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THEORETICAL AND METHODOLOGICAL APPROACHES TO EVALUATING THE EFFECTIVENESS OF MARKETING IN SALES ACTIVITIES

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The article examines theoretical and methodological approaches to assessing the effectiveness of marketing in the sales activities of enterprises. In the context of economic transformation, digitalization, and increasing competition, marketing becomes a key management tool, especially in terms of sales. The relevance of the topic is determined by the need for enterprises to quickly and objectively evaluate the results of marketing activities aimed at stimulating sales, particularly in conditions of economic instability, rising prices, and changing consumer behavior.

The study emphasizes the importance of integrating financial and non-financial indicators for a comprehensive assessment of the effectiveness of marketing strategies, which allows enterprises to make informed management decisions. Various approaches to assessment are considered, such as economic, functional, behavioral, strategic, and system-indicative, which help identify the strengths and weaknesses of each. It is determined that the most universal among the presented approaches is the system-indicative one, which combines quantitative and qualitative indicators.

The results of the article can serve as a basis for conducting a more detailed analysis of assessing the effectiveness of marketing in sales activities and for developing manage-

ment strategies based on the analysis. This will enhance the competitiveness of enterprises and their sustainable development in the face of modern challenges, particularly globalization and digitalization of the economy.

Keywords: *marketing, effectiveness, sales activities, assessment, enterprises.*

Ольга КОКОРЕВА, Іван ПОНІДЗЕЛЬСЬКИЙ

ТЕОРЕТИКО-МЕТОДОЛОГІЧНІ ПІДХОДИ ЩОДО ОЦІНЮВАННЯ ЕФЕКТИВНОСТІ МАРКЕТИНГУ У ЗБУТОВІЙ ДІЯЛЬНОСТІ

У статті розглядаються теоретико-методологічні підходи щодо оцінювання ефективності маркетингу у збутовій діяльності підприємств. В умовах трансформації економіки, діджиталізації та зростання конкурентного середовища маркетинг стає ключовим інструментом управління, особливо в аспекті збуту. Актуальність теми зумовлена потребою підприємств оперативно і об'єктивно оцінювати результати маркетингових заходів, спрямованих на стимулювання збуту, особливо в умовах економічної нестабільності, зростання цін та зміни поведінки споживачів.

Дослідження акцентує увагу на важливості інтеграції фінансових і нефінансових показників для комплексної оцінки ефективності маркетингових стратегій, що дозволяє підприємствам приймати обґрунтовані управлінські рішення. Розглянуто різні підходи щодо оцінювання, такі як економічний, функціональний, поведінковий, стратегічний та системно-індикативний, що дозволяє виявити сильні та слабкі сторони кожного з них. Визначено, що найуніверсальнішим серед поданих підходів є системно-індикативний, в якому поєднуються кількісні та якісні показники.

Результати статті можуть слугувати основою для проведення більш детального аналізу щодо оцінювання ефективності маркетингу у збутовій діяльності та розробці, на підставі аналізу, стратегій управління збутовою діяльністю, що сприятиме підвищенню конкурентоспроможності підприємств та їх сталому розвитку в умовах сучасних викликів, зокрема глобалізації та цифровізації економіки.

Ключові слова: *маркетинг, ефективність, збутова діяльність, оцінювання, підприємства.*

Formulation of the problem. In the current conditions of economic transformation, digitalization, and increasing competition, marketing becomes a strategic management tool for the development of enterprises. Its sales

component gains particular importance, as it is directly related to the realization of products, profit formation, maintaining the solvency of enterprises, and the stability of national production.

The relevance of the topic is determined by the need for enterprises to quickly and objectively assess the effectiveness of marketing activities aimed at stimulating sales, especially in conditions of economic instability, rising prices, changing consumer behavior, and global competition.

Effective marketing management of sales not only contributes to the profitability of individual enterprises but also has a broader impact: it ensures employment, increases budget revenues, enhances consumer activity, and thus contributes to the overall economic growth of the country. Improving the system for assessing the effectiveness of marketing allows for making informed management decisions and forming a long-term business development strategy focused on consumer needs.

Despite the existence of a large number of approaches and models for assessment, their practical application is often limited due to their fragmentary nature, complexity of calculations, or lack of integrated tools that encompass both financial and non-financial indicators.

Literature Review. The fundamental principles of the functioning and classification of marketing distribution systems, as well as their significance in the activities of enterprises, are thoroughly highlighted in the works of researchers such as Kotler P. [1], Jean-Jacques Lambin [2], and L. Stern [3]. Their studies reveal the role of distribution channels as a strategic tool for achieving market advantages, fostering consumer loyalty, and enhancing the effectiveness of management decisions. In modern conditions, these positions gain new relevance, considering the digitalization of the economy, changes in consumer behavior models, and the necessity for enterprises to adapt to a multichannel distribution environment.

The issue of assessing the effectiveness of marketing activities, particularly in the context of sales, is actively researched by domestic scholars as well. In the works of L. V. Balabanova [4], N. V. Gerasymiak [5], K. O. Glazkova [6], I. Gryshova [7], and N. V., the peculiarities of managing the sales policy of Ukrainian enterprises are discussed, and an analysis of approaches to assessing marketing activities in enterprises is conducted. At the same time, despite the thoroughness of existing research, several important aspects require

further elaboration. In particular, the issue of systematizing methodological approaches to assessing the effectiveness of marketing activities, specifically in the area of product sales, remains relevant, taking into account modern challenges and market trends.

The purpose of the article. The aim of the article is to systematize the theoretical and methodological approaches to evaluating the effectiveness of marketing in the sales activities of enterprises.

Presentation of the main research materials. Assessing the effectiveness of marketing activities in the field of sales is a complex task that requires consideration of both quantitative and qualitative indicators. In classical approaches, represented in the works of F. Kotler [1], L. Stern [3], and Jean-Jacques Lambin [2], sales effectiveness is viewed through the lens of the ability to provide optimal market coverage, minimize implementation costs, and satisfy consumer demand.

According to Kotler [1], an effective sales strategy should include an analysis of at least three key components: economic efficiency, consumer accessibility, and the flexibility of the distribution system. Lambin [2] emphasizes the strategic alignment of distribution channels with brand positioning and the expectations of the target segment. Stern [3], in turn, offers a more detailed systematization of sales channels and identifies criteria for assessing their effectiveness, including sales volume, service costs, delivery speed, and customer satisfaction levels.

Domestic scholars, among whom L. V. Balabanova [4], O. S. Teletov [8], and K. O. Glazkova [6] should be highlighted, also underscore the importance of an integrated approach to assessing the effectiveness of sales activities, which combines financial indicators (revenue from sales, logistics costs, profitability of sales channels) with non-financial indicators (company image, service level, consumer feedback).

In the scientific literature, a number of approaches to assessing marketing effectiveness have been explored, each with its own conceptual foundations, methodological features, and areas of application. In Table 1, based on well-known scientific works, we have formulated theoretical and methodological approaches to assessing marketing effectiveness in sales activities.

Table 1. Comparative table of theoretical and methodological approaches to evaluating the effectiveness of marketing in sales activities

Approach	Representatives of the approach	Essence of the approach	Advantages	Disadvantages
Economic	Lenskold J., Balabanova L.V.	Assessment of effectiveness based on financial indicators: distribution costs, sales volume, profit	Objectivity, simplicity of application, connection with the overall effectiveness of the enterprise	Ignores intangible indicators, insufficiently considers the long-term effect
Functional	Kotler P., Keller K.L.	Analysis of the implementation of marketing functions: logistics, pricing, promotion, and communications	Identification of weak elements in the distribution system, diagnosis of functional efficiency	Complexity in practical application, subjectivity in the selection of criteria
Behavioral	Lambin J.-J., Stern L., Glazkova K.O., Teletov O.S.	Customer focus: satisfaction level, repeat purchases, loyalty, behavioral indicators	Orientation towards customer needs, relevance in a competitive environment	Difficult to measure quantitatively, often lacks a direct link to profitability
Strategic	Kanishchenko O.L., Lambin J.-J.	Determining the alignment of the distribution policy with the goals, strategy, and positioning of the enterprise	Provides a systemic view, focused on the long-term perspective	Unclear measurement criteria, requires qualitative strategic planning
Systemic-indicator	Kaplan, R. S., & Norton, D.P., Teletov O.S., Lenskold, J.D.	Comprehensive combination of economic, behavioral, and strategic indicators (KPI, BSC, ROMI, etc.)	The most comprehensive approach, provides a systemic assessment, focus on effectiveness	High implementation complexity, requires resources and qualified personnel

Source: synthesized and supplemented based on [1, 2, 3, 4, 6, 7, 8, 9, 10, 11]

One of the most common approaches is the economic approach, which is based on the analysis of financial indicators such as sales volume, profit, profitability, and marketing return on investment (ROMI), among others. This approach is discussed in the works of scholars like J. Lenskold [9] and

L.V. Balabanova [4]. Its advantage lies in objectivity and ease of measurement, but it tends to undervalue intangible aspects of customer interaction.

The functional approach, presented in the works of F. Kotler, K.L. Keller [1], involves analyzing the effectiveness of individual marketing functions such as pricing, logistics, and communications. This helps to identify problematic areas in sales activities. However, this approach requires significant analytical resources and may include subjective assessments.

The behavioral approach is also of considerable importance, focusing on consumer behavior, satisfaction, loyalty, and frequency of repeat purchases. The views on this approach are revealed in the works of J.-J. Lambin [2], L. Stern [3], K.O. Glazkova [6], and O.S. Teletov [8]. Although it is essential in today's customer-oriented economy, the difficulty in quantitatively measuring such indicators remains a significant drawback.

The strategic approach, studied in the works of O.L. Kanishchenko R.R. [10], and J.-J. Lambin [2], allows for the assessment of marketing effectiveness through the lens of achieving strategic goals, the alignment with the company's mission, and its market positioning. However, due to the lack of clear measurable indicators, its application is limited in the short term.

A separate mention should be made of the systemic-indicator approach, which combines both quantitative and qualitative indicators. Thus, the correct selection of methods and evaluation tools is a key factor in making strategically grounded management decisions in the area of sales. This approach is the most comprehensive but requires high qualification of staff and resource support. It enables the assessment of the effectiveness of marketing and sales activities not only through financial results but also by considering customer loyalty, the quality of internal processes, and the development potential of personnel. The development and implementation of Balanced Scorecard (BSC) were contributed by researchers such as R. Kaplan and D. Norton [11], who first introduced the concept in 1992. Further studies in this direction were presented in the works of O.S. Teletov [8].

Thus, existing approaches reflect various aspects of marketing sales performance, but none of them are universal. This highlights the need for further research aimed at synthesizing the advantages of each approach, adapting them to the digital economy, and integrating them into modern management information systems.

The toolkit for evaluating the effectiveness of marketing activities in sales must be adapted to the specific features of the enterprise, market, type of products, and chosen sales model. Practice shows that the most effective models are comprehensive ones that combine both financial and non-financial indicators, quantitative assessments with qualitative analysis.

Conclusions and suggestions. Effective marketing management in sales is critically important for ensuring the profitability of enterprises and their competitiveness. In particular, emphasis is placed on the necessity of integrating both financial and non-financial indicators, as well as the importance of adapting evaluation methods to the specifics of each enterprise.

The research findings confirm that none of the existing approaches is universal, but the systemic-indicator approach, which combines quantitative and qualitative indicators, has been highlighted. Its further development is crucial for ensuring a comprehensive approach to evaluating marketing performance. This also emphasizes the need for further research aimed at synthesizing the advantages of various evaluation models, taking into account current market trends and consumer needs.

These developments can contribute to the creation of strategies for marketing management in sales, which will help improve the competitiveness of enterprises and ensure their sustainable development in the context of globalization and the digitalization of the economy.

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