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**MODERN APPROACHES FOR THE FORMATION OF
THE ANALYTICAL INSTRUMENTARY OF THE
MARKETING POLICY OF UKRAINIAN
ENTERPRISES**

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Introduction. The main trends of Ukrainian economy such as globalization, strengthening of the role of integration associations, ecologization and socialization of economic activity leads to the question of improving the marketing policy and using the most effective tools for Ukrainian companies. It should be selected modern analytical marketing tools, which will allow comprehensively analyzing the situation of the enterprise at the moment and prospects of its development, analyzing the weak and strong sides, identifying opportunities and evaluating the potential of the company for achieving these aims. It is necessary to accurately determine the essence of each of them, the main principles of their implementation and the specifics of application for Ukrainian enterprises for improving the efficiency of using marketing tools.

Aim and tasks. So, the purpose of the article is to identify contemporary analytical tools of marketing policy and their interconnection.

Research results. The combination of tools such as marketing audit, marketing policy diagnostics, foresight and benchmarking will be as effective as possible for achieving the highlighted goals. It is necessary to consider the essence, goals and results of using these analytical tools understanding the effectiveness and place of it in the marketing activities of domestic enterprises. The study was identified marketing audit and marketing diagnostics have a similar field of study, but the results are different: in the case of a marketing audit, this is a program of measures for adapting to environment changes, and in marketing diagnostics - the formation of a strategy or its change. It was improved the concept of foresight and also was considered the main differences from expert forecasting. It was defined that foresight helps to the company make an accurate forecast of its development and forecast of environment changes. On the basis of it a program of measures is created to achieve maximum results in predicted conditions. The scheme of the benchmarking process for Ukrainian enterprises was proposed. It was highlighted that benchmarking allows identifying a company-standard and set goals for enterprise development, in achieving which will increase profitability and market positions.

Conclusion. The question of formation an analytical marketing tool for marketing policy is important for modern Ukrainian enterprises. Choosing of effective tools will increase their competitiveness and keep competitive positions. The tools that can provide a complex and comprehensive analysis of the marketing environment, identify weak and strong sides, formulate and adjust the marketing strategy of the enterprise, include marketing audit, marketing policy diagnostics, foresight and benchmarking. The authors emphasize that the use of dedicated tools will have a synergistic effect as a result of a complex, integrated and systematic study of the company's activity, analysis of the ways of its development.

Keywords: analytical tools, benchmarking, marketing diagnostics, marketing audit, foresight.

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СУЧАСНІ ПІДХОДИ ЩОДО ФОРМУВАННЯ АНАЛІТИЧНОГО ІНСТРУМЕНТАРІЮ МАРКЕТИНГОВОЇ ПОЛІТИКИ ПІДПРИЄМСТВ УКРАЇНИ

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Проблема. Основні тенденції економіки України такі як глобалізація, посилення ролі інтеграційних об'єднань, екологізація та соціалізація економічної діяльності обумовлюють перед українськими підприємствами питання удосконалення маркетингової політики та ефективного інструментарію її проведення. Для цього слід обрати сучасні аналітичні маркетингові інструменти, які дозволять комплексно дослідити становище підприємства в даний момент та перспективи його розвитку, проаналізувати слабкі та сильні сторони, виявити можливості та оцінити потенціал компанії. Для підвищення ефективності використання інструментарію маркетингової політики необхідно визначити їх сутність, принципи впровадження для українських підприємств.

Мета та завдання. Метою статті є визначення сучасних аналітичних інструментів маркетингової політики та їх взаємозв'язку.

Результати. Максимально ефективно дозволить досягти визначених цілей поєднання таких інструментів як маркетинговий аудит, діагностика маркетингової політики, форсайту та бенчмаркінг. Для розуміння ефективності та місця даного аналітичного інструментарію у маркетинговій діяльності підприємств необхідно розглянути сутність, цілі та результати їх використання. Визначено, що маркетинговий аудит та діагностика мають схожу сферу дослідження, але результати відрізняються: у випадку маркетингового аудиту. Поняття форсайту було удосконалено, а також визначено його основні відмінності від експертного прогнозування. Форсайт допомагає підприємству розробити точний прогноз його розвитку та зміни середовища, а також на їх основі створюється програма заходів для досягнення максимальних результатів у прогнозованих умовах. Запропоновано схему процесу проведення бенчмаркінгу для підприємств України. Бенчмаркінг дозволяє виявити підприємство-еталон та поставити цілі розвитку, при досягненні яких підвищаться показники прибутковості та ринкових позицій.

Висновки. Питання формування аналітичного маркетингового інструментарію маркетингової політики є важливим для сучасних українських підприємств. Вибір ефективних інструментів дозволить підвищити рівень їх конкурентоспроможності та утримання конкурентних позицій. До інструментів, можна віднести маркетинговий аудит, діагностику маркетингової політики, форсайту та бенчмаркінг. Автори наголошують на тому, що використання виділених інструментів матимуть синергетичний ефект внаслідок всебічного, комплексного та системного дослідження діяльності підприємства, аналізу шляхів його розвитку.

Ключові слова: аналітичні інструменти, маркетингова діагностика, маркетинговий аудит, прогноз, порівняльний аналіз.

Introduction. Global economic trends such as globalization, the strengthening of the role of integrational associations, socialization, ecologization and the socialization of economic activity also affect to function of Ukrainian enterprises.

These conditions require from the management of domestic companies the effective using of modern marketing tools that could provide a permanent research of the marketing environment of the enterprise, complex analysis of the effectiveness of marketing activities and to develop the most accurate forecast of company development, and to create adaptive strategy in accordance with the results of the research.

There are large number of marketing analytical tools that allow to achieve goals nowadays. However, the management of enterprises has the problem of choosing the most effective and modern tools that will take into account the specifics of the national economy and the specific characteristics of the enterprise.

Analysis of recent research. In existing practice of using marketing tools for today is absent of complex approach to using new methods. So, domestic and foreign scholars are investigating the concept of the essence of each of analytical marketing policy tools such as marketing diagnostics, marketing audit, foresight, benchmarking and others. And it is the discussion question about meaningful determination of its individual elements.

The question of defining the essence of the concept of “marketing audit” is highlighted in the works of a number of authors. These are foreign researchers such as I. Levitan [1], O. Aksonova [2] and also scientists.

Foreign scientists and scientists from the CIS countries were engaged in the study of theoretical aspects of foresight. Among the foreign authors who developed the problem of determining the essence of the concept of “foresight” are B. Martin [3], A. Balabanec [4] and others.

But in reserched works there is no correlation between these analytical tools and the process of their implementation at Ukrainian enterprises is not considered.

Previously unsettled problem constituent. On the base of the research of existing works domestic and foreign scientists about definition the concepts of “marketing audit”, “diagnostics of marketing policy”, “foresight” and “benchmarking” was noted that at present there is almost no approaches and a common definition of these terms. In addition, none of them considers these tools in a interconnection and specifics their use in research marketing policy of domestic enterprises.

Aim and tasks. Define modern analytical tools of marketing policy and their interconnection.

Main results. The main question which has enterprises of Ukraine is ensuring a sufficient level of competitiveness to ensure strong competitive positions in the domestic and international markets at this stage of economic development. To do this, companies need to form a system of analytical marketing tools that will effectively analyze the marketing environment, identify the weak and strong sides of the company, to make complex analyze the marketing policy of the company and develop a program of corrective measures. In our opinion, these goals will be achieved in the most effective way by combining tools such as marketing audit, marketing policy diagnostics, foresight and benchmarking.

It was considered the tasks which companies set for conducting their marketing policy and achieving a high level of competitiveness. It is needed for understanding the effectiveness and place of these analytical tools in marketing activities of domestic enterprises:

- to identify weak and strong sides of the company in accordance with market conditions and needs of consumers;
- to research the conditions of macro and micromarketing environment of the enterprise;
- to identify the positive and negative factors of the external marketing environment and evaluate their impact;
- to satisfy of the consumers’ needs through improving quality, affordable prices, providing additional services through the establishment and improvement of new standards and goals at the enterprise;

- to improve understanding of cost structure;
- to improve of understanding of internal processes by employees;
- to motivate a team work and cooperation for improving the competitiveness of the enterprise;
- to increase of the level of knowledge about key indicators of effectiveness and opportunities to improve the company in general;
- to get the information for correction or formation of the marketing strategy of the enterprise, which will allow to achieve greater efficiency.

The combination of proposed tools such as marketing audit, marketing policy diagnostics, foresight and benchmarking will allow to execute all tasks highlighted earlier. And due to the synergistic effect, will be more effective than using of it separately.

It is needed to consider the essence and the features of each dedicated components of analytical tools for marketing policy for identifying interconnection between them.

First of all, it is needed to understand nature of the marketing audit and its difference between other kinds of audits for effective using of it as a tool for improving of the effectiveness functioning of the firm. According to Article 3 of the Law of Ukraine On Audit Activity, audit – is a review of accounting and financial reporting indicators entity for the purpose of expressing an independent opinion of the auditor about its authenticity in all material respects and compliance with the laws of Ukraine, Regulations (Standards) accounting or other rules (internal regulations of entities) in accordance with the requirements of users. The term “marketing audit” is wider. A large number of foreign and domestic authors attempted to give a definition of this term [5].

On the basis of research of definitions of “marketing audit” are two approaches among authors, namely:

- definition of marketing audit in the narrow sense, and the study of the company only for the marketing functions;
- definition of marketing audit in the broad sense as research of the marketing environment and company activity in this environment.

It is need to understand each of the areas of valuation, which forms the areas of research of marketing audit to formulate the general definition of marketing audit:

- ecological audit - a documented systematic independent process of evaluation facility of environmental audit, including the collection and assessment of objective evidence of compliance for certain types of activities, events, conditions, environmental management system and information on these issues with the legislation of Ukraine on health environmental and other criteria for environmental audit [6];

- financial audit - an analysis of financial data and accounting reporting to verify the financial condition of the company and identify accordance or inconsistency laws, standards and other legislative documents of this industry in Ukraine;

- social audit - process of assessing, preparation of report, improve the functioning and working style of the organization, means of measuring social indicators impact of economy to society in general [1];

- assessment of competitiveness at the market - a process of study external situation of the company as part of a marketing audit that examines the activities of other entities that operate on the market, and determine the place of investigated enterprise among competitors.

It showed a graphical representation of the interrelation of the marketing audit to other types of audit on the figure 1.

It was considered the main features of international scientific approaches to audit, current trends such as the globalization of the economy and integration processes that are characteristic of the modern economy of Ukraine, and was proposed the following definition of marketing audit, namely: marketing audit - a systematic process of comprehensive analysis and objective assessment of the company based on the aggregate financial, social, environmental and market indicators, which provides the definition of firms in the market place, identifying marketing opportunities and weaknesses of the company, the formation of the most effective marketing strategies to fully customer satisfaction, maximize profits and satisfaction of social needs [7].

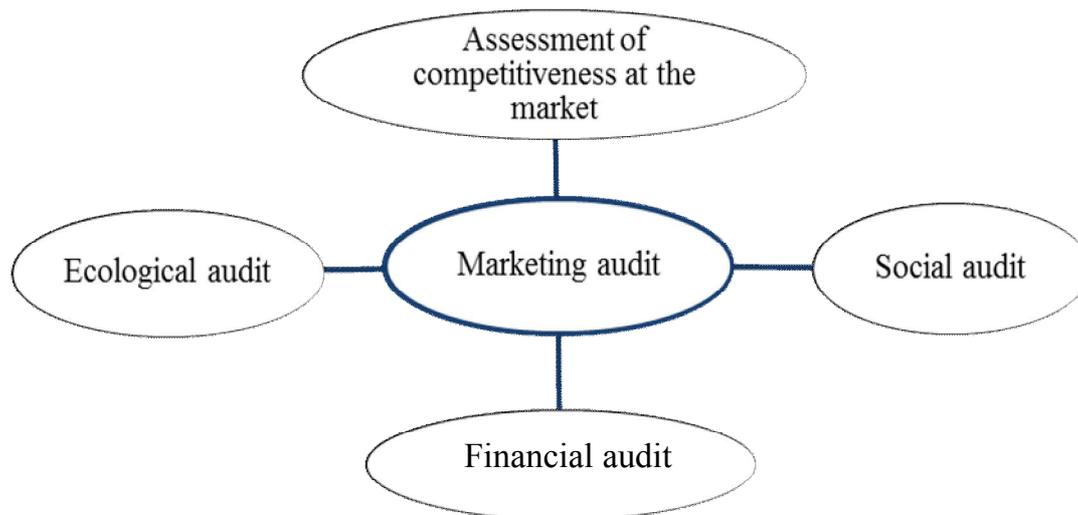


Fig. 1. Interaction of the marketing audit with other types audit

Source: compiled by the authors.

After determination of all conceptual categories, in our opinion, it is appropriate to consider the algorithm of marketing audit. We offer to divide the process of marketing audit in the following stages:

Stage 1: setting goals and tasks of the marketing audit, formation of its plan.

This stage includes the following. This stage is important because it will effect on the scale of marketing audit, its types, forms and methods, executors.

Stage 2: diagnostics of marketing policy.

This is the most massive step that determines the success of marketing audit in general. It has several components, namely:

- 1) Marketing diagnostics of the enterprise, including;
- 2) Formation of the plan of actions. On the base of analysis the information obtained in the previous stage, plan of the actions is develop in 2 ways;
- 3) Evaluation of alternatives means the choice of the most effective option from the list of proposed measures for the improvement of marketing activities and strategy firm.

Stage 3: control over the efficiency of the proposed measures and correction of strategy and elements of marketing policy, according to the dynamic environmental conditions of enterprise.

It is important to note that the diagnostics of the marketing policy of the company takes the biggest part of marketing audit concept; therefore it is appropriate to consider it separately.

That's why it's needed to identify the essence of the term "diagnostics" and consider its nature, types and destination more in detail [8]. The definition "diagnostics" by foreign and domestic scientists has been explored.

It could be noticed that modern diagnostics appears in five aspects:

- 1) management - as a system of knowledge that is based on specific information directed to further use in the processes of development and decision making;
- 2) dynamic - in the form of research of the dynamics and determination of trends to possible changes in conditions of functioning and the state of the object;
- 3) functional - as a management function that provides feedback to the subject of management through the implementation of diagnostic procedures;
- 4) analytical - as analytical base that serves as ground for assessing the state of research object;
- 5) search - as the main tool to identify mismatches in the work of company, identifying existing and possible errors in operation.

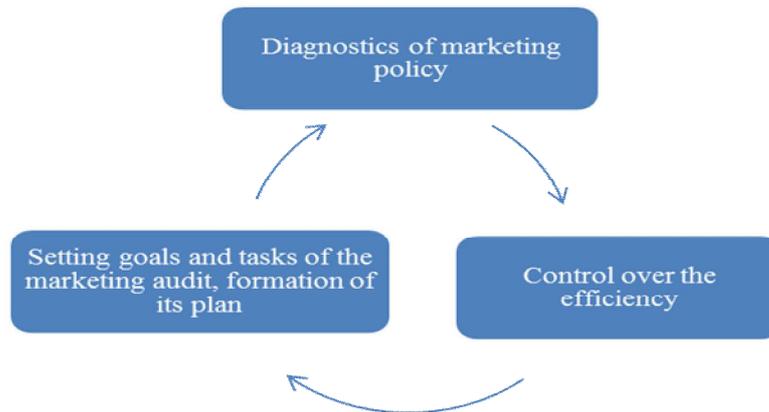


Fig. 2. The process of marketing audit

Source: compiled by the authors.

We offer the following definition of diagnostics of marketing policies of the company on the basis of studied interpretations of this term, with consideration to selected deficiencies and with including of marketing component.

Diagnostics of marketing policy of the company is a comprehensive and systematic study of internal and external marketing environment of enterprise, accordance of

marketing policy to needs of the market and consumer, analysis of competitors and find out measures to maximize the use of favorable factors and minimize the impact of adverse environmental conditions to provide a high level of the competitiveness, profitable and sustainable competitive position, constantly large profit, social and environmental needs of society [9].

Table 1. Levels of diagnostics of marketing policy of the company

Level of diagnostics	The direction of research
Strategic diagnostics	It is responsible for receiving the information what is necessary for the development of a strategy. Comparative studies of strategic economic situation of the enterprise's portfolio, evaluating the competitiveness of enterprises, identifying opportunities and threats of the company should be referred.
Tactical diagnostics	Forms the information for the development of programs and plans. The special value becomes the comparison economic interests of participants of marketing activities on ground of which can be developed procedures for their approval.
Operational diagnostics	Determination of the limits of variation of enterprise's activity from the intended target parameters.

Source: compiled by the authors.

Diagnostics of marketing policy can be divided into 3 levels: strategic, tactical and operational (Table 1).

Each level of diagnostics enables to obtain necessary information for making decision about marketing policy in accordance to environmental conditions and market needs. The information that get at each level of diagnostics enables to develop a plan of measures for optimization of the enterprise's activity, even in crisis period.

The process of marketing diagnostics has several components: marketing diagnostics of the enterprise, Formation of the plan of actions and evaluation of alternatives. Each of the components considered in the table 2 in details. Thus, we can say that marketing diagnostics, which can be seen as part of a marketing audit, as well as a separate tool, is effective for the study and improvement company's activity.

Table 2. The essence of each component of marketing diagnostics

Component of diagnostics	Essence
Marketing diagnostics of the enterprise	<ul style="list-style-type: none"> – diagnostics of marketing state of the company (analyses of internal financial and marketing indicators of production and employee satisfaction); – diagnostics of market conditions and the competitive position of the company on the market; – diagnostics of marketing potential and reserves of the company; – forecast calculation of basic economic indicators of the company
Formation of the plan of actions	<ul style="list-style-type: none"> – measures for minimize the negative impact identified earlier factors; – measures to maximize the use of the identified positive trends, opportunities and competitive advantages; – measures to adapt goals and strategies to external conditions of the marketing environment;
Evaluation of alternatives	<ul style="list-style-type: none"> – calculation of all possible implementation of the proposed measures; – calculation of the most effective measures; – forecast efficiency of the proposed measures.

Source: compiled by the authors.

The next component of the analytical tools for marketing policy is the foresight, which we propose to consider as a prediction, scenario and analytical tool of marketing policy. On the basis of the researched approaches to the definition of the term “foresight”, we proposed our own definition, which takes into account current trends: foresight is a systematic process of research through the using of special analytical marketing tools for studying of the long-term future of the company and the environment of its activity for identifying areas of its strategic development and formulate a plan of actions for obtaining the best economic, environmental and social results [2].

It should be noted that the term of foresight and expert forecasting are not identical. Foresight is a broader concept and has some differences from forecasting based on expert assessments [8]. Foresight provides:

- exchange visions on the future and / or setting of tasks for its change;
- multidisciplinary research (based on methodology and experience from various scientific fields
- engaging key stakeholders including those who make important decisions in the economic and political spheres;
- in the process of research it is needed to rely on the use and creation of a new knowledge network;
- in the process of making decisions, it is necessary to take into account the depth and

width of the information base gathered in the process of foresight (these indicators are taken into account during the research);

- organization of the thinking process, aimed at the long-term perspective.

On the base of the above features of the foresight and its differences from expert forecasting, it was determined its three main principles:

- orientation on the future and the perspective directions of its development - involves research of possible options for future development and choosing the best one to which the company will seek and developing measures that will help the company to achieve it;

- involving a wide range of participants and creating a network of knowledge - for the most effective and accurate research providing to involve a maximum range of experts from different fields of knowledge and decision makers in economic and political matters. On the basis of involving a wide range of participants, a network of knowledge is created that serves as the basis for conducting a foresight

- planning and formation of enterprise policy - the results of the research indicate only possible options for future development, which can be changed. The enterprise chooses the most favorable option for itself, creates a program of action for its achievement, and adapts its policy to it.

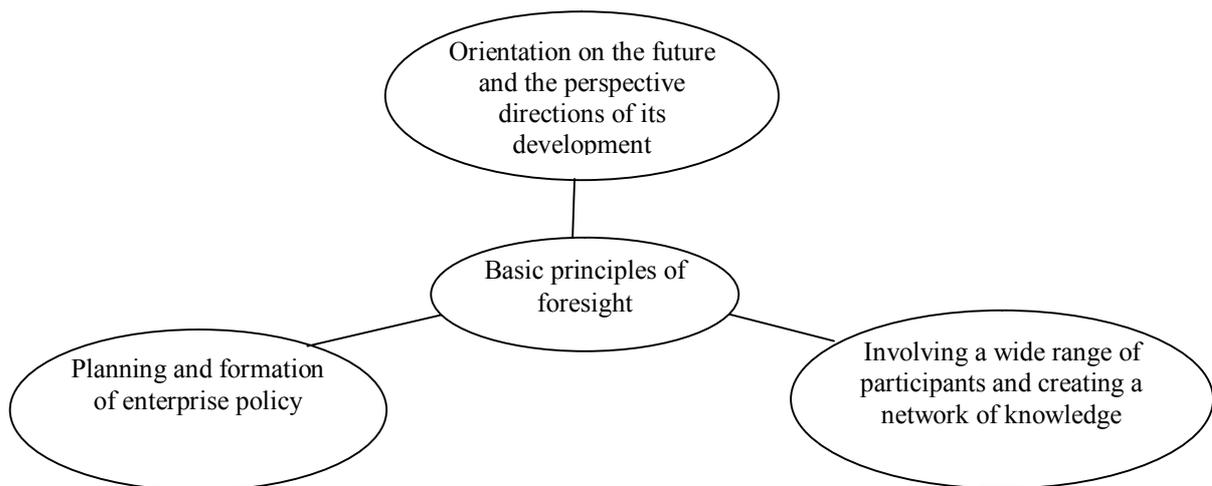


Fig. 3. Basic principles of foresight

Source: compiled by the authors.

It should be noted that one of the most effective tools of marketing policy is benchmarking, but it is rarely used in practice by domestic enterprises. This is due to the lack of a holistic and unified methodology for its conducting and the fact that its efficiency directly depends on the correctness of the choice of the standard enterprise.

First of all it should be defined what needs to understand by the process of benchmarking, and also what benefits this process will have for Ukrainian enterprises. As a result of the analysis of approaches of different authors to the definition of the concept of benchmarking could be identified three main groups:

- benchmarking as a process of comparing the company's effectiveness with its competitors and developing ways to improve its own activities;
- benchmarking as a tool for improving the competitiveness of enterprise on the base of determinations of key success factors, their comparison with competitors and improvement;
- benchmarking as a research and adoption of management methods from competing companies for improving the organizational work of the enterprise.

The main disadvantage of each approach is the lack of a holistic vision of this concept and the results of its process. In view of this, the term should be interpreted as follows:

Benchmarking is a complex, continuous and systematic process of research of the company, its main and potential competitors according to the key factors of success (which can include product quality, organizational work, pricing policy, marketing communications, etc.) and developing a program of measures to improve those the components of the enterprise activities, which are worse than at the enterprise selected for the standard for achieving and exceeding the results of its efficiency and profitability.

Consider the benefits of benchmarking as a research tool and increasing competitiveness [9]:

- allows us to identify the weak and strong sides of the company in accordance with market conditions and requirements of consumers;
- allows the most qualitatively to satisfy the needs of consumers by improving quality, affordable prices, providing additional services through the establishment and improvement of new standards and goals at the enterprise;
- improving employee understanding of cost structures and internal processes;
- involving staff to the company activity and its motivation;
- using the best practices and adapting to the activity of enterprise for getting the best results.

In the process of conducting benchmarking, it is important to determine the goals to be achieved.

This will enable the company to create the most effective plan of the benchmarking process and allocate resources rationally. An enterprise can set the following goals when make a decision about using benchmarking:

- to identify weaknesses and strengths in comparison with the nearest competitor;
- to achieve the benefits of the company in general or on a certain indicator;
- to develop a new competitive strategy or to adjust the existing in accordance with the actions of competitors in the market;
- development and implementation of a new product by the prototype of product-standard products, etc.

On the basis of the set goals and the resources that the company owns, it is necessary to choose the kind of benchmarking that will be held. It should be noted that the decision-making process for choosing aims and type of benchmarking depends on several factors such as:

- size of the company (number of employees, sales);
- level of functioning (local, regional, national, international);
- exciting of affiliates or subsidiaries;
- the uniqueness of the products that the company sells.

For a more detailed study of the relationship between benchmarking and enhancing competitiveness, the process of benchmarking should be considered. We propose to divide it into 3 stages:

1. Preparatory - provides for the definition of goals and objects of benchmarking, the choice of the type of

benchmarking and the collection of preliminary information

2. Selecting a standard - identifying the object with which the comparison will be made, the key factors on which the comparison will be made and collect information about it.

3. Implementation - involves the development of a plan of measures for achieving the indicators of the reference enterprise and evaluation of the results.

Figure 4 shows a detailed scheme of benchmarking at enterprises. Each of the previously divided stages contains several components. It should also be noted that the benchmarking process is cyclical, that means if the set primary goals are achieved, new ones are introduced and the development of a benchmarking plan, its implementation and development by adjusting measures are started.

- marketing audit and marketing diagnostics have a similar field of study, but the results are different: in the case of a marketing audit, this is a program of measures for adapting to environment changes, and in marketing diagnostics - the formation of a strategy or its change;

- foresight helps to the company make an accurate forecast of its development and forecast of environment changes. On the basis of it a program of measures is created to achieve maximum results in predicted conditions;

- benchmarking allows to identify a company-standard and set goals for enterprise development, in achieving which will increase profitability and market positions.

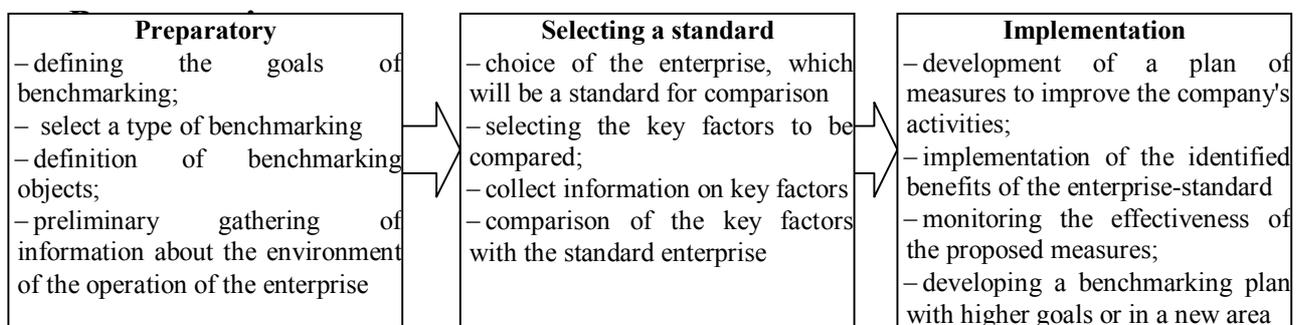


Fig. 4. Scheme of benchmarking at the enterprise

Source: compiled by the authors.

Table 3. Comparative characteristic of components of analytical tools of marketing policy

	Marketing audit	Diagnostics of marketing policy	Foresight	Benchmarking
Definition	Systematic process of comprehensive analysis and objective assessment of the company based on the aggregate financial, social, environmental and market indicators, which provides the definition of firms in the market place, identifying marketing opportunities and weaknesses of the company, the formation of the most effective marketing strategies to fully customer satisfaction, maximize profits and satisfaction of social needs	Comprehensive and systematic study of internal and external marketing environment of enterprise, accordance of marketing policy to needs of the market and consumer, analysis of competitors and find out measures to maximize the use of favorable factors and minimize the impact of adverse environmental conditions to provide a high level of the competitiveness, profitable and sustainable competitive position, constantly large profit, social and environmental needs of society	Systematic process of research through the using of special analytical marketing tools for studding of the long-term future of the company and the environment of its activity for identifying areas of its strategic development and formulate a plan of actions for obtaining the best economic, environmental and social results.	Complex, continuous and systematic process of research of the company, its main and potential competitors according to the key factors of success and developing a program of measures to improve those the components of the enterprise activities, which are worse than at the enterprise selected for the standard for achieving and exceeding the results of its efficiency and profitability
Sphere of research	Research of the marketing environment, its factors and the level of influence on the activity of the enterprise	Research of the marketing environment, the marketing policy of the enterprise and identification of inefficiently used resources	Modern trends in the industry and the economy in general and their possible changes	Activity of enterprises in the same sphere or in contiguous.
Main aim	Identifying ineffective components of marketing policy	Analysis of the effectiveness of marketing activities. Identify the threats and opportunities of the marketing environment	Identification of possible scenarios and the development of measures to maximize benefits	Achievement of indicators of the enterprise-standard and their surpluses
Results	Develop a program of adaptive measures	Program of measures for the formation or change of the marketing strategy of the enterprise	Development of measures to adapt to possible changes in the marketing environment	The program of measures to achieve enterprise-standard indicators

Source: compiled by the authors.

The combination of analytical tools such as marketing audit, marketing policy diagnostics, foresight and benchmarking will have a synergistic effect as a result of a comprehensive, complex and systematic study of the company's activity and analysis of the ways of its development. The result of its use is a comprehensive program of measures that

will promote adaptation of activities to the environment, improvement of the marketing strategy of the enterprise, its development and effective reaction to changes in macro- and micro- factors, and as a consequence of increasing the level of competitiveness and improving the competitive position in the domestic and foreign markets.

Conclusions and further research.

Summarizing the foregoing, it should be noted that the Ukrainian companies face an important problem of maintaining and improving the competitive position in the domestic and foreign markets. For achieving this goal, it is necessary to choose the most effective analytical marketing tools. In our opinion, such tools include marketing audit, marketing policy diagnostics, foresight and benchmarking.

Each of the listed instruments has specific research areas and the result of their use is a program of measures to achieve certain goals.

The sphere of marketing audit research is the factors of the marketing environment and the level of influence on the activity of the enterprise, the position of the company on the market, assessment of the effectiveness of

marketing activities. On the basis of the received data is developing a program of measures for adaptation to environmental conditions and consumer needs. In the process of marketing policy diagnostics is researching the marketing environment, the marketing policy of the enterprise and the identification of inefficiently used resources, and a program of measures to improve or change the marketing policy of the enterprise is developing. Foresight and benchmarking is using for exploring the environment, identifying unused opportunities and possible threats and setting goals, which in the future will improve the efficiency and profitability of the enterprise. These combined tools will allow the company to investigate its current state and make accurate forecasts.

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