

ARTIGOS

MARKETING AUDIT: ANALYSIS IN TWO
RESTAURANTS IN ARACAJU/SEAUDITORIA DE MARKETING: ANÁLISE EM DOIS
RESTAURANTES DE ARACAJU/SE

ABSTRACT

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This paper analyzed the elements and processes of marketing audit in two small restaurants in Aracaju/SE. Qualitative research was conducted with a case study and evidence collection through interviews, questionnaires, and observations to analyze environmental, system, mix, and productivity analysis as components of marketing audit. The results showed that although the companies have growth potential in the market, they have short-term strategies, such as controlling costs, setting prices, changing the menu, quality of service, and attractive spatial design. On the other hand, the audit found a lack of clear objectives, the absence of regular practices for the collection and analysis of market data, low attention to political forces, and limited performance in the digital environment. In view of the results, this study highlights the components of the marketing audit and proposes improvement actions to optimize the performance of the companies studied.

Keywords: marketing audit; environmental analysis; marketing systems.

RESUMO

Este trabalho analisou os elementos e processos de auditoria de marketing em dois restaurantes de pequeno porte em Aracaju/SE. Para atender ao objetivo proposto, foi realizada uma pesquisa qualitativa com estudo de caso e coleta de evidências por meio de entrevistas, questionários e observações para empreender a análise ambiental, de sistemas, dos compostos e produtividade como componentes da auditoria de marketing. Os resultados indicaram que, embora as empresas tenham potencial para crescimento no mercado, elas adotam estratégias de curto prazo, como verificação de custos, definição de preços, variação de cardápios, qualidade no atendimento e arranjo

físico atraente. Em contrapartida, a auditoria identificou a ausência de objetivos claros, inexistência de práticas regulares de coleta e análise de dados mercadológicos, pouca atenção às forças políticas e atuação restrita em ambientes digitais. Diante dos resultados, este estudo destaca componentes da auditoria de marketing, assim como propõe ações de melhoria para otimizar o desempenho dos negócios estudados.

Palavras-chave: auditoria de marketing; análise ambiental; sistemas de marketing.

1 INTRODUCTION

The marketing audit, through an analytical and comprehensive control of the performance of commercial activities (Cancino; Palacios; Manjarrez, 2019), is an important tool for the planning and strategic control of marketing actions in companies (Cobra; Torres, 2017). A marketing audit aims to identify deviations in the marketing plan and propose corrections. It is a more analytical and comprehensive control that includes practically all strategic planning activities (Cobra, 2014).

Authors such as Las Casas (2019) and Kotler and Keller (2012) recommend a range of activities to conduct in organizations, including analyzing the micro and macro environment, evaluating marketing systems, and studying marketing mix and productivity.

From this point of view, the marketing audit can prevent the closure of small businesses, including restaurants, which have been facing difficulties and high mortality for years, a situation exacerbated by the pandemic COVID-19 (Santos; Rocha, 2021). Incidentally, these companies should use this audit as a tool for planning, reassessment, implementation, strategic control, and business growth (Jacinto, 2013).

This preoccupation with strategic planning and marketing audits in small businesses, especially restaurants, also applies to Aracaju, the capital of Sergipe,

where bars and restaurants are an important attraction for the tourism market and the generation of jobs and income in the region (Sartore, 2017).

Considering the above, this study addressed the following problem: how are the marketing audit elements and processes configured in two small restaurants in Aracaju/SE? To answer this question, this article aims to analyze the elements and processes of marketing audits in two small restaurants in Aracaju/SE. Given the activities that constitute the marketing audit (Las Casas, 2019; Kotler; Keller, 2012), an attempt was made to study the micro and macro environment, the marketing system, the marketing mix, and the productivity measures in the companies studied. Since the objective of the audit is to investigate and propose solutions, this study also formulated corrective actions to improve the strategic marketing performance of the enterprises studied.

One of the reasons for studying this issue in the restaurant industry is that, according to the *Associação Brasileira de Bares e Restaurantes* (Abrasel), in 2022, this sector generated a turnover of R\$ 396 billion and created more than 1 million jobs (Grandi, 2022). From an academic perspective, integrated searches for the terms “strategic control,” “restaurants,” and “marketing audit” on the SPELL and Scielo platforms yielded no meaningful results, demonstrating the academic space for debate on this topic.

The limited discussion of the informed themes associated with the potential of marketing audit in the maintenance, growth, and consolidation of establishments such as restaurants (Santos; Rocha; Lobato, 2022), as well as the economic importance of these businesses (Santos; Rocha, 2021), reinforce the research gap for this study. In addition, the results obtained can be used by similar companies in managing and conducting marketing audits, making this process more understandable and feasible in the context of restaurants, especially, but not only, in Aracaju.

2 MARKETING AUDIT

A marketing audit is a comprehensive, careful, independent, and regular examination of the company's environment, objectives, strategies, and marketing activities (Kotler; Keller, 2012). On this subject, the integrated analysis of the postulates of Kotler and Keller (2012) and Las Casas (2019) shows that, in the context of marketing, this process is composed of activities of environmental analysis (micro and macro environment), marketing system, marketing mix and measures of productivity (profitability and costs).

From this perspective, environmental analysis is the process of environmental scanning with the collection and review of data from primary and secondary information sources, including online content from business, commerce, media, government, etc. (Camilleri, 2018). At the macro-environmental level, this analysis involves obtaining and exploring information about demographic, economic, natural, technological, political, and sociocultural forces that can affect the performance of all institutions (Maqin; Hendrin, 2017).

In turn, in the microenvironment, efforts focus on understanding how the actions of suppliers, competitors, the public, customers, regulators (Scherer *et al.*, 2016), and the structuring of the firm itself can affect its performance (Santos; Rocha, 2021). The main characteristics of the elements that make up the Environmental analysis, at a micro and macro level, are presented in the table below.

Table 1 - Environmental analysis

Environmental analysis	Elements	Description
Microenvironment	Company	The role of marketing plans, interdepartmental harmony, quality programs, internal improvements, customer satisfaction, and organizational structure in the company's marketing performance.
	Suppliers	Supplier relationships, including negotiations, pricing, and trust.
	Competitors	Mechanisms to outperform the competition and provide more value and satisfaction to the customer.
	Publics	Groups that may impact the organization's ability to achieve business objectives. These may be the financial community (banks, financial analysts, shareholders), the media (newspapers, magazines, TV, and radio stations), the government public (government actions), the citizen public (consumer groups, environmental groups, and minority groups), the local public (community groups and area residents), the general public (public attitudes toward the company's product or service), and the internal public (employees, managers, volunteers).
	Customers	Efforts and strategies for attraction, loyalty, and profitability from consumers.

Macro-environmental	demographic environment	Marketing implications of demographic changes (population growth, age groups, diversity, family patterns).
	economic environment	Market implications from economic indicators (income distribution, purchasing power, employment level, interest rate, exchange rate, inflation, economic growth).
	Natural environment	Trends in the natural environment that may impact the company (scarcity of raw materials, pollution, government policies on environmental sustainability, green marketing).
	technological environment	Trends and impact of innovation and technology in bringing new products and services to market; e-commerce.
	political environment	Influence of laws and government agencies.
	Sociocultural environment	Influence of cultural values and beliefs on consumer behavior.

Source: elaborated by the authors based on Honorato (2004), Kotler and Keller (2012), Kotler and Armstrong (2015), Las Casas (2019).

Regarding marketing systems, it is important to examine the corporate mission (Fahad *et al.*, 2015), the corporate objectives (Las Casas, 2019), and the marketing information system, that is, the processes and resources, people, equipment, and procedures that serve to collect, analyze, and store information relevant to the company’s good marketing performance (Queiroz; Oliveira, 2014).

Las Casas (2017) adds that marketing systems are an organized way to constantly collect and provide information to the organization, drawing from internal and external data. Kotler and Armstrong (2015) argue that marketing systems should be built around an internal database, marketing intelligence, and market research. The internal database includes consumer and market information, including customer characteristics, sales transactions, satisfaction and problems with services provided, costs, cash flows, and competitors.

Marketing intelligence systematically collects and analyses publicly available information about consumers, competitors, and market trends. Finally, marketing research is the elaboration, analysis, collection, and systematic recording of relevant data about a specific situation

for which the company will develop organizational strategies. In general, this system helps the company to understand its consumers better and set goals and strategies that are feasible and consistent with the reality of the market.

As for marketing mix, they are the basic pillars of marketing strategies and are represented by the elements of product, price, place, and promotion (Kotler; Keller, 2012). These elements are fundamental for elaborating strategies, attracting customers, and obtaining a competitive advantage, which is why they are essential in marketing audits (Alipour; Ghanbari; Moniri, 2011).

Finally, in terms of productivity, expressed in the analysis of costs and profitability, the audit aims to optimize profits by measuring, controlling, and optimizing costs by-products, geographic regions, and customers (Las Casas, 2019). Thus, these measures are used to measure the profitability of products, customer groups, segments, sales channels, and order volumes so that the company can decide whether to expand, reduce, or eliminate products or marketing activities (Kotler; Keller, 2012).

The elements of the marketing audit presented earlier formed the basis for the empirical phase of this study.

3 RESEARCH METHODOLOGY AND PROCEDURE

A qualitative approach was used, suitable to understand a specific phenomenon of interest from the participant's perspective (Cervo; Bervian, 2007). Regarding the objective, it is descriptive research since it tries to describe facts and phenomena of a certain reality (Triviños, 1987). In the case of this research, the reality to be understood and described is the marketing audit actions as perceived by managers in small restaurants in Aracaju/ SE.

The method used was the study of multiple cases, which has the function of analyzing more than one case to obtain more robust results from the comparative study between different units of analysis (Yin, 2015), which in this study are two small restaurant businesses in Aracaju/ SE.

These companies were selected because they are well known in the local gastronomic scene of Aracaju and because the researchers found a high flow of customers in these firms during an initial observation. Considering that a case study needs to collect evidence from multiple sources (Yin, 2015), three sources were used in this study: Interviews, questionnaires, and observation. The interviews followed a semi-structured script whose thematic blocks corresponded to the categories and elements of the analysis presented in Table 1 and throughout the theoretical framework section.

Table 2 - Analysis categories and elements

Analysis categories	Analysis Elements
Macroenvironment	Demographic, Economic, Natural, Technological, Political and Sociocultural Factors
Microenvironment	Company, Suppliers, Competitors, Public, Customers
Marketing system	Mission, Objectives, Marketing Information Systems
Marketing mix	Product, Price, Place, Promotion
Marketing Productivity	Cost, Profitability

Source: prepared by the authors (2022).

The interviews were conducted with the managing partners of the selected restaurants, who were respectively referred to as Interviewee A (Restaurant A) and Interviewee B (Restaurant B), to preserve the identity of the companies. These individuals were selected because they are directly involved in the management of the companies and are also responsible for marketing activities, including those related to the audit.

The researchers also conducted direct observations (two nights at each restaurant) to analyze the operation of the business and the behavior of managers, employees, and customers. During these observations, questionnaires were given to 4 employees and 10 customers from each company. In addition, the researcher observed the social networks of the two companies to obtain new information to support the data analysis.

Data analysis was conducted according to the scheme proposed by Birochi (2017), which is divided into the phases of selection (detection of errors in transcription), coding (excerpts related to the topic under study), tabulation (comparison tables), analysis (comparison between sources of evidence and with the literature), and interpretation (evaluation by the researcher).

4 PRESENTATION AND ANALYSIS OF THE RESULTS

To facilitate understanding of the findings obtained in this research, the results are presented according to the adopted categories and elements of analysis, i.e., with a discussion of environmental analysis, marketing systems, marketing mix, and productivity.

4.1 ENVIRONMENTAL ANALYSIS - MICROENVIRONMENT

Regarding the component “**company**”, it is explained that the business under study is Restaurant and Pizzeria A (Restaurant A) and Restaurant and Hamburger Shop B (Restaurant B). Both are small businesses in the food industry, with Restaurant A focusing on selling pizzas and Restaurant B focusing on hamburgers and other foods.

Restaurant A has been on the market for over 21 years and has a lean structure consisting of the owner partner, 1 manager, 1 assistant manager, and wait staff with a total of 22 employees. Restaurant B has been on the market for over 6 years and has 23 employees. It also is in a streamlined structure consisting of the owner partner, the chef and sous chef, the “*maitre*” who manages the work of the waiters and customer service, the administrative assistant who works directly with the owner, and the waiters and bartenders.

About the hierarchy and structure of the companies, it can be deduced that this factor is a strength of Restaurant B since it has a specific management for the kitchen and customer service and an administrative assistant for the typical administrative tasks. From this, delegation and distribution of tasks lead to higher productivity and work efficiency, as employees feel co-responsible for the execution of activities and are more willing to achieve good results (Mathebula; Barnard, 2020).

On the other hand, the hierarchy in Restaurant A is a point for improvement, as the owner has only the manager and the assistant manager to coordinate the operation of the entire company, which can lead to errors in execution and customer service failures not being noticed until there are complaints from clients. For this reason, it is recommended that this company segment and differentiate the services and responsibilities of its departments, which would facilitate the quality control of services. Another suggestion is to offer specific training to develop new skills among managers

since training accelerates the productivity of employees and the business performance of companies (Sartori *et al.*, 2018).

Nevertheless, it was found that the companies are well divided hierarchically, the employees know their tasks, and the environment is harmonious. This was verified in an interview with the owners and in questionnaires developed for the employees and confirmed in direct observation of the environment, where it was noticeable that each employee, especially in the customer service area, performed their tasks properly and systematically.

Concerning the physical structure of these businesses, respondents reported that both have been renovated in the last two years (2020 and 2021), making these environments more pleasant and attractive for leisure, well-being and the provision of food services, as noted during direct observation. In this way, a high-quality infrastructure, composed of clearly defined rules, regulations, and processes, inspires in the customer a sense of confidence in the services and care received (Santos *et al.*, 2022).

In addition, both firms have a good relationship with employees, which is strengthened in general and individual meetings where company goals and objectives are addressed, and employee perceptions and suggestions are disclosed. Thus, meetings with the work team are fundamental to the organization of the work environment (Kauffeld; Lehmann-Willenbrock, 2012) and create a harmonious environment that contributes to the creation of business values and promotes a good relationship with the customer.

As regards the role of “**suppliers**” as actors in the microenvironment, Interviewee A reports that he has had business relationships with his suppliers of cheese, sausage, and wheat flour for more than a decade, and he has never had any problems due to product shortages. Nevertheless, this manager maintains contact with three other companies in case a supplier cannot meet his needs. On the other hand, this manager reported that his suppliers do not offer

relevant discounts for the purchase of goods.

Interviewee B reported that he has no problems with the delivery of goods and remains loyal to the suppliers of his main products but always includes other suppliers on his urgent list. He also noted that he prefers local suppliers because they have a good relationship with local retailers and have greater bargaining power. Interviewee B said that he manages to negotiate prices through direct payment and through partnerships for product sales.

In this way, through good relationships with their suppliers, companies achieve an efficient flow of information and materials and meet customer requirements in terms of quality, quantity, cost, and time (Matsoso; Benedict, 2014).

Regarding “**competitors**”, Interviewee A stated that his focus is not on other companies but on the internal operations of his enterprise, especially on the good service and quality of the pizzas. When reviewing the region in which this company operates, it was found that there is only one pizzeria nearby as a physical competitor. The competitor has lower prices and has also been on the market for several years, but in a survey of customers, Restaurant A has become the most important place in the region due to its structure, pleasant environment, quality of service and products sold, which leads customers to pay higher prices for the items sold by this company.

Restaurant B, in turn, has several competitors in the region where it is located. Being a rather touristy place (Aracaju waterfront), it focuses on the variety and quality of its menu. In this region, there are many restaurants that focus on selling barbecue, seafood, Chinese food, hamburgers, and açaí. However, Restaurant B focuses on more varied culinary with regional foods and lower prices than its closest competitors.

Interviewee B said that the competition helps attract people to the region and makes his business more visible. Thus, the public is attracted by differentiated cuisine and more affordable prices, and competition does not become a major threat. Proximity to

competition ultimately attracts more customers, as clients benefit from proximity to similar stores to compare prices and product quality, and businesses are more likely to be chosen by consumers (Bolter; Robey, 2020).

Regarding “**publics**”, respondents reported that some publics are no longer a priority and do not pose a threat to the functioning of operations because their businesses are already consolidated in the local market. In this regard, it is interesting to note that the two interviewees indicated that the impact on the financial public is low, as there is no longer a need for credit to meet debts and financial obligations. However, they believe that it is necessary to keep a good reputation with financial companies for possible emergencies. In this way, these companies recognize the need to maintain a good reputation in the market, as this can facilitate the acquisition of financial resources, satisfy employees, increase sales, and improve the purchasing process (Adeosun; Ganiyu, 2013; Feldman; Bahamonde; Velasquez Bellido, 2014).

Respondents also said that another public with which companies no longer need to interact directly and constantly is the traditional media (radio, printed newspapers, and television), as digital social networks are taking on this role. This finding shows that the traditional tools of business promotion, such as newspapers, magazines, TV, and radio stations, have been replaced by digital media that reach a large mass of customers and can be managed at a lower cost (Lupianhes, 2017).

In both companies, two publics that can be threats to business were mentioned: the governmental public and the internal public. The governmental public has made several changes to published regulations to contain the COVID-19 virus, which has caused companies to plan and implement in a short period of time strategies to survive during the pandemic. The internal public is perceived as a threat due to the need for constant improvement that generates good execution of tasks, quality of service, and harmonious relationships with

customers and supervisors. For this reason, the two interviewees reported that they invest in training so that employees are an internal force and not a threat to the company.

It is worth highlighting this factor, as a suggestion, the need for Restaurant A to expand relations with the young public, who are potential customers for the company. Therefore, the use of digital media is recommended to attract the attention and interest of this audience. Because this company uses digital social networks when observing the social network of this institution and the frequent audience in the company, it becomes clear that a closer relationship with this group (young public) can be a source of differentiation and continuity for the activities of this firm.

Regarding the “customers”, the respondents indicated that the quality of the products, the location, and the prices are the attractive factors of the shop. In addition, the questionnaire used confirmed that customers chose the restaurants studied because of the service, the pleasant environment, and the quality of the food.

During the on-site observation, it was found that Restaurant A also ensures that the service is fast and without compromising quality, which leads customers to consume other foods. In this regard, Santos *et al.* (2022) point out that agility and speed in service change customers’ perceptions about the company and serve to demonstrate the appropriate use of available resources, the availability of accurate information, and the professional capacity of employees.

Restaurant B still cannot deliver orders quickly because the kitchen is small, and the company does not have the technological systems to place orders. However, customers pointed out in the questionnaire that the environment and music in the restaurant make the waiting time bearable.

A negative point is the menu of restaurant A, which is disorganized and outdated, causing discomfort to some customers, as shown by the questionnaire used, the analysis of the menu,

and the observation. For this reason, updating and organizing the menu is a suggestion for improvement for this restaurant.

The negative point noted for Restaurant B was that the company was small and inadequate to serve all customers at peak times, resulting in queues and consequent withdrawal of purchases by some customers, as noted during the observation. The resolution of this situation must be a priority in the strategic actions of the company since the continuity of business activities (customer service flow) does not seem feasible in the current premises.

4.2 ENVIRONMENTAL ANALYSIS - MACROENVIRONMENT

Concerning the “demographic” factors, Interviewee A stressed that the migration of the population to the expansion areas of the city of Aracaju is a negative point for the business. However, he reported that in order to reverse this situation, he has used delivery applications (own and third-party) and opened a new branch. The actions of this company show that the use of delivery applications brings companies and customers closer together and allows companies to serve clients that are geographically more distant (Christino *et al.*, 2021).

Restaurant B is located on the Aracaju waterfront, a prestigious area of the capital of Sergipe, and a demographic factor highlighted by its Interviewee was the predominance, in that city, of a young public willing to try new gastronomic experiences found in its firm. Given the youthful profile of these business customers, it is recommended that your manager reinforce communication through accessible means for these customers, such as digital social networks.

As for the “**economic**” factors, the two companies faced serious difficulties due to the COVID-19 pandemic, which directly affected people’s purchasing power. Restaurant B also pointed out the rise of inflation, which put pressure on the prices of its products. On this issue, he shared that he has to adjust the

prices of his products and fears that this will affect the consumption of customers. This fear is confirmed by Kotler and Keller (2012), who claim that different price levels create different demands and affect the commercial objectives of companies.

It is suggested that the companies under study develop partnership strategies with their suppliers to obtain discounts in the purchase of raw materials and less pressure on product prices. In addition, these companies can stimulate the consumption of low-cost products that increase sales flow.

Regarding “**environmental factors**,” Restaurant A produces only what is requested by customers and avoids waste; it has partnerships for the correct determination of some residues, such as oil; it complies with laws, uses environmentally friendly ovens, and has invested in new equipment to reduce energy costs. Restaurant B does not use straws (which are banned by the municipality) or plastic cups. This restaurant also disposes of its waste properly but has difficulty establishing a partnership to dispose of recyclable items such as bottles and beverage cans.

The difficulty of establishing partnerships to manage recycling and sustainability efforts in small businesses is confirmed by Demajorovic *et al.* (2014), who highlight the importance of public sector action to foster these relationships.

In terms of “**technological factors**,” Interviewee A revealed that his company highly values technological systems that improve its products, such as more modern equipment in the kitchen and an order entry system that reduces the time between order and delivery. This fact was confirmed by the observations made during a visit to the company, where it was noted that the service time in this company is reduced compared to other restaurants. Restaurant B still does not have a system for order registration to be more effective. However, its Interviewee informed that it is planning to implement new technologies so that idle time for waiters and waiting for orders is reduced/optimized.

In this way, it is confirmed that technological systems for order management are a powerful tool for optimizing service, increasing employee productivity (Assis, 2015), and improving inventory management (Baylen, 2020).

Associated with technological factors, there are also “**socio-cultural aspects**”, at least in the cases studied, which, according to the interviewees, are represented by the influence and use of social networks by modern consumers. Therefore, the proper use of social networks to address new generations is an important factor for the companies studied. The use of this tool is further discussed in connection with the marketing mix.

As for “**political factors**,” respondents reported that these played a greater role during periods of lockdown due to the COVID-19 pandemic but that, until then, they had not directed greater efforts to understand these components. In general, these companies are advised to regularly conduct a comprehensive analysis of their macro- and microenvironmental extracts in order to develop strategic actions that minimize the potential negative impact of government actions (Andersen, 2014).

4.3 MARKETING SYSTEM

As for the marketing systems, the first element analyzed was the “mission” of the companies studied. Thus, through the interview and the questionnaire to the employees, it was found that Restaurant A does not have a defined mission. Interviewee A reported that there are meetings where he talks about his mission and plans for growth and consolidation of the company, but he does not have a set mission. Employees acknowledged that they have a mission to serve with excellence, but that mission is not written down, and there is no global mission that guides the enterprise.

Considering the corporate values and history of this company, its mission could be

“To serve with excellence to serve always.” This mission, simple as it may be, describes the company’s path and its care in dealing with customers. When interviewing customers, this theme was identified as the company’s main attraction. In addition to the high quality of the pizza, the word “serve” can refer not only to the service but also to the high standard of the food sold.

Restaurant B has a simple and market-oriented mission: “Pleasure to meet”. Interviewee B reported that this mission came from the beginning of the business and that he was thinking about changing it. However, the audit considers the mission valid, as the main goal of the restaurant is to serve foods that are not available anywhere else, to encourage experimentation and loyalty of customers for the service and quality offered.

However, in the questionnaire presented to the employees, it was noted that it is difficult to identify the business mission. So, as a suggestion, the manager of Restaurant B could disseminate and publicize the company’s mission among its customers and employees. Finally, another suggestion is to use a simple mission and turn it into a firm slogan. In this way, everyone would recognize the main goal of the company and it would be better communicated to consumers and employees.

In terms of “**objectives**,” Restaurant A was found to have informal (undocumented) and generic goals that indirectly promote short-term strategies. Regarding his objectives, Interviewee A said:

Always grow, at least stabilize in the year, in the month, but never decrease in sales; always be at the forefront of news and releases and always be in the spotlight. I always say always be on the podium, in the top 3. If you are not on the podium, you will not be remembered.

Interviewee A reported that these objectives are not written down but are shared in a meeting, and his employees get involved

to achieve them. Interviewee B preferred not to share the objectives and reasoned that he thought they were outdated. He also shared that he would meet with the “marketing staff” to define new objectives, implement new strategies, and achieve his vision, which is to make his business one of the best restaurants in Aracaju.

Although Restaurant B does not have defined objectives, it has short-term management plans, typically plans to attract customers during the holidays, and uses marketing tools and strategies to optimize its performance.

Regarding the non-formalized or obsolete objectives, it is believed that organizations should direct greater efforts to the elaboration of strategic plans, in which the corporate objectives are explicit and widely known to the employees so that they can truly guide the functioning of the organization and support its implementation (Teixeira; Dantas; Barreto, 2015). In addition, it is recommended that these companies are aware that general and/or unattainable objectives make it difficult to manage the company and measure its results (Dornelas, 2016).

As for the existence of a “**marketing information system**” it was found that no company has an effective information system that can collect, store, and interpret information relevant to the business. Therefore, an easy way to collect important information is to check comments on social networks and Google searches. In addition, these companies can seek interaction with customers on these platforms, listen to their suggestions and complaints, and (after analysis) make the necessary changes.

In addition, social networks themselves, Google forms, printed forms, and other tools can be used as capture and maintenance tools for the marketing information system in these restaurants. These are simple and inexpensive ways to collect information that can be crucial to making decisions, add value to the customer, and gain a competitive advantage that contributes to the development of operations

and the promotion of new opportunities (Queiroz; Oliveira, 2014) in these companies.

4.4 MARKETING MIX

With respect to the “**product**” compound, the main products of Restaurant A are pizza, esfiha, and filet parmigiana, and according to interviewee A, the company has no intention to include or exclude new products in the medium term. The analysis of the menu of this restaurant showed that the company offers many types of pizza that are unnecessary due to similar ingredients and confuse the customer when ordering, which can cause delays or lead the customer to always order “the same thing”. In a questionnaire applied to customers, they reported that the menu was a bit confusing and outdated.

The proposal is, therefore, to update the flavors of the pizzas, leaving only the most commercialized flavors. The goal is to make it easier for customers to decide since some flavors have very similar ingredients. It would draw the customer’s attention to the flavors, speed up ordering and service, and make the customer more satisfied.

Unlike Restaurant A, Restaurant B reviews its products every three months and regularly updates its menu. Respondent B said that: “Every three months, we will always show something new based on the products that sell the most and are the most profitable. What sells the least, we end up taking off the menu. The ABC curve gives us a north at the end.”

Restaurant B’s main products are beer, salmon platters, and hamburgers. The owner shares that after the pandemic, his customers changed their habits, making beer the restaurant’s main product, which led him to look for new alcoholic products to attract even more people, making them important products for adding value to customers.

In general, the findings on this topic confirm Kotler and Keller’s (2012) view that companies should be aware of the items that make up their product mix, as they have high

potential to create and satisfy wants, needs, and customer expectations.

Concerning “**price**”, for respondent A, the large number of informal and virtual competitors is a problem because the costs of these competitors are ultimately lower, and the prices of his restaurant are more expensive than those of the competition. In a questionnaire applied to customers, although they consider the prices to be somewhat high, they also believe that the prices are fair given the quality of the foods, the structure of the environment, and the service.

For Restaurant B, the cumulative inflation of the last few months is worrying, as it forces it to adjust the prices of its products to ensure the profit margin expected by the company. In the questionnaire answered by the customers, they considered the prices set by the restaurant to be reasonable and appropriate for what is offered, but given the variety and novelty of the foods, they also showed tolerance for some increase.

In this way, the analyzed companies practice prices of perceived value, that is, the price that customers are willing to pay based on the quality and differences of the products offered, which gives companies room for maneuver to reposition their pricing policies (Kotler; Keller, 2012).

About the “**place**” compound, it was noted that Restaurant A has very efficient distribution channels, as Interviewee A said that the company has two branches in privileged areas of the capital of Sergipe. This interviewee also said that it has several ordering and delivery channels for the sale and delivery of its products to other regions of the city, such as its own apps, Ifood, and WhatsApp service.

On the other hand, Restaurant B has only one unit in Aracaju’s Atalaia waterfront. The space is not enough to accommodate all customers in times of high demand, and the kitchen is not very large. For this reason, the company does not use other distribution channels when the premises are full.

Interviewee B also reported that he only uses deliveries when demand in the physical store is low. For this reason, it is suggested that his

manager develops strategies that focus on delivery to serve customers who are geographically distant from the Aracaju waterfront and attract them to the physical environment of the restaurant. Therefore, it is important that Restaurant B's management develop plans to expand the service location and/or open new service units (as is done by some competitors).

In general, following the example of Restaurant A, it is considered that the companies studied should consider the management of their structures and distribution strategies (Kotler; Keller, 2012), whether in the form of points of sale and/or application delivery, as strategic actions to reduce the cost of delivery of the final product, facilitate customer access and, consequently, improve client satisfaction.

Regarding the “**promotion**” compound, respondents indicate they use personal/direct selling. Since both companies provide a very positive personal service, which is one of the most important points that customers pointed out in the questionnaire, it is suggested to improve the service in social media. When looking at the social networks of the companies studied, it can be seen that there is little interaction with people in the digital environment. They focus only on registering customer orders, sometimes leaving them without answers to simple questions about prices, times, and flavors.

Interviewee A also stated that he uses sales promotions (reduced prices from Monday to Thursday, “buy one and get one free”, commemorative days, etc.) and always analyzes the result of these strategies on the company's sales. Interviewee B reported that he does not agree with running promotions because he believes people would only go to his store in those situations. Regarding this interviewee's view, although the established line of reasoning is recognized, Kotler and Keller (2012) inform that sales promotions should be used as short-term incentives to increase sales and retain customers. Therefore, it is considered feasible to develop promotions in this business to attract customers and publicize the food products sold.

Regarding the strategies for advertising and ads, it was found that although the companies studied applied strategies in digital social networks, they followed the same “guide” indicated for traditional marketing tools such as TV and radio. For this reason, it is recommended that the performance of these companies in virtual environments be monitored by their managers or specialized companies, to detect customer complaints and identify new opportunities for business actions.

4.5 MARKETING PRODUCTIVITY: COST AND PROFITABILITY

As for **cost and productivity** analysis, Respondent A performs monthly analysis. He said the following, “I do a monthly cost analysis, the entire month-end closing, in order to correct in the next month what is not satisfactory.” This respondent also reported that he uses consultation and dialogue with each area to discuss these issues and try to avoid unwanted cost increases but did not mention any other ways to reduce costs and increase profitability.

For Restaurant B, there is a need to review and adjust the company's costs and productivity on a weekly basis because the firm does not conduct monthly inventory. In addition, it uses guidelines and dialogues with each area to try to reduce some unwanted waste, including direct supervision of kitchen work, which is one of the main sources of costs for the company. No other types of cost reduction measures were noted in the operations surveyed.

Respondents answered only questions about current costs and merchandise management in their companies and did not provide specific information about their profitability policies. Nevertheless, it is recommended that these companies establish patterns for the maximum acceptable costs and possible strategies to control and reduce costs, knowing that operations with reduced costs are reflected in the profitability (Brandão; Campos; Gonçalves, 2019).

A summary of the main results obtained can be seen in Table 3.

Table 3 - Summary of the main results and management proposals

Category of analysis		Findings	Management proposals
Analysis environmental	Microenvironment	Forces	<ul style="list-style-type: none"> - Expansion of the physical area of the restaurant B. - Improving the menu and hierarchical layout in Restaurant A. - Introduction of a more agile system for the registration and delivery of orders in the restaurant B.
		Weaknesses	
	Macroenvironment	Opportunities	
		Threats	
Marketing systems		<ul style="list-style-type: none"> - Neither restaurant has a mission or well-structured goals. 	<ul style="list-style-type: none"> - Develop a market-focused mission and make it known, in addition to developing goals and long-term planning.
<ul style="list-style-type: none"> - Companies do not work with a collection of information that helps them prepare and control marketing actions. - Collect information in simple ways (e.g., what people are saying on the Internet) and in detail (market research and satisfaction). - Social media, Google forms, and printed forms can be used to capture and maintain the marketing information system. 			

Marketing mix	<ul style="list-style-type: none"> - The restaurants are characterized by the good service and the quality of the foods offered. - Restaurant B changes its menus every 3 months. - Customers consider the prices to be fair. - Unlike Restaurant B, Restaurant A conducts sales promotions on days when demand is low. 	<ul style="list-style-type: none"> - For Restaurant B, it is recommended that you run promotions during periods of low demand and adjust prices when you change the menu. - Restaurant B should implement delivery strategies, including during periods of greater personal demand. - For Restaurant A, you should update the menu and reduce the number of pizza varieties.
Productivity, costs and profitability	<ul style="list-style-type: none"> - Restaurant A evaluates costs and productivity monthly and has discussions with each area to reduce costs and improve controls. - Restaurant B reviews costs weekly because there is no monthly inventory. The owner negotiates prices with suppliers and seeks greater control over the kitchen. 	<ul style="list-style-type: none"> - Set standards with maximum acceptable costs and develop cost control and cost reduction strategies to improve profitability levels.

Source: prepared by the authors.

5 CONCLUSIONS

Analysis of the elements and processes of the marketing audit revealed that restaurants share some commonalities in their strengths and weaknesses regarding the micro and macro environment and are aware of the opportunities and threats that the external environment poses to their operations. However, these businesses need to put more effort into understanding the impact of political factors and events and how to influence them.

As for marketing systems, these firms do not have clearly defined strategic plans or effective data collection systems, so they are managed based on generic information and interpretations of their managers.

On the other hand, businesses have proper management of their marketing mix, as they are concerned with offering quality products to the public at attractive prices

and having skilled labor. However, in the promotion mix, businesses need to optimize their behavior and interaction in digital social networks. In addition, although restaurants have basic and regular strategies to reduce costs, they are generic measures that require a more technical approach and are integrated into global business strategies to increase profitability.

Another aspect that attracted attention was that companies need long-term goals and plans. Managers had ideas about their goals, but these were not planned and systematized as advocated by the marketing audit. Although the companies had satisfactory organizational performance, they need to implement strategic planning and control measures in marketing to ensure the continuity of their activities even under unforeseen circumstances.

In addition, attention was drawn to the fact that there are few studies directly related

to marketing auditing. Many publications were imagined since this is a recurring theme in management textbooks. However, there are few studies on this topic, which was reflected in the construction of the theoretical framework of this article.

Furthermore, the few studies identified did not address marketing audit analysis in small businesses. Therefore, this study extends the theoretical discussions on marketing audit by analyzing its elements and processes in small enterprises, thus making a theoretical and practical contribution.

Although simple, the suggestions described in this study can make a big difference in how the enterprises studied operate to retain current customers and attract new ones. If the effectiveness of this study is confirmed, its results and suggestions can be replicated in other companies in the food industry.

The main limitation of this study was that it was not possible to investigate aspects related to the marketing information system and productivity practices. For this reason, it is suggested that these components be explored in further research, including the identification of reasons and barriers to their management in marketing strategies for restaurants. Another option is to study the analyzed companies after applying the presented proposals to verify their effectiveness. Quantitative and targeted approaches to customer, employee, and supplier perceptions are also recommended.

Considering that the marketing audit is a management tool for strategic control and optimization of results, this study has achieved its objective, as it has been able to evaluate the components and processes of this audit in two restaurants and to propose corrective actions for the identified deficiencies. In this way, this study strengthens the theoretical postulates on the subject by highlighting aspects of each of the components studied. In addition, the results obtained and the proposals presented can support new studies in similar units of analysis and guide restaurant managers in the application and evaluation of marketing audits.

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