

**APPLICATION OF MARKETING CONTROL TECHNIQUES IN
MANUFACTURING FIRMS IN ENUGU L.G.A OF ENUGU STATE
(A CASE STUDY OF EMENITE LIMITED EMENE ENUGU STATE)**

BY

UGWOJI CHARLES OBIORAH

BA/2009/246

**DEPARTMENT OF BUSINESS ADMINISTRATION
FACULTY OF MANAGEMENT AND SOCIAL SCIENCES CARITAS
UNIVERSITY AMORJI-NIKE ENUGU
ENUGU STATE.**

AUGUST 2013

TITLE PAGE

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**BEING A PROJECT SUBMITTED TO THE DEPARTMENT OF
BUSINESS ADMINISTRATION IN PARTIAL FULFILLMENT OF THE
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CERTIFICATION

This project title the Application of Marketing Control Techniques In
Manufacturing Firm {A case study of EMENITE LIMITED Emene Enugu state}
By Ugwoji Charles Obiorah Meets the requirement for the award of Bachelor of
science {B.Sc.} Business Administration.

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MR KENNETH EZIEDO
SUPERVISOR

.....
DATE

.....
PROF G U NWANGUMA
HEAD OF DEPARTMENT

.....
DATE

DEDICATION

This project work is dedicated to God almighty who is the giver of wisdom and knowledge and to my beloved mother Mary.

Also to my wonderful parent Mr. and Mrs. Emmanuel ugwoji for all their effort, love and care to see me through in my academic pursuit.

ABSTRACT

The topics of this research work are the application of marketing control techniques in manufacturing firms in Enugu east local government: A case study of Emenite Limited Emene Enugu. In order to peruse this investigation property, the following research objectives were formulated namely: To investigate to what extent manufacturing firms have forma plans for their activities. To determine whether the application of marketing control has any effect on the achievement of the corporate goals and objectives of their organizations. To find out the specific areas where the application off marketing control are necessary, etc. The researcher adopted the survey technical in carrying out this research work. A total number of one hundred and eighty (180) respondents formed the population of this study. This number was however statistically reduced to a sample of one hundred and twenty four (124) respondents using the Yaro Yamane sample size formula. The data were gathered mainly through questionnaires, interviews and direct observation. A total number of one hundred and twenty four (124) questionnaires were printed and distributed to the selected respondent but only one hundred and two (102) of such questionnaires were properly filled and returned and final analysis was based on this figure. To analyze data collected, the researcher made use of simple percentage as well as tables. Based on the analysis, the researcher discovered among other that: Apart from the other control, techniques, sales analysis, market share analysis, marketing audit and profitability checks are the most frequently used techniques in Emenite Limited Enugu. The Female workers at Emenite Limited is fewer in number than the male counterparts. This should be employed. Emenite Limited does not sell their product to customers directly but make use of middlemen in the distribution of their products, etc. Based on these findings, the researchers recommended among other that Emenite limited should Endeavour to sustain its current effort to apply marketing control system in their operations. Apart from the techniques. Listed above, the company should try new ones like ratio analysis, sales variance, etc. Emenite should revisit their employment policy to create room for more woman to be employed. Emenite should open an avenue for customer to buy some of their products directly. Conclusively, the importance of applying marketing controls in manufacturing firm cannot be overemphasized; and the goals of the company will be achieved if the recommendations made are utilized.

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TABLE OF CONTENTS

Title page.....	i
Certification.....	ii
Dedication	iii
Acknowledgement	v
Abstract	vii
Table of Content	
CHAPTER: INTRODUCTION	
1.1 Background of the Study.....	1
1.2 Statement of the Problem.....	4
1.3 Objectives of the Study.....	5
1.4 Research Questions.....	6
1.5 Significance of the Study.....	7
1.6 Scope of the Study.....	8
1.7 Limitations of the Study.....	8
Reference.....	11

CHAPTER TWO: REVIEW OF RELATED LITERATURE

2.1 Literature Review	
2.2 Theoretical Frame Work.....	12
2:3 Review of Current Literature.....	13
Reference.....	34

CHAPTER THREE: RESEARCH DESIGN AND METHODOLOGY

3.1 Sources of Data.....	35
3:2 Population of the Study.....	36
3:3 Sample Size Determination and Sampling Technique.....	38
3:4 Sampling Procedure.....	42
3:5 Selection and Construction of Research Instrument.....	42
3:6 Administrations of Questionnaires.....	43
3:7 Method of Data Analysis.....	44
Reference.....	45

CHAPTER FOUR: DATA PRESENTATION ANALYSIS

& INTERPRETATION

4.1 Presentation of Data.....	46
4:2 Treatment of Research Questions.....	56

CHAPTER FIVE: SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 Summary of Findings.....57

5.2 Conclusion..... 58

5.3Recommendations.....59

BIBLIOGRAPHY.....60

APPENDICES.....62

QUESTIONNAIRE.....63

CHAPTER ONE

1: 1 BACKGROUND OF THE STUDY

Marketing plays a dominant role in the successful management of business in the world of *Drucker [1973; 9]* business enterprises have two basic functions, marketing and innovation. Only marketing and innovation produce results; all the rest are cost. Marketing as the only revenue generating functions; must make plan attempts to implement and control such plans to the extent that its objectives are achieved.

Developing good strategies and tactics, after analysis the marketing environment are only the beginning toward the successful managing of the marketing efforts, usually surprise occurs during the implementation of marketing department therefore must engage in marketing control system and essential in making sure that the company operate efficiency and effectively. As a plan implementation and control are related. All resource available to any business whether human or otherwise must be mobilized into a daily; monthly, yearly and even annual activities that will cause the strategic plan to work well. Management should develop its basics control process along the following step as suggested by *Koontz and Weihrich [1988; 540]*

-establishing standard

-measurement of performance and

-correct of deviations

Standards may be in the form of short term goal and long term objectives which should be measured against actual result and corrective action should be taken when necessary. When actual performances deviates greatly from annual plans, the corrective plans may be to adjust objectives and long term objectives which should be measured against actual result and corrective actions. Would be taken when necessary. Where actual performance deviates greatly from annual plans, the corrective action may be to adjust objectives and goals by making them realistic and attainable.

A number of techniques have been developed overtime and these are readily used in marketing management across the globe kotler[1980;640-644]broadly classified marketing control process into four categories namely;

1. Annual plan control; sales analysis; marketing ratio analysis; market share analysis and consumer attitude tracking.
2. Profitability control; consisting of effort to determining profitability of different products, territories, trade channel and consumer groups.

3. Efficiency control; means determining more efficient ways of managing sales force advertising, sales promotion and distribution.
4. Strategies control; consists of efforts aimed at periodically examine whether a company basic strategics marched to its opportunities.

Marketing control techniques as a component of the marketing information system must be able to provide information to management about performance. Interestingly, a good management will like to know which product sales are highest and why, whether the product is profitable; what is selling and at what cost. Very often; the traditional accounting reports are usually of little help to the manager; a company account might be showing an overall profit arising from the business. Without specifying which of the centres is doing very fine and which is not?

A detailed breakdown of firm's sales records can be very useful and informative such breakdown can update marketing executives who have been out of touch. Additionally, routine sales analysis prepared weekly; monthly or even yearly may show trends thus permitting marketing executives to check their basic assumptions about performances, [Kotler1986].

1.2 STATEMENT OF THE STUDY

The important of marketing control techniques in the efficient management of companies cannot be over stressed.

Thus in the word of Mocker [1972:2] marketing or management control is a systematic effort to set performances standard with planning objectives, to design information feedback system, to compare actual performances with those per-determined standard, to determine whether there are deviation and to measure their significance, and also to take any action necessary to ensure that all corporate resources are being used in the most effective and efficient way possible in achieving corporate objectives.

This view was also supported by Udeagha (1999:281) when he defined management control as consisting all the measures undertaken by an organization to measure performances against standard to ensure that the planned organization activities objectives and goal are achieved.

Notwithstanding the positive views; expressed by these two authors above, evidences abound that most of the companies do not apply marketing control in their day to day operations.

This view was expressed when Kotler (1980:729) argued that in spite of the need for effective marketing control; many companies have inaugurate control procedures. He recent further to argue that many companies fall to compare them price with competition to analysis warehousing and distribution costs, to analysis the cause of returned merchandize, to conduct formal evaluation of advertising effectiveness, and to review their sales-forces reports.

The negative attitude of some companies towards the application of marketing techniques control for their operations as pointed in one of the major factors that stimulated to researcher to embark on this study. The ideas was to find out whether Enemite Limited as a roofing sheet manufacturing company based in Enugu applies the concept of marketing control in its operation and the findings of the study to make some recommendations.

1.3 OBJECTIVES OF THE STUDY

The researcher work was embarked upon to achieve the following objective

- i. To investigate to what extent manufacturing firm time formal plans for their activities.
- ii. To determine whether the application of marketing control has any effect on the achievement of the corporate goals and objectives of their organization

- iii. To find out the specific area where the application of marketing control are necessary.
- iv. To determine the various marketing control techniques available in their company.
- v. To determine whether the application of marketing control techniques enhance a firm's competitive position.
- vi. To ascertain the most frequently used marketing control techniques among manufacturing firms.
- vii. To make recommendation based on the findings of the researcher work that will ensure improved productivity and efficiency.

1.4 RESEARCH QUESTIONS

The following research question is formulated by the researcher in line with the objective of the study. The researcher questions includes

1. To what extent has manufacturing firm made formal plans for the activities?
2. What effect has the application of the marketing control on the achievement of the corporate goals and objectives of the manufacturing firm?

3. In what specific areas do your companies apply marketing control?
4. What are various techniques used by the manufacturing firm in the marketing control activities?
5. In what ways can the application of marketing control techniques enhance a firms in the manufacturing firms?
6. What are the most frequently used marketing control techniques used by the manufacturing firms

1.5 SIGNIFICANCES OF THE STUDY

The main purposes of this study is to investigate the application of marketing control techniques in manufacturing firms in Enugu east local government area and determine whether it's one is prevalent among firms. The study will also attempt to find out it control techniques which will be made between the firms based on their types and size defined by the annual sale level or turnover. Information generated in this study will be immensely helpful to marketing executives of Emenite Limited Enugu in the control of marketing programmers in terms of sales goal and objectives, cost and the exploitation of opportunities available, marketing manager should be able to check their basics assumptions about performance.

Furthermore marketing manager will be in a position to determine problems area which would have been submerged and this proffer solution that will improve performances. It will also benefit the researcher as it is a partial fulfillment for the award of an ordinary b.sc degree in the field of study. It has also added to the existing literature in the field.

1.6 SCOPE OF THE STUDY

The scope of the study is the research boundary emphasis is laid on the application of marketing control techniques in manufacturing firms in Enugu east local government area with a view of finding out how this concept has been applied' it has on productivity. And so on. The scope of the study is limited to manufacturing firms in Enugu east local government area; especially Emenite Limited a leading roofing sheet in manufacturing firms.

1.7 LIMITATION OF THE STUDY

Hardly would a research study be concluded without the constraints in a country such as our where bureaucracy and redtapism act as constraints in the flow of information, and where there is inaccuracy of constraint related to the data system would includes

- Low quality data and inadequate recording devices

- Lack of standardization in data recording and formats
- Lack of incentives and motivations
- Budgetary limitation
- Privacy of information consideration
- Inadequate data collection and handling procedures.

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CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 LITERATURE REVIEW

In order to appreciate the full meaning of marketing control, effort is made by the researcher to look at what other authors have written on this concept, for instance Ifezue (1990:69) defined marketing as a process which identifies, anticipate and satisfied consumer needs and want through conception, promotion, mutual exchange, and physical distribution of economics goods and services. Also Kolter (1998:76) sees marketing as a human activity directed at satisfying needs and want through exchange process. Implied in both definitions is that certain marketing activities must be performed, thus leading to exchange and human satisfaction?

On the other hand, control is an essential factor in the management of organization and definition by various exist. Koontz (1988:728) defines the controlling function as the measurement and correction of Performance in order to make sure that enterprise objective and plans device to attain them are accomplished.

Bush (1985:107) views control as that aspect of management process, which attempts to ensure that actions and objectives conform to plans. The key issue is the conformity of the performance to plan. From the foregoing marketing control is the attempt to ensure that marketing activities conform to plans. M.C. Garthy (1984:784) in his work regard marketing control as the feedback process that helps marketing managers to learn about how ongoing plans work and how to plan for the future. Manager like to know the performance of their product in the market places, cost expanded and profit mode. Unfortunately, the traditional accounting reports are usually inadequate.

2.2 THEORETICAL FRAME WORK

Basically, market control system is designed to work effectively and for this to happen, it must utilize current information, make objectives standards of compares to measure performance isolate division from objective and report deviation to individual responsible for the activity. Current information should be used since control is concerned with monitoring and guiding current activities. The control system must be comprehensive by developing objective for all the activities. A Centre can vary depending on the need of the system, but may include product, sales territories or customer group. This if a market manager want to control expenditures for each products, this is necessary in order to evaluate each

products, unique contribution and if goals are coordinated effort to each product group it will be directed towards the overall company objectives. Bush (1988:749) introduced the concept of management by expects when deviation occurs from some objectives, this simplifies that the manager work. Because the control system itself can point out problem and opportunities as they arises.

2.3 Review of Current Literature

Bush (1985:800) contends that the control process involves the three step namely;

- Establishment of standard
- Interpretation and evaluation of information generated by the feedback
- The taking of corrective action

The above steps and widely accepted in other related literature. standard of performance flow from the objective stated in plans. They are the criteria for measuring performance which give managers signal on how things are going. the specific. Is standard depend on functional area for which they are established for instance, in the sale management area objective may be stated in term of selling expertise as a percentage of sales volume and in pricing, objective may be stated and to maintain market share.

Interpretation and evaluation of feedback is the basic for descending whether or not to take corrective action, this make it a key element in the control process. Koontz (1988:927) argue that the measurement of performance against standard should ideally be on a forward basics so that deviation may be defected in advance of their occurrence and avoided by appropriate action.

Corrective action links the control process to planning function with its management can accomplish the purpose of control by ensuring that planned action and objectives are being achieved, marketing executive may correct deviation by redrawing their plans or modifying their goals?

ANNUAL PLAN CONTROL

Annual plan control consists of techniques marketing personal use in checking ongoing performance against plan and taking corrective action as at when necessary. Its purpose is to ensure that the firm achieve the sale profit and other goal established in the annual plan is management by objective are usually established for all activities and deliberate efforts directed at reaching them. Marketing manager uses five techniques to check on plan performance the techniques includes sales analysis, market share, and market expenses to sale analysis, financial analysis and customer attitude tracking.

SALES ANALYSIS

Bush (1985:938) defines sales analysis as an evaluation on various bases (such as territory, customer class and product group) to highlight both profitable and problem areas, also Kotler (1984:969) sees sales analysis as consisting of the measuring and evaluating actual sales in relation to sales goals. In simple sales analysis, the figures are mostly listed without comparing them against standard to go beyond this in the manager engages in performance analysis, to look for exceptions or variation from planned performance, this may come in the form of sales variance analysis.

The main weakness of the sales analysis are hidden problems, disregard of cost and lack of goals, cost are not usually considered, emphasis is placed on sales without taking into account that higher sales may actually lower profit through increase costs.

TABLE 2:1 A SIMPLE HYPOTHETICAL SALES ANALYSIS

PRODUCT	YEARS		INCREASE/ DECREASE
	1989.	1990	
	20.	23	15
A	15.	12	20
B	14.	16	14
C			

Source: Ofole (2006:169)

Sales Variances

This analysis measured that relative contribution of different factor of the performance gap of sales. The gap may be caused by inability to meet sale volume target or resulting to higher costs. For sales variances to be used standard must be established and over 60percent of the firms studied by greenly(1982:976) indicated the use of marketing by objective, which translate into standards.

TABLE 2.2 HYPOTHETICAL VARIANCE ANALYSIS BY TERRITORIES

TERRITORY	ACTUAL	PLANNED	VARIANCE
	1989	1989	–
A	20	25	-5
B	15	10	6

Source: Owens (1976:269)

Greenly (1982:788) contend that sale analysis is one of the most commonly used techniques in marketing control. In fact 77percent of the companies studied accept utilizing sales analysis. El (1975:977) indicated from the result of the study some of the business characteristics are multi-unit or manufacture have departmentalized organization, have high sale volume and large number of

employees. He also conducted that users of sales analysis are the younger and more educated managers.

MARKETING SHARE ANALYSIS

Firms must track and monitor its market share in relation to the industry total. If firms market share goes up, the meaning is that the company is gaining on competitors and when it goes down company is losing its position relative to competitor, Kotler (1984:990) in an attempt to use market share analysis, management must first of all determine which measure at market share to use Kotler (1984:844) discussed the following available measures.

- Overall measure share: have firms marketing share is expressed as percentage of covered by its target market.
- Served market share: sale is expressed as a percentage of total sales to its served market.
- Relative market share to leading competitors: companies may express their sales as a percentage of leading competitor sales.

Normally, overall market is one of the available commonly because of the relative easy in measurement and accessibility of information. Kotler (1984:697) provide a

useful way to analyze market share movement by using the following for components.

(Overall). (Customer x customer x)

(Market). (Penetration loyalty)

(Share)

(Customer x) price

(Selectivity). Selectivity

If the firm market share happen to all over a given period any of the following can be reasonable.

Lower customer penetration

Lower customer loyalty

Lower customer selectivity

Lower price selectivity.

The continuous monitoring of these fact overtime may reveal reason behind a fall in market share. Buzzel (1975:105) in their study reveal that there is a link between return on investment and market share.

They further argue that there are at least three possible explanation namely: economic of scale, market power and quality of management. Therefore, market share analysis is of great assistance growth conscious firms.

RATIOS ANALYSIS

Marketing cost analysis of costs ensure that marketing is not over spending to achieve its sales goals. Ratio analysis to the key techniques used in cost analysis, the following rate should be determined: sales: force to sales, sale promotion to sales, marketing research to sales, administration to sales and advertising to sales. In this process observable fluctuations may be noticed, some may be too small and should be ignored while large ones should call for concern. It is more appropriate to use a control chart with upper and lower limits.

Marketing Cost analysis usually requires a new way of classifying accounting data. Bush (1985:993) and McCarthy (1984:939) that marketing cost measure recladdifies from he normal natural account to marketing functional accounts. By these sales, salaries may be allocated to products or territories. Steven (1975:725), in his study concluded that ratio analysis was in use in 36@ercent of firms studied and 36percent of the firms also classified their account functionally. He identified the following business characteristic of such firms.

- Trend to be part of multi-unit operations
- The companies are incorporated
- Has large sales volume that non user

He also identified the characteristics of the managers of the firm.

- Less experienced
- Younger and
- On the same education level with non-users

Greenly(1982:949), in his study it made the following conclusions about expenditure control.37percent of the firms studied do not attempt to control expenditure on product development and 32percent do not control expenditure on sales force, obviously, these key element in any marketing operation and the absent of control will amount to a great over sight or poverty of knowledge. A high proportion claimed not to have some form of control of marketing research and sales promotion, for advertising 70percent claimed exerting control.

Customer attitude tracking

This is a qualitative measure against the preceding measure which are largely qualitative attitude tracking provides early warning action before changing attitudes affecting sales.

Profitability Control:

Marketing manager must engage in some of profitability check with the aim of determine profitability by products, territory or customer group. In a bid to do this, natural account and functional expenses identified must be assigned to the marketing entities. For instance, advertising expenses can be allocated according to the number of adverts addressed to the different channels. Profit and loss account can be prepared based on chosen entity. The manager may choose to determine profit/loss among territories used.

Greenly (1982:797) concluded in his study that 70 percent. Of the firm studied check their profit by product, 51percent check by markets. Bush (1985:928),argued that without accurate sales and cost analysis, firms can make of three errors: the marketing budget may be too large, and diminishing returns may be analyzed because additional spending does not yield satisfactory additional results, the marketing budget may be too small, have an increase in sales to more than offset the additional cost, and lastly, the marketing mix may be needed for

example reducing advertising expenditure and lowering prices may be the most cost effective way to generate sales.

Efficiently Control

Firm usually attempt to find more efficient way of managing their sales force, advertising sales promotion and distribution. an analysis of certain statistics may result is useful solution to the problems in sales force management.

- :- Number of sales calls per sales person per day
- :- Average sales calls time per contact
- :- Revenue per sales call
- :- Entertainment cost per sales call
- :- Sales order per number of calls
- :- New customer per periods
- :- lost customers per periods
- :- Sales force costs as percentage of total sales.

There are specific criteria and must be used on a continuing basis,(Onyia 1988:26)

Kotler (1984:367), maintained that when firms start investigating sales force efficiency, if one can often find a number of areas for improvements. General electric was able to reduce the size of one of its divisional sales force without any sales less after discovering that sales representatives were working too many calls on customer.

Ordinarily, it appears almost impossible to measure the result of using advertising that is, the naira worth of advertising expenses kolter (1984:448), suggested that track should be lift at the following statistics.

- Advertising cost per thousand buyers reached for each media vehicle.
- Consumer opinion on advert contact
- Pre and post advert, measurement of attitude toward the number of enquiries stimulated by the advert.
- Cost per enquiry

Kolter (1986:737), prescribe the sales effect for measurement of advert, effectiveness. Firms can improve advertising efficiency by setting advertising objective, developing appropriate message and appropriate media selection and firming.

Management should in the same manner try to improve the efficiency of sales promotion. It may have to re-examine the device used in stimulating buyer interest and product tract. Records should be kept on each device, its cost and its impact on sales.

The distribution efficiency should be directed at inventory control, warehouse location and transportation. Greenly (1988:997), revealed that 70percent of the firms he studied trend to improve the advert efficiency by controlling the cost.54percent of the firms attempted sales promotion expenditure control and 68percent did the same for sales force.

Strategic Control

Marketing control can be classified into tactical and strategic; managers employ different techniques in their evolution and interpretation of marketing activities.

With strategic control marketing managers periodically reassess its overall approach to the market. Bush (1985:765), instead that control may effect plans on a tactical or strategic level. On the tactical level, management might take actions by making adjustment in the original plan and on the yerm level the result of control may be used to maintain or change a strategy.

Kolter (1984:844) recognize two tools namely: a marketing effectiveness rating review and marketing audit.

24 MARKETING EFFECTIVENESS RATING REVIEW

Kolter (1984:844), assert that marketing effectiveness is not necessary revealed by current marketing performance but may be due to other factors like being the right place at the right time.

Kolter (1984:927), also believe that a firms marketing effectiveness is reflected in the degree to which it exhibits five major attribution of marketing orientation. Customer philosophy, integrated marketing organization. Adequate marketing information, strategic orientation and operational efficiency.

2.5 MARKETING AUDIT

Marketing audit is the techniques used in determine the suitability of various marketing strategic. Ugwu (1990:66) pointed out that marketing audit should focus on the following, namely: objective, resources, and opportunities basics business, target groups, differential advantage, channels of communication and message.

Marketing audit demands a detailed assessment of firms' current plans to see if they are still useful. As needs and attitudes change, and competition intensity new and better plans must be developed.

Greenly (1982:739), in his study it was discovered that only about 25percent of firms studied make use of marketing audit as a control techniques is not widely used because of its sophistication which is beyond the capability of some firms especially the smaller ones.

2.6 MARKETING CONTROL

Emphasis on control techniques may be noticed in firms. Facing intense competition. McCarthy (1984:939), recognized the need for this since competitor are continually changing their plans strategies. Ugwu (1990:969), maintained that the positioning of a product ones from the differential advantage of the company, such advantage can be reinforced by adequate and proper use of control tools. This concept of differential advantage is very prominent in techniques of marketing audit. Thus must be a unique feature that differentiates one product from the other. Brand loyalty arises from the unique feature are consciously grading their market share from shrinking.

2.7 MARKETING CONTROL TECHNIQUES AND ORGANIZATION SIZE

Else (1975:659) identified organization size as one of the business. Characteristics of firms using marketing control techniques. User trends to be part of the multi unit operation. large firms are more likely to make use of control techniques in a bid to control its large marketing operation, given the fact that they have employee who can use and operate control techniques, smaller firms are mostly likely to make use of less sophisticated techniques they can conveniently see them through in the management of marketing activities. Apart from the reason that some of the techniques may be necessary for small firm the human and financial resources to cope,

FITTING CONTROL SYSTEM TO ORGANIZATION

Camman (1976:736), a control system does not control organizational performance but when used correctly, it becomes an important tools in the managers key to increase the amount of effective control that he exercise.

Organization seldom invest must afford in training managers to use control systems. They rather spend a lot of time designing and constructing a control system. They raise the question: can sophisticated system on its own bring result?

Only when marketing manager understands the system well they use these techniques.

MARKETING CONTROL AS A TOOL OF MARKETING INFORMATION

Marketing control techniques forms part of the marketing information system because of its role of monitoring and diagnosing deviation from objectives. Piercy (1980:269) draw attention to the power of creative sales analysis as a low cost source of marketing information.

Marketing information systems exists in all companies, whether it is recognized or not, recognition determines whether it receives attention and resources support. Piercy (1980:927), further argued that is important to design marketing information handling abilities of management discussion right from the beginning of this chapter show that marketing data are at the centre of efficiency and effectiveness. In marketing action and these can be expressed in terms of marketing information system.

2.8 BRIEF HISTORY OF EMENITE LIMITED ENUGU

Emenite Limited, formerly known as taurner building product Nigeria limited was founded and incorporated in Nigeria on the 3rd of October 1961.

At inception, the company was fully owned by the Newell of England in partnership with the end of the civil war and a space of about seven(7) years after, the Nigerian indigenization decree, the Belgian electro meter known then as the eternal group turn over the management of the company from taurners new all of England maintaining its 45percent share while the remaining 55percent share of the company was retained 1 the tunnels of the stat government of Anambra, Enugu, Ebony, Imo and Abia States.

The company, Emenite Limited is currently based at Emene, Enugu. It is a multi- national organization and a member of the Elex group worldwide (formerly Eternet groups) its technical partner are based in Belgium.

The company is Involved in the manufactured and marketing of fibre cement building product through the eastern region geographical market and into some parts of the middle belts state of Kogi, Nassarawa, and part of the federal capital territory (Abuja).

For administrative purposes, the company is organized into six (6) divisions namely: general management, finance, commercial, engineering and production and personnel management team.

The managing director who is the chief executive officers (ceo) runs the general management department. Each of these division are further made up of departments headed by departmental head who reports directly to the divisional managers.

In all the organization each is made up of five. Department, the human resource management of the organization in term of welfare, recruitment, training and general administration are the direct responsibility of the personnel division. It is this department that is in charge of the planning and implementation of all organization training programs.

2.9 APPLICATION OF MARKETING CONTROL TECHNIQUES IN EMENITE ENUGU

The researcher went physically to Emenite Limited Enugu to interview some of the key officers on the application of marketing control in their company. This exercise paid off as some of the key officers voluntary expressed their views on the concept of marketing control techniques within the company. Thus, in a response to a question posed to him by the researcher, on the essence of marketing control in manufacturing firms. Onoho (2003) opined that the essence of such control includes the following.

- i. To improve and increase our market share/coverage.
- ii. To improve our service delivery.
- iii. To adequately position our product in the mind of the consumer.
- iv. To improve product acceptability (quality, price).
- v. To increase and improve our competitiveness in market.
- vi. Reduction of unwanted expenses
- vii. To improve other processing (shorting and respect delivery time).

He also expressed that the techniques they apply in their marketing control includes:

- i. Advertising cost reduction
- ii. Distribution cost reduction
- iii. Overhead cost reduction
- iv. Personnel cost reduction

He however accepted the fact that marketing control has some positive advantage like ensuring effective sales, cost minimization, e t c. But argued that

there are also disadvantage associated with the application of concept in any firm
such disadvantages according to him includes;

- i. High cost of product
- ii. Cost explosion trying to maintain quality products

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CHAPTER THREE

RESEARCH METHODOLOGY

3.1 SOURCE OF DATA

There are two sources of data used for this research work, they include primary and secondary sources of data.

3.1.1 Primary Sources of Data

Data generated from the following sources:

1. Data collected from interviews
2. Data collected from questionnaire administration
3. Data collected from observation

In the interview method, the researcher interviewed the key officers of Emenite who voluntarily expressed their views on the topics.

3.1.2 Secondary Sources of Data

These include all the existing information or facts about the subject matter which the researcher could lay hands on. Secondary data were obtained from the following sources;

1. Text books on marketing /business administration
2. Company records
3. Newspapers; magazines and journals

It is important to note that books on principle and processes of marketing formed the bulk of the secondary data.

3.2 POPULATION OF THE STUDY

Okeke [1995.10] defined population as the collection of elements, units or individual for which information is sought the element of the population are the unit of analysis and the nature is determined by the survey objectives on the basic of the definition ,the element in the subject matter under review is drawn from the following;

1. Personnel department
2. Production department
3. Marketing department
4. Finance department
5. Sales departments

Now that the total element of the population has been known, we can derive the population of the study as follows;

TABLE 3.2.1 POPULATION DISTRIBUTION OF THE RESPONDENT BY EMENITE LIMITED EMENE ENUGU

DEPARTMENT	NUMBER OF STAFF
Personnel Department	20
Production Department	65
Marketing Department	35
Finance Department	15
Sales	45
TOTAL	180

Sources; Field Survey, 2013

From the above table, we have a total population of one hundred and eighty [180] respondent. It was drawn for the major department of the organization the only department that was left out was the security department.

3.3 SAMPLE SIZE DETERMINATION AND SAMPLING TECHNIQUE

Due to the need to ensure that all the member of the accessible population are involved in the sampling as a result of its size and to ensure that the degree of error in drawing. The sampling is reduced to the lowest.

Sample according to Nwabueke [1993:8] is the population of the total population or the universe to be studied. Since the population is a finite one application of statistical formula becomes imperative in determining the sample size.

Sample size according to Okeke [1995:25] can be determined by using yaro Yamane formula.

This formula is stated as follows; $n = \frac{N}{1 + N \cdot I^2 / E^2}$ where

n = sample size

N = the population total

I = constant

E = limit of sampling error = 5 Or 0.05'

This can be computed as shown below as follows

$$N = n = N \frac{N}{1+N(\epsilon)^2}$$

Where:

n = sample size

N = the total population

1 = constant

e = limit of sampling error = 5% or 0.05.

This can be computed as shown below as follows

$$n = \frac{180}{1+180(0.05)^2}$$

$$n = \frac{180}{1+180(0.0025)}$$

$$n = \frac{180}{1+(0.45)}$$

$$n = \frac{180}{1.45} = 124.137931$$

∴ n = 124

With the 124 as our sample size, the number of questionnaires sent to each element of the population can be computed using Bourley's Proportional allocation formula stated below as follows

$$N1 = \frac{n(n1)}{N}$$

Where

n= overall sample size

n1= population of each unit

N= the total population

N1= personal department

$$= \frac{124(20)}{180} = 14$$

N2= production department

$$= \frac{124(65)}{180} = 45$$

N3= marketing department

$$= \frac{124(35)}{180} = 24$$

N4= financial department

$$= \frac{124(15)}{180} = 10$$

N5= sales department

$$= \frac{124(45)}{180} = 31$$

TABLE 3:2 DISTRIBUTION OF SAMPLE

DEPARTMENT	SAMPLE
Personnel Department	14
Production Department	45
Marketing Department	24
Finance Department	10
Sales Department	31
TOTAL	124

Sources: Field Survey, 2013

3.3.2 Sampling Techniques

The researcher adopted the sampling techniques. This is because the method gives every respondent within the universe or population of the study equal chances of being selected.

3.4 SAMPLING PROCEDURES

The researcher adopted the probability sampling approach for the study. Probability sampling method is dividing into the following;

- i. Sample random sample procedure
- ii. Certified sample method
- iii. Systematic sample method
- iv. Cluster sampling

The researcher applied the sample random sampling procedure, which according to Okeke [1995:29] gives every member of the universe equal chance of being selected

3.5 SELECTION AND CONSTRUCTION OF RESEARCH INSTRUMENT

Basically the main research instrument used by researcher to generate information for the study is the questionnaires. In designing the questionnaires the

researcher asked both structured question open ended. In the structured question were asked and a list of option provided for the respondent to thick whichever one they deemed appropriate. But in open rendered questions, question were asked and are provision made for the respondent top suggests answer

3.6 ADMINISTRATION OF QUESTIONNAIRES

The researcher pointed a total number of one hundred and twenty four questionnaires which were distributed to 124 respondent and his figure only 102 questionnaires were properly filled and retrieved final analysis was based on this figures.

TABLE 3.3 RESPONSE RATE

NAME OF DEPARTMENT	NOS OF QUESTIONNAIRES DISTRIBUTED	NUMBER RETURNED	RESPONSE
Personnel Department	14	8	
Production Department	45	42	
Marketing Department	24	20	
Finance Department	10	8	
Sales Department	31	24	
TOTAL	124	102	82.2

SOURCE; Field Survey; 2013.

3.7 METHOD OF DATA ANALYSIS

The researcher employed the following method for presenting data for the study,

1. The textual method
2. Tabular presentation
3. Graphic presentation

On the data analysis, the researcher made use of the following tools namely.

1. Percentage
2. Tables

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CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS AND INTERPRETATION

4.1 PRESENTATION OF DATA

This chapter deal with the analysis and interpretation of data gathered from respondent company record, textbooks on marketing, newspaper, and periodical and in fact questionnaires. On the whole, a total number of 124 questionnaires were printed and distributed but only 102 out of his number were properly filled and returned,

TABLE 4.1 DISTRIBUTION OF RESPONDENT BY GENDER.

SEX	NUMBER OF RESPONDENT	PERCENTAGE
Male	80	78.43
Female	22	21.57
TOTAL	102	100

SOURCES: Field Survey 2013.

From the table above, eighty [80] respondent representing 78.43 were male, while twenty two [22] respondent representing 21.57 were female. it shown that male worker are found more than the female workers. The implication of this

distribution is that male worker is likely to be more useful in a manufacturing firm like considering their strength.

TABLE 4.2 DISTRIBUTION OF RESPONDENT BY AGE

SEX	NUMBER OF RESPONDENT	PERCENTAGE
15-20 Years	20	19.61
21-30 Years	35	34.34
31-40 Years	25	24.51
41 and Above	22	21.57
TOTAL	102	100

SOURCE: Field Survey 2013.

The above table showed that 20 (19.61) of the respondent were between 15-20years.35 [34.31]were 21 and 30 years,25[24.51]were between 31-40years .while 22[21.57]were 41 and above. The majority of the respondent was between 21-31years shows that the workforce is still a productive one.

TABLE 4.3 DISTRIBUTION OF RESPONDENT BY QUALIFICATION

QUALIFICATION	NUMBER OF RESPONDENT	PERCENTAGE
FLSC/WAEC/SCCE	25	24.51
OND/HND/NCE	40	39.22
HIGHERDEGREE/PHD	30	29.41
Professional Certificate	7	6.86
TOTAL	102	100

SOURCES: Field Survey 2013.

From the above table, it could be understood that respondent who possesses degree certificate were in the majority. This shows that the marketing control may be entirely new to them considering the fact that they are graduate.

TABLE 4.4 DISTRIBUTION OF RESPONDENT BY LENGTH OF SERVICES

QUALIFICATION	NUMBER OF RESPONDENT	PERCENTAGE
1-5years	12	11.76
6-10years	15	14.71
11-15years	23	22.56
16-20years	30	29.41
21-above	22	21.56
TOTAL	102	100

SOURCES: Field Survey 2013.

From the above table, 12 (11.76) of the respondent have serve between one to five years.15 (14.71) have served from 6-10years.23 (22.56) have served for11-15years. While 30[29.41] have served for16-20years. 22 (21.56) have served for21-above.it implication is that most of the respondent have served the company for substantial per cent and must have known and applied the concept of marketing by control in their applications.

TABLE 4.5 DISTRIBUTIONS OF RESPONDENT BASED ON THE PERCEPTION OF THE EXTEND THEIR FIRM MADE FORMAL PLANS FOR THEIR OPERATION

Extend to which your company made formal plan for their operation	Number of respondent	Percentage
To no extend	-	-
To great extend	80	78.43
To a minor extend	22	21.57
TOTAL	102	100

From the above table, show that eighty [80] of the respondent agree to the fact that their firms usually make formal plans for their operation even to a great

extent. This shows that marketing control is also one of such plans made at the beginning of each year.

TABLE 4.6: DISTRIBUTION OF RESPONDENT BASED ON THEIR KNOWLEDGE OF THE TYPES OF EFFECT MARKETING CONTROL HAS ON THE ACHIEVEMENT OF THEIR CORPORATE GOALS

EFFECT ON MARKETING CONTROL ON THE ACHIEVEMENT OF CORPORATE GOALS	NUMBER OF RESPONDENT	PERCENTAGES
Cost Minimization	10	9.80
Quality Improvement	15	14.72
Inventory Turnover Reduction	10	9.80
Profit Maximization	10	9.80
All of the above	57	55.88
TOTAL	102	100

SOURCE: Field Survey 2013

From the above reveal that the majority of the respondent numbering 57 (55.88percent) believed that the application of marketing control in manufacturing

firm has the following effect ,cost minimization, quality improvement, inventory turnover reduction, profit maximization. This shows that the concept should be embraced where it has not been applied.

TABLE 4.7: DISTRIBUTION OF RESPONDENT BASED ON THE PERCEPTION OF THE SPECIFIC AREA IN WHICH MARKETING CONTROL IS APPLIED IN THE FIRM

In what area do your firm apply marketing control	Number of respondent	Percentage
Annual plan control	5	4.90
Profitability control	10	9.80
Efficiency control	20	19.61
Sales control	5	4.90
Advertising cost control	5	9.80
All of the above	47	46.09
TOTAL	102	100

From the above table, 47 of the respondent which formed majority believed that marketing can be applied in the area of annual plan control, profitability

control, efficiency control, sales control, advertising cost control. This concept impliedly should be practiced by firms because of its wide range of benefits.

TABLE 4.8: DISTRIBUTION OF RESPONDENT BASED ON THE VARIOUS MARKETING COST TECHNIQUES APPLICABLE TO FIRMS.

Various Techniques used By Firms	Number of Respondent	Percentage
Sales analysis	5	4.90
Market share analysis	9	8.84
Ratio analysis	8	7.84
Profitability check	10	9.80
Marketing audit	10	9.80
All of the above	50	49.02
Sales analysis	10	9.80
TOTAL	102	100

SOURCES: Field Survey, 2013

From the above table, it shows that 50 (49.02) of the respondent forming the majority were of the option that various techniques used by the firm includes the above listed shows that the firm provide opportunity to choose from the various techniques and in line with the goals of their firms.

TABLE 4.9: DISTRIBUTION OF RESPONDENT BASED ON THEIR PERCEPTION ON THE WAYS IN WHICH MARKETING CONTROL TECHNIQUES CAN BE ENCHANCE THEIR COMPETITIVE

How can your competitive position be enhance through marketing control techniques	Number of respondent	Percentage
By improving the efficiency of the firm	10	9.80
By ensuring the production of greatly goods	10	9.80
By enhancing market share growth	5	4.90
Through profit maximization	20	19.61
By ensuring cost reduction	10	9.80
All of the above	47	46.08
TOTAL	102	100

SOURCES: Field Survey 2013.

From the table it shows that 47ofthe 120 respondent representing 46.08 percentages were in agreement that marketing control techniques can enhance the overall competitive position of the firm.

TABLE 4.10: DISTRIBUTION OF RESPONDENT ON THEIR VIEW ABOUT THE MOST FREQUENTLY USED IN TECHNIQUES AMONG THE MANUFACTURING FIRMS

Most frequently used marketing control techniques	Number of respondent	Percentage
Sales analysis	25	24.51
Sales variances analysis	8	7.84
Market share analysis	20	19.61
Ratio analysis	5	4.90
Marketing audit	20	19.61
Profitability check	24	23.53
TOTAL	102	100

Sources: Field Survey 2013.

From the above table 25 (24.51) of the respondent believed that sales analysis is the most frequently used techniques. 20 (19.61percent) each agreed that the most frequently used techniques are the market share analysis and market audit. while 24(23.53percent) that the most frequently used techniques since sale analysis and profitability has 24.51 and 23.53 respectively the implication is that they are the most frequently used techniques.

TABLE 4.11: DISTRIBUTION OF RESPONDENT BASED ON THEIR AGREEMENT ON THE EXTENT MARKETING CONTROL TECHNIQUES HAS INFLUENCED THEIR SALES TREND.

Extent to which sales trends has been influenced by marketing techniques in your firm	Number of respondent	Percentages
Strongly agree	80	78.43
Agree	15	14.71
Disagree	5	4.90
Strongly disagree	-	-
Neither agree nor disagree	2	1.96
TOTAL	102	100

Sources, Field Survey; 2013.

The above table shows that 80 of the respondent representing 78.43 strongly agree that the techniques uses by their firm have influenced the sales trend. while 15 (14.71) agree that the sales trends have been influenced. This is an indication that sale analysis has of positive on the activities of the firms.

4.2 TREATMENT OF RESEARCH QUESTION

The answer to our earlier listed research question as show in chapter one could be got by a careful reference to the above tables, some of which directly and indirectly presented as the required answer we will also include them I our summary of finding in the next chapter and they equally informed our recommendation as will be listed in chapter five shortly.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 SUMMARY OF FINDINGS

From the analysis in chapter four, table 4.6 shows that 55.88 percentage of the respondents were of the view that marketing control techniques have the following effect on manufacturing firms, cost maximization, quality improvement of product, inventory turnover reduction, profit maximization, etc

This is in line with the view expressed by Kotler [1984:729] when argued that marketing control systems are essential to make sure that companies operate efficiently and effectively.

It was also discovered that apart from the other control techniques, sales analysis, market share analysis, marketing audit and profitability checks are the most frequently used techniques in Emenite Enugu.

Another major finding is that female workers at Emenite Limited are fewer than the male workers. This trend should be addressed at least to give way for more women to be employed, from the analysis made, it is equally discovered that 70 percent of Emenite workers are other operating with an ordinary diploma, first

degree certificate or higher degree. This shows that the working force is a highly educated one's.

It was also discovered that Emenite Limited does not sell their product to consumers directly but makes use of middlemen in the distribution of their product. It was discovered that the company has been applying marketing control in all their operation which has enable them to study whether through storm since its inception in 1968.

5.2 CONCLUSION

The researcher concluded by saying that the application of marketing control in manufacturing firms cannot be over emphasized. This view was also justified by Kotler [1984:730] when he posited that the purposes of the control is to ensure that the company achieves sales, profits, and other goals as benchmark. Secondly, management must monitor its performances in the market places.

Thirdly, management must determine the cause of any serious performances deviations.

Fourthly, management must take corrective action to close the gap between it's goals and it performances, it should be understood that the application of marketing control is applicable to all level of the organization. These goals are

elaborated into specific goal for each lower level of management for the year. Thus each product manger is committed to attaining specified level of sales and costs. Having said these. The researcher concluded that the only livery to achieving goals in any organization is to apply control in all the organization performances.

5.3 RECOMMENDATIONS

The researcher on the strength of the above findings comes up with the following recommendation.

- ii. That Emenite Limited should Endeavour to sustain its current effort to apply marketing control system in their operation
- iii. Apart from the techniques listed above, the company should try new ones like ratio analysis, sales variances.
- iii. Emenite should revisit their employment policy to create rooms for more women to be employed.
- iv. The researcher hereby recommended as well that Emenite should open an avenue for consumers to buy some of their product directly. This will reduce the bottlenecks which are sometimes associated with middlemen.
- v. As a way of remaining current on current marketing issues, solving officers should be embarking on training as often as possible.

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APPENDIX

CARITAS UNIVERSITY AMORJI_ NIKE
EMENE ENUGU STATE
Faculty of Management
Department of Business
Administration Caritas University
Amorji-Nike, EMENE
P.M.B 01784 Enugu,
Enugu State
3rd August, 2013

Dear Sir/Madam,

I am a final year student of business administration in caritas university Enugu.

I am carrying out a research project in partials fulfillment for the award of a Bachelor of Science degree (b.sc) in business administration.

The study is to know how the application of marketing control techniques in manufacturing firms _ a case study of Emenite limited, Enugu. And I believe that your answer to the question in the questionnaire will ensure the success of this research works.

Information divulged will be treated confidentially and used for academic purpose only.

Thanks for your anticipated co-operation.

Yours faithfully,

Ugwoji Charles. O

QUESTIONNAIRE

Instructions: read the question carefully and tick any answer from the options given which you deem appropriate.

1. Sex:

- a) Male. ()
- b) Female. ()

2. Age:

- a) 15-20years ()
- b) 21_30years ()
- c) 31-40years ()
- d) 41years and above. ()

3. Qualifications:

- a) FLSC/WASC/GCE/SSCE ()
- b) OND/HND/NCE/B.SC ()
- c) Higher Degree/PhD ()
- d) Professional Certification ()

4. Length of Service

- a) 1-5years. ()
- b) 6-10years ()
- c) 11-15years ()
- d) 16-20years ()
- e) 21years and above ()

5. Have you ever heard about the concept of marketing control to manufacturing firms?

- a) Yes ()
- b) No ()

6. If yes, when did your firm become aware of the concept?

- a) Since its inception ()
- b) About d years ago ()
- c) Never aware of the concept ()

7. To which extents have your firm made formal plans for their operation?

- a) To no extent ()
- b) To a great extent ()
- c) To a minor extent ()

8. Do you think that the extent application of marketing control techniques has any effect on the achievement of the corporate goals/objectives of your firm?

a) Yes ()

b) No. ()

9. If yes, what effect has the application of marketing control has on the achievement of the corporate goals/objectives of manufacturing firms?

a) Cost maximization ()

b) Quality improvement ()

c) Inventory turnover reduction ()

d) Profit maximization ()

e) None of the above ()

10. In what specific areas does your firm apply marketing control?

a) Annual plan control ()

b) Profitability control ()

c) Efficiency control. ()

d) Market share growth ()

e) Sales control. ()

f) Advertising cost control ()

g) All of the above ()

h) None of the above ()

11. What are the various techniques used by manufacturing firm in their marketing control activities?

a) Sales analysis ()

b) Sales variance analysis ()

c) Market share analysis ()

d) Ratio analysis (marketing to expenses ()

e) Profitability checks by products, channels, territories ()

f) Marketing audit ()

g) Other (specify) ()

12. In what ways can the application of marketing control techniques enhance a firm's competitive position?

a) By improving the efficiency of the firm ()

b) By ensuring the production of quality product ()

c) By enhancing market share growth ()

d) Through profit maximization ()

e) By ensuring cost reduction ()

f) None of the above. ()

g) All of the above. ()

13. What are the most frequently used marketing control techniques in the manufacturing firms?

a) Sales analysis ()

b) Sales variance analysis ()

c) Market share analysis ()

d) Ratio analysis. ()

e) Marketing audit ()

f) Profitability checks ()

14 .Do manager and subordinates receive formal training on the use of control?

a) Yes ()

b) No. ()

15. Do you agree that the techniques used in your firm to a great extent influence sales trend?

a) Strongly agree ()

b) Agree ()

c) Disagree ()

d) Strongly disagree ()

e) Neither agree nor disagree ()

16. Please indicate the variables your firm monitored within the last 2 years:

a) Sales. ()

b) Advert expenses ()

c) Sales promotion expenses ()

d) Sales force expenses ()

e) Distribution expenses ()