

Analysis of the Effect of Advertising on Sales Volume of an Agro-Allied Company: A Case of Benue Brewery Limited, Makurdi, Benue State, Nigeria

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Abstract

The broad objective of the study was to analyse the effect of advertising on sales volume of Benue Brewery Limited (BBL). The specific objectives were to: (i) examine the appropriateness of the media of advertising used by BBL; (ii) examine the suitability of the messages used by BBL in its advertisements; and (iii) to determine the relationship between advertising and sales volume in BBL. From the analysis, majority (46.90%) of respondents got to know about BBL products through the broadcast media, majority (86.34%) of respondents stated that the advising media used reach their target audience, majority (89.13%) of the respondents stated that the messages influence their buying behaviour, majority (81.68%) stated that they clearly understood the messages, majority (81.68%) of respondents stated that the advertising messages attracted them to BBL products, majority (81.68%) of the respondents enjoy the messages and majority (89.13%) of the respondents stated that the messages influence their buying behaviour. The study concludes that the media of advertising used by BBL were suitable, the messages were effective and there was a significant relationship between advertising and sales volume of BBL products. The study recommends that BBL should pay more attention to the broadcast media and word of mouth advertising, to improve on its budget so as to maintain increase in sales volume, should prepare adequately for increase in demand whenever adverts are being made and should carryout periodic review of its advertising messages to ensure that they suitable for the target market at all times.

Keywords

Analysis, Advertising, Sales, Volume, Agro-Allied, Benue, Brewery

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1. Introduction

Marketing problems especially in the area of advertising as an aspect of corporate communication, often have far reaching effects on any company and if neglected can cause a great threat to its continued existence (Giles, 1997). Advertising is a tool of marketing for communicating ideas and information about goods and services to an identified

group, which employs paid space or time in the media or uses another communication vehicle to carry its message. It openly identifies the advertiser and his relationship to the sales effort (Wanoff, 1997). There are various forms of advertising like informative advertising, persuasive advertising, comparison advertising, and reminder advertising. Informative advertising is used to inform consumers about a new product, service or future or build primary demand. It describes available products and services,

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corrects false impressions and builds the image of the company, (Kotler, 2003). Advertising can be done through print media which includes newspapers, magazines, brochures, audio media (for example radio), and visual media which includes billboards, and television (Kotler and Armstrong, 2010).

When there is adequate awareness through advertising, high patronage will be achieved which will result to an increase in sales volume, productivity and profit level of organizations (Sajuyigbe, Amusat and Oloyede, 2013). Sales volume is the core interest of every organization and is based on sales and profit. When volume goes up profits rises and management in organizations is made easier. However, poor product communication to the final consumers could give competitors an edge in terms of loyalty to brands, sales volume and high market share (Sujuyigbe *et al.* 2013). According to Akanbi and Adeyeye (2011), advertising campaign cannot be solely responsible for recorded increase in its sales after campaign. However, Morden (1991) insists that advertising gives the knowledge about the product and creates the idea in minds of prospective consumers about it. Advertising influences consumer buying behaviour and has a significant effect on sales turn over (Akanbi and Adeyeye, 2011; Adekoya, 2011). Benue Brewery Limited carries out frequent advertisement of their products to increase their sales volume, through paid advertorials in various media including radio, television and newspapers among others (BBL, 2014). Even though, there was increase in sales turnover with increase in expenditure on advertising by Benue Brewery Limited between 2007 and 2013, the rate of change in sales turnover did not correspond to the rate of change in advertising expenditure in those years. This research therefore, seeks to analyze the effect of advertising on the sales volume of Benue Brewery Limited. The specific objectives are as follows: (i) to examine the suitability of the media of advertising used by Benue Brewery Limited; (ii) to examine the effectiveness of the messages used by Benue Brewery Limited in its advertisements; and (iii) to determine the relationship between advertising and sales volume in Benue Brewery Limited. Furthermore, the following null hypotheses were formulated based on the stated objectives and tested: (i) the media of advertising used by Benue Brewery Limited are not appropriate; (ii) the messages used by Benue Brewery Limited for advertising are not effective; and (iii) there is no significant relationship between advertising and sales volume of Benue Brewery Limited.

2. Research Methodology

2.1. Research Design

The study seeks to analyze the effect of advertising on sales

volume of Benue Brewery Limited. The character of this study underscores the need for adoption of the survey design. According to Agburu (2007), survey is an investigation conducted over a large area to find out what problem exists as at the time of research in a given area. The survey research design was considered appropriate since data would be collected from elements or subjects without imposing any condition or treatment on them. Therefore, the researcher can only describe, explain and or predict events without interfering in their functioning. The adoption of this research design allows for the use of questionnaire by the researcher as a data collection instrument and it is cost effective.

2.2. Study Population

In research, population refers to a well-defined collection of individuals or objects with similar characteristics or trait (Alamu and Olukosi, 2008). A population can be finite or infinite. A population is said to be finite if it is possible to count its individuals. The population for this research comprise of staff and customers of Benue Brewery Limited (BBL) in Makurdi.

2.3. Sample Size Determination

Angahar and Akpa (1999) defined sample as a limited number of elements selected from a population which is representative of the whole of that population. The sample must have sufficient size to warrant statistical analysis. Sample size is the total number of subjects or individual elements chosen from the population under study (Avwokeni, 2004). In this study, the number of customers of Benue Brewery Limited is unknown. The sample size for the customers in the study was therefore determined using the following formula:

$$n = \frac{p(1-p)z^2}{ME^2} \text{ (Ayandike, 2009)}$$

Where,

n = sample size

p = standard deviation

z = z-score of confidence level

ME = margin of error

At 95% confidence level, 0.5 standard deviation and a margin of error (confidence interval) of +/- 5%.

$$\begin{aligned} n &= 0.5(1 - 0.5)1.96^2/0.052 \\ &= 3.8416 \times 0.25/0.0025 \\ &= 0.9604/0.0025 \\ &= 384.16 \approx 384 \text{ respondents} \end{aligned}$$

Therefore, the number of respondents needed is 384. The level of confidence indicates the confidence the researcher has on the sample that the subjects drawn have the characteristics of the population under study. This means that the researcher is 95% confident that the respondents have all the essential characteristics of the population.

2.4. Sampling Technique

Sampling is the process of taking a subset of subjects that is representative of the entire population. To achieve this objective, the study adopted the stratified random sampling technique to select respondents from Benue Brewery Limited customers while the marketing manager was purposively selected. This is a procedure whereby the study population is divided into strata and sample is randomly drawn according to percentage or proportion of subjects in each stratum (Alamu and Olukosi, 2008). The population was divided into four settlements to ensure representatives of the various settlements in Makurdi. Thereafter, the various settlements were randomly sampled. The settlements are Wurukum, Wadata, Highlevel and Northbank.

The strata (settlements) were presumed to be of roughly equal sizes and there is no additional information regarding the variability or distinctions of responses in the strata. Therefore, the strata were allocated equal proportion of respondents using the following formula:

$$n_h = \frac{n}{L} \text{ (Parker and Peterson, 2012)}$$

Where,

n_h = sample allocated to strata h

n = sample size

L = no of identified strata

Considering that all the strata were allocated equal proportion of sample,

$$n_h = 384/4 = 96$$

Table 1 shows the allocation of sample to the various strata of the population.

Table 1. Sample allocation schedule.

S/N	Settlement	Sample Proportion (%)	Sample
1	Wurukum	25	96
2	Wadata	25	96
3	Highlevel	25	96
4	Northbank	25	96
Total	4	100	384

Source: Researcher's sample allocation, 2014.

2.5. Research Instrument

In order to elicit information on the effect of advertising on

sales volume of Benue Brewery Limited, the researcher both structured questionnaire and personal interview. The structured questionnaire was targeted at the customers while the interview was targeted at the marketing manager who was purposively selected for the study. The questionnaire consists of a list of questions relating to the aim and specific objectives of the study and the hypotheses to be verified (Alamu and Olukosi, 2008). The interview method on the other hand involves asking questions verbally and receiving verbal answers from the respondent. The researcher recorded the verbal answers and asked for additional clarification where necessary.

The structured questionnaire was divided into four sections. Section A was for demographic data, section B was for media of advertising, section C was for advertising messages while section D was for sales performance. Respondents were expected to indicate their response by ticking their choice of response from statements that were simply stated.

2.6. Administration of Research Instrument

The questionnaire was personally administered by the researcher. This method, though time consuming and laborious, was adopted to ensure accuracy and reduce refusal, non-responsive or incomplete responses.

2.7. Method of Data Collection

Primary and secondary data were used for the study. Primary data was collected through questionnaire and personal interview. Structured questionnaire was administered to the respondents and served as the means of data collection. The survey method was used to obtain general overall information for the study. Secondary data was obtained from Benue Brewery Limited annual accounts publications and other literature. In order words, the researcher censured unpublished and published works, journals/periodicals and official documents with relevant ideas.

2.8. Validation and Reliability of Research Instrument

Baridam (2001) defined validity as the extent to which a test measures what it is expected to measure. The project supervisor made necessary corrections to the questionnaire to ensure the validity of the research instrument. Reliability refers to the degree to which a research instrument produces stable and consistent result (Phelan and Wren, 2006). The reliability of the instrument was achieved by pilot testing. The result showed that the instrument was reliable for the research.

2.9. Measurement of Variables

Age was measured in number of years;

Gender was measured using dummy variables ie 1 = male, 0 = female;

Level of education was measured using in number of years;

Marital status was measured using qualitative measures ie; 1 = married, 2 = separated, 3 = divorced, 4 = widowed, 5 = single;

Media of advertising was measured using dummy variables; 1 = yes, 0 = no;

Level of sales was measured using dummy variable; 1 = yes, 0 = no;

Adverts meet the targeted audience was measured using dummy variables; 1 = yes, 0 = no;

Are messages in the language that is understood by the target market was measured using dummy variables; 1 = yes, 0 = no;

Messages used are suitable for the target market was measured using dummy variables; 1 = yes, 0 = no;

Increase in sales of BBL product is due to, was measured by qualitative measures; 1 = increased awareness, 2 = reduced competition, 3 = improved product quality, 5 = other;

Chi – Square was measured using ratios;

Advertising cost was measured in naira;

Sales volume was measured in naira;

Pearson's Product Moment Correlation Coefficient (r) was measured in ratio.

2.10. Data Analysis Technique

To achieve the stated objectives the data generated were analysed using descriptive statistics such as tables, frequency distribution and percentages and inferential statistics such as correlation analysis and Chi- Square test. Objectives (I), (II) and (III) were achieved using descriptive statistics. Hypotheses (I) and (II) were tested using Chi-Square test while, hypothesis (III) was tested using Pearson's Product Moment Correlation analysis. The formulae are as follows:

$$\text{Percentage} = P = \frac{n}{N} \times \frac{100}{1}$$

Where,

n = Frequency of response

N = Sample size

Chi – Square was used for Hypotheses (i) and (ii)

$$\text{Chi-Square} = \chi^2 = \sum \frac{(O-E)^2}{E}$$

Where, O = Observed frequency

E = Expected frequency

Σ = Summation sign

The decision rule is as follows: Accept H_a if χ^2 calculated is \leq tabulated value and reject H_0 if χ^2 calculated \geq tabulated value.

Pearson Product Moment Correlation was used for Hypothesis (iii)

Pearson Product Moment Correlation Coefficient "r" is shown as follows:

$$r = \frac{\sum xy - \frac{(\sum x)(\sum y)}{n}}{\sqrt{\left(\sum x^2 - \frac{(\sum x)^2}{n}\right) \left(\sum y^2 - \frac{(\sum y)^2}{n}\right)}}$$

Where, X = Advertising costs (independent variable)

Y = Sales volume (dependent variable)

n = Frequency

Σ = Summation sign

Decision rule is as follows: Correlation Coefficient (r) ranges from +1.00 to -1.00. A coefficient of +1.00 is called a perfect positive correlation and means that each unit increase in the value of X is associated with a unit increase in the value of Y. Conversely, a coefficient of -1.00 is a perfect negative correlation and means that each unit increase in the value of X is associated with a unit decrease in the value of Y. SPSS version 18 computer statistical package was used.

3. Results and Discussion of Findings

3.1. Introduction

This chapter deals with the analysis and interpretation of the data collected in the field. In order to achieve the objectives of this research work, a total of 384 copies of questionnaire were administered to respondents. However, 326 respondents returned their questionnaire while 24 questionnaires were either defaced or improperly filled and were therefore discarded leaving a total 322 properly filled questionnaires.

3.2. Data Presentation and Analysis

The data collected from the field through the use of structured questionnaire was presented in tables for easy analysis of the objectives and hypotheses. The responses were grouped into demographic information and research objective information. Demographic variables considered in the research include age, gender, education, and marital status while research objectives were centred on advertising and sales performance. They are discussed as follows:

Table 2 shows the distribution of respondents by age. The result shows that majority (45.34%) are between 30 – 39 years of age. This indicates that most of the respondents are in the productive age bracket. Further breakdown showed that 11.49% of the respondents were 50 years of age and above, 25.16% were 40 – 49 years of age, while 18.01% are between 20 – 29 years of age. This result indicates that those who patronize BBL products are mostly adults and were also old enough to understand the content of the questionnaires.

Table 2. Responses for age (n=322).

Age range	Frequency	Percentage (%)
50 and above	37	11.49
40 - 49	81	25.16
30 - 39	146	45.34
20 - 29	58	18.01
10 - 19	0	0.00
Total	322	100

Source: Field survey, 2014

Table 3 shows the responses for gender. The result shows that majority (58.07%) of the respondents are male while 41.93% are female. This indicates that men patronize BBL products more than women.

Table 3. Responses for gender (n=322).

Gender	Frequency	Percentage (%)
Male	187	58.07
Female	135	41.93
Total	322	100

Source: Field survey, 2014

Table 4 shows the distribution of respondents by level of education. The result shows that majority (28.57%) had attained secondary school certificate. However, all (100%) of the respondents had attained some formal education. Further breakdown of the distribution shows that 8.69% of the respondents had attained Master's degree, 21.12% had attained Bachelor's degree or HND, 26.09% have attained Diploma while, 15.53% had attended primary school. This also indicates that the respondents were able to understand the questionnaire questions adequately and to fill the questionnaire correctly.

Table 4. Responses for level of education (n=322).

Educational level	Frequency	Percentage (%)
Master's Degree and above	28	8.69
Bachelor's degree/HND	68	21.12
Diploma	84	26.09
Secondary school	92	28.57
Primary school	50	15.53
Total	322	100

Source: Field survey, 2014

Table 5 shows the distribution of respondents by marital status. The result shows that majority (42.24%) of the

respondents were single while 39.13% were married. Furthermore, 8.07% of the respondents were divorced, 7.45% were widowed while, 3.11% were separated. This indicates that most of the customers of BBL were single and may not have dependants.

Table 5. Responses for marital status (n=322).

Marital status	Frequency	Percentage (%)
Married	126	39.13
Separated	10	3.11
Divorced	26	8.07
Widowed	24	7.45
Single	136	42.24
Total	322	100

Source: Field survey, 2014

3.3. Research Question One

Are the media of advertising used by Benue Brewery Limited suitable?

Table 6 shows the distribution of respondents by media knowledge of BBL products. The result shows that majority (26.71%) of the respondents got to know about BBL products through radio advertisement. Further breakdown shows that 25.47% got to know about BBL products by word-of-mouth, 20.19% through television advertisement, 7.14% through newspapers and magazines, 7.14% through posters and stickers while, 5.59% through business cards. This indicates that most BBL customers got to know about their products through the broadcast media and is therefore the most suitable media for BBL products. The high value for word-of-mouth is an expression of customer satisfaction with BBL products.

Table 6. Media knowledge about BBL products (n=322).

How did you get to know about BBL product?	Frequency	Percentage (%)
Television	65	20.19
Radio	86	26.71
Newspaper/magazine	25	7.76
Billboards	23	7.14
Posters/stickers	23	7.14
Business cards	18	5.59
Word-of-mouth	82	25.47
Total	322	100

Source: Field survey, 2014

Furthermore, Table 7 shows the responses for reach of target audience by BBL products advertisement. The result shows that majority (86.34%) of the respondents believe that the adverts reach the target audience while 13.66% of the respondents think otherwise. This indicates that BBL adverts reach most of its customers. According to Carmarthenshire County Council (2013), the single most important justification for spending money on any advertisement is that it reaches your target market or audience.

Table 7. Responses for reach of target audience by BBL adverts (n=322).

Do the advertisements of BBL products reach their target audience?	Frequency	Percentage (%)
Yes	278	86.34
No	44	13.66
Total	322	100

Source: Field survey, 2014

3.4. Research Question Two

Are the messages used by Benue Brewery Limited for its advertisement effective?

Table 8 shows the distribution of respondents by language of BBL advertising messages. The result shows that majority (93.79%) of the respondents stated that the messages were in the language that they understand very well while 6.21% stated otherwise. This indicates that the majority of target audience are able to hear the advert messages in the language they understand very well.

Table 8. Responses for language of BBL advertising messages (n=322).

Are the messages in the language that you understand very well?	Frequency	Percentage (%)
Yes	302	93.79
No	20	6.21
Total	322	100

Source: Field survey, 2014

Furthermore, Table 9 shows the responses for understanding of BBL advertisement messages. The result shows that majority (81.68%) stated that they clearly understood the messages while 18.32% stated that they did not understand the messages clearly. This indicates that most of the respondents understood the messages clearly. For any advertisement to be effective, the messages must be clearly understandable.

Table 9. Responses for understanding of BBL advertising messages (n=322).

Did you clearly understand the advertisement messages for BBL products?	Frequency	Percentage (%)
Yes	263	81.68
No	59	18.32
Total	322	100

Source: Field survey, 2014

Table 10 shows the responses for messages attract attention to BBL products. The result shows that majority (81.68%) of respondents stated that the advertising messages attracted them to BBL products while, 18.32% of respondents stated that the messages did not attract them to BBL products. This indicates that most BBL customers were attracted by the advert messages of BBL products. Persuasive messages have the capacity to influence consumer behaviour without their

awareness (Russo and Chaxel, 2010).

Table 10. Responses for messages attract attention to BBL products (n=322).

Did the advertising messages attract your attention to BBL products?	Frequency	Percentage (%)
Yes	263	81.68
No	59	18.32
Total	322	100

Source: Field survey, 2014

Table 11 shows the responses for enjoying of BBL advertising messages. The result shows that majority (81.68%) of the respondents enjoy the messages while, 18.32% do not enjoy the messages. This indicates that the messages are interesting and or appealing to most BBL customers. According to Connie (2010), even if you use the right media to reach your customers, the message is what pulls them in and gets them to make purchases.

Table 11. Responses for enjoying of BBL advertising messages (n=322).

Do you enjoy listening to BBL advertising messages?	Frequency	Percentage (%)
Yes	263	81.68
No	59	18.32
Total	322	100

Source: Field survey, 2014

According to Abdullahi (2014), for advertising to be effective, it must have an appeal, attract attention, command interest, inspire conviction and must provoke interest.

3.5. Research Question Three

What is the relationship between advertising and sales volume of Benue Brewery Limited?

Table 12 shows the responses for BBL advertising messages influence on buying behaviour. The result shows that majority (89.13%) of the respondents stated that the messages influence their buying behaviour while, 10.87% of the respondents stated that the messages do not influence their buying behaviour. This indicates that the BBL advertising messages influence the buying behavior of most of its customers. This finding is in consonance with Sajuyigbe *et al.* (2013) who opined that awareness through advertising results in increase in sales volume.

Table 12. Responses for BBL advertising messages influence on buying behaviour (n=322).

Do the advertising messages for BBL products influence your buying behaviour?	Frequency	Percentage (%)
Yes	287	89.13
No	35	10.87
Total	322	100

Source: Field survey, 2014

Table 13 shows the responses for reason for patronizing BBL products. The result shows that majority (60.87%) of the respondents patronise BBL products because of satisfaction in BBL products. Furthermore, 20.81% of the respondents patronize BBL products because they trust BBL and its products, 10.87% patronize BBL products because of its price while, 7.45% patronize BBL products because they are available. This indicates that BBL marketing and especially advertising effort is effective.

Table 13. Responses for reason for patronising BBL products (n=322).

I patronize BBL products because of?	Frequency	Percentage (%)
Satisfaction	196	60.87
Trust	67	20.81
Price	35	10.87
Availability	24	7.45
Total	322	100

Source: Field survey, 2014

3.6. Testing of Hypotheses

Hypothesis one

H_{0i} : The media of advertising used by Benue Brewery Limited are not suitable

Table 14. Chi square test of advertising media.

Responses	O	E	O - E	(O - E) ²	(O - E) ² /E
Television	65	46	19	361	7.848
Radio	86	46	40	1600	34.783
Newspaper/magazine	25	46	-21	441	9.587
Billboards	23	46	-23	529	11.5
Posters/stickers	23	46	-23	529	11.5
Business cards	18	46	-28	784	17.043
Word -of- mouth	82	46	36	1296	28.174
Total	322	322	0		120.435

Source: Computed from Table 6

From Table 14:

$$\text{Chi-Square} = \chi^2 = \sum \frac{(O-E)^2}{E}$$

Where, O = Observed frequency

E = Expected frequency

Σ = Summation sign = 120.435

Table 16. Extract of financial summary of Benue brewery limited from 2007 to 2013.

	2007	2008	2009	2010	2011	2012	2013
Sales Turnover (Million Naira)	105.78	140.63	159.96	159.80	183.78	252.67	268.61
Advertising cost (Million Naira)	8.55	9.26	10.40	10.81	11.55	13.26	13.30
Change in Sales (Million Naira)	0.00	34.85	19.33	-0.16	23.98	68.89	15.94
Change in advertising cost (Million Naira)	0.00	0.71	1.14	0.41	0.74	14.81	0.003
Rate of change in sales (%)	0	32.95	13.51	0.10	15.00	37.00	6.00
Rate of change in advertising cost (%)	0	8.30	12.31	3.94	6.85	14.81	0.30

Source: Annual accounts and reports of Benue Brewery Limited.

Degree of freedom (df) = n-1 = 7-1 =6

From table of percentile values for Chi – Square distribution, the critical value of χ^2 at 0.05 for 6 degrees of freedom is 12.6. Since χ^2 Calculated (120.435) is greater than the critical value (12.6), the study therefore, rejects the null hypothesis and accepts the alternate hypothesis and concludes that the media of advertising used by Benue Brewery Limited are suitable.

Hypothesis two

H_{0ii} : The messages used by Benue Brewery Limited for advertising are not effective

Table 15. Chi square test of BBL advertising messages.

Responses	O	E	O - E	(O - E) ²	(O - E) ² /E
Yes	263	161	102	10404	64.621
No	59	161	-102	10404	64.621
Total	322	322	0		129.242

Source: Computed from Table 10

From Table 15:

$$\text{Chi-Square} = \chi^2 = \sum \frac{(O-E)^2}{E}$$

Where, O = Observed frequency

E = Expected frequency

Σ = Summation sign = 129.242

Degree of freedom (df) = n-1 = 2-1 =1

From table of percentile values for Chi – Square distribution, the critical value of χ^2 at 0.05 for 1 degree of freedom is 3.84. Since χ^2 Calculated (129.242) is greater than the critical value (3.84), the study therefore, rejects the null hypothesis and accepts the alternate hypothesis. Thus, the study concludes that the messages used by Benue Brewery Limited are effective.

Hypothesis three

H_{0iii} : There is no significant relationship between advertising and sales volume of Benue Brewery Limited.

The extract of BBL annual accounts showing expenditure on advertising and turnover is shown in Table 16.

Table 17. Pearson's Product Moment Correlation (PPMC) of Advertising costs and sales Volume.

		Advertising Costs	Sales Volume
Advertising Costs	Pearson Correlation	1	.979**
	Sig. (2-tailed)		.000
	N	7	7
Sales Volume	Pearson Correlation	.979**	1
	Sig. (2-tailed)	.000	
	N	7	7

Source: Computed from Table 16
 **. Correlation is significant at the 0.01 level (2-tailed).

Table 17 shows the result of the correlation analysis between advertising costs and sales volume. The result shows that the correlation coefficient (r) is 0.979. There is a strong positive significant relationship between advertising cost and sales volume. This indicates that every unit increase in the value of advertising cost is associated with a unit increase in sales volume. Therefore, the study rejects the null hypothesis and accepts the alternate hypothesis and concludes that there is a significant relationship between advertising and sales volume of Benue Brewery Limited. This is in agreement with Sajuyigbe *et al.* (2013) and Akanbi *et al.* (2011) who opined that there is a significant relationship between advertising and sales turnover. The short decrease in sales volume in 2010 despite increase in advertising cost was due to short fall in supply despite increased demand for the products. Kotler and Keller (2006) opined that sales increase can only be achieved if the advertised product is backed up by economies of scale – large production of goods and services.

4. Conclusion and Recommendations

The study concludes that the media of advertising used by BBL were suitable, the messages were effective and there was a significant relationship between advertising and sales volume of BBL products. The study makes the following recommendation based on the findings:

- i. Benue Brewery Limited should pay more attention to broadcast media since it has better reach to its target market.
- ii. The management of Benue Brewery Limited should continue to improve on their budget for advertising in order to maintain a steady increase in sales volume.
- iii. Benue Brewery Limited should ensure that there is adequate preparation in anticipation of increase in demand following increase in advertisement to avoid demand supply gap arising from inability of supply to meet demand.
- iv. The management of Benue Brewery Limited should carryout periodic review of the media of advertising and its advertising messages to ensure that are appropriate,

suitable and that they meet the target audience at all times.

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