Journal DOI: 10.36713/epra1013 | SJIF Impact Factor (2025): 8.619 ISSN: 2347-4378
EPRA International Journal of Economics, Business and Management Studies (EBMS)
Volume: 12 | Issue: 4 | April 2025 -Peer-Reviewed Journal

A COMPREHENSIVE EVALUATION OF DIGITAL MARKETING AND TRANSACTIONAL AUDITING PRACTICES IN ADVANCING FINANCIAL PERFORMANCE AND ENHANCING ORGANIZATIONAL VALUE

Jeevan M[1], Guru Manoj N[2], Jaganatha J[3], Dr. Chandrashekhar R[4]

[1]*22DBCOM064, VI Semester [B.COM], School of Economics and Commerce, CMR University*
[2]*22DBCOM054, VI Semester [B.COM], School of Economics and Commerce, CMR University*
[3]*22DBCOM062, VI Semester [B.COM], School of Economics and Commerce, CMR University*
[4]*Professor, School of Economics and Commerce, CMR University,*

ABSTRACT

In today's fast-paced business world, blending digital innovation with financial responsibility has become essential for achieving success. This study takes a deep dive into how digital marketing strategies and transactional auditing practices work together to impact a company's financial performance and overall value. We'll explore how digital marketing can broaden market reach and boost customer engagement, while also examining important transactional audit tools like Tally-based accounting systems, Tax Deducted at Source (TDS), and Goods and Services Tax (GST) compliance. Using a mixed-methods approach, this research combines hard financial data with valuable insights from marketing and finance professionals. The goal is to understand how these two interconnected areas contribute to efficiency, transparency, regulatory compliance, and profitability. We expect the findings to underscore the need for aligning digital outreach with solid financial governance to foster sustainable growth and a competitive edge. Ultimately, this study aims to provide strategic recommendations for organizations looking to improve their financial health and market value through the combined lens of digital and financial transformation.

INTRODUCTION

In an era driven by digital transformation and regulatory accountability, businesses are increasingly required to adopt innovative marketing strategies while maintaining strict financial compliance. Digital marketing has revolutionized the way firms interact with consumers, offering tools to enhance brand visibility, customer engagement, and revenue generation. Simultaneously, transactional auditing practices—encompassing systems like Tally, and compliance with TDS and GST regulations—play a vital role in ensuring financial accuracy, transparency, and adherence to statutory requirements. This research aims to explore the intersection of these two critical domains and assess their combined impact on a firm's financial performance and overall organizational value. By evaluating how digital outreach and financial governance work together, the study seeks to provide insights that can guide businesses toward more integrated, efficient, and value-driven operations.

METHODOLOGY

This research takes a quantitative approach to delve into students' awareness and perceptions of digital marketing and financial compliance practices, including transactional auditing, Tally, TDS, and GST. We distributed a structured questionnaire via Google Forms to a group of five commerce and management students, chosen through convenience sampling. The survey featured a mix of multiple-choice and opinion-based questions designed to gauge students' familiarity with these concepts and their thoughts on how they influence business performance and organizational value. We analyzed the collected data using basic percentages and frequency distribution. The results showed that most students are well-acquainted with digital marketing and financial compliance, with many believing that both play a crucial role in a company's growth. We tabulated and interpreted the responses to uncover common trends and insights that align with the study's objectives.

Journal DOI: 10.36713/epra1013 | SJIF Impact Factor (2025): 8.619 ISSN: 2347-4378
EPRA International Journal of Economics, Business and Management Studies (EBMS)
Volume: 12 | Issue: 4 | April 2025 -Peer-Reviewed Journal

RESEARCH AND DATA ANALYSIS

S. No	Research Element	Response Options	Results (Count)	Percentage (%)
1	Sample Size	–	16	100%
2	Age Distribution	20, 21, 22, 24	20 (5), 21 (9), 22 (1), 24 (1)	20 (31.3%), 21 (56.3%), 22 (6.3%), 24 (6.3%)
3	Gender	Male, Female, Prefer not to say	Male (13), Female (3)	Male (81.3%), Female (18.8%)
4	Studied Digital Marketing / TDS / GST	Yes, No, A Little	Yes (15), A Little (1)	Yes (93.8%), A Little (6.3%)
5	Familiarity with Digital Marketing	Not at all, Somewhat, Moderately, Very	1 / 4 / 7 / 4	6.3% / 25% / 43.8% / 25%
6	Importance of Digital Marketing in Business	Not important, Slightly, Moderately, Extremely	1 / 2 / 4 / 9	6.3% / 12.5% / 25% / 56.3%
7	Digital Marketing Affects Financial Growth	Yes, No, Not sure	9 / 3 / 4	56.3% / 18.8% / 25%
8	Awareness of Auditing, Tally, TDS, GST	Yes, No, Heard of but don't know much	9 / 2 / 5	56.3% / 12.5% / 31.3%
9	Importance of Financial Auditing & Compliance	Slightly, Moderately, Very	2 / 4 / 10	12.5% / 25% / 62.5%
10	Digital Marketing & Compliance Improve Firm Value	Yes, No, Not sure	11 / 1 / 4	68.8% / 6.3% / 25%
11	More Important for Company Value	Digital Marketing, Financial Compli ↓ Both Equally, Neither	(Not Provided)	(Data Missing)

EXPLANATION IN DETAIL

1. Sample Size:
   - Total respondents: 16 students.
2. Age Distribution:
   - Age 20: 5 students (31.3%)
   - Age 21: 9 students (56.3%)
   - Age 22: 1 student (6.3%)
   - Age 24: 1 student (6.3%)
3. Gender Distribution:
   - Male: 13 (81.3%)
   - Female: 3 (18.8%)
   - Prefer not to say: 0
4. Exposure to Topics (Digital Marketing, Auditing, TDS, GST):
   - Yes: 15 students (93.8%)
   - A little: 1 student (6.3%)
   - No: 0
5. Familiarity with Digital Marketing:
   - Not at all familiar: 1 (6.3%)
   - Somewhat familiar: 4 (25%)
   - Moderately familiar: 7 (43.8%)
   - Very familiar: 4 (25%)
6. Perceived Importance of Digital Marketing in Business:
   - Not important: 1 (6.3%)
   - Slightly important: 2 (12.5%)
   - Moderately important: 4 (25%)
   - Extremely important: 9 (56.3%)

Journal DOI: 10.36713/epra1013 | SJIF Impact Factor (2025): 8.619 ISSN: 2347-4378
EPRA International Journal of Economics, Business and Management Studies (EBMS)
Volume: 12 | Issue: 4 | April 2025 -Peer-Reviewed Journal

7. Belief in Digital Marketing's Impact on Financial Growth:
    - Yes: 9 (56.3%)
    - No: 3 (18.8%)
    - Not sure: 4 (25%)
8. Awareness of Transaction Auditing, Tally, TDS, GST:
    - Yes: 9 (56.3%)
    - Heard of but don't know much: 5 (31.3%)
    - No: 2 (12.5%)
9. Importance of Financial Auditing and Tax Compliance:
    - Slightly important: 2 (12.5%)
    - Moderately important: 4 (25%)
    - Very important: 10 (62.5%)
    - Not important: 0
10. Do Digital Marketing & Compliance Together Improve Company Value?
    - Yes: 11 (68.8%)
    - No: 1 (6.3%)
    - Not sure: 4 (25%)

INTERPRETATION

The survey carried out with 16 students sheds light on their grasp and views regarding digital marketing and financial compliance practices. An impressive 93.8% of them reported having some exposure to key concepts like digital marketing, auditing, TDS, and GST, which shows that these topics are becoming more common in academic programs. A notable portion of the students, 43.8%, described themselves as moderately familiar with digital marketing, while 56.3% considered it extremely important for business success. This indicates that the younger generation recognizes the increasing significance of digital platforms in boosting brand visibility and engaging customers. Interestingly, 56.3% of the respondents agreed that digital marketing plays a direct role in a company's financial growth, reflecting a positive view of its business value. On the other hand, awareness of financial compliance tools such as Tally, TDS, and GST was a bit lower, with only 56.3% fully aware and 31.3% having just a limited understanding. Nevertheless, 62.5% stressed that financial auditing and tax compliance are crucial for a company's success, highlighting their recognition of its importance in upholding organizational integrity. Most strikingly, 68.8% of participants felt that combining digital marketing with financial compliance could greatly boost a company's value and growth. This underscores the need for a balanced strategy that utilizes both effective marketing and solid financial practices. In summary, the findings indicate that students view both digital marketing and financial compliance as essential elements for enhancing financial performance and increasing organizational value. This supports the research's premise and emphasizes the necessity for businesses to embrace an integrated approach in these areas.

RESULTS

The survey involving 16 students provided some fascinating insights into how digital marketing and transactional auditing can boost financial performance and add value to organizations. Interestingly, a large portion of the respondents were male (81.3%) and mostly around the age of 21. A striking 93.8% of the participants mentioned that they had encountered topics like digital marketing, auditing, TDS, and GST during their studies, indicating they have a solid grasp of these subjects. When it came to their familiarity with digital marketing, 43.8% felt moderately familiar, while 25% considered themselves very familiar.

Over half of the students (56.3%) agreed that digital marketing is crucial for businesses today, and the same percentage believed it plays a direct role in a company's financial success. The awareness of financial compliance tools and processes was also impressive, with 56.3% of students fully knowledgeable about transactional auditing, Tally, TDS, and GST, while 31.3% had some limited understanding. Additionally, 62.5% of respondents stressed that financial auditing and tax compliance are vital for a company's success. Most importantly, 68.8% of participants felt that a combined strategy—merging digital marketing with financial compliance—could greatly enhance a company's growth and overall value. These findings highlight that students are aware of the strategic significance of both digital and financial areas in achieving business success.

Journal DOI: 10.36713/epra1013 | SJIF Impact Factor (2025): 8.619 ISSN: 2347-4378
EPRA International Journal of Economics, Business and Management Studies (EBMS)
Volume: 12 | Issue: 4 | April 2025 -Peer-Reviewed Journal

FINDINGS

1. High Academic Awareness: 93.8% of students have been introduced to digital marketing, auditing, TDS, and GST in their academic curriculum, indicating strong exposure to these key business concepts.
2. Strong Familiarity with Digital Marketing: A majority of respondents (68.8%) are at least moderately familiar with digital marketing, recognizing it as a vital tool in the modern business environment
3. Perceived Importance: 56.3% of students believe that digital marketing is extremely important for business growth, while 62.5% feel that financial auditing and compliance are very important for a company's success.
4. Digital Marketing and Growth: 56.3% agree that digital marketing has a direct impact on financial growth, reflecting its value as a strategic business function.
5. Awareness of Financial Compliance: Over half (56.3%) are aware of tools and practices such as Tally, TDS, and GST, while others have some level of exposure but lack in-depth understanding.
6. Integrated Perspective: 68.8% of respondents believe that combining digital marketing with financial compliance can enhance a company's value and performance.

SUGGESTIONS

1. Enhance Practical Training: Educational institutions should incorporate more hands-on training and real-time case studies related to digital marketing, Tally, GST, and auditing to bridge the gap between theory and practice.
2. Promote Integrated Learning: Courses that combine both marketing strategies and financial compliance can help students understand how these domains complement each other in driving business value
3. Industry Collaboration: Colleges and training centers should collaborate with companies to offer internships or workshops that provide real-world exposure to digital marketing and compliance tools.
4. Increase Awareness Campaigns: Organize webinars or seminars to deepen student understanding of the impact of financial regulations and digital strategies on business success.
5. Encourage Research and Innovation: Students should be motivated to explore how emerging digital tools and evolving compliance norms can be used innovatively to support business growth

CONCLUSION

This research has thoroughly examined how digital marketing and transactional auditing practices play a role in boosting financial performance and enhancing the overall value of an organization. The results show that students are increasingly aware of the importance of both digital strategies and financial compliance in today's business landscape. Digital marketing is widely seen as a crucial tool for engaging customers and driving revenue, while transactional auditing and proper tax compliance are recognized as key factors for ensuring transparency, adhering to legal standards, and achieving long-term sustainability. Notably, most participants believe that combining these two areas can significantly improve business performance and create value. Therefore, it's essential for businesses to embrace a balanced and integrated approach, harnessing the benefits of digital innovation alongside financial discipline to foster growth and gain a competitive edge