Analysis Of The Application Of Marketing Audit In Improving The Competitiveness Of Msmses: A Case Study At Makinawa Bakery

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ABSTRACT: The purpose of this research is to examine, through a case study of Makinawa Bakery, how marketing audits can be used to boost the competitiveness of small and medium-sized enterprises. Descriptive, qualitative research methods were used for this investigation. This research examines the relationship between a marketing audit on the one hand and the competitiveness of small and medium-sized enterprises (SMEs) on the other. Interviews, observations, and written records were used to compile the data. The method of descriptive analysis was used to examine the data. The research demonstrates that Makinawa Bakery has a profitable marketing strategy, with a return on investment (ROI) of 30% - 50% of the selling price of each product. Additionally, Makinawa Bakery has a measurable marketing plan, manages marketing activities in line with business objectives and customer needs, and uses effective communication and teamwork to achieve its objectives. A marketing audit has helped Makinawa Bakery become more competitive in the micro, small, and medium enterprise sector. Makinawa Bakery is able to compete with other MSMEs by making high-quality goods at reasonable prices, advertising aggressively in the market, and keeping in close contact with its clientele. This study highlights the need for small and medium-sized enterprises (SMEs) to use marketing audits as a strategic tool to boost their competitiveness in the modern digital era. MSME business owners and marketing professionals can use this study as a reference when developing strategies to better position their companies in a crowded marketplace.

KEYWORDS: Marketing Audit, Scope of Marketing Audit, Competitiveness, Micro, Small and Medium Enterprises (MSMEs)

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I. INTRODUCTION

Small and medium enterprises and entrepreneurs have proven to be better off in the process of globalization, according to the experience of most developed countries. Small and medium enterprises in Indonesia have a bright future thanks to the country's rapidly growing economy. However, many challenges are faced by marketers of micro, small and medium enterprises (MSMEs) with the increasing level of competition in the business world. Small and medium enterprises (SMEs) rely heavily on marketing to find, maintain and grow alternative income streams. Various marketing efforts, such as identifying and analyzing market opportunities, selecting target markets, developing marketing mixes, and managing marketing efforts, can be carried out in an integrated manner with marketing strategies so that businesses can compete and achieve the desired goals.

According to Sulistiyani et al. (2020), marketing strategy is an important part of promoting a product. The right marketing strategy can help boost sales of products made by micro, small and medium enterprises. According to a study by Kenesei et al. (2013) with the title "The Role of Marketing in Corporate Competitiveness: Marketing Practice Analysis of Hungarian Companies", marketing strategy contributes significantly to the competitiveness of a company or business. Competitiveness has a positive and significant effect on marketing performance, as well as access to marketing, according to research by Iman Sayekti and Soliha (2016) entitled Competitiveness, Marketing Access, Network Capability, and Its Impacts on Marketing Performance As a result, marketing results increase along with increased competition and availability. The
MSME marketing strategy is a mediator between competitiveness and marketing access which ultimately affects marketing performance. Therefore, in order to be highly competitive, MSME business owners need to develop the right marketing strategy.

Despite this, many micro, small and medium enterprise (MSMEs) owners still face difficulties implementing the most effective marketing strategies due to a lack of resources and knowledge in this area. Adibah (2018) identified many obstacles as obstacles to the development of SMEs in Pasuruan Regency. Production, sales and marketing problems make domestic producers unable to compete with foreign producers.

In addition, the study of Saefullah and Arnu (2022) reveals that distributing storefronts is a common method of promoting MSME products, but only if there are no restrictions on market segmentation based on customer behavior, there are no requirements for special standards, and there are no time constraints. Customers, time ads around major events, create effective ad mixes while keeping in mind product quality and price, and compete with rivals who offer attractive discounts and freebies. MSMEs advertising strategies can help make more splash in the market when they are supported by high quality raw materials and finished goods. Intense competition, a small market, and the lack of potential for online media as an advertising medium, all contradict the objectives of the MSME promotion strategy to raise the profile of MSME products.

In this case, helping MSME business actors develop requires a thorough, systematic and objective evaluation. To carry out this evaluation, MSME business actors must conduct a marketing audit which is a systematic evaluation process that involves collecting and analyzing data related to the marketing activities of a business. In some ways, the need for a marketing audit will be more obvious for SMEs where structures, systems and procedures are usually less formal and complicated than in large companies (Brownlie, 1993).

A marketing audit is a methodical and objective evaluation of the marketing objectives, guiding principles, strategy, structure and results of a small or medium enterprise (SME). This analysis can reveal whether the goals set for the performance and marketing support of MSMEs have been achieved or not, or whether or not additional programs or activities are needed to improve the performance and competitiveness of MSMEs.

The food industry is currently very competitive, including the bakery industry which is included in the category of micro, small and medium enterprises (MSMEs). Makinawa Bakery is one of the many bakeries in Makassar City and its surroundings. In 2021, Makassar, South Sulawesi is home to the original Makinawa Bakery. Makinawa Bakery has always struggled to compete with the bigger and well-known bakeries in the area. Makinawa Bakery's marketing environment, strategy, organization, systems, productivity, and functions are all factors in a company's overall competitiveness, and an audit of these areas will reveal opportunities for improvement.

While the research by Mutmainah et al. The results of research by Wibowo et al. (2015) show that annual sales volume increases when comparing the relative success of different marketing approaches in the context of intense competition among batik producers.

Radulescu and Cetina (2012) found that marketing audits, an important part of strategic marketing planning, helps businesses assess their performance and maintain control of their marketing. An effective marketing audit examines an organization's micro and macro environment, marketing goals and strategies, marketing systems, and individual marketing activities to ensure that the audit is providing maximum value to the business.

The author draws the conclusion that marketing audits help improve business competitiveness based on the findings of several other researchers. Therefore, the author of the journal article “Analysis of the Application of Marketing Audit in Improving MSME Competitiveness: A Case Study at Makinawa Bakery” took the initiative to review the application of marketing audits.

The author uses the case study of Makinawa Bakery to show how a marketing audit can help micro, small and medium enterprises (MSMEs) like Makinawa Bakery become more competitive. The secondary objective of this study is to motivate other MSME business actors to create efficient marketing strategies by highlighting the value of marketing audits in improving MSME marketing performance.

Thus, writing this journal article is expected to provide real benefits for MSME business people and researchers interested in marketing. In this journal article, the author will explain in detail about the marketing audit concepts and methods as well as the research results from the case study at Makinawa Bakery. The author will also provide practical recommendations for MSME business people in developing effective marketing strategies to increase their competitiveness.

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II. RESEARCH METHODS

Types of research
This study uses a qualitative descriptive research strategy.

Time and Research Area
This research was conducted on Thursday, April 6 2023 at Makinawa Bakery, to be precise, on Jalan Bangkala Raya, BTP, Makassar City, South Sulawesi.

Research variable
The independent variable (X) in this study is Marketing Audit. MSME Competitiveness (Y) is the dependent variable here.

Population and Sample
According to Sugiyono (2011), the term "population" refers to a broad category that includes all things or people that researchers are interested in because they have certain characteristics. The subjects of this research are business owners and single workers at Makinawa Bakery.

The characteristics and size of the population from which the sample was taken (Sugiyono, 2011). This study uses a non-probabilistic sampling method called saturated sampling, which is what you get if you take a representative sample of the entire population. If there are fewer than 30 people in the population, a saturated sample can be used.

Data collection technique
1. Interview
   Interviews in qualitative research are "conversations with a purpose" (Rachmawati, 2007) which usually begins with a series of open questions.
2. Observation
   During observation, researchers continuously observe their subjects and record any changes they notice.
3. Documentation
   When conducting research, it is important to keep track of any relevant information discoveries, which is why documentation is so important.

Data analysis technique
Descriptive analysis was used to filter the data for this study. The marketing audit procedure at Makinawa Bakery is explained using this analytical approach. This procedure includes an audit of the marketing environment, marketing strategy, marketing organization, marketing system, marketing productivity and marketing function. The next step is to organize the collected data and draw reasonable conclusions.

III. RESULTS AND DISCUSSION

Marketing Environment Audit
According to Verma (2021) an audit of the marketing environment is an audit that manages factors from within and outside the environment insofar as changes in previous events and expected patterns can mean either opportunities or dangers for the organization.

<table>
<thead>
<tr>
<th>Number</th>
<th>Marketing Environment Audit Procedures</th>
<th>Marketing Environment Audit Procedures at Makinawa Bakery</th>
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</thead>
<tbody>
<tr>
<td></td>
<td><strong>Macro Environment</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Demographics:</strong></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>What are the main trends, threats and opportunities for this company?</td>
<td>✓</td>
</tr>
<tr>
<td>2.</td>
<td>What changes in income, savings rates and credit will impact the business?</td>
<td>✓</td>
</tr>
<tr>
<td>3.</td>
<td>How are prices and supplies of energy and natural resources estimated?</td>
<td>✓</td>
</tr>
<tr>
<td>4.</td>
<td>Does the business have a duty to protect the environment?</td>
<td>✓</td>
</tr>
<tr>
<td>5.</td>
<td>What technological developments occurred?</td>
<td>✓</td>
</tr>
<tr>
<td>6.</td>
<td>What technology position does the company have?</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td><strong>Culture:</strong></td>
<td></td>
</tr>
</tbody>
</table>

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Macro Environment

The demographic, economic, natural, technological and political aspects of a region are all influenced by the larger societal forces that shape the macro environment.

1. Demographics
   Many products from Makinawa Bakery are returned after consignment to cafes, which is a major trend threatening Makinawa Bakery stores. This is because Makinawa Bakery is not a good candidate for a consignment sale. Makinawa Bakery's initial business plan centered on producing and supplying a wide variety of breads and bakery products to local cafes.

2. Economy
   Revenue from consignment sales looked promising when Makinawa Bakery first opened, but after a few months, the business started to struggle. Makinawa Bakery later changed their name to specialist shredded bread, using online marketplaces to advertise their low prices and high quality products. Makinawa Bakery is able to maintain a steady income thanks to their innovative new approach to advertising.

3. Experience
   Because it has not yet become an industrial business and is still a home-based business, Makinawa Bakery does not produce waste that pollutes the environment.

4. Technology
   Makinawa Bakery has developed a number of tools thanks to technological advances in the field of production that will make baking simpler and faster. Machinery and equipment have developed in such a way that dough can be mixed and stirred automatically on a large scale, for example by using automatic mixers and rollers. The marketing of Makinawa Bakery's products through online marketplaces exemplifies the company's use of the latest technology in business processes that were not previously transparent.

5. Culture
   So far, customers have given Makinawa Bakery a warm welcome. This is because the shredded bread sold at Makinawa Bakery is much cheaper than the bread sold at most other local bakeries. Makinawa Bakery's customers don't even have to leave their house to get the bread they want, as the company advertises its wares in the marketplace and takes orders online, delivering the bread via courier.

Seen from the table above, the results obtained from the attributes of respondents according to age show that there are 19 respondents aged 18-20 years or 47%, respondents aged 21-23 years as many as 16 people or 40%, and 38-42 years as many as 5 individuals or 13%.

Micro Environment

The term "microenvironment" is used to describe external factors that are directly relevant and capable of affecting the day-to-day operations of a particular business.

1. Market
   Starting from sales growth, sales distribution, and profit earned, Makinawa Bakery's market size is currently stable.

2. Customer
   High quality baked goods and careful selection of packaging materials have contributed to Makinawa Bakery's positive reputation among consumers. Moreover, low cost.

3. Competitor
   There are a number of other bakeries in the area that compete with Makinawa Bakery. Creating items that stand out from the crowd is at the core of Makinawa Bakery's business strategy.
4. Distribution channel
Makinawa Bakery's initial distribution channel consisted of several cafes selling on a consignment basis; however, this model did not prove sustainable, and the company has since turned to relying on word of mouth to spread its wares.

5. Supplier
The materials and equipment used by Makinawa Bakery are of the highest quality. These materials and raw materials come from companies that have established relationships with Makinawa Bakery and hold valid MUI halal certificates.

Marketing Strategy Audit
An audit of a company's marketing strategy looks at how well the promotion of business goals and strategies are aligned with the external environment and the company's resources and choices.

Table 1. Marketing Strategy Audit Procedure at Makinawa Bakery

<table>
<thead>
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</tr>
</thead>
<tbody>
<tr>
<td>Business Mission:</td>
<td>Is the mission well defined and market focused?</td>
<td>✓</td>
</tr>
<tr>
<td>Marketing Objective:</td>
<td>Has the business set the right goals to drive marketing planning and evaluate presentations?</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td>Are these goals aligned with the opportunities and resources available to the company?</td>
<td>✓</td>
</tr>
<tr>
<td>Marketing strategy:</td>
<td>Does the business have a good marketing plan to achieve its goals?</td>
<td>✓</td>
</tr>
<tr>
<td>Budget:</td>
<td>Has the business budgeted enough money for the marketing mix segments, products, territories, and other components?</td>
<td>✓</td>
</tr>
</tbody>
</table>

1. Business Mission
The mission of Makinawa Bakery is:
   a. Providing quality and satisfying services for consumers.
   b. Providing good quality ingredients which is the strength of Makinawa Bakery offered to the public.
   c. Maintain the quality of Makinawa Bakery and continue to innovate.

2. Marketing Objective
Makinawa Bakery has implemented clear objectives as guidelines for good marketing planning. Until now, the marketing objectives used at Makinawa Bakery are in line with the opportunities that Makinawa Bakery has.

3. Marketing strategy
Makinawa Bakery has a solid marketing strategy to achieve its goals by developing one-of-a-kind products (Shredded Specialty Bread) and selling them via pre-order only at various festivals and markets.

4. Budget
Makinawa Bakery has so far allocated sufficient funds to manufacture its goods within the company's budget. Since it is strategically located in the Makinawa Bakery district, the associated costs are manageable.

Marketing Organization Audit
Audit is an audit that determines the organization's promotion capacity to execute strategy from the formal structure, the useful effectiveness of the relationship between various departments in the organization.

Table 2. Marketing Organization Audit Procedures at Makinawa Bakery

<table>
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</thead>
<tbody>
<tr>
<td>Formal Structure:</td>
<td>Does the marketing director have sufficient control over actions that might affect customer satisfaction?</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td>Are marketing activities best organized by functional lines, products, markets, and geographic areas?</td>
<td>✓</td>
</tr>
<tr>
<td>Function Efficiency:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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1. Formal Structure
   The marketing department at Makinawa Bakery has the authority to determine the types of bakery products produced, determine reasonable prices, arrange product placement and promotion, and monitor and analyze customer feedback to improve product and service quality.

   However, cooperation between the marketing department, manufacturing, and sales force is also important to maximize customer satisfaction. The head of marketing at Makinawa Bakery must coordinate closely with other departments to ensure that the company's products and services meet customer expectations and truly benefit the company.

   Makinawa Bakery's marketing efforts are well done; the company knows its bread, cake, and pastry products inside out, and its target demographic and geographic area.

   Makinawa Bakery has a well-defined and measurable marketing strategy, and all marketing activities are managed according to the company's goals and the demands of its customers. Marketers at Makinawa Bakery, for example, might conduct a SWOT analysis to better understand the opportunities and threats their company faces.

   Makinawa Bakery's marketing efforts must be well coordinated across departments such as production, distribution, and HR to guarantee that their baked goods are consistently of high quality, easily accessible, and supported by knowledgeable and capable staff.

2. Function Efficiency
   Makinawa Bakery has strong lines of communication and works well together. By maintaining a close relationship with its customers, Makinawa Bakery can ensure their baked goods are exactly how they want them. While sales is responsible for overseeing the sales process and ensuring customer satisfaction, marketing is responsible for developing innovative methods to attract and retain clients.

   Makinawa Bakery has excellent information systems and coordination between its marketing and sales departments, enabling them to communicate effectively with each other. To this end, it is important that marketing provides sales with complete and accurate information about products and promotions, and that sales provide marketing with feedback from customers that can be used to improve future marketing efforts.

   In addition, marketing and sales staff training and development can also be carried out to help improve communication and cooperation between the two departments.

   Makinawa Bakery trains, supervises, motivates and evaluates the performance of marketing staff on a regular basis to ensure optimal performance and meet business goals.

   Bakery marketing teams can benefit from training to better promote their goods, reach the desired demographic, and keep existing clients satisfied. Marketers can become better equipped to do their jobs by participating in training programs that help them acquire the skills and knowledge they need.

   Motivation can drive marketers to work harder and smarter to achieve the desired business goals, while supervision can help ensure that tasks are completed according to predetermined standards.

   Finally, performance evaluations can help companies assess marketing staff performance and provide feedback on areas that need improvement or improvement. By conducting regular performance evaluations, Makinawa Bakery can ensure that its marketing staff continues to develop and work effectively to achieve the desired business goals.

3. Interdepartmental Efficiency
   Collaboration between marketing staff and Makinawa Bakery's manufacturing department helps ensure the availability of sufficient bakery products to meet market demand. Collaboration with the sales force can help marketing staff ensure sufficient availability of raw materials and reasonable prices for bakery products.

   If the marketing department at Makinawa Bakery can work effectively with other departments, then the business as a whole benefits. For Makinawa Bakery to realize its goals, the marketing team must work effectively with other parts of the company.
Marketing System Audit

An audit of an organization's marketing systems focuses on how those systems work, particularly marketing planning and control systems, marketing information systems, and new product development systems.

Table 3. Marketing System Audit Procedures at Makinawa Bakery

<table>
<thead>
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<th>Marketing System Audit Procedure at Makinawa Bakery</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>How reliable and up-to-date is the marketing intelligence system's reporting of market shifts?</td>
<td>√</td>
</tr>
<tr>
<td>2.</td>
<td>Does the company have an annual, long-term and strategic business plan?</td>
<td>√</td>
</tr>
<tr>
<td>3.</td>
<td>Does top management conduct regular audits of product/market/territory/distribution channel profitability?</td>
<td>√</td>
</tr>
<tr>
<td>4.</td>
<td>Is there a simplified process for assembling, producing, and evaluating potential new products?</td>
<td>√</td>
</tr>
</tbody>
</table>

1. Marketing Information System
   Makinawa Bakery can maximize its marketing budget and take the necessary steps to increase the company's competitiveness with up-to-date and accurate data.

2. Marketing Planning System
   Makinawa bakery has an annual, long-term and strategic plan to improve efficiency and continue to grow successfully. For a company to remain successful in an increasingly competitive marketplace, the plan must be carefully crafted and revised regularly to take into account the changing business climate.

3. Marketing Control System
   The efficiency and competitiveness of companies can be improved through routine management checks on financial data. Management should conduct this analysis on a regular basis and use the results to guide better allocation of resources and guide the creation of effective marketing strategies.

4. New Product Development
   Makinawa bakery uses a variety of methods, including customer surveys and employee feedback, to generate new product ideas. Market research can help hone these concepts further by revealing which ones are most likely to work and which best fit a company's core values and goals.
   Makinawa Bakery can increase its chances of developing new commercially viable products by instituting a systematic approach to ideas. In turn, this can help businesses become more competitive and increase their market share.

Marketing Productivity Audit

A marketer's productivity audit will look at profitability data for each component of their marketing strategy.

Table 4. Audit Procedures for Marketing Productivity at Makinawa Bakery

<table>
<thead>
<tr>
<th>Number</th>
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<th>Marketing Productivity Audit Procedures at Makinawa Bakery</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>How much revenue can be generated from different goods, markets, territories and distribution routes?</td>
<td>√</td>
</tr>
<tr>
<td>2.</td>
<td>Are there marketing initiatives that cost a lot? How can these costs be cut?</td>
<td>√</td>
</tr>
</tbody>
</table>

1. Profitability Analysis
   Makinawa Bakery is able to generate a profit of 30-50% of the selling price of the product. The profit generated comes from marketing through the marketplace.

2. Cost Effectiveness Analysis
   Because Makinawa Bakery only uses word of mouth marketing and marketplaces as marketing media, there are no marketing activities at Makinawa Bakery that absorb excess costs.

Marketing Function Audit

The marketing function audit looks specifically at the various components of the marketing mix.
Table 5. Audit Procedures for the Marketing Function at Makinawa Bakery

<table>
<thead>
<tr>
<th>Number</th>
<th>Marketing Function Audit Procedures</th>
<th>Marketing Function Audit Procedure at Makinawa Bakery</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Product:</strong></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Has the business set strong goals for its product line?</td>
<td>✓</td>
</tr>
<tr>
<td>2.</td>
<td>What are the company's pricing objectives, strategies, policies and practices?</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td><strong>Price:</strong></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>What are the goals and distribution plans?</td>
<td>✓</td>
</tr>
<tr>
<td>4.</td>
<td>What is the purpose of company promotion?</td>
<td>✓</td>
</tr>
<tr>
<td>5.</td>
<td>How is the financial plan made?</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td><strong>Distribution</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Advertising, Promotion, Sales and Publicity:</strong></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Is the size of the sales force sufficient?</td>
<td>✓</td>
</tr>
<tr>
<td>7.</td>
<td>Does the organization make sense?</td>
<td>✓</td>
</tr>
<tr>
<td>8.</td>
<td>Are they motivated, well supervised and trained?</td>
<td>✓</td>
</tr>
<tr>
<td>9.</td>
<td>How does a rival company's sales force compare to this one?</td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td><strong>Sales Force:</strong></td>
<td></td>
</tr>
</tbody>
</table>

1. **Product**
   The goal of Makinawa Bakery's product line is to continue to develop. Maintaining market presence, expanding into new markets, and beating the competition are all possible through objective use of product lines.

   Makinawa Bakery can maintain, expand into new markets, and increase revenue by developing new product lines. This will help Makinawa Bakery beat competitors in the industry. How Makinawa Bakery functions is also determined by the products it offers.

2. **Price**
   The following factors are considered when setting prices at Makinawa Bakery:
   a. Set price goals,
   b. By calculating the potential market size of the product, its price elasticity, and competitive response,
   c. Find out market share predictions,
   d. Choose a pricing method that will attract buyers in the target market,
   e. Taking into account the company's marketing strategy,
   f. Choose a pricing strategy, set a starting price point, and adjust price tiers to reflect differences in demand and costs across market segments.

   A low product pricing structure, known as a "penetration pricing system", is used by Makinawa Bakery. To attract buyers within the target demographic, this pricing method is used. This strategy is aimed at dominating a particular market niche. This tactic works best in highly competitive environments.

3. **Distribution**
   Makinawa Bakery operates on a direct sales model. When manufacturers ship or sell their goods directly to consumers, they are involved in direct distribution. Makinawa Bakery also implements a distribution strategy that relies on e-commerce sites or marketplaces, so that customers can make purchases from the comfort of their own homes.

   When the product or goods are ready, Makinawa Bakery also uses direct distribution channels from producers to customers. This is the most common and most difficult distribution method.

4. **Advertising, Promotion and Sales**
   Makinawa Bakery uses promotional media through marketplaces and word of mouth or testimonials. So the budget needed to do the promotion is not too big.

   Makinawa Bakery chose Facebook as the marketplace used as a promotional medium. The main reason why Makinawa Bakery uses Facebook as its promotional medium is because Facebook has an accurate target market, besides that Facebook is also suitable for all types of businesses.

5. **Sales Force**
   Makinawa Bakery's direct marketing system connects its producers with its customers, so the company does not need a large sales force. As a result, Makinawa Bakery is praised for its well-oiled vending machine.

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The sales force at Makinawa Bakery has also been properly and thoroughly trained. When compared with the sales force of competitors, Makinawa Bakery is still not very advanced because the sales force they have is not as many as the sales force owned by competitors.

IV. CONCLUSION

Makinawa Bakery appears to have a fairly efficient marketing strategy, according to audits of the marketing environment, marketing strategy, marketing organization, marketing systems, marketing productivity, and marketing functions. This is because the company successfully promotes its products through the market at a moderate cost, resulting in a profit of 30-50% of the selling price of the product. Makinawa Bakery's marketing strategy is clear and measurable, and the company's marketing efforts are focused on meeting internal and external objectives and customer needs. In addition, Makinawa bakery uses efficient communication and teamwork to achieve its goals. Makinawa Bakery has strong lines of communication to guarantee that their baked goods are of the highest quality and satisfy the wants and needs of their customers. When compared to other small and medium enterprises (SMEs), Makinawa Bakery stands out for producing high-quality goods at reasonable prices.

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Analysis of The Application of Marketing Audit In Improving The Competitiveness of MSMEs: A Case


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