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SALES MANAGEMENT AND PROFITABILITY IN SALES ORGANIZATIONS IN RIVERS STATE, NIGERIA

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ABSTRACT

This study investigated sales management and profitability in Rivers State, Nigeria. The study adopted the survey research design, in which five selected sales organizations were studied. The population of the study was 150, and the sample size was calculated to be 119 using Krejcie and Morgan (1970) formula. 108 questionnaires were returned by the respondents. Structured questionnaires and oral interview guide were the research instruments used for the study. Data collected were presented using selected descriptive statistics in respect of the dependent and independent variables. Mean of 2.50 and standard deviation were used to analyze the data. The major findings of the study were: that employee commitment had significant effect on customer relationship and sales growth in sales organizations in Rivers state. Sales managers' effectiveness positively affected cost and revenue efficiency in sales organizations in Rivers State. The study concluded that customer relationship were used to achieve sales growth in sales organizations; effective sales managers were used to achieve vibrant sales force in sales organizations and that the company size determined the roles of sales management and profitability in Rivers state. Based on the findings, the study recommended that there was need for the effective communication between the sales force and the customers so that there would be enhanced sales growth; sales organizations should have high performing sales managers who should help the organization to actualize its goals and objectives, friendly and knowledgeable employees should be employed in a conducive and safe atmosphere and the assessment of the company's profitability should be measured through the return of assets

Keywords: Communication, Costs, Customer, Effectiveness, Sales force, Sales management, Profitability, Sales Growth.

I. Introduction

Sales management is the planning, hiring, directing and the control of the organization's sales force. The sales managers assess the competitiveness of the organization's set goals, recruit, train, analyze and make appropriate measures to improve the productivity and quality of the sales workers effort and their distinct responsibilities (Egeoga, 1997). The process of managing the sales effort of an organization incorporates all the efforts merged together in employing the activities of sales people in order to actualize the targeted objectives of the organization (Nwokoye, 2000). Sales operations are so vital to the firms in marketing environment.

Sales management is a personal selling aspect in a persuasive environment because it triggers the customers to purchase goods and services to a more integrated complex activity in a larger marketing function (Adirika et al, 1996). Tactical marketing is a more basic area in offering products and positive value to the customers. Kotler and Armstrong (2001) believe that sales management is focused on planning, analysis and implementation of sales force activities which embrace the sales design, strategy structure, selection, training, compensation, supervision and evaluation of the firms sales workers.

Profitability is relevant in sales management and is a factor that should be received because it augments the life of the organization to attract capital from outside without profit. The analysis of profitability is core for the creditors and equity investors. Profit is a vital source of interest and principal payment for the creditors and for the equity investors, profit is a determinant of changes in the value of securities. Sartono (2010) explains that profitability ratio is the organization's ability about sales, total assets and its capital. Suwardika (2017) emphasizes that when the profitability of the organization is high, it should engage in working efficiently and effectively in managing the firm's assets and obtaining profits from the sales proceeds.

Customer relationship and sales growth are core variables in sales management and profitability. Swift (2000) elaborates that customer relationship is an aspect of understanding the behavior of the customer through intensified communication with the sales force so as to improve the performance of attracting the customer, retaining him/her, increasing the customer's loyalty and yielding profitability for sales organization. Customer relationship is a communication process utilized to understand the customer's behavior. Stone and Findlay (2001) assert that some organizations disseminate a lot of information about their customers from various sources and ensure that the territories are divided, analyzed and reused in a future possible time. Customer relationship is a comprehensive strategy that involves the process of getting certain customers, retaining them and cooperating with them so as to create value for the customer and the organization. Sales growth increases the productivity of the organization. Sales growth leads to sales volume which is the profit of the organization that obtains the results to the operations over a period of time. Personal selling is the personal contact with one or more purchases for the purpose of increasing sales. Kotler and Armstrong (2010) explain that personal selling is the process of assisting and persuading prospective customer to purchase a product or service or to act favorably upon an idea that has commercial relevance to the seller. Donaldson (1995) emphasizes that the role of personal selling has two interrelated functions of information and persuasion. The sales force impacts knowledge about the product or service that provides benefits to the customers in collaboration with information on promotional support, finance, technical advice and service that would generate customer satisfaction.

Sales manager effectiveness and cost and revenue efficiency are also suitable variables in sales management and profitability. Sales organizations need high performing sales managers that would employ the sales force that has tools, training and guidance that is appropriate to achieve the organizations strategic goals. Sales managers play vital roles in the organizations' ability to achieve its objectives in terms of customer relationships, sales volumes and profits with the vision of recruiting the firm's revenue generating sales force (Dalrymple, Cron and

Dercarlo (2001). The sales organizations desire to promote their top sales persons to the position of sales manager. This is so because the traits of effective sales persons are similar to the traits of effective sales managers (Brewer, 1997). The sales manager should have the highest level of performance to control the sales people in the organization. The sales persons must cooperate with the sales manager for the organization to move forward. The sales manager must motivate the sales force at different levels of engagement. An engaged sales person must be involved and enthusiastic about the job, care for the future of the organization and must be willing to invest effort to aid the organization to succeed (Sijts and Crim, 2006).
Cost efficiency is a wider concept than technical efficiency, because both technical and allocation efficiency are incorporated as cost. Profit efficiency is an even wider concept because it aggregates both costs and revenues in the measurement of efficiency (Pasiouras, Tann and Zopounidis, 2009). The computation of profit efficiency incorporates a more vital source of information for sales organization than the partial vision offered by analyzing cost efficiency. Sales organizations with higher costs may compensate apparent inefficiency by achieving higher revenues than its competitors, either by benefiting from greater market power in pricing derived from its specialization. A measurement of cost inefficiency may be disorganized by the composition of output, so that an output vector of higher quality could be more costly but necessarily inefficient.

Communication and company size are notable variables of sales management and profitability. Communication is the timely and accurate sharing of information through both formal and informal means between the sales managers and the sales persons (Yilmaz and Hunt, 2001). Effective communication among the employees incorporates identification and encourages motivation. The sales managers motivate their workers by establishing their guidelines of expectations and the provision of consistency. The sales managers strive to exhibit the expectations of the sales workers and through the feedback the manager specifies the performance of sales persons (Schetzsle and Delpechitre, 2014). Company size plays significant role in sales management and profitability. Big firms have more competitive power when compared to the smaller ones in the process of competition. The large organizations have bigger market share and greater opportunity to make profits (Daga, 2013). The large firms are able the seize the opportunity to work in the areas which require high capital rates since they have larger resources which provides for them the opportunity to have greater profitability with little competition (Bayyurt, 2007). In this light, the researcher deems it appropriate to investigate sales management and profitability in sales organizations in Rivers State, Nigeria.

Statement of the Problem

Numerous sales organizations are faced with bottlenecks of putting together the effective management of sales tasks. Most of the sales organizations cannot make reasonable turnover at the climax of financial season. The sales managers put in long duration to design their selling tasks to a particular sales person which will eventually attribute to delays that would make the organizations lose their market to the competitors. The training of the sales force requires finance and skills and this will take a long time to achieve sales volume which will definitely affect the profitability. The organizations' sales managers are at risk of not covering the geographical locations expected from them and this would affect proper definition of consumers concerned. Lack of financial capacity will result to low profit margin to the organizations.

Objectives of the Study

The overall objective of the study is to investigate sales management and profitability in sales organizations in Rivers state. The specific objectives are to:

i. Ascertain the effect of customer relationship on sales growth in sales organizations in Rivers State.
ii. Determine the ways in which sales managers effectiveness affect cost and revenue efficiency in sales organizations in Rivers State.
iii. Access the effect of communication and company size in sales organizations in Rivers State.

Research Questions

i. What is the effect of customer relationship on sales growth in sales organizations in Rivers State?
ii. How does sales managers' effectiveness affect cost and revenue efficiency in sales organizations in Rivers State?
iii. Does communication affect company size in sales organizations in Rivers State?

II. Review of Related Literature and Theoretical Framework

Concept of Sales Management

Sales management requires thorough analysis, market efficient qualitative and quantitative personal selling strategy. It needs skillful application of organizational principles to the conduct of sales operations. The quality of selling is referred to as salesmanship. The managers in the sales department plan, forecast, direct and control their personnel. They direct and control the sales persons on how goods and services would be sold to the public. Sales management is the planning, hiring, directing and the control of the organization's sales force. The sales managers assess the competitiveness of the organization's set goals, recruit, train, analyze and make appropriate measures to improve the productivity and quality of the sales workers effort and their distinct responsibilities (Egeoga, 1997). The process of managing the sales effort of an organization incorporates all the efforts merged together in employing the activities of sales people in order to actualize the targeted objectives of the organization (Nwokoye, 2000). Sales operations are so vital to the firms in marketing environment.

Sales management is the direction of the sales force personnel. It encompasses the management of all marketing activities, advertising, sales promotion, marketing research, physical distribution, pricing and product merchandising. American Marketing Association (AMA) defines sales management as the planning, direction, control of the personnel, selling activities of the business unit which include recruitment, selection, training, assigning, rating, supervision, payment and motivation of the personnel of the sales force.

Sales management is distinct from other areas of management and it is mainly focused on selling operation and marketing orientation. Sales management is a personal selling activity in a persuasive environment because it triggers the customers to purchase goods and services to more integrated complex activities in a larger marketing function (Adirika et al, 1996).

Tactical marketing is a more basic area in offering products and positive value to the customers. Kotler and Armstrong (2001) believe that sales management is focused on planning, analysis and implementation of sales force activities which embrace the sales design, strategy structure, selection, training, compensation, supervision and evaluation of the firms sales workers. It is concrete to pinpoint that personal selling is the core area in promotional sales. This is so because the functional objective is the promotional effort of sales of the products, but the actual commutation of these products depends on effective selling of the sales force. The general view of sales management is to ensure that the sales force achieves organizational profitability.

Benefits of Sales Management

The benefits of sales management are from three perspectives which are enumerated as follows:

1. Society: The basis of national development is focused on economic growth and maximum employment. It is centered on job creation and incomes of a country's labor force. The economy needs individuals to sell what is produced. The people require consistent efforts to create and stimulate demand. This is the reason why they are life blood of a productive economic system
2. Consumers: Sales management is important to the customers. The sales professionals know about the major uses, limitations and benefits of the products. The management process would help them to serve their customers effectively. In insurance, the agent can analyze the hazards and risks that confront the client's business, examine existing coverage and offer core advice. The sales engineers analyze the technical problems that confront their customers or organizations and give the right advice for the development of efficient operations.
3. Business firms: Business firms employ their sales persons to market and sell their goods and services in a profitable manner. The key responsibilities of the sales persons are to sell the goods produced by the organization at a profit. The sales persons penetrate their territories; adopt suitable means and techniques of profitable selling of goods and services. The sales persons in the non-selling activities keep the company abreast or ahead of competition. They become important sources of information of the nature of competitive activities and also about the changing needs of the customers. The sales force has the responsibility of serving the needs of customers that purchase the organization's products in a professional manner. A customer-oriented sales person should perform activities like providing customers with product information, training customer-employees in product use, providing customers with sales advice and helping customers to maintain inventories.

Profitability

Profitability provides a view of the true profitability of a branch, department or region, allowing for a comparison of allocated expenses as they relate to their income and showing an accurate view of their adjusted earnings. Profitability is a factor that should be received because it augments the life of the organization to attract capital from outside without profit. The analysis of profitability is core for the creditors and equity investors. Profit is a vital source of interest and principal payment for the creditors and for the equity investors, profit is a determinant of changes in the value of securities. Sartono (2010) explains that profitability ratio is the organization's ability about sales, total assets and its capital.

Suwardika (2017) emphasizes that when the profitability of the organization is high, it should engage in working efficiently and effectively in managing the firm's assets and obtaining profits from the sales proceeds. There are four core areas that help to drive profitability. They are reducing costs, increasing turnover, increasing profitability and increasing efficiency. This helps to expand new market sector or develop new products or services. Sales organizations should focus on the most profitable customers, even if it means the less profitable ones to go could boost profitability so long as it is carefully handled.

i. Customer Relationship and Sales Growth

. Customer relationship is a communication process utilized to understand the customer's behavior. Stone and Findlay (2001) assert that some organizations disseminate a lot of information about their customers from various sources and ensure that the territories are divided, analyzed and reused in a future possible time. Swift (2000) elaborates that customer relationship is an aspect of understanding the behavior of the customer through intensified communication with the sales force so as to improve the performance of attracting the customer, retaining him/her, increasing the customer's loyalty and yielding profitability for sales organization. Customer relationship is a comprehensive strategy that involves the process of getting certain customers, retaining them and cooperating with them so as to create value for the customer and the organization. The strategy needs the integration of the functions of sales, marketing, customer services and exposition chain to enable the organization to achieve high level of competency, effectiveness and efficiency in delivering value to the customer (Parvatiyer and Sheth, 2002). The customer relationship strategy is the core goal of delivering a great value to an outstanding customer by improving marketing productivity. Payne and Frow (2005) assert that customer relationship acts as correspondence in direct mail, diagram for customer loyalty programs or databases in the organization or work call center.

In sales management, personal selling increases the productivity of the organization. Sales growth increases the productivity of the organization. Sales growth leads to sales volume which is the profit of the organization that obtains the results to the operations over a period of time. Personal selling is the personal contact with one or more purchases for the purpose of increasing sales. Kotler and Armstrong (2010) explain that personal selling is the process of assisting and persuading prospective customers to purchase a product or service or to act favorably upon an idea that has commercial relevance to the seller. Donaldson (1995) emphasizes that the role of personal selling has two interrelated functions of information and persuasion. The sales force impacts knowledge about the product or service that provides benefits to the customers in collaboration with information on promotional support, finance, technical advice and service that would generate customer satisfaction. The customers should be convinced that their needs are satisfied by the sales organizations that offer the products/services.

Bubnjevic (2011) concurs that there must be cordial relationship between the seller-buyer in order to enhance sales. The sales growth would lead to the sales volume which is the profit an organization obtains resulting to the operations or activities over a period of time. The customers' needs and the provision of the products could create customer value and organization's profitability. There is a face to face contact between sellers and buyers and also facilitate quick customer response in personal selling communication. Personal selling leads to the increase in sales volume of an organization (Pierrcy, Louand and Cravans, 2004).

Sales growth is a metric that measures the ability of sales team to increase revenue over a fixed period of time. Without revenue growth, business is at risk of being overtaken by competitors. Sales growth is a relevant parameter for the survival and financial growth of the organization. A good sales growth is a great benefit of the sales people and the organization in terms of providing salary increase, acquiring new assets which expand the product line of the organization. For there to be effective sales growth, there must be strategy, needs, market share and demands that would enhance the relationship between the customer and sales organizations.

ii. Sales Managers' Effectiveness and Cost and Revenue Efficiency

Sales manager effectiveness and cost and revenue efficiency are also suitable variables in sales management and organizational profitability. Sales organizations need high performing sales managers that would employ the sales force that has tools, training and guidance that is appropriate to achieve the organizations strategic goals. Sales managers play vital roles in the organizations' ability to achieve its objectives in terms of customer relationships, sales volumes and profits with the vision of recruiting the firm's revenue generating sales force (Dalrymple, Cron and Dercarlo, 2001). The sales organizations desire to promote their top sales persons to the position of sales manager. This is so because the traits of effective sales persons are similar to the traits of effective sales managers (Brewer, 1997). The sales manager should have the highest level of performance to control the sales people in the organization. The sales persons must cooperate with the sales manager for the organization to move forward. The sales manager must motivate the sales force at different levels of engagement. An engaged sales person must be involved and enthusiastic about the job, care for the future of the organization and must be willing to invest effort to aid the organization to succeed (Sijts and Crim, 2006). In the sales context, there must be joint efforts between the sales managers and the sales people to achieve organizational goals and objectives successfully (Lages and Lancastre, 2008). Sales managers' cooperation with the employees must involve combination of individual activities by different workers to achieve effective results (Thompson, 1967). Cooperative behaviors constructed through social interaction between organization members that are implemented through the working relationships in the business environment. These behaviors exhibited by the employees are restructured by the sales persons involved (Ring and Van de Ven, 1994).

The objective of maximizing profit does not only require the goods and services to be produced at minimum cost, but it also demands the maximizing of revenues (Maudos, Pastor, Perez and Quesada, 2002). Cost efficiency is a wider concept than technical efficiency, because both technical and allocation efficiency are incorporated as cost. Profit efficiency is an even wider concept because it aggregates both costs and revenues in the measurement of efficiency (Pasiouras, Tann and Zopounidis, 2009). The computation of profit efficiency incorporates a more vital source of information for sales organization than the partial vision offered by analyzing cost efficiency. Sales organizations with higher costs may compensate apparent inefficiency by achieving higher revenues than its competitors, either by benefiting from greater market power in pricing derived from its specialization. A measurement of cost inefficiency may be disorganized by the composition of output, so that an output vector of higher quality could be more costly but necessarily inefficient.

The estimation of the frontier profit function can capture productive specialization by allowing the higher revenue received by sales organizations that produce differentiated higher quality outputs to compensate for the higher cost incurred. Some potential factors that affect measured efficiency levels include size, ownership type, corporate control and governance, microeconomic factors, profitability, risk profile and environmental changes. The size and its relationship to the efficiency results to cost efficiency and it would eventually lead to profitability efficiency (Isik and Hassan, 2002). Ray and Das (2010) emphasize that less cost efficiency results to more profit efficiency. In large sales organizations, it is attributed that the more the cost efficiency, the higher the profitability efficiency as a result of the increase in size, sales growth, more customers, control and governance, risk profit and environment changes with efficiency. The efficiency of top management of sales organizations would help in the management of the costs and proffer higher profitability efficiency, thereby resulting to further sales growth and increase in employment of more employees.

iii. Communication and Company Size

In the management circle, it is considered that employees are the assets, resources and the representatives of the organization and the case of sales organization (Dolphin, 2005). Communication is the timely and accurate sharing of information through both formal and informal means between the sales managers and the sales persons (Yilmaz and Hunt, 2001). Effective communication among the employees incorporates identification and encourages motivation. The sales managers motivate their workers by establishing their guidelines of expectations and the provision of consistency. The sales managers strive to exhibit the expectations of the sales workers and through the feedback the manager specifies the performance of sales persons (Schetzsle and Delpechitre, 2014). Employees should have better understanding of the work expectations as directed by the sales manager. The work environment creates knowledge of shared approach for the sales employees. Whenever there is any deviation from the given directives and instructions from the sales managers, mistakes are corrected, help is provided and trust is infused.

Company size plays significant role in sales management and profitability. Big firms have more competitive power when compared to the smaller ones in the process of competition. The large organizations have bigger market share and greater opportunity to make profits (Daga, 2013). The large firms are able the seize the opportunity to work in the areas which require high capital rates since they have larger resources which provides for them the opportunity to have greater profitability with little competition (Bayyurt, 2007). Profitability ratios are ratios used to determine a company's ability to manage its assets (Aghekyen, Forsythe, Kwon and Chattaramen, 2012). An assessment of a company's profitability is measured through the return on assets (ROA). Return on assets is used to measure the effectiveness of a company in generating profits by utilizing its assets. The company's ability to utilize its assets effectively and productively can generate net profit which is the result of the capital that has invested in an asset.

Theoretical Framework

For the purpose of this study, we would focus on the following basic theories:

i. Right Set of Circumstances Theory of Selling

This theory is also known as situation response. It has its psychological origin in experiments with animals. The major emphasis of the theory is that a particular circumstance prevailing in a given selling situation will cause the prospect to respond in a predictable way. The set of circumstances can be both internal and external to the prospect. This is paramount to a seller's oriented theory and it stresses that the salesman must control the situation in such a way as to produce sales ultimately.

ii. Buying Formula Theory of Selling

The buyer's needs or problems receive major attention and sales person's role is to help the buyer to find solutions. The theory answers the question of what thinking process goes on in the prospect's mind that causes the decision to buy or not to buy. The theory is based on the fact that there is a purpose for which a solution must be found which would lead to purchase decision. Whenever an individual feels a need, he/she is said to be conscious of a deficiency of satisfaction. The solution will be a product or service or both, and they may belong to a producer or seller. The buyer develops interest in buying a solution. In purchasing, the solution involves two parts. They are the products or services or both and the brand name, manufacturer, or the salesperson of that particular brand name.

iii. **Behavior Equation Theory of Selling**

The theory is a sophisticated version of the right set of circumstances and it was proposed by Howard who used a stimulus response model and large number of findings from behavioral research. The theory explained buying behavior in terms of purchasing decision process viewed as a phase of the learning process. Four essential elements of learning processes in the stimulus response model are drive, cues, response and reinforcement.

Howard incorporated these four elements into a behavioral equation as:

B = P x D x K x V

B = Buying behavior

P = Response or internal response tendency, i.e. the act of purchasing a brand or a particular supplier

D = Present drive or motivation level

K = Incentive potential, that is the value of product or brand perceived potential value to the buyer

V = Intensity of all cues; triggering, product or informational

III. Methodology

The research adopts survey design and documentary method. The area of this research consists of five selected sales organizations in Rivers state, namely Market Square, Rivers state, Next Cash and Carry, Rivers state, Chanrais Supermarket, Rivers state, Well-done Supermarket, Rivers state and Everyday Supermarket, Rivers state, Nigeria. The sales organizations were selected because they have contributed to the sales improvement and customer satisfaction of River people and Nigeria at large. The population of the study was 150. The researcher determined the size of the sample by applying Krejcie and Morgan method with 119 sample size. Data were collected mainly from the primary source through self-administered questionnaires. The answer options for the questionnaires were developed using five point Likert scale with SA – Strongly Agree, A – Agree, U – Undecided, D – Disagree, SD – Strongly Disagree.

Table 1: Population Study of the Respondents of the Five Selected Sales Organizations in Rivers State, Nigeria

S/N	Selected Sales Organizations	Population	Sample
1.	Market Square, Rivers State	30	24
2.	Next Cash and Carry, Rivers State	35	28
3.	Chanrais Supermarket, Rivers State	27	21
4.	Well-done Supermarket, Rivers State	25	20
5.	Everyday Supermarket, Rivers State	33	26
	Total	**150**	**119**

Source: Researcher's Computation (2022)

IV. Analysis, Results and Discussion

One hundred and nineteen questionnaires were administered and only one hundred and eight (108) representing 90% were returned and found worthy for data analysis. Eleven questionnaires representing 10% were not returned. The demographic information of the respondents depicted that 66 (61%) were female staff, and 42 (39%) male staff. As sales organizations functioning in Rivers state, the majority of the employees are the sales force (sales persons) numbering 68 (63%), while the sale managers planning and controlling the sales activities are 40 (37%). These managers are effective and efficient in implementing their duties. Majority of the respondents were single 84 (78%), while married employees were 24 (22%). This indicates that the findings would give reliable results since the employees in the sales organizations are single, young and energetic in the discharge of their duties as sales workers in Rivers State.

Analysis and Results of Research Questions

Table 2 Responses on what is the effect of customer relationship on sales growth in sales organizations in Rivers state?

S/No.	Descriptive Statistics	Mean	Standard Deviation
	Customer Relationship and Sales Growth		
1	Process of getting customers and retaining them creates value for the customers and organizations	3.93	1.89
2	The behavior of the customers can be intensified through communication with sales force	3.85	1.84
3	Sales force impart knowledge of the products/services they sell to customers	4.03	1.06

4	Personal selling leads to increase in sales volume	3.86	1.85
5	Quick customer response is facilitated through face to face contact between seller and buyer	3.29	1.61

Source: Primary Data, 2022

In table 2 a descriptive statistics was used to obtain responses in a sample size of 119 respondents. Returned questionnaires of 108 respondents were used to get information from the respondents. The questionnaires were made up of fifteen variables used in calculating mean score and sampled standard deviation. The mean score has a response cut-off **of** 2.50.
In the first response, customer relationship and sales growth are five variables. There are: Process of getting customers and retaining them creates value for the customers and organizations, the behavior of the customers can be intensified through communication with sales force, sales force impart knowledge of the products/services they sell to customers, personal selling leads to increase in sales volume and quick customer response is facilitated through face to face contact between seller and buyer. Sales force impart on knowledge of the products/services they sell to customers has the highest mean score of 4.03 with a standard deviation of 1.96. Quick customer response is facilitated through face to face contact between seller and buyer has the lowest mean score of 3.29 with a standard deviation of 1.61. This study showed that majority of the respondents agreed that customer relationship responded positively on sales growth in sales organizations in Rivers State.

Table 3 Responses on how does sales managers' effectiveness affect cost and revenue efficiency in sales organizations?

	Sales Managers' Effectiveness and Cost and Revenue Efficiency	**Mean**	**Standard Deviation**
1	High performing sales managers employ sales with basic training	3.30	1.62
2	The sales managers ensure that the sales organization's goals and objectives are achieved	4.11	2.01
3	Sales force must be motivated by the vibrant sales managers	3.53	1.69
4	Cost efficiency of an organization determines its profit efficiency	4.08	2.02
5	A measure of cost efficiency disorganizes the composition of output	2.96	1.59

Source: Primary Data, 2022

In table 3, the responses on sales managers' effectiveness and cost and revenue efficiency pinpointed five variables. They are: High performing sales managers employ sales with basic training; the sales managers ensure that the sales organization's goals and objectives are achieved; sales force must be motivated by the vibrant sales managers; cost efficiency of an organization determines its profit efficiency and measure of cost efficiency disorganizes the composition of output. The response on the sales managers ensure that the sales organization's goals and objectives are achieved has the highest mean score of 4.11 with a standard deviation of 2.01. While the response on measure of cost efficiency disorganizes the composition of output has the lowest mean score of 2.96 with a standard deviation of 1.59. The study revealed that majority of the respondents accepted that sales managers ensured that the sales organization's goals are achieved in sales organizations in Rivers State.

Table 4 Responses on how does communication affect company size in sales organizations in Rivers state

	Communication and Company Size	Mean	Standard Deviation
1	Effective communication among employees incorporates identification and encourages motivation	3.74	1.79
2	Sales managers endeavor to exhibit the expectation of workers through feedback	3.33	1.67
3	Sales force should have better understanding of the work as directed by the sales manager	2.99	1.58
4	Company size determines the roles of sales management and profitability	3.65	1.74
5	Assessment of the company's profitability is measured through the return of assets	3.59	1.71

Source: Primary Data 2022

In the final response on communication and company size in table 4, observed that effective communication among employees incorporates identification and encourages motivation has the highest mean score of 3.74 with a standard deviation of 1.79. While sales force should have better understanding of the work as directed by the sales manager has the lowest mean score of 2.99 with a standard deviation of 1.58. The study observed that majority of the respondents are in support that effective communication among the employees incorporates identification and encourages motivation in the sales organizations in Rivers State.

V. Conclusion and Recommendations

Conclusion

It is necessary to conclude from the findings that sales management had improved greatly with the profitability which have contributed to the reasons why there is customer relationship between the sales force and customers. It is concluded that customer relationship are used to achieve sales growth in sales organizations. Effective sales managers are used to achieve vibrant sales force in sales organizations. Company size determined the roles of sales management and profitability in Rivers State.

Recommendations

The results of the findings enabled the researcher to pinpoint following recommendations which will not only be beneficial to the sales organizations in Rivers state and Nigeria, but also to other sectors globally.

i. There should be effective communication between the sales force and the customers so that there would be enhanced sales growth.

ii. The sales organizations should have high performing sales managers who should help the organization to actualize its goals and objectives.
iii. Friendly and knowledgeable employees should be employed in a conducive and safe atmosphere.
iv. The assessment of the company's profitability should be measured through the return of assets

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