

THE EFFECTIVENESS OF TAX EDUCATION CHANNELS IN NIGERIA

NWIDOBIE, Barine Michael

Department of Accounting & Finance
Caleb University Lagos

barinenwidobie@gmail.com and bmichaeldobie@yahoo.com
Tel: 08035806760 & 08091438486

OYEDOKUN, Godwin Emmanuel

Faculty of Administration
Nasarawa State University, Keffi, Nasarawa State, Nigeria
godwinoye@yahoo.com +234-80-3373-7184

ABSTRACT

This study aims to identify the effective channels for educating tax payers to improve tax compliance in Nigeria. Data obtained from administrated questionnaires on corporate and individual taxpayer-respondents sampled from within and around industrial clusters in Lagos state where analyzed using 'effectiveness of marketing metrics'. Research results shows that direct education by the tax authority is the most effective channel of educating tax payers in Nigeria as the types of taxes, mode and amount of payment, effective due date for payment and benefits of tax paid are clearly disseminated to taxpayers and taxpayers questions accurately answered by tax administrators, increasing taxpayer education and compliance to tax obligations, necessitating increased taxpayer education directly by tax administrators.

Key Words: Channels, Effectiveness, Tax compliance, Tax education, Taxpayers, Tax revenues

INTRODUCTION

Education of taxpayers on their fiscal obligations are important administrative assignment of tax authorities the world over. Knowledge of the operations, levies imposed, their determination, handling procedures of grievances emanating the imposition of the levies, payment of the levies, mode and timing of payment, location of tax authorities, application of revenues generated from various levies imposed, benefits of its application, and punishment to erring taxpayers seen in the theory and practice of fiscal policy and administration as germane to clear doubts in the minds of taxpayers and stir, convince and compel them to fulfill their fiscal obligations to the state. Tax education is akin to marketing as it is in effect, expected to increase taxpayer compliance to fiscal

responsibilities and increase tax revenues. Pratt, McCabe, Cortes-Jimenez and Blake (2010) argued that these actions need to be evaluated from time to time ascertain their effectiveness. Though the tax authorities have no competitors, the effectiveness of their education programmes is essential for increased tax revenues generation. Pratt et. al. (2010) added that the effectiveness of marketing (taxpayer education) must be to attract customers (taxpayers) and assess the expenditure impact and return on investment achieved. Webster (1995) associated marketing effectiveness to enhanced Satisfaction, long-term growth. Agostinelli and Gripe (2002), Chang (2002) and Shao (2002) noted that customer education via advertising changes their perception about the issue they are being educated about.

The Westminster City Council, WCC (2011) proposed a clear identification of the target taxpayer, the traditional media channel to use focusing on the quality and not the quantity of coverage. On the ideal channel to for use, the Westminster City Council (2011) noted no ideal channel exists but the choice depends on the tax authority and the audience to reach but argued that effective communication requires a good continuous evaluation of its effectiveness. The WCC (2011) opined that proper evaluation of communication to taxpayers must be evidenced-based involving a reputation tracker survey and the reporting Dashboards for internet-based communication channels. Channel effectiveness according to Amber, Kokkinaki, Puntoni and Riley (2001) is the extent to which information/marketing has helped an organization achieve their goals.

Objectives of and justification for the study

This paper aims to identify and evaluate the effectiveness of current taxpayer education channels to induce tax compliance in Nigeria. Studies on marketing (channels inclusive) effectiveness are rife in marketing literature (Appiah-Adu, Fyall and Singh, 2001; Vorhies and Morgan, 2003; Homburg, Grozdanovic and Klarmann, 2007; Ghosh, Schoch, Taylor, Kwam and Kim, 1994; and Dunn, Norbum and Birley, 1994). These studies were on business concerns using established business marketing metrics of return on investment, customer satisfaction, customer conversion, customer loyalty and clarity of information. This study applies business research marketing principles to public sector activity (taxation) to evaluate the effectiveness of taxpayer education through established channels in Nigeria.

Theoretical framework

This study is based on the control theory which

necessitates the generation of ex-post information on customer education programmes. This information according to Jaworski (1998) and Kotle (2003) is necessary as part of the cycle of analysis, planning, implementation and control. Marketing metrics aid the achievement of goals under the theory as they are used to evaluate performances which become inputs for future strategy development and deployment. Marketing metrics according to Hirschowitz (2001) is the collection of data on marketing campaigns, channels, treatment and customer responses to enable an organization ascertain and monitor the effectiveness of its customer relationship management. The need for market sensing and corporate responsiveness necessitates the use of metrics which provide data for evaluation (Narver and Slater, 1990; Jaworski and Kohli (1993). Considering the agency theory of Jensen and Meckling (1976), Ling-Yee (2010) contended that with the aid of marketing metrics, the contract between the principal and agent can be evaluated using ex-post data on the extent to which the principal's objectives were achieved.

LITERATURE REVIEW

Various approaches exist in theory and practice for evaluating customer education effectiveness. Burke and Gitelson (1990) and Wood and Reid (1990) popularized the conversion studies approach, Siegel and Ziff-Levine (1990) the quasi-approach (how the customer has changed to accept the firm and its product and services). The latter approach seems more effective and cheap. The success of this approach is evident in the findings of Woodside and Sakai (2003), Woodside (1990), Burke and Giletson (1990) and McWilliams and Crompton (1997). Advertising tract studies according to Pratt et. al. (2010) uses consumer research to gather information about customer

responses at various stages of the education/advertising and programme. This approach, Siegel and Ziff-Levine (1990) added, are appropriate when customer awareness building, satisfaction concerning inquiry fulfillment, and shift in customer attitude are uppermost.

Sirakaya and Woodside (2005) contended that customer conversions are caused by both exogenous and endogenous factors. The conversion studies according to Woodside (1990), Silberian and Klock (1986) and Woodside (1981) are the most appropriate for study of effectiveness of consumer education or advertising programme. Pike (2004) opined that convincing customers (taxpayers) is more effective using destination marketing.

Xiang and Petrick (2008) noted that marketing productivity evaluation aids in determining the return on investment of taxpayers education and customer (taxpayers) learning and knowledge growth. Sychrova (2013) argued that with scarce, corporate financial resources, customer conversion education/advertisements should be paid more attention to. Drawbacks of conversion studies are failure to correct nonresponse bias and incorrect sampling. These have been identified from empirical studies (Butterfield, Deal and Kubursi, 1998; and Silberian and Klock, 1986).

Evaluating the effectiveness of customer conversion via the internet medium, Epstein and Yuthas (2007) concluded that organization websites have become centers for managing relationships with customers and provide vast information about an organization and its products and its services. Dauksevičiute, Valainis and Vilkaite (2011) elaborated on the aim of marketing tools' effectiveness and the measurement of its elements (returns and cost). Dauksevičiute et. al. (2011) added that

expenditures on customer conversion campaigns need to be evaluated to ascertain the achievement of the programme goals which results will determine further development of marketing activities. Dauksevičiute et. al. (2011) noted that evaluations of customer conversion campaigns are rare in Vilnius University. The make-up of financial and non-financial returns on customer conversion campaigns according to Dauksevičiute et. al. (2011), may not seem precise.

The necessity for assessing the effectiveness from customer conversion campaigns have been made popular by Nwokah and Ahiazu (2009), Gao (2010), Halim (2010), Zostautiene and Vaiciulenaite (2010), Solcansky and Simberova (2010), Norbusm etal (1990), Amber etal (2001) and Mavondo (2004). Evaluation of taxpayer education according to Dauksevičiute etal (2011), helps in understanding the effect of the channel on taxpayers and the design of programs that will take advantage of the positive channels and their attendant risks.

Taxpayer education channel effectiveness evaluation is carried out using marketing metrics. Solcansky and Simberova (2010) noted that metrics is the ability to evaluate economic performance using a set of indicators. These indicators they added are both non-financial and financial. Metrics for determining channels effectiveness have been identified in marketing literature (Solcansky and Simberova, 2010; Gao, 2010; Sampaio etal, 2010; Ginevicuis, 2007; and Davis, 2007). On marketing metrics, Faridyahyaie, Faryabi and Noubar (2012) concluded that six exists in Azerbaiyam's: Four quantitative and two qualitative

Testing the effectiveness of the social media platform as a channel for marketing, Pradiptarini (2011) concluded that social media marketing is highly influenced by the content and quality of its

messages and the availability of other supporting marketing platforms, contending that information sent via the media may be misinterpreted. Metrics for measuring marketing performance according to Clark (2001), Gupta and Lehman (2005), La Pointe (2005) and Farris, et. al. (2006), Epstein and Yuthas (2007) exist in literature and are varied.

On the success of marketing metrics in measuring effectiveness, Ambler and Kokkinaki (1997) found a significant positive relationship between the use of marketing metrics and organizational performance in the United Kingdom. In China, Ambler and Wang (2003) found no such relationship. While an array of marketing metrics exist, Ambler and Riley (2000) noted 38 measures and Davidson (1999) ten. With empirical evidences from 209 organizations, Ling-Yee (2010) confirmed that customer value-based organizational culture and processes supports an organization's use of marketing metrics. These metrics in turn according to Ling-Yee (2010) enhances the organizations customer relationship management (CRM). Ambler and Wang (2003) and Kokkinaki and Ambler (1999) identified organizational culture as an important determinant of marketing metrics. Explaining the benefits of metrics, Epstein and Yuthas (2007) argued that these help clarify and specifically add to an organization's success, help make visible the drivers of success, make available the basis for communicating the purposes of the organization, provide means to monitor achievement of objectives and services as a means of feedback mechanism.

From their study of Hartfield Volkswagen Group, Beukes and Wyk (2016) concluded that the group measures the success of its marketing efforts and channel effectiveness mostly using financial figures. Epstein (2004, 2005) evaluated the effectiveness measurement of 32 corporations

marketing via the internet and concluded that the internet is an effective means of converting customers.

Communication of an organization's products to customers in order to convert them to loyal customers according to Beukes and Wyk (2016) is essential. Beukes and Wyk (2016) observed that measuring firm activities and had been accepted by organization as normal. Research result by O'Sullivan, Abela and Hutchinson showed that an organization's ability to evaluate and measure its marketing activities and effectiveness of marketing information channels is positively related to performance. Findings by kokkinaki and Ambler (1999) revealed that performance marketing efforts and effectiveness of the marketing information channel is better assessed using the financial effects of responsiveness to messages received through the marketing communication channels. On measurement of the performance of social media marketing, Phethean, Tiropanis and Harris (2012) noted that the nature of platform creates problems of attributing marketing efforts on these platforms to real actions that are meaningful. Phethean et al (2012) attributed this to the nature of the activities carried out by the people on this platform which are seen as interpassive, and replace real actions and thus do not provide the same level of equal commitments as the equivalent on the offline platform. Slater and Narver (1995) and Kohli and Jaworski (1990) argued that results from effectiveness measurement should be used to deliver customer value. Yim, Anderson and Swaminatham (2004) concluded that by basing customer relationship management within customer groups, organizations can monitor changing customer expectations and obtain early warnings from customers that may be lost.

Harris and Rae (2009) contended that conversion

of customers are now achieved by viral campaigns and “word of mouth marketing on social media” increasing an organizations brand value on the public space. Kapferer (1994) observed that the current state of the society has made mass media communication to all customers no longer fashionable as the customers have shown less interest to such platforms, making organizations to devise alternative means of communicating with their target audience. Kapferer (1994) identified the buzz marketing as the ideal means for this communication. This suggestion was supported by Solomon et. al. (2005). Findings by Heilbrunn et. al. (2005), shows that the use of social media is increasing. Lella and Abderrazak (2013) argued that buzz marketing campaigns influences the variables that measures how effective it is. Ghosh and Bhatnagar (2013) argued that the effectiveness of customer education via banners is achievable by identifying the issues that are salient to the target customers and aligning the message in the banner to these issues. The success of the means of education is affected by banner characteristics (Baraggioli and Brasel, 2008), consumer characteristics (Palanisamy, 2005) and executional elements (Yaveroglu and Donthu, 2008). Heath and Nairn (2005) posited that advertising does not establish story rational brand benefits in the minds of the consumer, but rather builds and strengthens associations over a period of time caused by passive learning. Damasio (1994) noted that these associations can trigger emotional markers which in turn influence intuitive decision-making. These association according to Tulving, Schacter and Stark (1982), are enduring. Goode (2001) found a strong positive correlation between implicit learning and consumer decision-making. Mariussen (2011) proposed an alternative and more dynamic

approach to performance measurement of marketing effects. Otter, Kao, chiu and Gilbride and Allen (2007) undertook a marketing expenditure input-output analysis and proposed a simultaneous relationship among marketing expenditure input and marketing output to achieve marketing goals. Findings by Krishman and Sitaramam (2013) showed that video ads are effective in customer education and are preferred over the internet but its rate of abandonment is high especially for slow downloading videos. Sachdeva (2015) developed a scale to assess the effectiveness of advertising as a channel for customer education.

METHODOLOGY

The design for this study is the expo-facto design where sampled individual and corporate taxpayers are brought under study, and requisite data obtained from them to ascertain the effectiveness of the various taxpayer education channels. The population for this study is all the individual and corporate taxpayers in Nigeria. Samples for this study are 47 corporate clustered within the Ikeja and Ilupeju Industrial Schemes, and 449 individual taxpayers working within and close to these industrial schemes. These were sampled using the cluster sampling technique.

Data for this study were obtained from administered questionnaires which were also used as interview schedule for respondents unwilling to fill the questionnaires and illiterate respondents in which only 424 questionnaires were retrieved. Zikmund (2003) argued that a study of this nature, a sample size of 20 is adequate. Thus, the sample size of 496 is adequate for this study. The validity of the data was ascertained using the Cronbach alpha. The alpha value is 0.77 indicating that that data is valid. The reliability of the questionnaires was determined using the test-retest reliability technique with results showing the data instrument as reliable.

DATA PRESENTATION & ANALYSIS

Data obtained for the study are shown on table 1 using the five identified metrics.

Table 1: Measurement metrics of effectiveness of taxpayer education channel

Taxpayer education channel effectiveness metrics	Personal education	Symposia/seminars	Training sessions	Newspaper	Television	Text Message	website	Email
Message reception	424	333	356	410	420	Nil	Nil	nil
Message clarity	419	313	343	123	112	Nil	Nil	Nil
Understanding of the message	421	322	351	212	121	Nil	Nil	Nil
Taxpayer doubts cleared	420	312	354	125	119	Nil	Nil	Nil
Message compelling to comply	411	310	339	112	124	Nil	Nil	Nil

Source: Field Study, 2018.

This study employs the effectiveness evaluation method used in conversion studies (Pratt et al, 2010; Burke and Giletson, 1990; and wood and Reid, 1990). The net conversion rate (CR) from each channel (television, seminars/symposia, training sessions, personal education, radio, text messages, newspapers) is determined by assigning weight (Wi) to each respondent iE (I-N) depending on how they answered questions (metrics) in the questionnaire (sychrova, 2013). Thus:

$$CR = \sum_{i=1}^N \frac{W_i}{M}$$

Conversions rates are converted to percentages. CR of each channel is ranked the conversion of taxpayers to compliance from each tax education channel are determined for selection of the channel with the highest CR.

Table 2: Percentage ranking of effectiveness of taxpayer education channel using the effectiveness measurement metrics

Taxpayer education channel effectiveness metrics	Personal (one-on-one) education	Symposia/seminars	Training sessions	Newspaper	Television	Text Message	website	Email
Message reception	100%	78.54%	83.96%	96.70%	99.06%	Nil	Nil	nil
Message clarity	98.82%	73.82%	80.90%	29.01%	26.42%	Nil	Nil	Nil
Understanding of the message	99.29%	75.94%	82.78%	50%	28.54%	Nil	Nil	Nil
Taxpayer doubts cleared	99.06%	73.59%	83.49%	29.48%	28.06%	Nil	Nil	Nil
Message compelling to comply	96.93%	73.11%	79.95%	26.42%	29.24%	Nil	Nil	Nil
Average score	98.82%	75%	82.22%	46.32%	42.26%	0%	0%	0%

Source: Field Study, 2018

Discussion of research results and policy implications of findings

From table 2, taxpayer education through personal (one-on-one) education has an average metric score of 98.82%, through symposia 75%, through training sessions 82.22%, through newspapers 46.32% and through television 42.26%. For taxpayers that receive tax education via personal (one-on-one) education, 100% received the tax education messages, 98.82% received the message clearly, 99.29% understood the message received, 99.06% had their doubts cleared and 96.93% were compelled to comply with their tax obligation. Out of the taxpayers that received that received tax education at symposia, 78.54% received the message, 73.82% received the message clearly, 75.94% understood the message, 73.59% had their doubts cleared and 73.11% were compelled to comply with their tax obligations (Table 2). Out of the taxpayers that were educated on tax matters at training sessions, 83.96% received the message, 82.78% understood the message, 83.49% had their doubts cleared, and 79.79% were compelled to comply with their tax obligations. Out of the taxpayers educated via newspapers and television, 96.70% and 99.06% respectively received the message, 29.01% and 26.42% respectively received the messages clearly, 50% and 28.54% respectively understood the messages, 29.48% and 28.00% respectively had their doubts cleared, and 26.42% and 29.24% respectively were compelled to comply with their tax obligations (Table 2). Tax education through direct contacts: personal education, symposia, and training sessions, have above average metric scores and by the standard metric scoring the effective channels for taxpayer education in Nigeria. These findings imply that tax authorities in Nigeria should concentrate and transmit their tax education programmes via personal education, symposia/seminars and training sessions for the taxpayer education to be effective.

CONCLUSION AND RECOMMENDATION

Conclusions

From this study, we conclude that taxpayers in Nigeria are educated via television, newspapers, radio, symposia, seminars, training sessions and personal (one-on-one) education. In addition, taxpayers in Nigeria are more enlightened and their doubts cleared with tax education conducted at seminars, symposia, training sessions and personal education as taxpayers' doubts are cleared, questions are clearly answered by qualified tax personnel, and taxpayers' fears allayed by the tax authorities increasing taxpayer confidence.

Recommendations

The tax authorities in Nigeria should realize that they are organizations (through with no competition) that have no customers who need to be informed about their activities, convert them to be faithful customers sustaining their continuous patronage and compliance to civic responsibilities to improve revenue generation. Neglect of this may push the taxpayers "underground" with negative effects on their acceptance of the tax authorities as developmental partners and acceptance of their services. The appropriate channel for disseminating customer related information should be via that which the taxpayers accept, understand the message sent, can respond to and their questions and doubts adequately addressed. This channel is the direct communication channel comprising of seminars, symposia and person-to-person interactions. Text message and email options should be explored as they have proved as viable communication channels for other government agencies and businesses, and have been adjured very effective and efficient. Data on channels effectiveness should be obtained by the tax authorities feed-forward into deciding on the form of the future taxpayer education programme, programme content and delivering channel.

REFERENCES

- Agostinelli, G. and Gripe, J.W. 2002. Alcohol Counter-advertising and the media: A reviewing recent research. *Alcohol Research and Health*, 26(1):15-21.
- Ambler, T; Kokkinaki, F; Puntoni, S. and Riley, D. 2001. Assessing market performance: The current state of metrics. London Business School, Centre for Marketing, Working paper No.01-903.
- Ambler, T. and Riley, D.2000. Marketing metrics: A review of performance measures in use in the UK and Spain. London Business Working Paper.
- Ambler, T. and Wang, X.2003. Measures of Marketing success: A comparison between China and the United Kingdom. *Asia Pacific Journal of Management*. 20: 267-281.
- Appiah-Adu, K; Fyall, A. and Singh, S. 2001. Marketing effectiveness and Business and Business performance in the financial services Industry. *The Journal of Services Marketing*, 15(1): 18-34
- Baraggioli, F. and Brasel, S.A. 2008. Visual velocity: Content font effects and incidental online ad exposure. *Advances in Customer Research*, 35: 600-606.
- Beukes, C. and Wyk, G.V. 2016. An investigation of the marketing performance measurement practices in Hatfield Volkswagen group. *African Journal of Business Management*, 10(6): 131-139
- Burke, J.F. and Giletson, R. 1990. Conversion studies: assumptions, accuracy and abuse. *Journal of Travel Research*, 28(3):46-51.
- Butterfield, D.W; Deal, K.R. and Kubursi; A.A. 1998. Measuring the returns to tourism advertising. *Journal of Travel Research*, 37(1):12-20.
- Chang, C. 2002. Self-congruency as a cue in different advertising-processing contexts. *Communication Research*, 29(5): 503-536.

- Clark, B. 2001. A summary of thinking of measuring the value of marketing. *Journal, Measurement and Analysis for Marketing*, 9(4): 357-369.
- Clark, B.H.1999. Marketing Performance measures: History and Interrelationships. *Journal of Marketing Management*, 15:711-732.
- Damasio, A.R. 1994. *Descartes' Error*. New York: G.R. Putnam's sons.
- Daukseviciute, I; valainis, A; and Vilkaite, N. 2011. Conceptualization of the effectiveness of marketing tools. *Intellectual Economics*, 5(10): 200-211.
- Davidson, J.H. 1999. Transforming the value of company reports through marketing management. *Journal of marketing Management*, 15:757-777.
- Davis, J. 2007. Institutional effectiveness and student success: Study of high and low impact community colleges. *Institutional College Journal of Research and Practice*, 31:945-962.
- Dunn, M.G; Norburn, D. and Birley, S.1994. The impact of organizational values, goals and climate on marketing effectiveness. *Journal of Business Research*, 30(2):131-141.
- Epstein, M.J and Yuthas, K.2007. Evaluating the effectiveness of internet initiatives. Retrieved from www.cimaglobal.com on 22/7/18.
- Epstein, M. J. 2005. Implementing Successful E-commerce: Initiatives. *Strategic Finance*, March, 23-29.
- Epstein, M.J. 2004. *Implementing E-commerce Strategies: A Guide to Corporate Success After the Dot.com Bust*: Praeger Publishers.
- Faridyahyaie, R; Faryabi, M. and Noubar, H.B.K.2012. Identifying marketing effectiveness Metrics: Case Study of East Azerbaiyam's industrial units. *Poslovna Izvrsnost Zagreb*, 6(2):47-58.
- Farris, P; Bendle, N; Pfeifer, P. and Reibstein, D.2006. *Marketing Metrics; 50+ Metrics Every Executive Should Master*. Upper saddle River: Wharton school Publishing.
- Gao, Y.2010. Measuring marketing performance: A review and a framework. *The Marketing Review*, 10(1):25-40.
- Ghosh, H. and Bhatnagar, A.2013. On measuring and increasing the effectiveness of banner advertising. *MIS Review*, 19(1): 25-44.
- Ghosh, B.C; Schoch, H.P; taylor, D.B; kwan, W.W. and kim, T.S.1994. Top performing organizations of Australia, New Zealand and Signapore: A comparative Study of their marketing effectiveness. *Marketing Intelligence and Planning*, 12(7): 39-48.
- Ginevicuis, A. 2007. Rinkodaros bukles linoneje Kiekybinis jvertinimas. *Ukio Technologinis economics vystymas*, 13(1): 19-23.
- Goode, A. 2001. The value of impact memory, *Admap* 423, December.
- Gupta, S. and Lehmann, D.2005. *Managing Customers as Investments. The strategic Value of Customers in the Long Run*. Upper Saddle River: Wharton School Publishing.
- Halim, R.E. 2010. Marketing productivity and profitability of Indonesian public listed manufacturing firms. *Benchmarking: An international Journal*, 6(17):842-857.
- Harris, L. and Rae, A. 2009. Social networks: The future of marketing for small business. *Journal of Business Strategy*. 30(5):24-31.
- Heath, R. and Nairn, A. 2005. Measuring affective advertising: Implications of low attention processing on recall. University of Bath, School of management. Working paper series No. 2005. 04. Retrieved from www.bath.ac.uk on 22/7/18.
- Hirschowitz, A.2001. Closing the CRM loop: The 21st century marketers' challenge: Transforming customer insights into customer value. *Journal of Targeting, Measurement and Analysis for Marketing*, 10(2): 168-178.

- Homburg, C; Grozdanovic, M. and Klarmann, M.2007. responsiveness to customers and competitors: The role of affective and cognitive organizational systems. *Journal of Marketing*, 71(3): 18-38.
- Jaworski, B.J. and Kohli, A.K. 1993. Marketing orientation: Antecedents and Consequences. *Journal of Marketing*, 57: 53-71.
- Jaworski, B.J. 1998. Towards a theory of marketing control: Environmental context, control types and consequences. *Journal of Marketing*, 52(3): 23-39.
- Jensen, M.C. and Meckling, W.H. 1976. Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3:305-360.
- Kapferer, J.N.1994. *Strategic Brand Management*, New York: Free Press.
- Kaplan, R.S and Norlon, D.P. 1996. *The Balance Scorecard: Measure that Drive Performance*. Harvard Business School Press.
- Kohli, A.J and Jaworski, B.J. 1990. Market orientation: The construct, research proposition and managerial implications. *Journal of Marketing*, 54(2): 1-18.
- Kokkinaki, F. and Ambler, T.1999. Marketing Performance assessment: An exploratory investigation into current practice and the role of firm orientation. Marketing Science Institute Working Paper No.99-114.
- Kotler, P. *Marketing Management (12th Ed.)*.Upper Saddle River: Prentice Hall.
- Krishman, A.S. and Sitaraman, R.K. 2013. Understanding the effectiveness of video ads: A measurement study. Retrieved from www.akmai.com on 22/7/18.
- La Pointe, P. 2005. Marketing by the dashboard Light: How to get more insight, foresight and accountability from your marketing investments. Retrieved from www.marketingnpv.com on 21/7/18.
- Lella, F. and Abderrazak, G.2013. The impact of the effectiveness of a buzz marketing campaign on the image, awareness and purchasing decision: The moderating role of involvement. Retrieved from www.ibimapublishing.com on 24/7/18.
- Ling-Yee, L.2010. Marketing metrics' using: Its predictors and implications for customers relationship management. Retrieved from www.sciencedirect.org on 23/7/18.
- Mariusussen, A. 2011. Rethinking marketing performance measurement: Justification and operationalization of an alternative measurement in tourism. *E-Review of Tourism Research*, 9(3): 65-87.
- McWilliams, E.G. and Crompton, J.L. 1997. An expanded framework for measuring the effectiveness of destination advertising. *Tourism Management*, 18(3): 127-137.
- Mok, H.M.1990. A quasi-experiment measure of effectiveness of destination advertising: Some evidence from Hawaii. *Journal of Travel Research*, 29(1):30-34.
- Mavondo, F.T.2004. Learning orientation and market orientation. *European Journal of Marketing*, 39(11): 1235-1263.
- Narver, J.C and Slater, S.F. 1990. The effect of Market orientation on business profitability. *Journal of Marketing*, 54: 20-36.
- Norburn,D; Birley,S; Dunn, M. and Payne, A.1990. A four-nation study of the relationship between marketing effectiveness, Corporate culture, Corporate values and market orientation. *Journal of international Business Studies*, 3: 451-468.
- Nwokah, N.G and Ahiazu, A.I. 2009. Emotional intelligence and marketing effectiveness. *Marketing Intelligence and Planning*, 7(27): 864-881.
- O' Sullivan, D; Abela, A.V and Hutchinson, M.2009. Marketing Performance Measurement and firm performance.

- European Journal of Marketing*, 43(5/6):843-862.
- Otter, T; Kao; L.; Chiu, C; Gilbride, T.J. and Allenby, G. M. 2007. Evaluating the effectiveness of marketing expenditures. Retrieved from www.dartmouth.edu on 22/7/18.
- Palanisamy, R. 2004. Impact of gender differences on online consumer characteristics on web-based banner advertising effectiveness. *Journal of Services Research*, 4(2): 45-55.
- Phethean, C; Tiropanis, T. and Harris, L.2012. Measurement the performance of social media marketing in the charitable domain. *Websei* June 22-24: 1-6.
- Pike, S. 2004. *Destination marketing Organisations: Bridging Theory and Practice*. Oxford: Elsevier.
- Pradiptarinc, C. 2011. Social media marketing: Measuring its effectiveness and identifying the target market. *UW-L Journal of Undergraduate Research* 19:1-11.
- Pratt, S; McCabes, S; Cortes-Jimenez, I. and Blake, A. 2010. Measuring the effectiveness of destination marketing campaigns: Comparative analysis of conversion studies. *Journal of Travel Research*, 49(2): 179-190.
- Sachdeva, R. 2015. Assessment of advertising effectiveness: A scale validation exercise. Retrieved from www.sibm.edu on 22/7/18.
- Sampaio, C.H; Simoes,C; Perin, M.G and Almeida, A.2010. Marketing metrics: Insights from Brazilian managers. *Industrial Marketing Management*, 40(1): 1-9.
- Shao, A.T. 2002. Non-conformity advertising to teens. *Journal of Advertising Research*, 43(3): 56-65.
- Siegel, W. and Ziff-Levine, W. 1990. Evaluating tourism advertising campaigns: Conversion vs advertising tracking studies. *Journal of Travel Research*, 29(1): 51-55.
- Silberian, J. and Klock, M.1986. Alternative to conversion studies for measuring the impact of travel ads. *Journal of Travel Research*, 24(4):12-16.
- Sirakaya, E. and Woodside, G. 2005. Building and testing theories of decision making by travellers. *Tourism Management*, 26(6): 815-832.
- Slater, S.F. and Narver, J.C.1995. Market orientation and the learning organization. *Journal of Marketing*, 59(3):63-74.
- Solcansky, M. and Simberiova, I.2010. Measurement of Marketing effectiveness. *Ekonomika is vadyba*, 15:755-759.
- Solomon, M.R; Heilbrunn, B. and Tissier-Desbordes, E.2005. *Comportement du Consommateur*. Paris, Pearson Education.
- Sychrova, L. 2013. Measuring he effectiveness of marketing activities use in relation to company size, *ACTA*, 56(2): 493-500.
- Tulving, E; Schacter, D.L. and Stark, H.A. 1982. Priming effects in word-fragmentation completion are independent of recognition memory. *Journal of Experimental Psychology, Learning, Memory and Cognition*, 17: 595-617.
- Vorhies, D.W. and morgan, N.A. 2003. A configuration theory Assessment of Marketing organization fit with business strategy and its relationship with marketing performance, *Journal of Marketing*, 67: 100-115.
- Westminster City Council.2011. Evaluating Your Communication Tools: What works, what doesn't? Retrieved from www.westminster.gov.uk on 23/7/18.
- Woodside, A.G. 1981. Measuring the conversion of adverting coupon inquirers into visitors. *Journal of Travel Research*, 19(4): 38-39.

- Woodside, A.G. 1990. Measuring advertising effectiveness in destination marketing strategies. *Journal of Travel Research*, 29(2): 3-8.
- Woodside, A.G. and Reid, D.M. 1974. Tourism profiles versus audience profiles: Are upscale magazines really upscale? *Journal of Travel Research*, 12(4): 17-23.
- Xiang, L. and Petrick, J. 2008. Tourism marketing in an era of paradigm shift. *Journal of Travel Research*, 46(3): 235-244.
- Yaveroglu, I. and Donthu, N.2008. Advertising repetition and placement issues in on-line environments. *Journal of Advertising*, 37(2): 31-43.
- Yim,F.H; Anderson, R.E and Swaminathan, S.2004 Customer relationship management: Its dimensions and effect on customer outcomes. *Journal of Personal Selling and Sales Management*, 4:263-278.
- Zikmund, W.G.2003. *Business Research Methods* (7th ed.). Ohio: South Western.
- Zostautiene,D. and Vaiciulenaite, L.2010. Coherence model between marketing culture and marketing effectiveness. *Ekonomika is vadyba*, 15:874-879.