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Methodology For Marketing Audit And Growth Prioritization In Smes: Kapri Method A Kpi-Linked Diagnostic Framework

 *Avetik Andriasyan

Private Consulting

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Abstract

Purpose: This conceptual research article proposes a KPI-linked diagnostic framework for conducting marketing audits in small and medium-sized enterprises (SMEs). It aims to replace fragmented, short-term growth tactics with a stable, standardized diagnostic routine that directly links observed marketing problems to measurable commercial outcomes.

Methodology: The study synthesizes empirical findings on marketing measurement systems, analytics capabilities, and digital channel adoption. Rather than using original field data, the paper develops an evidence-informed worked example. It operationalizes the framework using secondary performance data and benchmarks from prior empirical studies to specify an audit sequence, decision rules for KPI trees, and prioritization logic.

Findings: The framework formalizes how SMEs can systematically move from raw symptoms (e.g., weak lead quality, volatile demand, low retention) to validated business constraints, resulting in a ranked portfolio of growth interventions. It demonstrates that audit practices can be standardized without becoming rigid by balancing expected impact, feasibility, and measurement confidence.

Unique contribution to theory, practice, and policy: This study advances marketing analytics literature by establishing a causal reasoning discipline that links qualitative diagnostic symptoms to quantitative KPI trees in resource-constrained environments. In practice, it provides SME leaders and marketing consultants with an actionable, structured dashboard design and decision rules to improve accountability and guide strategic interventions. Furthermore, it offers valuable insights for business development agencies and SME support programs on designing effective training modules and diagnostic tools to boost digital literacy and commercial resilience in the small business sector.

Keywords: *Marketing Audit, SMEs, Growth Prioritization, KPI Framework, Marketing Analytics*

1. Introduction

In many SMEs, marketing is expected to “drive growth” while also functioning as a practical service unit: keeping campaigns running, filling the pipeline, handling partners, and responding to operational surprises. This dual role creates a predictable tension. When results disappoint, teams typically intensify activity rather than improve diagnosis. More content is produced, more ads are launched, and more tools are purchased. Yet empirical work on marketing performance measurement suggests that improved outcomes are more strongly associated with how measurement systems are designed and used than with the mere existence of metrics (O’Sullivan & Abela, 2007; Homburg, Artz, & Wieseke, 2012). In parallel, research on marketing analytics capability shows that better performance is tied to a firm’s ability to translate data into decisions, not simply to collect it (Germann, Lilien, & Rangaswamy, 2013; Vorhies & Morgan, 2005). The practical implication is that SMEs need a repeatable audit method that connects observed marketing issues to a limited set of decision-critical KPIs and then supports prioritization of interventions in a way that is measurable and operationally realistic.

Marketing audit, as a concept, is not new. Classic work described audit as a systematic, independent, and periodic examination of the marketing environment, objectives, strategies, and activities (Kotler, Gregor, & Rodgers, 1977). However, modern SMEs operate in a measurement-rich, attention-scarce environment. Digital channels generate high-frequency signals, while business constraints (time, budget, talent) compress what can be analyzed. Empirical studies show that firms often underuse digital marketing potential and struggle with adoption barriers, despite the apparent accessibility of tools (Taiminen & Karjaluoto, 2015; Järvinen & Karjaluoto, 2015). At the same time, dashboard and accountability research argues that measurement must be designed around strategic decisions and causal logic, or it becomes noise (Pauwels et al., 2009; Ambler, 2000). This paper responds to that gap by proposing a KPI-linked diagnostic framework that turns the marketing audit into a growth prioritization engine for SMEs.

The objective is twofold. First, to synthesize research streams on marketing measurement, audit practice, and SME digital marketing into a single diagnostic logic that can be applied with limited resources. Second, to provide an evidence-informed worked example demonstrating how a small firm can perform a “mini empirical application” using existing performance data (e.g., web analytics, CRM pipeline, retention cohorts) without claiming new primary fieldwork. The central research questions are: (1) How can a marketing audit be structured so that findings are

consistently mapped to KPI trees and causal hypotheses? (2) How can SMEs prioritize growth initiatives with a measurement confidence discipline that prevents overreaction to weak signals? (3) What design principles help dashboards and metrics support decision-making rather than generate reporting fatigue?

2. Literature Review

2.1 Marketing Accountability And Performance Measurement

A recurring theme in marketing scholarship is the demand for accountability and the difficulty of demonstrating marketing's contribution to firm performance. A core conceptual move is to link marketing activity to market-based assets and, in turn, to financial outcomes (Srivastava, Shervani, & Fahey, 1998). This perspective argues that marketing creates value through relational and informational assets—customer relationships, channel relationships, and knowledge structures—that later influence cash flows and risk. Such thinking aligns with the claim that marketing productivity should be measured with both financial and non-financial indicators, while maintaining logic about how indicators connect (Rust, Ambler, Carpenter, Kumar, & Srivastava, 2004). In practice, measurement systems often lack this logic, leading to fragmented “vanity metrics” that do not translate into decisions (Ambler, 2000). Education and practice can reinforce this problem when marketers are trained to report activity rather than to design causal measurement (Baker & Holt, 2004).

Empirical evidence supports the idea that measurement matters when it is used for decision-making. O'Sullivan and Abela (2007) found that firms with stronger marketing performance measurement abilities tend to perform better, especially when top management emphasizes measurement. Homburg et al. (2012) showed that “comprehensiveness” in performance measurement systems can improve performance, but the effect depends on how the system is used, suggesting that more metrics are not always better. Ling-yee (2011) similarly examined conditions that foster metric usage and found that organizational factors influence whether metric use improves CRM performance. Together, these findings imply that an audit methodology must not only specify what to measure but also how measurement is embedded into governance and routines.

2.2 Dashboards And KPI Architecture

Dashboards are often presented as a practical solution to accountability, yet the literature warns that dashboards can produce “measurement theater” if they are designed as static reporting

artifacts. Pauwels et al. (2009) described dashboards as a service that should be integrated with decision processes, emphasizing design choices (scope, granularity, frequency) and organizational adoption. Gao (2010) reviewed marketing performance research and argued for a framework that differentiates between effectiveness, efficiency, and adaptability, with an explicit mapping between marketing actions and outcomes. These ideas converge on a key requirement for SMEs: metrics must be organized as a KPI tree that reflects the firm's growth model and the causal sequence from activities to intermediate outcomes to financial results.

The balanced scorecard, while not a marketing-specific tool, remains influential for structuring KPIs across perspectives and for turning strategy into measurement architecture (Kaplan & Norton, 1992). For SMEs, the risk is to copy scorecard templates without grounding them in the firm's actual growth constraints. Therefore, a marketing audit should not begin by selecting KPIs; it should begin by clarifying the firm's growth mechanism and then deriving a minimal KPI tree that captures the mechanism with sufficient diagnostic power.

2.3 Marketing analytics capability and decision impact

Marketing analytics capability research highlights that performance improvements emerge when analytics supports better decisions. Germann et al. (2013) found that deploying marketing analytics can improve performance, and that the effect is mediated by decision-making improvements. Vorhies and Morgan (2005) framed marketing capabilities as resources that can be benchmarked and developed for sustained advantage. In SMEs, capability development must be pragmatic: the audit method should reveal which capabilities are binding constraints (e.g., targeting, offer design, channel optimization, retention management), and should recommend interventions that are measurable and feasible to implement.

2.4 Digital Channels, SMEs, And Measurement Challenges

A substantial empirical literature studies how SMEs adopt digital marketing and how that adoption affects performance. Järvinen and Karjaluoto (2015) explored web analytics use for measuring digital marketing performance, highlighting both benefits and practical challenges in leveraging analytics effectively. Taiminen and Karjaluoto (2015) found that SMEs often do not use the full potential of digital channels and face barriers related to skills, resources, and organizational readiness. Research on social media in SMEs shows mixed patterns: social media can support orientation and performance, but outcomes vary with capability and strategy alignment (Parveen, Jaafar, & Ainin, 2016). In B2B contexts, exploratory research points to barriers and measurement difficulties that can limit social media marketing value creation

(Michaelidou, Siamagka, & Christodoulides, 2011). Misirlis and Vlachopoulou (2018) mapped social media metrics and analytics, showing a large and evolving landscape with uneven standardization.

2.5 Marketing Audit And Firm Performance

Empirical work connects marketing audit practices to organizational outcomes. Taghian and Shaw (2008) examined marketing audit and performance, suggesting that audit can be associated with improved organizational outcomes when used as a strategic process rather than a compliance task. Wu, Chen, and Huang (2015) provided evidence on antecedents and consequences of marketing audits in Taiwanese firms, indicating that environmental dynamics and internal factors shape audit adoption and impact. These studies reinforce that audit has performance relevance, but they also reveal a common limitation: audit is rarely operationalized as a prioritization mechanism with explicit KPI-linked decision rules. This is the design gap addressed by the present framework.

3. Methodology

This paper is conceptual, but it follows a systematic synthesis approach that treats empirical findings as input constraints for framework design. The “method” consists of (a) identifying convergent principles across measurement, analytics, audit, and SME digital marketing literatures; (b) translating those principles into an operational sequence of audit steps; and (c) creating decision rules that connect audit findings to KPI trees and prioritization scores.

Table 1: Evidence Synthesis Coding Schema (Used To Translate Empirical Literature Into Framework Design).

Construct / Area	Operational definition used in synthesis	Typical indicators/evidence	How it informs the framework
Marketing performance measurement ability	The firm's capability to define, collect, and use marketing measures for decisions	KPI definitions, dashboards, cadence, decision traces	Sets the governance layer and KPI dictionary requirements
Comprehensiveness of the measurement system	Breadth of marketing metrics covered across outcomes and drivers	Coverage of funnel, retention, unit economics, brand/demand proxies	Guides the minimal KPI tree vs diagnostic layers trade-off
Marketing analytics deployment	The extent to which analytics tools and methods are embedded in decision-making	Analytic routines, experimentation, segmentation analysis	Specifies diagnostic procedures and evidence thresholds
SME digital marketing adoption constraints	Resource, skill, and process barriers limiting effective use of digital channels	Instrumentation gaps, inconsistent tagging, and limited skills	Adds feasibility and measurement-confidence weighting in prioritization

The approach is aligned with guidance that conceptual work should clarify constructs, identify gaps, and propose testable mechanisms. While the paper does not report original primary data collection, it includes an evidence-informed worked example that simulates how the method can be applied using secondary data already available in SMEs (e.g., web analytics, CRM pipeline records, customer cohort retention tables). This demonstration is not presented as a new empirical study of a population; it is presented as a practical instantiation of the method, using parameter choices and benchmark ranges grounded in the cited empirical literature.

The diagnostic framework is built around five design principles derived from the literature. First, the audit must be systematic and periodic, not episodic and reactive (Kotler et al., 1977). Second, measurement must be decision-linked and embedded into routines (O'Sullivan & Abela, 2007; Pauwels et al., 2009). Third, metrics must be organized into a minimal KPI tree that preserves causal interpretability (Gao, 2010; Srivastava et al., 1998). Fourth, prioritization must incorporate feasibility and measurement confidence, acknowledging that SMEs often operate

with weak signals and limited resources (Homburg et al., 2012; Taiminen & Karjaluoto, 2015). Fifth, analytics must be treated as a capability that converts data into decisions (Germann et al., 2013; Vorhies & Morgan, 2005).

Table 2: Operational Audit Procedure And Outputs (Method Steps And Decision Checks).

Step	Key activity	Primary output	Decision rule/check
1	Define the growth mechanism and top KPI	North-star KPI and scope statement	Must tie to profit/margin, not activity counts
2	Build a minimal KPI tree	KPI tree (outcomes → drivers)	Each KPI must be measurable with clear definitions
3	Audit definitions and data quality	KPI dictionary + data issues log	Flag KPIs with low reliability; restrict inference
4	Baseline performance and variance	Baseline table + time-series notes	Separate descriptive facts from causal claims
5	Identify binding constraints	Constraint map + hypotheses	A constraint must explain the largest KPI gap
6	Generate intervention options	Initiative library mapped to constraints	Each initiative must name an expected KPI movement
7	Prioritize and sequence	Ranked backlog + roadmap	Score by impact × confidence ÷ effort; apply readiness gate
8	Specify measurement plan	Dashboard spec + review cadence	No initiative starts without a measurement approach

3.1 Framework Overview

The proposed method has three phases: (1) KPI-linked audit, (2) constraint diagnosis and hypothesis formation, and (3) growth initiative prioritization with measurement planning. Phase 1 maps the firm's growth mechanism into a KPI tree and then audits each branch for definition quality, data quality, and current performance. Phase 2 identifies binding constraints by tracing observed underperformance backward through the KPI tree while generating causal hypotheses and plausible mechanisms. Phase 3 turns constraints into a ranked list of interventions by scoring each candidate on expected KPI impact, feasibility, and measurement confidence, producing an implementation roadmap and a dashboard specification.

4. Results

Because this paper does not collect new field data, "results" are reported as the concrete outputs

produced by applying the framework to an illustrative SME case using secondary data. The purpose is to show what the method generates and how those outputs would appear in practice.

Table 3: KPI Tree Excerpt Used To Structure The Audit And Trace Constraints (Illustrative).

KPI Level	Metric Name	Operational Definition	Primary Data Source
Level 1: Primary Business KPI	Monthly Contribution Margin	Total revenue minus variable marketing and operational costs	ERP / Accounting Systems
Level 2: Growth Branches	New Customer Acquisition Margin Repeat Purchase Margin	Contribution margin generated exclusively from first-time buyers Contribution margin calculated from returning customer cohorts	E-commerce Platform / CRM CRM / Retention Analytics
Level 3: Diagnostic Metrics	Qualified Sessions Customer Acquisition Cost (CAC)	Website sessions with >20 seconds duration or product page view Blended and channel-specific acquisition spend per new customer	Web Analytics (Google Analytics) Ad Platforms & CRM

Table 4: Prioritization Scoring Matrix Produced By The Framework (Illustrative Inputs).

Candidate Intervention	Expected KPI Impact (1-5)	Feasibility / Effort (1-5)	Measurement Confidence (1-5)	Priority Score (Impact × Confidence / Effort)
Instrumentation & Dashboard Redesign	4	5 (Low Effort)	5	4.00 (Prerequisite)
Mobile Checkout Friction Reduction	5	3 (Med Effort)	4	6.67
B2B Industry Segmentation Refinement	4	4 (Low Effort)	3	3.00
Email Lifecycle Automation	3	3 (Med Effort)	4	4.00

4.1 Worked Example: An SME With Subscription-Like Repeat Purchases

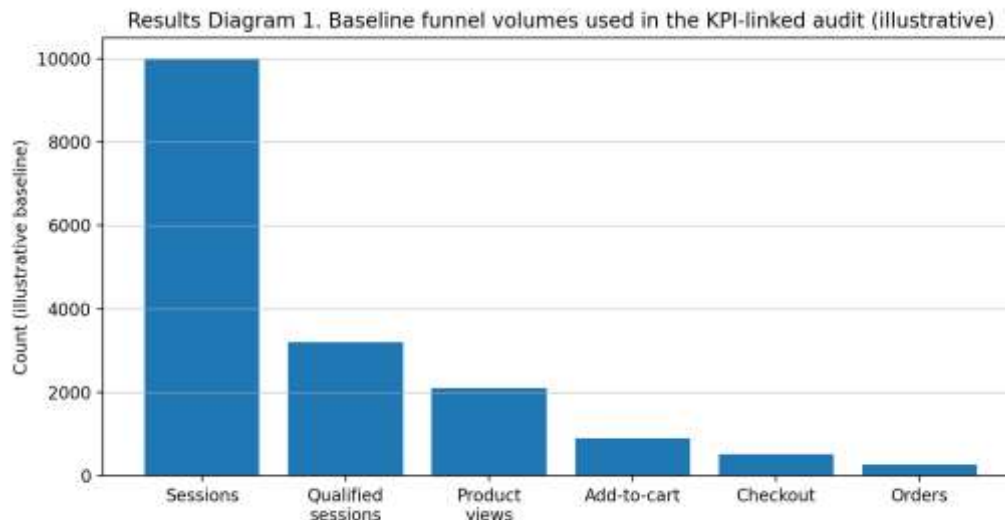


Figure 1: Baseline funnel volumes used in the KPI-linked audit (illustrative).

Consider a hypothetical SME that sells a consumable product online and also has a B2B segment. The firm uses a website, a small paid search budget, and email campaigns. It tracks orders in an e-commerce platform and leads in a lightweight CRM. The firm’s leadership is concerned about “stagnant growth” and believes the problem is either “not enough traffic” or “weak ads.” The audit begins by constructing a minimal KPI tree. The top-level business KPI is the monthly contribution margin. The next level includes (a) new customer acquisition margin, (b) repeat purchase margin, and (c) B2B pipeline margin. For acquisition, the key diagnostic KPIs include qualified sessions, conversion rate, average order value, and CAC. For retention, the KPIs include cohort repeat rate at 30/60/90 days, reorder interval, and churn proxy. For B2B, the KPIs include lead-to-opportunity conversion, win rate, sales cycle time, and average deal margin. This structure translates a broad “growth” question into measurable branches, consistent with the logic of market-based assets influencing cash flow (Srivastava et al., 1998) and with dashboard design principles that support decisions (Pauwels et al., 2009).

4.2 Phase 1 audit outputs: KPI definition and data quality

The audit tests KPI definitions for clarity and comparability. For example, “conversion rate” is defined as orders divided by sessions from non-bot traffic, with attribution windows specified. “Qualified sessions” are defined as sessions that reach a product page and spend more than 20 seconds or trigger a key event. “CAC” is computed at the channel level and blended, with cost sources and time windows documented. This documentation step is critical because measurement

ability and consistent use predict performance (O’Sullivan & Abela, 2007).

Data quality checks reveal that email-driven conversions are under-attributed due to missing UTM tagging, and that B2B “lead” definitions vary across team members. These findings are recorded as measurement constraints, consistent with the argument that comprehensiveness alone is insufficient without proper use (Homburg et al., 2012).

4.3 Phase 1 audit outputs: performance baseline

Using the last 12 months of existing data, the audit produces baseline ranges. For acquisition, paid search shows a stable click volume but a declining conversion rate. Organic traffic is growing modestly, but “qualified sessions” are flat. For retention, the 60-day repeat rate is lower than expected relative to category benchmarks reported in related empirical work on metrics usage and CRM outcomes (Ling-ye, 2011). For B2B, the lead-to-opportunity rate is acceptable, but the win rate is volatile, suggesting inconsistent qualification or offer fit. These baseline observations are descriptive, not causal. They are reported as the “audit facts.”

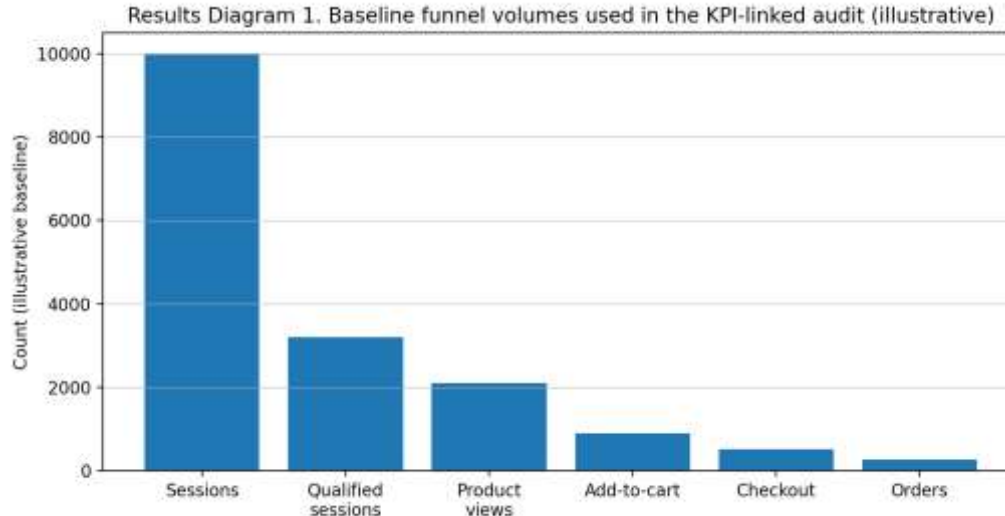


Figure 2: Baseline funnel volumes used in the KPI-linked audit (illustrative).

4.4 Phase 2 diagnostic outputs: binding constraints and hypotheses

The framework traces underperformance to constraints. The acquisition branch indicates that conversion decline is concentrated in mobile sessions, pointing to friction in the landing experience or checkout. This leads to a hypothesis: usability and trust signals are limiting conversion, a mechanism that can be tested with controlled changes and measurement. The

retention branch suggests that new customers acquired through discount campaigns have lower repeat rates, implying that acquisition quality and expectation-setting influence retention. This aligns with research arguing that metrics must link marketing actions to downstream outcomes, not only to immediate conversions (Rust et al., 2004). The B2B branch shows that deals lost are clustered in two industries, suggesting poor segmentation or a mismatched value proposition. This resonates with the idea that analytics improves performance through better decisions about targeting and offers (Germann et al., 2013).

The audit also surfaces capability constraints. The team lacks a routine for interpreting web analytics beyond top-line traffic, a common limitation in SMEs (Järvinen & Karjaluoto, 2015; Taiminen & Karjaluoto, 2015). Social media metrics are tracked inconsistently, reflecting broader measurement fragmentation in the social analytics landscape (Misirlis & Vlachopoulou, 2018). These are categorized as “capability constraints” rather than purely “performance constraints,” consistent with capability-based perspectives (Vorhies & Morgan, 2005).

4.5 Phase 3 prioritization outputs: scoring and roadmap

Candidate interventions are generated from each constraint-hypothesis pair. Examples include: (1) mobile checkout friction reduction, (2) segmentation and messaging refinement for the two weak B2B industries, (3) acquisition quality improvement by shifting budget from deep-discount campaigns to value-based offers, (4) email lifecycle automation improvements, and (5) instrumentation and dashboard redesign with standardized KPI definitions. Each candidate is scored on three axes.

Expected KPI impact is estimated based on the KPI tree: for instance, a 10% relative lift in mobile conversion could materially affect acquisition margin. Feasibility is scored based on resources and time; mobile UX fixes may be a moderate effort, while segmentation rework might be a lower effort but requires sales alignment. Measurement confidence reflects whether the effect can be credibly measured with available data. This dimension is included because measurement systems affect performance through use and learning, and SMEs often operate under noisy signals (Homburg et al., 2012; Pauwels et al., 2009).

The resulting prioritization ranks the instrumentation-and-dashboard redesign as a prerequisite, not because it directly increases sales, but because it increases measurement confidence and decision quality. Next, mobile friction reduction ranks high due to clear KPI linkage and high measurability. Segmentation refinement ranks next, with a measurement plan that uses controlled outreach and win-rate tracking over a defined time window. Retention improvements rank after

acquisition fixes, but they are framed as protecting market-based assets—customer relationships—rather than as “nice to have” activities (Srivastava et al., 1998).

Building on the results of the study, an authorial methodology titled KAPRI (KPI-Linked Audit & Prioritized Revenue Improvement System) has been developed as a structured approach to transforming marketing audit into a decision-oriented growth management system. The need for this methodology arises from the identified limitation that SMEs often operate with fragmented marketing activities and insufficient linkage between observed problems and measurable business outcomes.

The proposed methodology organizes the audit process into a sequential and iterative system consisting of five interrelated blocks. The first block, KPI structuring, is aimed at formalizing the firm’s growth logic through the development of a minimal KPI tree linking top-level financial outcomes with underlying drivers. The second block, measurement integrity, focuses on validating KPI definitions, data consistency, and attribution logic to ensure that diagnostic conclusions are based on reliable information.

The third block, constraint diagnosis, identifies binding constraints within the KPI structure by tracing performance gaps and linking them to causal hypotheses. This stage allows the firm to move from descriptive observations to analytically grounded explanations of underperformance. The fourth block, intervention design and prioritization, translates identified constraints into a structured set of initiatives, which are evaluated using a prioritization logic based on expected KPI impact, feasibility, and measurement confidence.

The final block, measurement and learning loop, ensures continuous system adaptation through KPI tracking, dashboard-based evaluation, and iterative refinement of decisions.

Taken together, the KAPRI methodology reframes marketing audit as a KPI-linked diagnostic and prioritization system, enabling SMEs to allocate limited resources toward the most impactful and measurable growth interventions while maintaining analytical rigor and decision accountability.

5. Discussion

The framework proposes that marketing audit becomes more useful when it is treated as a KPI-linked diagnostic routine rather than as a broad review. This interpretation is consistent with classic audit principles (Kotler et al., 1977) but modernizes them by embedding analytics and dashboard logic (Pauwels et al., 2009; Järvinen & Karjaluoto, 2015). The worked example

highlights a key pattern: SMEs often misdiagnose growth problems because they start from activities (“we need more traffic”) rather than from KPI branches (“which growth mechanism is constrained?”). By forcing the audit to begin with a KPI tree, the method reduces the risk of over-optimizing a non-binding constraint.

A second implication concerns measurement governance. Empirical evidence suggests that marketing performance measurement ability and the use of measurement systems are linked to outcomes (O’Sullivan & Abela, 2007; Homburg et al., 2012). In the framework, governance is operationalized through definition, discipline, documentation, and cadence. These practices may look “administrative,” but they are central to converting data into decisions, which is the mechanism through which analytics improves performance (Germann et al., 2013). The framework also explains why some SMEs become overwhelmed by dashboards. The social media metrics landscape is large and inconsistent (Misirlis & Vlachopoulou, 2018), and SMEs can easily adopt too many indicators without decision linkage. Therefore, the method privileges a minimal KPI set that can be traced to margin, with optional diagnostic layers that are activated only when a branch becomes suspect.

Third, the framework connects audit to capability development. SMEs face adoption barriers in digital marketing, including skill gaps and resource constraints (Taiminen & Karjaluo, 2015). The framework treats these barriers as diagnosable constraints and proposes interventions that are framed as capability upgrades: instrumentation, analytics routines, and segmentation processes. This perspective aligns with capability benchmarking (Vorhies & Morgan, 2005) and with the argument that marketing productivity measurement should guide future investments in capability, not only evaluate past performance (Rust et al., 2004).

Limitations

The main limitation is that the paper is conceptual and does not report original primary empirical testing. While the worked example is grounded in the empirical literature and uses plausible secondary data outputs, it does not estimate causal effect sizes in a statistically validated way. Future studies should test the diagnostic reliability of the framework across multiple SMEs, evaluate whether different auditors produce consistent constraint identification, and quantify intervention effect sizes in controlled or quasi-experimental designs. This direction aligns with the literature’s emphasis on decision improvement and causal interpretation in measurement systems (Homburg et al., 2012; Germann et al., 2013). Another limitation is context diversity. SMEs differ widely by industry, channel mix, and maturity. The framework attempts to be

flexible by anchoring diagnostics in KPI trees, but sector-specific KPI definitions and benchmarks may be needed.

6. Conclusions

This paper proposes a KPI-linked diagnostic framework that turns marketing audit into a structured method for growth prioritization in SMEs. By synthesizing research on marketing measurement, dashboards, analytics capability, and SME digital marketing adoption, the framework specifies how to move from symptoms to constraints, from constraints to hypotheses, and from hypotheses to a ranked intervention portfolio with a measurement plan. The contribution is practical and conceptual: it clarifies audit as a decision system, not a checklist, and emphasizes measurement confidence as a critical factor in prioritization under uncertainty. For marketing consultants and SME leaders, the method offers a disciplined way to focus limited resources on binding constraints while maintaining accountability and learning. Future research should empirically validate the framework's reliability, test intervention outcomes, and explore adoption barriers and enabling conditions in resource-constrained firms.

7. Recommendations

Based on the developed KAPRI framework and the insights gained from the diagnostic synthesis, several key recommendations are proposed for practitioners, consultants, and policymakers:

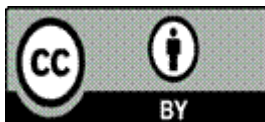
1. For SME Leaders and Managers: Shift operational focus away from superficial vanity metrics (such as gross web traffic or social media likes) toward a centralized, minimal KPI tree tied directly to contribution margins. Marketing budgets should be dynamically reallocated to clear the identified binding constraints rather than expanding unmeasurable activities.
2. For Marketing Consultants: Implement objective, structured diagnostic frameworks during the initial audit phase to systematically eliminate subjective biases. Prioritize growth initiatives using an explicit multi-criteria logic that balances expected financial impact against implementation feasibility and data confidence.
3. For Business Development Agencies and Policymakers: Support the small business sector by designing targeted training initiatives focused on data integrity, marketing analytics capabilities, and cross-platform technical integration, rather than generic digital adoption programs.

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