors' analysis (42.9%) and industrial branch analysis (42.6%). It seems that in making important strategic decisions these companies prefer well-proven methods.

Suprising results emerged in case of market segmentation, as there is a substantial difference between theory and practice. While the necessity of market

segmentation is indisputable in the literature, 38.8% of the Hungarian medium-sized companies and large enterprises do not take advantage of it, 34.7% waive its regular use, and only 26.5% apply it regularly. It seems companies have difficulties in carrying out segmentation.

An unexpected development the sporadic practical use of Balanced Scorecard, since in the literature it is a much discussed topic. Results show that 75.8% of the respondents do not use it at all, 18.0% do not use it regular and only 6.2% use it regularly. It is conceivable this method is too innovative or too complex for companies to introduce it on a regular basis.

Results show that 78.8% of the companies do not use the scenario technique at all, 16.9% do not use it regularly, and only 4.3% apply it regularly. In my opinion this method has a great advantage in that future events can be predicted.



Source: author's own drawing

Figure 5 How often does the company you work at use the following tools?

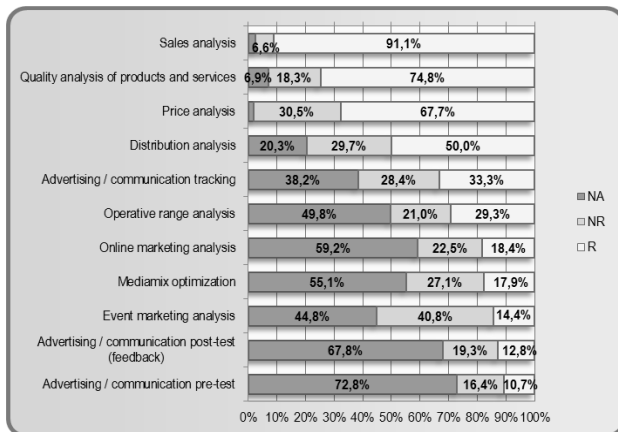
(Strategic marketing controlling)

(NA: Not at all, NR: not regularly, R: regularly)

Concerning operative marketing controlling devices (Figure 6), traditional methods such as sales analysis (91.1%), quality analysis of products and services (74.8%), price (67.7%) and distribution analysis (50.0%) are used by the companies regularly.

Despite the fact that marketing communication carries considerable costs, few medium-sized companies and large enterprises regularly analyze their results. In measuring the efficiency and effectiveness of marketing communication regularity is important, assessment should not be performed only occasionally (not on a regular basis), for it is pointless that way. The process approach is essential because we can track the response of customers to each campaign only in this way.

In the 21st century, which from communications point of view could also be called 'the age of integrated marketing communication', it is also unexpected that media-mix optimalization can be found in less than one fifth of the companies (17.9%).



Source: author's own drawing

Figure 6. How often does the company you work at use the following tools?
(Operative marketing controlling)
(NA: Not at all, NR: not regularly, R: regularly)

In some aspects Hungarian companies are more conservative, e.g. they like using customer satisfaction and competitors' analysis from the strategic marketing controlling devices, and sales analysis, product and service analysis, price and distribution analysis from the operative marketing controlling methods. But unfortunately, there are some tools, which are behind the times. These are segmentation, benchmarking and scenario technique from the strategic marketing controlling devices, and marketing communication assessment from the operative marketing controlling methods. Companies should pay a more intensive attention to these tools in order to increase their competitiveness.

Regarding the frequency use of the above mentioned methods, there is not a significant difference between

medium-sized companies and large enterprises. That is why I could not compare them.

CONCLUSIONS

Hungary is characterized by a tendency which Serfing (1992) noted: at that time the German practice was beginning to spread around the world in terms of strategic and operative controlling. Besides the operative controlling dominant in the Anglo-Saxon areas, strategic controlling plays an increasing role as well. In contrast to the previous view, strategic and operative controlling are no longer treated as two separate systems. Observing the development of the concept, we can say that due to an awareness of practical experience, the Anglo-Saxon and the German approaches continue to converge with each other.

Thus, medium-sized and large Hungarian companies like and use strategic marketing controlling devices to an extent similar to the use of operative ones. However, there are still underused possibilities. Among the methods of strategic marketing controlling these are market segmentation, benchmarking and scenario technique, while among operative ones these are media mix optimization and the pre- and post-test of marketing communication. I am convinced that in company practice the advantages and the concrete uses of these tools are unknown.

The framework of this research, in my dissertation work I could prove the following statement: if a company has a marketing controlling system it contributes to the success of marketing department. It is a significant result, because the use of this method the prestige of marketing profession can be improved, I mean in the future it will not be necessary to cut marketing costs.

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