

Impact of Applying the Marketing Control on the Competitive Position for Dairy Companies in Saudi Arabia

Dr. Iyad Abed Al-Fattah Al-Nsour

Associate Professor of Marketing
Al-Imam Muhammad Ibn Saud Islamic University
College of Media & Communication
School of Advertising and Marketing Communication
Riyadh, KSA

1. Introduction

Control is a traditional function through which the manager tries to verify the compatibility of the work done to the controls, proposed plans and objectives set within the organization, as well as in accordance with the orientations and instructions governing the work within them. The essence of control is to try to identify the efficiency of subordinates in performing their business by measuring the proportion of what has been achieved. Performance measurement systems are also the means by which managers can monitor the organization, which ultimately contributes to developing the process of measuring their strategic objectives on the one hand and their role in measuring Performance and correcting deviations that prevent the achievement of those goals on the other. The concept of marketing control dates back to 1959. In spite of the lack of clarity of this concept at the time and the different content and form of what it is like nowadays, it was only interested in evaluating the implicit objectives and marketing policies, and designed them in proportion to the opportunities available, and the process of hedging against the risks that the firm is exposed to. Having matured attempts that targeted it, it was considered as a part of the modern vision of holistic and realistic marketing. In 1977, Kotler noted that modern marketing control represents the comprehensive, systematic, independent and timely process of the elements of the marketing environment and the objectives, strategies and activities under which the company operates, Identifying external areas where problems or opportunities arise, as well as developing recommendations for the executive plan that later improve the overall marketing performance of the business.

Many academicians and writers believe in the importance of marketing control in promoting the competitive position of business organizations, and this link comes from the view of marketing control key to enter the red markets, which are crowded with competitors, in spite of this imposition, local and Arab attempts to examine the relationship between marketing control and competitive position are very few and limited. Therefore, the results of the applied studies on the hypothesis of the positive relationship between the application of marketing control and the competitive position occupied by institutions in the market were not confirmed. The results of the pilot study in our current research confirm that the marketing control steps applied in the dairy companies under study are sporadic, random and irregular. However, we have reached important results that supported the hypothesis of the positive relationship between the application of marketing control and the companies obtaining high market shares. It was clear that Almarai is considered one of the most prominent companies seeking to implement one or more elements of marketing control, which has contributed to enhancing its market position and led the company to occupy the position of market leader with a share of 79%. Finally, the importance of this study stems from the fact that the sector is considered to be the most competitive and growing sector in terms of demand for its products. The number of dairy factories in the Kingdom of Saudi Arabia (KSA) increased from 57 to 96 in 2014 (RCCI, 2015), this helped to improve the contribution of the dairy industry to the local agricultural output to 14% in 2010. By applying this study to the dairy sector, this means that obtaining results may enhance the belief that there is a strong correlation between marketing control and competitive position, with the possibility to generalize the results obtained in the rest of the sectors or industries with high competitiveness in the KSA.

2. Problem Statement Questions

The problem statement is trying to understand the uncertainty and ambiguity of business organizations in evaluating the mobility of their marketing activities, and determining their ability to exploit the opportunities and success factors surrounding them, and because this success is related to improving the performance of the organization, it will positively affect the improvement of its reputation and thus increases its market value. This is related to the results of the pilot study conducted for dairy companies. It was found that 62% of dairy companies do not contain departments or units for marketing control, and 66.7% of those do not contain units for strategic planning, and about 58.5% apply one or more steps of the marketing control process. However, it was found that Almarai company has got the largest market share of 79%; it also showed that it is the only one interested in applying one or more of the marketing control steps.

The results of the pilot study may enhance the underlying theoretical assumption which is the base of the problem statement. This assumption is about the impact of applying marketing control on the competitive position, and the interest level of the Saudi dairy companies in implementing the marketing control as an institutional, comprehensive and systematic concept. There are important factors depend on the application of marketing control in order to understand the needs and desires of customers, increase demand for products, achieve profits, and reaching the strongest competitive position in the market. The results of previous studies have enhanced the hypothesis of the positive impact of using marketing control in the various markets which companies operate in (Pastiu & Lazea, 2014). Based on the above, it can be said that the statement is answering on the main question which say "Is there an statistical impact of applying the marketing control on the competitive position for dairy companies in Saudi Arabia", and a set of sub-questions has derived, as follows:

1. What is the impact of monitoring the marketing environment on the competitive position?
2. What is the impact of testing the marketing strategy on the competitive position?
3. What is the impact of control the marketing organization on the competitive position?
4. What is the impact of the marketing audit system on the competitive position?
5. What is the impact of marketing productivity control on the competitive position?
6. What is the impact of reviewing the marketing functions, on the competitive position?
7. What are the statistical differences in applying the marketing control according to the organizational characteristics of the company: size of the company (large, medium, small), and scope of the company (local, international)?

3. Research Objectives

This study aims to achieve the following objectives:

1. Determine the extent of applying the marketing control concept and its components in the dairy companies in the Saudi market.
2. Determine the impact of applying marketing control process on the competitive position occupied by dairy companies in the Saudi market.
3. Identify the statistical differences in the extent of applying marketing control in the dairy companies according to the difference in the size of the company (large, medium, small) and in the scope of work (local, international).
4. Diagnose the competitive position indicators (market share & loyalty rate) of dairy companies in the Saudi market through the marketing implications.

4. Research Hypotheses

To achieve the objectives of the study and try to answer the elements of the study problem, the following hypotheses could be formulated:

1. **HO₁ : There is a statistical significance impact of applying the concept of marketing control on the competitive position for dairy companies in Saudi Arabia.** Six sub-hypotheses were derives:
 - HO₁₁: There is a statistically significance impact of monitoring the marketing environment on the competitive position.
 - HO₁₂: There is a statistically significance impact of testing the marketing strategy on the competitive position.

- H₀₁₃: There is a statistically significance of control the marketing organization on the competitive position.
 - H₀₁₄: There is a statistically significance of the marketing audit system on the competitive position.
 - H₀₁₅: There is a statistically significance of marketing productivity control on the competitive position.
 - H₀₁₆: There is a statistically significance of reviewing the marketing functions, on the competitive position.
2. **HO₂: There are significant differences in applying the concept of marketing control according to the organizational characteristics of the company : the company size (large, small, medium) and the scope of the work (local, international).**

5. Research Significance:

Based on the extensive research results in periodicals, scientific publishing resources, and local, Arab and international research magazines, this study is considered of the few studies that research in marketing control, thus showing its importance through the following: It is considered one of the very few studies in the local and Arab environment that examined the concept of marketing control and tried to link it with the competitive position of business organizations, especially when applying to a vital sector with a high contribution in the Saudi economy, namely dairy industry sector.

1. The results of the study and feedback provided to marketing decision makers in the dairy companies that operating in the Saudi market, and the possibility of circulating these results to the rest of the industries.
2. The variety of information that the study obtained by designing two forms distributed to parts of the study population: the companies and the consumers to obtain data of the study variables.

6. Theoretical Framework and Previous Studies

6.1 The Concept of Marketing Control

Marketing control is an important component of the strategic marketing planning process, as it refers to a comprehensive strategic review of the values of marketing activities, risks, and competencies in business organizations. (Kotler, Gregor & Rodgers, 1989, p. 50; Denisa & Jaroslav, 2013) noted that marketing control is a comprehensive, systematic and independent process and serves as an immediate test for the company and its units to identify problems, opportunities and attempt to prepare the implementation plan required to improve the organization's marketing performance. The definition of the American Management Association (AMA) does not differ from the previous concept in that it is a regular and important process, which includes an audit of the entire marketing process within the organization, as well as objectives, applied marketing policies and underlying assumptions, methods and personal processes, and how to organize employment in it (Shuchman, 1959; Chirla, 2012). Market control is a supervisory system capable of adapting to environmental changes in a timely manner. The continuous review of the structure of the marketing system and its related conditions within the organization is necessary because it avoids making the wrong decisions in the future or in analyzing the previous positions that have interfered with the work of the organization this in turn reduces the risk of repeated errors, or of repeating the same errors (Wislon, 1982; Denisa & Jaroslav, 2013).

Kotler (1988) discusses marketing control in details saying that it is a part of the organization which is more comprehensive than other control efforts, and represents the most systematic details that the organization seeks to obtain, in order to identify the activities associated with the application of marketing activity therein, and here what is necessary is done to identify the problems and requirements necessary in the side of decision-making appropriate when implementing the plan of marketing performance improvement (Anghel & Petrescu, 2002; Denisa & Jaroslav, 2013). Therefore, we find that marketing control not only provides information, but also provides knowledge and insights that help to test and review sources of intelligence accurately, and try to predict and guess the organizational response and adapt to it quickly; therefore, the need for marketing information systems appears first at the senior management levels of through implementation of regulatory orientations within the organization (DeFond, Wong & Li, 2000, p. 269). One of the recent definitions of marketing control was given by Kotler, Gregor and Rogers (2005) saying that marketing control is an intensive, systematic, independent, and immediate test of marketing activity in the organization or its strategic units. It includes the marketing environment, objectives, strategies and activities and identifies opportunities and threats facing the organization.

This helps the organization to decide the appropriate recommendations for the plans that improve their marketing performance. Reinecke (2007) concurs with the above definition as a comprehensive process directed at its implementation and referred to the concept of Marketing Health Control as a concept that reflects the service of the marketing plan being implemented (Cheng, 2010). Yadin (2006) notes that marketing control is a technique for gathering the required data about the organization's marketing activities. He adds that external and internal situations are frequent in the organization's business environment, which can be included as part of marketing plans in the role of marketing control, especially when entering new or existing markets, Or add production lines, with the need to pay attention to the fact that this process should not only appear in times of crisis in which the effectiveness of activities within the organization is weakened (Loya, 2011, p.93). Here, qaraa (2012) confirms that in spite of the positive trend towards the implementation of the marketing review in the five-star hotels in Jordan, it is not periodic and irregular, and appears only at critical times. In this context józsa (2006) notes that the strategic control of the organization is represented in the marketing control system, which describes and analyzes the overall marketing activity and seeks to enhance the effectiveness of marketing performance. The researcher adds that this process contains a combination of elements including: analysis of the mission and objectives, analysis of marketing strategy for business units, analysis of marketing activity and how to do it (Loya, 2011). Hence, taghian and shaw (2008) recognize that marketing control is not only a guesswork for marketing activity in the organization, but a central intelligence activity responsible for collecting, composing, analyzing, explaining, and recommending all major marketing decisions. Thus, we find marketing control is a system for achieving benefit from the available sources of information, and integrates them with the processes and procedures of marketing control within the organization, aiming to develop a complete view of the recommendations and expected and actual results that will arise from them.

Finally, for the purposes of this study we agree with Kotler's that marketing control represents the overall, systematic, independent, and instantaneous process of the marketing environment elements, objectives, strategies and activities under which the company operates, indicating the areas where problems arise or where opportunities are available. This helps to develop recommendations for the implementation plan that improve the overall marketing performance of the organization. Therefore, we show that marketing control has five basic characteristics as follow (Kotler, Gregor, & Rodgers, 1989):

- To be comprehensive and broad in its focus on covering the marketing environment of the organization.
- The managers involved in marketing decision making should be experienced, professional and independent
- It should be a regular process with sequential and non-random investigative steps.
- To be resolved in a timely manner, be regular and not emergency depending on the circumstances and periods of crisis.
- It is not implemented by law, but highlights the role of the marketing auditor in this place clearly, where it is said that the creation of the auditor is the fifth characteristic of marketing control (Imran & Mondal, 2012).

6.2 Importance of The Marketing Control Strategy In the Business

The strategic orientation is an objective of marketing control, as it is concerned with correcting the efficiency of marketing performance within the organization, and auditing or marketing control are concepts that combine intervention in determining the path or performance of the organization (Kotler, 1993). Control is a comparison of the present with the desired situation in the organization, while Audit means to intervene in determining the future direction of the organization, which is interested in increasing the conditions of success in it, which comes because of the method used in the process of control in general, and the concept of marketing audit in its duties with other marketing control systems such as monitoring, planning, targeting and information systems (Krulis-Randa, 1990; Haseborg, 1995). The marketing literatures agree that marketing control is carried out at all levels of management within the organization, where all of them aim at guessing and research in marketing operations. It is also part of the corrective and remedial function which provides managers with information about the activities and results of their marketing programs. It is considered a tool within these levels and finding appropriate solutions (Pastiu & Lazea, 2014).

Radulescu (2012) has pointed out that marketing control is a tool for measuring value, risk, and marketing effectiveness, and is one of the most important stages of the planning process because of its role in anticipating the current or potential situation of the organization. The achievement of effective marketing control requires the determination of its labor market in order to develop the appropriate marketing strategy. The level of applying marketing control within the organization is influenced by several factors that reduce its effectiveness. The most important of these factors are highlighted in the adequacy of the available information, the methods of control used, and the marketing decision support systems. The literature also states that the control of the marketing objectives and strategies in the organization is influenced by the degree of harmony between marketing and institutional objectives, the process of development and modernization, the elements of the surrounding environment, the extent of the achievement of targeted system, all the institutional and environmental conditions, as well as the systems of advance control over the performance of that strategy (Kotler & Bliemel, 2006).

The studies also add other elements that must be considered in applying the marketing control approach. These include changes in consumer preferences and preferences, technological change, increased competition, knowledge of the most developed industries in the economy, which may change the attitudes and trends of some companies to cooperate with each other, as well as adapting attack and defense strategies in planning and implementing marketing programs (Vaňa & Černá, 2012). The factors of time and cost are urgent for applying marketing control successfully in service sector especially hotels sector (Qarra, 2012). Considering the above, the concept of marketing control is the tool used to improve the organization's overall position, through maximizing marketing objectives, initiatives and strategies, evaluating the effectiveness of marketing functions and processes, providing ways to diagnose problems and actions to be taken and how to deal with them, Until we come to a firm conclusion that marketing is a healthy and functional process that elevates the organization's performance to the top (Pastiu & Lazea, 2014).

6.3 How to Apply the Marketing Control Strategy?

The process of marketing control within any organization is done on two levels: the internal level through the existence of the so-called Internal Auditor, or to assign this task to the company's manager. The second level is external, which is known as the External Auditor where he must be competent, professional, experienced, independent and able to audit (Chirla & Funar, 2010). However, Kotler et al., (1989) find that the application of this approach requires qualified and independent auditors, and see that weak administrative co-operation within marketing departments also impedes its application (Capella & Seckely, 1978, p. 38), with lack of information required to do it, weak administrative communication with senior management levels which originally intend to ensure access and full understanding of the information sent to them (Bonoma, 1985).

Experience shows that the conceptual structure of marketing control in many business organizations is still vague and unclear to them. Here, too, we note that the control methods generally see the lack of sustainability of the marketing control systems or that it is not linked to the overall control system in the organization (Brownlie, 1993, p. 4) , It is viewed as an instantaneous process rather than a continuous process of monitoring marketing performance (Kotler et al., 1989). Although the main objective of this concept is to identify and limit the problems facing organizations, it still considers that marketing control is not so important as to make it capable of providing a vision that helps in the development of appropriate solutions (Steponaviciute, Zvirblis & Zumeriene, 2010, p. 300). We add that the control approaches that have been developed as comprehensive, predictive, or normative instruments are still seen as emergency systems on the work of organizations and are not continuous and unable to measure their performance, and there is still a belief that these approaches tend to be theoretical rather than practical (Rothe, Harvey & Jackson ,1997, p. 2). Therefore, the current standards of control do not care enough about the standards of honesty and consistency, and that's what was clarified by (Cheng, 2010) that the process of marketing control in the organizations use qualitative methods and a few quantitative methods, which explains weakness in the implementation of marketing control within these organizations (Mokwa, 1986). According to Kotler, The company which wants to apply the process of marketing control, there are six stages which represent a complex, full and long process that may not be desired by many organizations, which prompts them to apply one or more steps to obtain a lower level of control (Gama, 2011), or it may give less attention to marketing control steps in order, and thus it may antecede or delay these steps as needed; they may give, for example, more importance to the control of the marketing environment at the expense of marketing strategy evaluation, or they may be more concerned with the control of marketing organization than the marketing environment.

All of the above is due to the limited time available and the considerable cost involved in implementation, as in many studies (Kotler, Gregor & Rodgers, 2005; Chirla & Funar, 2010, p.53). Finally, marketing control works to change the directions of management within the organization, especially in raising environmental awareness and making it more comprehensive (WU, 2010, p. 426). The goal is to achieve more objectives using the best effective approaches to decision making (Morgan, Clark & Gooner, 2002, p. 363). The implementation of recommendations resulting from marketing control research should also be accompanied by positive changes in the competitive position of the organization, represented by market share of sales or number of customers (Taghian & Shaw, 2008).

6.4 The Competitive Position & Applying The Marketing Control

The concept of a competitive position is closely related to the organization's ability to meet the needs and desires of its customers, which will subsequently be reflected in the increased demand for its products. This highlights its role as a key to organizations' success while doing business; and giving more effort and attention to understand the needs of these customers (Swidi & Rosli, 2011). In other words, designing products that meet the needs and wishes of customers is the shortest way to their minds and the most profitable. It represents the driving force of development and obtaining a stronger competitive position in the market. It also helps to overcome the difficulties and problems facing organizations in markets that are crowded with competitors, according to Legal Dictionary. Therefore, Vana and Čern (2012) considered that the complexity of the market environment requires more than one method to continuously evaluate organizational marketing performance to facilitate dealing with market changes. Marketing control is the most comprehensive process for all parties to the marketing process in the organization. London South East website adds that it is the competitive power of the organization when it competes against organizations operating in the same product market. Finally, Treasurystart.com website adds that a competitive position represents the market share of an organization. As defending and maintaining it is the core of this concept, so obtaining opportunities for high market share from competitors should be exploited and maintained.

The study by Denisa and Jaroslav (2013) has reinforced the positive relationship between marketing audit and the success of Slovak companies in work, particularly in the life cycle introduction stage. The results also showed the role of marketing review in future growth and success. The study of Pastiu and Lazea (2014) has reinforced the positive relationship which linked the system of measuring performance in Romanian companies with the reality of marketing audit in them. Hence, the initial orientation is appropriate to look for the size of the market, to understand the opportunities and to link them to the organizations potential. We also add that the growth of the organization's share and defending it requires awareness of the activities of competitors in the market and how they affect the business and activities associated with the organization. Qaraa (2012) confirms that in spite of the positive trend towards the implementation of the marketing review in the five-star hotels in Jordan, it is not periodic and irregular, and appears only at critical times. More specifically, the elements of competitive position evaluation are represented in business mix, displayed product, sales force effectiveness, pricing strategy, organization staff, and organizational structure. All of the above can be implemented through the marketing control strategy. Taghian and Shaw (2008) point out that implementing the recommendations resulting from market control research should coincide with positive changes in the competitive position of the organization, represented by its market share of sales or the number of customers.

7. Research Methodology

7.1 The Pilot Study: its importance is highlighted in forming the problem of study, and the attempt to strengthen the belief generated by the researcher of this problem. The first survey sample was composed of 35 marketing men working in the dairy company because of the inability to know the total number of employees. As Almarai alone has 7 marketing departments and there are about 200-300 workers in each one, according to the manager of marketing services department in the company. The other survey sample was 15% of the total consumer sample, or 57 fully recovered consumers.

7.2 Research Population

To achieve the research objectives, Population has been divided into the following:

- Employees Population: Include all managers, their assistants, department heads and sales representatives working in the marketing or sales departments of the dairy companies are estimated to have a total of about 2200 (Almarai Company, Marketing Services Department, 2015).

- Consumers Population: Includes all Saudi consumers and residents in Riyadh city, with an estimated number of 6.8 million persons in 2015 (General Authority of Statistics, 2015).

7.3 Research Sample: Based on the above, the research sample was determined as follows:

7.3.1 Employees Sample: The study used the stratified random sampling method which reached 385 items, using the sample sizes tables (www.research-advisors.com) at a significant level of 0.05 and with a confidence level of 0.95. The sample was distributed to the strata by the percentage of the population members in each class, as follows: managers 10%, assistants and deputies of managers 10%, heads of departments 20%, executives 60%, were fully restored and all were included in the final analysis.

7.3.2 Customers Sample: The study was based on the simple random sampling method with two stages of 385 items, using sampling tables (www.research-advisors.com) at a significant level of 0.05 and with a confidence level of 0.95. This sample was selected from the population in two stages, as follows:

- Selection of a number of malls, commercial markets, supermarkets and some shops dealing with dairy products, which reached 55 branches spread over the city of Riyadh in a random way.
- Selection of 7 random individuals who deal with the dairy departments in the markets referred to above (55 super markets or malls * 7 consumers = 385). The forms have been fully recovered and all have been submitted to the final analysis.

7.4 Research Difficulties

The lack of cooperation of dairy companies to provide the required information through procrastination, a large part of marketing workers of Indian or Philippine nationalities and have little research experience, or unwilling to give information that may be important to them or may affect their work, according to their belief, which required the re-translation of the questionnaire for the English language to ensure full understanding by the sample.

7.5 Analysis and Sample Description

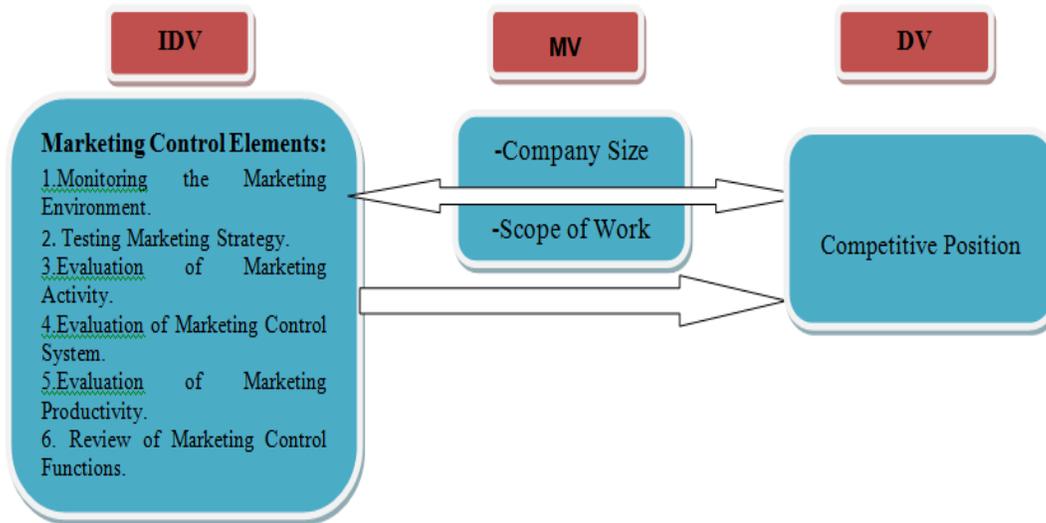
In order to analyze the responses of the study sample on the extent of application of the marketing control elements in the dairy companies in Saudi Arabia, the results of the descriptive analysis (arithmetic mean, standard deviation and relative repetitions) were used. The arithmetic mean scale of the five-dimensional Likert scale was adjusted to the following relative scale: (1) 5 - 4.2 is very high, (2) 4.2 and less - 3.6 is high, (3) 3.6 and less - 2.4 is medium (acceptable), (4) 2.4 or less - 1.6 is weak, (5) less than 1.6 is very weak. The categories of the Likert five points scale are grouped into three categories instead of five, for the sake of accuracy in analysis: OK, NETUARAL , REJECTED.

Table 1: Independent Variable and Measures of Paragraph Numbers.

Variables	Sub – Variables	Sentences
Marketing Control Elements	Monitoring The Marketing Environment.	1-9
	Testing of The Marketing Strategy.	10-17
	Evaluation of The Marketing Activity.	18- 24
	Evaluation of The Marketing Control System	25- 31
	Evaluation of The Marketing Productivity.	32- 39
	Review of The Marketing Control Functions.	40 - 52

7.6 Research Model:

After reviewing previous studies, the following model was developed to determine the shape and direction of the relationship between independent, mediator and dependent variables.



8. The Field Study

8.1 Testing Research Data:

In order to analyze the study data needed to test the hypotheses, we performed the following tests:

Table 2: Reliability & K-S Tests of The Study Variables¹

The Variables	Cronbach's Alpha	K-S
Monitoring of The Marketing Environment.	0.736	0.014
Testing of The Marketing Strategy.	0.614	0.008
Evaluation of The Marketing Activity	0.703	0.003
Evaluation of The Marketing Control System	0.664	0.019
Evaluation of The Marketing Productivity.	0.627	0.004
Review of The Marketing Control Functions	0.625	0.019
Total Marketing Control Elements	0.608	0.011
Total Consumer Questions.	0.913	0.000

8.2 Testing hypothesis:

8.2.1H₁₁: There is a Statistically Significance Impact of Monitoring of the Marketing Environment on the Competitive Position.

The results show that there are nine variables included in the concept of total marketing environment control (see the study appendix). Comparing the arithmetic mean of each variable (phrase) with the mean of the whole scale (2.5); accepting the effect of all the variables (phrases)². To confirm the previous result, Stepwise analysis method was used to determine the most independent variables affecting the competitive position of dairy companies. Table 3 shows the results of this method. The stepwise analysis arranges the most significant independent variables and excluded the ones with the least effect on the dependent variable, so the preliminary analysis excluded six variables and then arranged the other independent variables that were accepted according to the inductive power. Model 2 shows acceptance of the impact of the phrases that reflect monitoring and control of social, economic environments and competitors, whereas all of them explained about 46.7% of the difference in the competitive position of the dairy company in the market. According to Model 1, which monitors and controls the social environment, is the most statistically significant element of the dependent variable.

¹A) Cronbach Alpha, which measures the degree of stability of the scale, and the statistical rule states that the acceptable rate of this test is 60% or more. B) Testing the natural distribution that measures the distribution of collected data naturally. The statistical rule states that the data are distributed in a normal distribution if the significance of the test is less than 0.05.

²The rule is that if the value of the arithmetic mean of the variable is greater than the value of the arithmetic mean of the scale, there are positive trends in the phrase and vice versa.

As it was able to explain 10.3% of the difference in the dependent variable by itself. Through the estimated transactions (B), It was found that there are positive statistical relations between that variable and the competitive position of the dairy companies, while as It was found that the coefficient of monitoring the social changes in the Saudi society increases the competitive position by more than 100% and it is considered the most comprehensive variable for all the changes that occur in the society compared to other environments.

Table 3: Analysis of Variance Using the Stepwise Method

Model	Variable	B	T	Sig.	Statistical Indicators
1	Constant	3.237	24.111	0.00	F=7.782 Sig.=0.001 r=0.332 R ² =0.103
	Your company has an effective monitoring system for social changes in the local community.	1.160	3.164	0.002	
2	Constant	2.67	5.412	0.000	F=3.6272 Sig.=0.019 r=0.467 R ² =0.218
	Your company has an effective monitoring system for social changes in the local community.	0.058	2.599	0.011	
	Your company has a clear system for monitoring economic developments in the community.	0.047	2.957	0.029	
	Your company has a clear system for monitoring the developments by the competitors in the sector.	0.015	2.217	0.082	

Based on the results of ANOVA (F), it was found that calculated value (7.782) is greater than tabulated value of 2.9276 (n1= 385, n2= 8). This means accepting the text of the first null sub- hypothesis that sees a statistically significance to monitor the marketing environment on the competitive position for Saudi dairy companies, and rejecting the alternative hypothesis that sees the opposite. The same result can be obtained by comparing the significance level of the same test (0.001), which is less than the level of the significance level as a whole (0.05).

8.2.2H0₁₂: There is a Statistically Significance Impact of Testing of the Marketing Strategy on the Competitive Position.

Table 4 shows the acceptance of the effect of two phrases from the total of the phrases in the second null sub-hypothesis, which reflect the evaluation of the marketing strategy applied in the Saudi dairy companies. Here, we point out that Saudi dairy companies lack such a procedure to evaluate this strategy, which is the task of formulating strategic marketing visions and requirements. According to the t-test values and statistical significance, there is a clear vision or mission that dairy companies seek to achieve. However, this vision is placed in isolation from the rest of the other marketing strategy, such as setting marketing objectives that are consistent with their overall objectives, or setting flexible marketing objectives that take into account changes in their external environment, as Saudi dairy companies do not conduct a quadratic analysis matrix or so-called SWOT Analysis to meet the needs and requirements of internal and external environments accurately.

The Saudi dairy companies also lack the presence of strategic business unit SBU that monitor strategic marketing performance and review it. Therefore, setting strategic marketing objectives, as we have noted, is independent of the tools that achieve them, and may be set separately to the wishes, convictions, and tendencies of senior management, that may believe that the general objectives of the company reflect the same marketing objectives. Knowing, these results have been reached after refusing to accept the effect of all the other phrases as shown in table 4. Through estimated transactions (B),It was found that there were weak statistical relations between the evaluation of the marketing strategy applied and the competitive position of the dairy companies. The effect of all phrases (paragraphs) representing the independent variable was rejected. It was found that the total phrases (paragraphs) that express the evaluation of the marketing strategy applied by the Saudi dairy companies explain about 22.8% of the difference in the competitive position occupied by the dairy companies in the market. This means that the other phrases deleted from the model explained about 77.2% this gives the statistically independent phrase a weak ability to explain the dependent variable in the model (competitive position). Finally, the results of the analysis of variance F were also consistent with the above. The calculated F value was 1.146, which is less than the tabulated F value of 3.23 (n1 = 385, n2 = 7). Therefore the second sub-hypothesis was rejected, which says that there is a statistically significance to test the marketing strategy applied on the competitive position of dairy companies in Saudi Arabia, and the alterative hypothesis is accepted. Finally, the result showed that there is no impact of the independent variable on the dependent variable.

Table 4: Analysis of the Second Sub-Hypothesis Using Enter and Its Statistical Indicators

Model	Variables (Phrases)	B	t	Sig.	Statistical Indicators
1	Fixed	5.577	3.111	0.002	F=1.146 S _{iq} =0.362 r=0.478 R ² = 0.228
	Your company has a clear vision or mission to achieve in its market.	0.242	3.129	0.002	
	Your company sets general objectives that you seek to achieve.	-0.306	-1.471	0.257	
	Your company sets marketing goals that take into account changes in its business environment.	-0.070	-0.351	0.151	
	Your company is trying to ensure consistency between its general and marketing objectives.	-0.114	-1.183	0.728	
	Your company analyzes its weaknesses and strengths against the opportunities and threats surrounding it.	-0.154	-1429	0.246	
	There is a special unit in your company that is interested in applying the general marketing strategy of the company.	-0.127	-1.082	0.163	
	There is a special unit in your company that constantly reviews the results of its marketing strategy.	-0.151	-1.545	0.287	
	There is a marketing unit in your company whose mission is to define marketing objectives.	0.065	0.728	0.133	

8.2.3H0₁₃: There Is a Statistically Significance of Evaluation of the Marketing Activity on the Competitive Position.

This hypothesis was made up of seven phrases. The results of the descriptive analysis revealed positive trends in all the phrases when comparing the arithmetic mean of each variable with the arithmetic mean of the quadratic scale of 2.5. The use of the Stepwise regression method led to the exclusion of five variables. One variable statistically succeeded in influencing the dependent variable which is: "Your Company continuously checks the external marketing system environment. We note that the previous phrase is also related to what we got in the first sub-hypothesis of the impact of the external marketing environment on the competitive position of the dairy companies. This variable was able to explain 10.1% of the difference in the dependent variable. Despite the low explanatory capacity, it is an indicator of the audit of marketing regulation in Saudi dairy companies. The estimated coefficient value (B) can be traced to the fact that there is a positive statistical relationship between that paragraph (representing the independent variable) and the competitive position of the dairy companies.

Table 5: Analysis of the Third Sub-Hypothesis Using Stepwise and Its Statistical Indicators

Model	Variable	B	T	Sig	Statistical Indicators
1	Constant	4.107	1.932	0.054	F=9.498 S _{iq} = 0.002 r=0.319 R ² =0.101
	Your company continuously checks the operating environment of the external marketing system.	0.678	3.510	0.005	
2	Constant	1.67	2.986	0.003	F=3.37 S _{iq} = 0.045 r=0.524 R ² =0.275
	Your company continuously checks the operating environment of the external marketing system.	0.128	2.555	0.011	
	Your company continuously checks the operating environment of the external marketing system.	0.93	2.903	0.039	

The other phrases included in this hypothesis are not applicable or are not available in the dairy companies in Saudi Arabia. Here, we point out that there are no units in these companies that control the performance of marketing activity, and lack the availability of specialized units to develop new ideas related to products that they offer. We also point out that dairy companies are not interested in the ongoing review of the implementation of the marketing plan (The second hypothesis related to that was rejected). It was found that dairy companies in Saudi Arabia are using their available production capacity at a low level of efficiency. Finally, comparing the calculated F value (9.498) with the tabulated value (3.2298) (n₁= 385, n₂ = 6) show that the third hypothesis was accepted, this hypothesis says that there is a statistically significance to evaluate the marketing activity on the competitive position of the dairy companies in Saudi Arabia.

The same result was obtained by comparing the significance levels (0.002) of variable and the significance level as a whole (0.05). Therefore, the statistical significance to monitor the marketing activity on the competitive position for dairy companies have proved.

8.2.4H0₁₄: There Is a Statistically Significance of Evaluation of the Marketing Review System on the Competitive Position.

The indicators of the marketing control system consist of seven phrases, and it has been clear that there are positive trends for all phrases (paragraphs). Statistical analysis using Stepwise method leads to the exclusion of the effect of six phrases on the dependent variable, and there is only one phrase which was effected "Your company continuously checks the operating environment of the external marketing system". This phrase confirms that the marketing control is linked to the concept of monitoring the external environment mainly, and this phrase represents a partial application of the marketing control. This part reflects the weakness and lack of marketing managers awareness in Saudi dairy companies about how to apply this concept. This variable has been able to explain about 21.8% of the variance in the dependent variable (competitive position). This increases the importance of monitoring the external environment in improving the competitive position of the company in the Saudi dairy market (see B value).

The initial analysis showed that there are no "specialized units to collect the necessary marketing data" such as studies and research departments in the Saudi dairy companies, and there are no "specialized units to implement the process of marketing planning," such an outcome confirms what we have obtained in the hypotheses which have been tested previously. It was found that the Saudi dairy companies "do not carry out the procedures of marketing review permanently and continuously. Finally, according to the calculated F value (11.763) and the tabulated F value (3.2298) (n1=385, n2 = 6), the fourth hypothesis is accepted. The statistical impact of applying a marketing review system on the competitive position of dairy companies in Saudi Arabia has proved.

Table 6: Analysis of the Fourth Sub- Hypothesis Using Stepwise and Its Statistical Indicators

Model	Variable	B	t	Sig.	Statistical Indicators
1	Constant	6.107	2.335	0.054	F=11.762 Sig.= 0.001
	Your company continuously checks the operating environment of the external marketing system..	0.678	3.561	0.00	r=0.467 R ² =0.218
2	Constant	3.03	1.522	0.138	F=6.707
	Your company continuously checks the operating environment of the external marketing system.	0.128	2.599	0.03	Sig.= 0.006 r=0.228
	Your company continuously checks the operating environment of the external marketing system.	0.136	2.984	0.028	R ² =0.052

8.2.5H0₁₅: There Is a Statistically Significance of Evaluation of the Marketing Productivity on the Competitive Position.

The indicators of the control marketing productivity included eight phrases. The positive trend emerged in all of these phrases. The initial statistical analysis used the regression method and it is failed to reach any independent variables that could be considered as influencing the dependent variable (the competitive position).Therefore the analysis was redone using enter method as shown in table7 below. The results show that the estimated value B has a statistical impact on three phrases: "Your Company reviews the profit rates achieved during each period of time "and "your company determines the sources of profits achieved by product (market),"and " your company deletes products (Markets) with low profitability. All of these phrases were statistically significant in influencing the competitive position of dairy companies in the Saudi market and accounted for about 25.5% of the relationship between the control of marketing productivity and the competitive position. The statistical analysis shows that dairy companies in Saudi Arabia do not identify high-cost products (markets), nor do they identify activities that promote their better profit performance, they lack studies that determine the quality of the company's costly activities, or review cost sources by product (Market) in each period of time, nor does it calculate the productivity of one SR of profits by product (market). We point out here that the weakness in the application of these aspects is clear, and the reason for this is due to the lack of awareness of the marketing cadres working in dairy companies for what is the scientific concept of marketing audit.

Finally, according to the calculated values of F (6.441) and the tabulated (3.2298), the fifth hypothesis was accepted which says that there is a statistically significance to evaluate the marketing productivity on the competitive position of the dairy companies in the Saudi market.

Table 7: Analysis of the Fifth Sub-Hypothesis Using Enter and Its Statistical Indicators

Variables (phrases)	B	t	Sig.	statistical Indicators
Constant	5.577	3.111	0.002	F=6.441
Your company reviews the profit rates achieved during each period of time	0.202	2.147	0.0324	Sig =0.026
Your company determines the sources of profits achieved by product (market).	0.361	1.974	0.049	r=0.505
Your company deletes low-profit products (markets).	-0.203	-2.139	0.033	R ² = 0.255
Your company identifies high-cost products (markets).	-0.305	-0.990	0.126	
Your company identifies activities that promote better profit performance.	0.002	1.572	0.992	
Your company identifies high-cost activities.	-0.111	-0.010	0.508	
Your company reviews cost sources by product (market) in each period of time.	-0.207	-0.669	0.122	
Your company calculates the productivity of one SR of profit by product (market).	0.159	-1.591	0.276	

8.2.6H₁₆: There Is a Statistically Significance Impact of Reviewing the Marketing Control Functions on the Competitive Position.

The Indicators of evaluating the functions of the marketing review were composed of thirteen phrases, with the positive feature in the directions of these phrases according to the sample of the study. In the same way, the initial analysis using the regression method and reached logical results (Table 8) corresponded to what was previously reached. The regression results in model 1 shows the phrase of "clear standards for reviewing the results of marketing activity in the Saudi dairy companies". This phrase affected the competitive position of the dairy companies in the market and was associated with a positive statistical relationship reaching 32.1% and explained about 10.3% of the difference. The B value shows that there a positive statistical relationship between the phrase "your company has clear standards for evaluating the results of marketing activity in general" and the competitive position of the dairy companies. The results of the same model also show some variables that have been deleted from the model. The dairy companies did not review the marketing mix strategy, specifically the promotion strategies and product development, and the lack of review of the organizational structure of the marketing activity within the company, and not to review the duties and responsibilities of the marketing labor force operating in, according to the level of performance. Finally, comparing the calculated F value (4.362) with the tabulated F value (2.296), the sixth hypothesis was accepted. So that the statistical impact of reviewing the marketing control functions on the competitive position for dairy companies has proved.

Table 8: Analysis of the Sixth Sub-Hypothesis Using Stepwise and Its Statistical Indicators

Model	Variable	B	t	Sig.	Statistical Indicators
1	Constant	4.775	5.918	0.00	F=4.362
	Your company has clear standards for evaluating results of marketing activity in general..	0.379	2.098	0.043	Sig.= 0.043 r=0.321 R ² =0.103
2	Constant	3.926	4.635	0.00	F=5.125
	Your company has clear standards for evaluating results of marketing activity in general..	0.4	2.325	0.026	Sig.= 0.011 r=0.466 R ² =0.217
	Your company has clear steps and standards to evaluate the marketing planning process.	0.249	2.32	0.026	

After completing the test of the six hypotheses, it was necessary to test the first main hypothesis, which states that "there is a statistically significance of applying the marketing control on the competitive position of dairy companies in Saudi Arabia".

In the same way, the values of the calculated F value (14.256) were compared with the tabulated value (4.362), therefore, the first main hypothesis was accepted. The statistical significance of applying the marketing control on the competitive position of dairy companies in Saudi Arabia has proved. It was found that the application of this concept explains about 59.3% of the variance in the competitive position of the company in the market, where both of them have a strong positive correlation reached 77%. According to the t-test values in table 9, there is no effect of the testing of the marketing strategy applied to the dependent variable, as this is the same result obtained previously in the second sub-hypothesis test.

Table 9: Analysis of the First Main Hypothesis Using Enter Method and Its Statistical Indicators

Variables (phrases)	B	t	Sig.	Statistical decision	Statistical Indicators
Constant	1.834	4.554	0.003		F=14.818
Monitoring The Marketing Environment.	0.023	2.554	0.045	Statistical impact	Sig. =0.00
Testing of The Marketing Strategy.	-0.602	-1.069	0.066	No Statistical impact	r=0.77
Evaluation of The Marketing Activity.	0.131	-2.078	0.008	Statistical impact	R ² = 0.593
Evaluation of The Marketing Control System.	0.342	2.378	0.009	Statistical impact	
Evaluation of The Marketing Productivity.	0.263	3.033	0.003	Statistical impact	
Review of The Marketing Control Functions	0.170	3.570	0.005	Statistical impact	

8.3 HO₂: There are significant differences in applying the concept of marketing control according to the organizational characteristics of the company : the company size (large, small, medium) and the scope of the work (local, international).

The descriptive statistics show that there are positive trends of the study sample responses about the effect of the organizational characteristics on applying the concept of marketing control. All the characteristics in table 10 were accepted: the company size and the scope of work according to comparing the values of the arithmetic mean of each character with the general arithmetic mean (2).

Table 10: The Descriptive Statistics and F test of Organizational Variables

Characteristic	Sample Arithmetic Mean	General Arithmetic Mean	F test	Sig.
Company Size	2.275	2	0.127	0.881
Scope of Work	2.0779	2	3.721	0.034

Significant Level is 0.05.

In order to test this hypothesis, the analysis of variance ANOVA was used as shown in table 10 above. It was found that the level of significance of the company size is greater than the significance level as a whole 0.05, while the significance level of the scope of work is less than the significance level as whole. Therefore, we find that there are statistically significant differences in applying the marketing control according to the difference in the scope of work (local or international), while there are no such differences according to the company size (large, medium, small). On the other hand, to determine the direction of statistical differences in accepted organizational characteristics especially in the scope of work, the Scheffe test shows that these differences tend to international companies. This result is in line with the findings of the study qaraa (2012) that there is a difference in the method of marketing review depending on the type of hotel in terms of ownership, hotel chains apply this practice more than the independent institutions (local hotels).

Table 11: Sheeffe Test According to the Work Scope

The Work Scope	N	Subset for Alpha = .05
Local Company	15	4.0641
Regional Company	9	4.0897
International Company	16	4.2115
Sig.		0.049

9. Discussion of Results and Recommendations

9.1 The Results

9.1.1 Determine the extent of applying the marketing control and its components in the dairy companies in Saudi market.

It was found that 66.7% of dairy companies in Saudi Arabia do not have strategic planning units or departments, and 33.3% have separated departments (units) or other units within the company's organizational structure.

Also, It was found that 58.5% of the dairy companies in Saudi Arabia have applied one or more of the steps of the marketing control process. The implementation of these steps is as follows:

- Evaluation of marketing strategy by 29.1%.
- Monitoring the marketing organization by 26.2%.
- Evaluation of the marketing review system by 15.6%.
- Monitoring the marketing environment by 10.6%.
- Monitoring the marketing productivity by 10.6%.
- Evaluation of marketing review functions by 7.8%.

According to the literatures and the obtained results show that the conceptual structure of marketing controls in many dairy companies is still vague and unclear to them. We note that monitoring the marketing environment, monitoring the marketing productivity and evaluation of marketing review functions are very weak in application. These elements not sustained within the marketing control systems (Brownlie, 1993). It is viewed as an instantaneous process rather than a continuous process of monitoring marketing performance as Kotler et al., (1989). The control approaches that have been developed should be comprehensive, predictive, and normative instruments. But these elements in dairy companies are still seen as emergency systems on the work of organizations and are not continuous and unable to measure their performance, and there is still a belief that these approaches tend to be theoretical rather than practical (Rothe, Harvey & Jackson, 1997, p. 2). The company which wants to apply the process of marketing control, there are six stages which represent a complex, full and long process that may not be desired by many organizations, which prompts them to apply one or more steps to obtain a lower level of control (Gama, 2011). The study found some problems facing the application of marketing control in dairy companies from the companies point of view:

- Lack of clarity of the concept / steps of marketing control and considering them as theoretical rather than applied concepts by 27.3%.
- The weakness of administrative communications between marketing management and the highest administrative levels in the company by 24.4%.
- Lack of sustainability of the marketing control systems and considering them independent of the total control system in the company by 19%.
- The poor level of administrative cooperation within the marketing department and the lack of available information by 14.3%.
- Lack of desire to apply the marketing control because of its broad measures and lack of sufficient time to do so by 8.3%.
- The shortage or absence of qualified and independent marketing auditors in the company by 6.8%.

9.1.2 Determine the impact of applying marketing control on the competitive position occupied by dairy companies in the Saudi market.

The study found that there is a statistical impact to apply the concept of marketing control on the competitive position of dairy companies in Saudi Arabia. These results have agreed with denisa and jaroslav (2013) and pastiu and lazea (2014) which enhanced the positive relationship between marketing review and the success of companies, particularly in the introduction stage within product life cycle. Our results also confirm the role of marketing review in future growth and success. The positive relationship between measuring performance system and marketing audit has proved. Qaraa (2012) confirms that in spite of the positive trend towards the implementation of the marketing review in the five-star hotels in Jordan, it is not periodic and irregular, and appears only at critical times. According to our results, there are many constraints that reduce the importance of marketing control in improving the competitive position from companies point of view:

- The absence of specialized marketing units, and the absence / duplication of duties and responsibilities of marketing men by 27.8%.
- The absence of a clear marketing plan based on the company in achieving its business by 24.4%.
- Procedures and steps necessary for monitoring and evaluating the performance of marketing activity within the company by 19%.
- The ability to monitor changes in the external environment of the organization by 11.7%.
- The steps and procedures used to carry out comprehensive marketing control in the company by 9.1%.
- Methods and approaches used to evaluate the financial impact of the marketing activities carried out in the company by 8.1%.

This study also found that there is a statistical significance impact of monitoring the marketing environment on the competitive position occupied in the market. The sample approval was 83.5% distributed between the total marketing environment (political, economic, social, technological, environmental, legal), and the micro-environment (suppliers, competitors, intermediaries) by 83.7% and the partial environment (suppliers, competitors, mediators) by 83.3%, and the level of implementation of this standard is at a high level. We add, that there is no statistical impact to evaluate the marketing strategy applied to the competitive position of the company, and 81.88% of the sample indicated that the absence of applying this step clearly affects the company's competitive position in the dairy market in the Kingdom.

Not only there is a statistical significance impact to monitor the marketing organization on the competitive position of the company, and found that the rate of approval of this standard amounted to 83.9% and it was found that the level of application is high. But also there is an impact of evaluating the marketing review system on the competitive position of the company, and the approval rate of the importance of this step up to 90%, and the level of implementation is at a high level.

Finally, It was found that there is a statistical significance to monitor the marketing productivity on the competitive position of the company, and it was found that the approval rate reaches 92.8% and its application is at a high level. And there is a statistical significance impact to evaluate the functions of marketing review in the dairy companies on the competitive position, and the approval rate reached 91%, and that its application is at a high level.

9.1.3 Identify the statistical differences in the extent of applying marketing control in the dairy companies according to the difference in the size of the company (large, medium, small) and in the scope of work (local, international).

This study found that there are statistical differences in the application of the concept of marketing control according to the difference in the scope of the company's work, and these differences tend to favor for international companies. Qaraa (2012) confirms that there is a statistical differences in method of marketing control according to type of ownership for five star hotels, but there no ant statistical differences according to place of hotel or type of customers. It is found also that 62% of the dairy companies in Saudi Arabia do not have departments or units for the marketing control, and about 32% of them only have departments or units that practice one or more stages of marketing control. The study of qaraa (2012) confirms that the marketing review in the five-star hotels in Jordan , is irregular and appears only at critical times. The differences in applying the marketing control strategy lead to other differences in market shares of dairy companies in the Saudi market as follow:

- Market share of Almarai company is 79.2%.
- Market share of Al Safi company is 10.1%.
- Market share of Nadec company is 6.7%.
- Market share of Saudia company is 2%.
- Market share of other companies in the market is 2%.

9.2 Recommendations

According to the previous findings, the study recommends that that paying attention to the development of independent organizational structures of the departments or units interested in the implementation of strategic planning and marketing control in the dairy industry.

Especially those companies dealing with foreign markets or those that have plans or wishes for external expansion, and strengthen administrative communication between marketing departments and different levels of management in dairy products companies. Enhancing the idea of marketing control in the dairy companies operating in Saudi Arabia, setting the scientific and applied foundations for this concept, and developing the marketing control staff to be capable of implementing this concept. The application and quantity instructions and the units for applying this concept should be adopted to facilitate accountability for the desired goals and outcomes. Enhancing the idea of the internal marketing auditor in dairy companies, and creating the regulatory and legislative environment necessary to activate the role of the concept of marketing audit in these companies.

Making marketing control a continuous institutional process and part of the culture of the organization and part of the self-control practiced by workers in dairy companies in Saudi Arabia and at various levels of management, and this is done by further training and education of marketing cadres on this concept. Paying attention to the development of marketing information systems, and the establishment of special units, such as research and studies departments to do this task in dairy companies operating in Saudi Arabia. Finally, Adopting legislation and organizational rules that ensure the distribution of tasks and responsibilities between the various administrative and marketing organizational units, in order to avoid duplication and strengthen the mechanisms of follow-up and accountability in these companies.

9.3 The Marketing Implications

The concept of the competitive position includes a number of indicators that are believed to be important to explain in this place, as it was found that the dairy companies that are interested in the application of marketing control have high market shares compared to competitors, and here we note that Almarai is one of the most prominent companies that sought to apply one or more elements of Marketing Control, which may have contributed to the strengthening of its market position, which enabled it to occupy the position of market leader with a relative share of 79%, and found that 59.3% of customers with Almarai was because of their belief that they apply the concept of marketing control, here we point out that 56% of male consumers deal With companies that apply the marketing control approach or one of its steps, and this confirms that the rational purchasing decision is linked to the male category more than female consumers. In terms of consumer loyalty, it was found that companies that are interested in applying market control have high levels of consumer loyalty. Here, we found that 60% of customers with more than 5 years deal with companies that trend to apply this concept, compared to about 40% who deal with companies that may not apply this concept As noted above, the loyalty resulting from product quality has emerged as the most important factor to be taken into consideration by consumers when dealing with Saudi dairy companies.

One of the most important conclusions is that 38.9% of consumers have no desire to leave their favorite dairy companies in the future, where 60.4% of customers with this belief already have dealings with dairy companies that apply marketing control. It was also found that 45.8% of consumers are not sure of leaving the deal with the current company; we have already found that 60.3% of them have dealings with other dairy companies apply that concept. As a result, the preference for dealing with these categories was limited to companies with marketing control systems, which accounted for about 58% of the total market. The results show that 69.8% of consumers apply the Cross Shopping concept in their dealings with different dairy companies, as there are certain products preferred by consumers in each company. And found that 58.4% of consumers are looking to be served better by competitors, as a reason to leave the deal with the current company, which does not update or develop their marketing control systems. As for the results of the relationship between market segmentation and the use of marketing control, it was found that 21.3% of customers receive income of less than 5 thousand SR per month, compared to about 32% less than 10 thousand SR per month. It was found that 52.5%, 53.5% and 75.7% of those earning less than 5, 10 and 15 thousand SR a month, respectively, prefer to deal with dairy companies that apply the concept of marketing control because they are sensitive to price and apply the requirements of quality and consumer concerns better than competitors.

Conclusion

This study aimed at determine the statistical impact of marketing control strategy on the competitive position for Saudi dairy companies, and determine the statistical differences in applying of such concept according to company' volume and scope of work.

The study concluded that there is a strong positive statistical impact of applying the marketing audit on competitive position of Saudi dairy companies, and the study concluded that there are statistical differences in applying such concept in Saudi dairy companies refer to scope of work. These differences tended to Saudi dairy companies which working in the international market . Finally, the study suggested some recommendations that enhance applying of the marketing audit in Saudi dairy companies and other competitive industries.

References

- Abdullah ., I (2003). The Control and its impact in developing the firm's competitiveness. The first national meeting about Algerian Institution and challenges of new economy. Université de Laghouat. Algeria.
- Alipour, M., Ghanbari, A., & Moniri, S. (2011). The impact of marketing mix (4Ps) on marketing audit and performance in Iranian SMEs. *International Journal of Humanities and Social Service*, 1(2).
- AlMarai Company (2015). Unpublished Data. Riyadh.
- AMA, (1959). *Analysing and Improving Marketing Performance. Marketing Audits in Theory and Practice. Management Report*, 32. New York.
- Anghel, L.D., & Petrescu, E.C. (2002). *Business to Business Marketing*, 2nd edition, Ed. Uranus. Bucharest.
- Bonoma, T.V. (1985). *The marketing edge: making strategies work*. New York: Free Press.
- Brownlie, D. (1993). *The Marketing Audit: A Metrology of Explanation. Marketing Intelligence and Planning*, 11(1).
- Capella, L. M., & Sekely, W. S. (1978). *The Marketing Audit: Methods, Problems and Perspectives. Akron Business and Economic Review*, 9 (3).
- Cheng, C. (2010). A new marketing audit value model based on fuzzy theory and main component analysis method. In. *ICIME 2010 - 2010 2nd IEEE International Conference on Information Management and Engineering*. <http://dx.doi.org/10.1109/ICIME.2010.5478240>.
- Chirla, G., & Funar, S. (2010). External marketing audit and internal marketing audit. Comparative study. *Bulletin UASVM Horticulture*, 67(2).
- Clark.B (2010) , *Marketing Audit* , Wiley online Library .
- DeFond M., Wong T. J., & Li, S. (2000). Improved Auditor Independence and the Flight from Audit Quality: The Chinese Experience. *Journal of Accounting and Economics*, 28.
- Denisa, L., & Jaroslav., D. (2013). *Marketing Audit and Factors Influencing Its Use in Practice of Companies : From an Expert Point of View. Journal of Competitiveness*, 5(4).
- Gama, A. P. (2011). A renewed approach to services marketing effectiveness. *Measuring Business Excellence*, 15(2). <http://dx.doi.org/10.1108/13683041111131583>.
- General Authority of statistics (2015). *Annual Data*. Riyadh .
- Haseborg, F. (1995). *Marketing controlling*. In Tietz, B., Köhler, R., Zentes, J. (Eds.): *Handwörterbuch des Marketing* (2nd ed). Stuttgart.
- Imran, M. S., & Mondal, S. A. (2012). The effect of marketing audit to enhance company performance and marketing accountability. Retrieved from <http://www.wbiconpro.com/523-Imran.pdf>.
- JÓZSA L. (2006). A marketingcontrolling döntéselőkészítő szerepe a vállalkozások marketingirányítási és – ellenőrzési feladatainál. *A Controller*, (1).
- Kanhal., H.(1986). *Evolution of dairy industry in KSA; The development in food industries. First conference about developing food industries in Arab world*. Kuwait.
- Klinckekova, S., & Šalgovicova, J. (2014). *The Role of Marketing Audit & Value of Information . International Journal for Innovation Education and Research*, 2(1).
- Kotler, P. (2003). *Marketing management (eleventh edition)*. Upper Saddle River: Prentice-Hall.
- Kotler, P., & Blieme, F. (2006). *Marketing Management Analyse: Planung und Verwirklichung*. Pearson Education Deutschland.
- Kotler, P., Gregor, W. T., & Rodgers, W. H. (1989). The marketing Audit Comes of Age. *Sloan Management Review*, 30(2).
- Kotler, P., Gregor, W.T., & Rogers III W. (2005). *Marketing audit comes of age. Sloan Management Review* , classic reprint.

- Krulis -Randa, J.S. (1990). Theorie und Praxis des Marketing-Controlling. In Stiegwart, H., Mahari, J. I., Caytas, I. G., & Sander, S. (Eds.): Meilensteine im Management (pp. 257- 272). Basel; Frankfurt: Helbling & Lichtenhahn; Stuttgart: Schäffer.
- Loya, A. (2011). Marketing audit: an important tool to determine strengths and weaknesses of the companies. *International Journal of Multidisciplinary Management Studies*, 1(2).
- Mokwa, M. (1986). The Strategic Marketing Audit: An Adoption/Utilization Perspective. *Journal of Business Strategy*, 6(4). <https://doi.org/10.1108/eb039136>
- Morgan, N. A., Clark, B. H., & Gooner, R. (2002). Marketing productivity, marketing audits, and system for marketing performance assessment : Integrating multiple perspectives. *Journal of Business Research*, 55.
- Pastiu, C., & Lazea, R. (2014). Marketing Audit in Industrial Companies in Romania. *Progress in Economic Sciences*, 1 .
- Qaraa., A. (1986).The existence of applying marketing auditing in five stars hotels in Jordan. Master thesis, university if Jordan. Amman.
- Radulescu, D.M. (2011). *Fundamentals of Law*, Bucharest: Universul Juridic.
- Riyadh chamber commerce and industry RCCI. (2015). Annual Published Data. Riyadh.
- Rothe, J.T., Harvey, M. G., & Jackson, C. E. (1997). The Marketing Audit: Five Decades Later. *Journal of Marketing Theory and Practice*, 5 (3).
- Shnchman, Abe. (1959). The Marketing Audit: Its Nature, Purposes, and Problems_9 In Analyzing and Improving Marketing Performance. *Marketing Audits in Theory and Practice*. Albert Newgarden and Eugene R. Bailey. New York: American Management Association.
- Steponavičiute, J., Zvirblis, A., & Zumeriene, L., (2010). Analysis of Audit Market and Audit Firms Activity In Lithuania. *Annales Universitatis Apulensis. Series Oeconomica*, 12 (1).
- Taghian, M.& Shaw, R.N. (2008). The marketing audit and organizational performance: an empirical profiling. *Journal of Marketing theory and practice*, XVI(4).
- Vaňa, K., & Černá, L. (2012). The Marketing Audit As A Method Of The Evaluation of The Marketing Plan. Faculty of Materials Science and Technology in Trnava. Slovak university of Technology In Bratislava ,Special Number.
- Wilson, A. (1982). *Marketing Audit CheckLists*. New York: McGraw-Hill.
- Wu, F., Mahajan, V. & Balasubramanian, S. (2003). An analysis of e-business adoption and its impact on business performance. *Journal of the Academy of Marketing Science*, 31(4).
- www.research-advisors.com. Sample Size Tables, 25/8/2016.
- Yadin, D. (2006). *Dictionar international de marketing*. Bukarest. Rentrop & Straton.