

The Effect of Internal Marketing for the profitability of Tax Payer “A” Traders: In the Case of South Wollo Zone, Ethiopia

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Abstract

This study is aimed at assessing the effect of internal marketing for profitability of tax payer “A” traders in South Wollo Zone, Ethiopia. This study used simple random sampling technique to select traders from Dessie and Kombolcha towns. And also purposive sampling technique was used to select traders from woredas/districts in the zone and for interview. As tools of data collection questionnaire and semi-structured interviews were employed. The data were analyzed using descriptive methods of statistics such as percentages, frequencies, mean and standard deviations, and inferential methods of statistics which were correlation and regression. The results of the finding showed that internal marketing has a significant effect on profit; fairness for employees’ performance was provided to have highest effect on profit. On the other hand, information and reward effect on profit. Even though independent variables have a significant effect on dependent variable till it is below expectation. Therefore, organizations should satisfy their employees by providing information, reward and be fairness for employees’ performance.

Key terms: *Internal marketing, Information, Reward and fairness*

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I. INTRODUCTION

The new concept of marketing combines with classical marketing and new possibilities of digital environment to create and stabilize long-term relationships. Such relationships can help all parts to prosper. From this point of view the holistic marketers were successful in creating trustful firm that offer high level of quality of products, services and promptness. Some marketers gain profit increase by increasing the number of customers, creating customer loyalty and earning lifelong customer value when companies have satisfied employees as internal markets (Agbonifoh, et al, 2007).

Holistic marketing orientation requires rethinking how to approach the market, new realities, in a broader and more coherent, with a louder voice, holistic marketing states that all matter, citing the need of a real partnership between the organization, suppliers and distributors, creating a true team in order to provide the best value to target markets. Adopting a holistic marketing vision starts with building strong internal relations at all hierarchical levels. Companies must first take care of internal clients’ needs in order to better meet customer needs (Berry and Parasurman, 1991).

Holistic marketing incorporates internal marketing, ensuring that everyone in the organization embraces appropriate marketing principles, especially senior management. Internal marketing is the task of hiring, training, and motivating able employees who want to serve customers well. Smart marketers recognize that marketing activities within the company can be as important as or even more important than marketing activities directed outside the company. It makes no sense to promise excellent service before the company’s staff is ready to provide it (Kotler, 2008).

Internal marketing works as a twofold process of holistic management of numerous functions in the company. Internal marketing is a permanent process in the company where the organization motivates and empowers employees at all levels with the objective of constantly creating a positive experience for customers (Mulhern and Schultz, 2010).

In the Ethiopian context this new marketing concept is not properly adopted in different organizations. Despite the importance of the proper implementation of internal marketing concept, it might not go beyond lip service. Therefore, assessing the status of the implementation of internal marketing concept for profitability is found to be very crucial. So, this study tried to assess the effect of internal marketing for profitability of tax payer “A” traders in South Wollo Zone, Ethiopia.

Companies that embrace internal marketing understand that taking care of customers mean taking care of employees. They realize that their employees are important because they are responsible for delivering quality products and services to their customers (Little & Little, 2009) and sustained delivery of products and

services that exceeds customers' expectations will develop customer loyalty, as they become highly satisfied or even delighted (Kotler, 2008).

The function of internal marketing is internal exchange between the company and its employees that has to function efficiently before the company may be successful in realizing its objectives related to external market (Gronroos, 2000). Kotler's theory on internal marketing (2008) has been broken down to look at the three components more closely such as hiring, training and motivating employees could be considered as three separate components themselves.

Internal marketing aims to improve the overall business process within an organization to ensure that resources to progress the organizations aspiration are made available to the internal customer (Evenson, 2003). Although it has existed for almost thirty years, this concept has not become widely accepted by managers, while its potential benefits are often grossly neglected (Bannon, 2005). The satisfaction of the internal customer is of critical importance as satisfaction will ultimately affect the satisfaction of the external market. Internal marketing is a technique implemented by the organization in an attempt to ensure the provision of excellent service (Rafiq and Ahmed, 2000).

Currently, both private and government Organizations in Ethiopia are facing different challenges of marketing activity due to improper implementation of internal marketing. Therefore, the general objective of this research is to investigate the effect of internal marketing for profitability of tax payer "A" traders in South Wollo Zone, Ethiopia. Based on the general objective, the following specific objectives are drawn:

- To analyze the effect of providing information to employees for the profitability of organizations
- To evaluate how rewards affect the profitability of organizations in practice
- To ascertain the effects of fairness for employees' performance on the profitability of organizations

II. REVIEW OF RELATED LITERATURE

According to Berry and Parasuraman (1991) internal marketing is defined as viewing employees as internal customers; viewing jobs as internal products that satisfy the needs and wants of these internal customers while addressing the objectives of the firm. As per Gronroos (1999) the meaning of internal marketing is that the management in a hierarchical organization has to develop, from the top, motivated and customer-conscious employees. It refers to all those planned and unplanned activities the firm carries out to train, motivate and reward its employees so that they are able and willing to deliver the promise which the external marketing function communicates to the customers.

Unless service employees are able and willing to deliver on the promises made, the firm will not be successful (Zeithaml et al., 2010). This is because internal marketing plays an important role in creating, communicating and providing value is the cornerstone of marketing educational services, care managers will ensure internal customer satisfaction and external customer satisfaction organization, a professor hanked turns into a real agent marketing (Theodosiou, and Katsikea, 2012). As the internal customers of an organization are satisfied they will perform better and maintain better interaction with external customers. As a result external customers will get more satisfaction, which will bring about their faithfulness in the long run and ultimately a competitive advantage will be obtained from internal customers (Seyedetal, 2011).

In the context of customer orientation, internal marketing considers the attraction, retention and motivation of service-minded employees. The motivation of employees is not enough in itself; as the customer orientation must be communicated into the external marketplace through employee action. Relational exchanges between employees within an organization should be considered as a prerequisite for successful exchanges with external markets. The satisfaction of the internal customer is of critical importance as satisfaction will ultimately affect the satisfaction of the external market. Internal marketing is a technique implemented by the organization in an attempt to ensure the provision of excellent service (Rafiq and Ahmed, 2000).

Internal marketing is the application of marketing inside an organization to enhance customer focused and customer oriented employees. It also takes into consideration the human resources perspective so as to instill a more motivated customer contact employee because finally it is the customer contact front-line employees of the service organization who interact with the majority of customers and generally handle a wide range of customer transactions (Yang, 2010).

III. METHODOLOGY

In this study, both descriptive and explanatory research methods were used, because the purpose is to describe the existing situations in the existing circumstances and to analyze the impact of independent variables on dependent variables in the selected organizations.

South Wollo Zone and Dessie City Administration were the center at which this study carried out. Both primary and secondary sources of data were used to collect the required information on the issue under investigation.

The primary source of data was gathered from tax payer ‘A’ traders of the zone and city administration. There were 2186 tax payer ‘A’ traders in South Wollo Zone and Dessie city administration. Among these, 565 tax payers ‘A’ traders were from South Wollo Zone and 1621 tax payer ‘A’ traders are from Dessie City Administration. In addition, there were three top managers from the zones and city administration. Therefore, the above bodies mentioned were population of the study.

In order to determine sample size of the two city administrations which are Dessie (1621 tax payer ‘A’ traders) and Kombolcha (99 tax payer ‘A’ traders), the researchers used Yamane’s (1967:886) formula that provides a simplified formula to calculate sample sizes because the number of population are already known. This formula is used to calculate the sample sizes starting the mid of 20th century. A 92% confidence level and .08 is level of precision.

$$n = \frac{N}{1 + Ne^2}$$

Where **n** is the sample size, **N** is the population size, and **e** is the level of precision

Total population = 99 + 1621 = 1720 (from the selected city administrations)

Therefore the sample size of 1720 will be $n = 1720 / (1 + 1720 \cdot (.08)^2) = 156$ (9 from kombolcha town and 147 from Dessie town proportionally). And 293 respondents were selected from six woredas in the zone.

So, Total Sample Size = 156 + 293 = 449.

The researchers used stratified sampling technique to stratify the total population in to three groups:

1. Three city administrations such as Dessie, Kombolcha and Mekaneselem Towns
 2. 22 Woredas in the south wollo Zone
- To select respondents from Dessie Town and Kombolcha towns, random sampling technique were applied for selecting appropriate representatives (samples) among respondents of the towns and the whole respondents were selected from M/Selam City Administration (22) because they are small in number.
 - Among 22 Woredas, 6 woredas such as Hayk (57), Worebabo (32), Legambo (36), Tenta (30), Mekdela (46) and Wogdi (30) were selected purposively based on their business performance because they have relatively more tax payer ‘A’ than other Woredas.

Questionnaires and interview were used to collect data from respective respondents; questionnaires were distributed to the traders while interview used to collect data from the management bodies. All items were measured by using five point Likert scales. Each differentiated with 1=strongly disagree 2=disagree 3=Neutral 4= Agree 5=strongly agree

The raw data which gathered through questionnaire were organized by editing, classifying, and tabulating so that they could be responsive to analysis. The SPSS version 20.0 statistical package for social studies for both descriptive and explanatory statistics was used to calculate the result. Frequency distributions, percentages, mean, standard deviations within table were used to present the data and inferential statistics such as correlation and regression data analyze methods were used. The processed data was analyzed using descriptive statistics while the relationship and the influence of internal marketing on profit was analyzed by using Pearson correlation and multiple regression model of data analyses.

IV. RESULTS AND DISCUSSIONS

4.1. Descriptive analysis on providing information to employees

Table 1: Responses of respondents on providing information to employees

No	Item	N	Rating scale with Value (in percentage)					Mean Value (MV)	Std. Deviation
			SD (%)	DA (%)	N (%)	A (%)	SA (%)		
1	Spends time meeting with employees and listening to their problems	413	7	8.4	8.1	49.9	26.7	3.8571	1.10513
2	Provides orientation to new employees to adapt the organization’s culture.	413	5.8	7.2	7	54.5	25.5	3.8941	1.04216
3	Provides training and motivating employees	413	7	8.4	8.1	53.5	23.5	3.8000	1.09491

Source: Own survey, 2020

The table 1 above shows that, half (49.9%) agreed and (26.7%) of the respondents strongly agreed with the statement that spends time meeting with employees and listening to their problems while a small number (15.4%) of them disagreed. In the same table above for item 2, a great majority (80%) of respondents agreed

that a company provides orientation to new employees to adapt the organization’s culture. Similarly as it can be observed in the same table above, the majority (77 %) of the respondents agreed that a company provides training and motivating employees who will serve customers well. This indicates that companies spend time meeting with employees and listening to their problems, provides training and motivating employees who will serve customers well and orientations are relatively provided.

As it can be observed from the same table above, the mean values of those items are 3.8571, 3.8941 and 3.800 respectively. This means if it is more than average (>2.5 since the maximum and minimum responses were 5 and 1 respectively), internal marketing has an effect on profitability of tax payer ‘A’ traders. So as it is shown in the table above all items have relatively major effect on profitability.

As it is also indicated in the same table above the standard deviation of Item 1 is 1.10513, Item 2 is 1.04216, and Item 3 is 1.09491. As it is known that standard deviation shows that how diverse are the responses of respondents for a given construct. For instance, high standard deviation means that the data are wide spread, which means that respondents give variety of opinion and the low standard deviation means that respondents express close opinion. Therefore, the respondents had expressed close opinion on item 2, 3 and item 5. This means they have almost similar impact on profitability for every trader.

4.2. Descriptive analysis on providing rewards to employees

Table 2: Responses of respondents on providing rewards to employees

No	Item	N	Rating scale with Value (in percentage)					Mean Value (MV)	Std. Deviation
			SD (%)	DA (%)	N (%)	A (%)	SA (%)		
1	There are incentives and bonuses provided	413	11.6	14.2	8.1	45.2	20.9	3.5357	1.27649
2	Adequate salary is paid to employees	413	4.6	3.1	5.8	53.3	23.2	3.8434	1.04846

Source: Own survey, 2020

In the table 2 above item 1, a majority (66.1%) of the respondents said that there are incentives and bonuses provided. In the same table 3 above item 2, a majority (76.5%) of the respondents agreed that adequate salary is paid to employees. This implies that incentives, bonuses and salaries are moderately provided.

As it can be observed from the same table 3 above, the mean values of those items are 3.5357 and 3.8434 respectively. This means if it is more than average (>2.5 since the maximum and minimum responses were 5 and 1 respectively), internal marketing has an effect on profitability of tax payer ‘A’ traders. So as it is shown in the table above item the 2nd item (MV= 3.8434) have relatively major effect on profitability.

As it is also indicated in the same table above the standard deviation of item 1 is 1.27649 and Item 2 is 1.04846. As it is known that standard deviation shows that how diverse are the responses of respondents for a given construct. For instance, high standard deviation means that the data are wide spread, which means that respondents give variety of opinion and the low standard deviation means that respondents express close opinion. Therefore, the respondents had expressed variety of opinion on items. This means they have almost similar impact on profitability for every trader.

This is also partially supported by interviewees. According to the response of the interviewees some organizations have tried to provide training and motivating employees who will serve customers well and orientations are relatively provided but adequate salary is not paid to employees at a time.

4.3. Descriptive analysis on fairness for employees’ performance

Table 3: Responses of respondents on fairness for employees’ performance

No	Item	N	Rating scale with Value (in percentage)					Mean Value (MV)	Std. Deviation
			SD (%)	DA (%)	N (%)	A (%)	SA (%)		
1	There is job security and fair treatment of workers	413	7	6.1	5.8	51	30.1	3.9643	1.07561
2	There is fair performance evaluation of employees.	413	7	16.6	10.4	44.1	22	3.6386	1.17967
3	There is fair promotion for employees	413	9.3	18.6	8.1	41.7	19.7	3.4524	1.26873
4	The position matches with the skill and knowledge	413	7	21.7	11.6	44.1	19.7	3.5595	1.18045
5	There is fairness of disciplinary measures	413	9.3	15.4	11.6	49.9	13.9	3.4762	1.17157

Source: Own survey, 2020

The table 3 above shows that, more than half (51%) agreed and (30.1%) of the respondents strongly agreed with the statement that there is job security and fair treatment of workers. In the same table above for item 2, majority (66.1%) of respondents agreed that there is fair performance evaluation of employees. Similarly as it can be observed in the same table above, the majority (61.4%) of the respondents agreed that there is fair promotion for employees. In the same table for item 4, a majority (63.8%) of the respondents said that the position matches with the skill and knowledge. For the last item, a majority (63.8%) of the respondents agreed that there is fairness of disciplinary measures. This implies that there is in somewhat job security and fair treatment of workers, fair performance evaluation of employees, fair promotion for employees, the position matches with the skill and knowledge and fairness of disciplinary measures.

Moreover as it can be observed from the same table above, the mean values of those Items are 3.9643, 3.6386, 3.4524, 3.5595, and 3.4762 respectively. This means if it is more than average (>2.5 since the maximum and minimum responses were 5 and 1 respectively), internal marketing has an effect on profitability of tax payer ‘A’ traders. So as it is shown in the table above item 1 (MV=3.9643) and item 2 (MV=3.6386) have relatively major effect on profitability.

As it is also indicated in the same table above the standard deviation of item 1 is 1.07561, Item 2 is 1.17967, Item 3 is 1.26873, Item 4 is 1.18045 and Item 5 is 1.17157. As it is known that standard deviation shows that how diverse are the responses of respondents for a given construct. For instance, high standard deviation means that the data are wide spread, which means that respondents give variety of opinion and the low standard deviation means that respondents express close opinion. Therefore, the respondents had expressed close opinion on item 1, 2 and item 5. This means those items have almost similar impact on profitability for every trader.

This is also supported by interviewees. According to the response of the interviewees those organizations have tried to secure jobs but fair treatment of workers is not properly treated. Moreover, fair performance evaluation of employees, fair promotion for employees, the position matches with the skill and knowledge and fairness of disciplinary measures were tried to do but most of the time these activities are difficult to manage.

4.4 Descriptive Analysis of Profitability as a Dependent Variable

In this section the researcher has tried to present items which are related to profitability as a dependent variable. As this research topic that is the effect of internal marketing on profitability of tax payer “A” traders. It indicates that there are two variables: independent variable is internal marketing and the dependent variable is profitability. So, in order to see the impact of independent variables on dependent variable, we have to have items under each variable.

Table 4: Responses of respondents about profitability of tax payer “A” traders

No	Item	N	Rating scale with Value (in percentage)					Mean Value (MV)	Std. Deviation
			SD (%)	DA (%)	N (%)	A %	SA %		
1	There is high market share in the organization.	413	7	23.2	11.6	43.2	15.1	3.4329	1.17898
2	Costs are decreased in the organization	413	17.4	37.7	10.4	25.5	8.1	2.7195	1.27334
3	Sale of the organization is increased from time to time.	413	5.8	35	13.9	35.9	9.3	3.1625	1.14682
4	There is high market growth in the organization.	413	4.6	27	9.3	42.9	16.2	3.4458	1.16601
5	The organization has good will.	413	3.5	15.4	4.6	40.6	35.9	3.9759	1.10998

Source: Own survey, 2020

As it is shown in the table 4 above, more than half (58.3%) agreed while (30.2%) of them disagreed with the statement that there is high market share in the organization. In the same table above for item 2, more than half (55.1%) of respondents disagreed that costs are decreased in the organization. Similarly as it can be observed in the same table above, 45.2% of the respondents agreed whereas 40.8% of them disagreed that sale of the organization is increased from time to time. In the same table item 4, a majority (59.1%) of the respondents said that there is high market growth in the organization. For the last item, a great majority (76.5%) of the respondents agreed that the organization has good will.

From the same table 4 above, the mean values of those Items are 3.4329, 2.7195, 3.1625, 3.4458 and 3.9759 respectively. This means if it is more than average (>2.5 since the maximum and minimum responses were 5 and 1 respectively), holistic marketing has an effect on profitability of tax payer ‘A’ traders. Therefore, as it is shown in the table above item 1 (MV=3.4329), item 4 (MV=3.4458) and item 5 (MV=3.9759) have relatively a major relationship with profitability.

As it is also indicated in the same table above the standard deviation of item 1 is 1.17898, Item 2 is 1.27334, Item 3 is 1.14682, Item 4 is 1.16601 and Item 5 is 1.10998. As it is known that standard deviation shows that how diverse are the responses of respondents for a given construct. For instance, high standard deviation means that the data are wide spread, which means that respondents give variety of opinion and the low standard deviation means that respondents express close opinion. Therefore, the respondents had expressed diverse opinion on items.

4.5 Correlation of Independent and Dependent variables

Correlation can show us the degree of linear association between any two or more variables. So, the researcher has tried to see the relationship between independents variables such as information, rewards and fairness for employees’ performance with dependent variable that is profitability by using Pearson's correlation since it is the most frequently used correlation in data analysis to show the relationship between or among variables.

Pearson Correlation analysis

Correlation refers to synonym for association or the relationship between variables and it measures the degree to which two sets of data are related.

Table 5: Independent variables and profitability correlation test

		Correlations			
		Information	Reward	Fairnessfor employees’ performance	Profit
Information	Pearson Correlation	1	.802**	.757**	.687
	Sig. (2-tailed)	.000	.000	.000	.131
	N	413	413	413	413
Reward	Pearson Correlation	.802**	1	.782**	.772
	Sig. (2-tailed)	.000	.000	.000	.131
	N	413	413	413	413
Fairnessfor employees’ performance	Pearson Correlation	.757**	.782**	1	.736**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	413	413	413	413
Profit	Pearson Correlation	.687**	.772**	.736**	1
	Sig. (2-tailed)	.000	.131	.000	.000
	N	413	413	413	413

** Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS Regression results output, 2020

According to table 5 above internal marketing elements have been shown to have strong positive relations with profit. Accordingly information has been indicated to have (r=.687) positive relations, reward has been indicated to have (r=.772) and fairness for employees’ performance has been indicated that (r=.736) positive relation. Generally this table shows that independent variables are positively correlated with profit.

4.6 Overall Regression Result

The effect of independent variables on the dependent variable has been investigated using multiple regression analysis.

Multiple Regression Analysis

Multiple regressions are the most common and widely used to analyze the relationship between a single continues dependent variable and multiple continues on categorical independent variable. In this study multiple regression analysis was employed to examine the effect of internal marketing on profit.

Table 6: Overall Regression Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.746 ^a	.792	.754	.29595	.792	32.149	12	14	.000

a. Predictors: (Constant), fairness for employees’ performance, information and reward

Source: SPSS Regression results output, 2020

As it can be seen from the table 6 above the grand regression result of these independent variables such as fairness for employees’ performance, information and reward have significant effect on profit as it is indicated by adjusted R square(.754). And also from this table the degree of association between independent

variables and profit has been seen to be 0.746 and the degree of influence that independent variables is shown by adjusted R square as 0.754 meaning among many factors affecting profit, those independent variables have 75.4% influence on profit while 24.6% of the deviation is resulted from other variables which are not included in this study.

Table 7: The effect of each variable on profit

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	3.022	.201		15.070	.000
1 information	-.236	.080	.283	-2.937	.004
Reward	.265	.074	.294	3.421	.002
fairness for employees' performance	.355	.072	.440	4.919	.000

a. Dependent Variable: Profit

Source: SPSS Regression results output, 2020

The table above shows that the standardize beta coefficient, which tell us the unique contribution of each factor to the model. A high beta value and a small p value (<.005) indicate that the predictor variable has made a significance statistical contribution to the model. On the other hand, a small beta value and a high p value (p >.005) indicate that the predictor variable has little or no significant contribution to the model (George et al., (2003).

As it can be seen from table9 abovevariables have significant effect as it can be seen from the significant level column all values being less than 0.05 significance level along with all the positive effect that the independent variables on profit. As a result, fairness for employees' performancewas provided to have highest (44%) effect on profit. On the other hand, information (28.3%) and reward (29.4%) effect on profit. Therefore, those variables were significant to the dependent variable.

As it is also indicated in table 8 above, fairness for employees' performance, information and reward have a significant influence on profit at 95% confidence level. The significant of internal marketing factors have been included for the establishment of the function. Therefore, the established regression function is:

$$Y = 3.022 + 0.283X_1 + 0.294X_2 + 0.440X_3$$

Where: Y= profit, X1= information, X2= reward and X3=fairness for employees' performance

V. CONCLUSIONS

Based up on the summary results of descriptive and inferential analyses, the researchers have concluded the following relevant points:

- ❖ Organizationsspend time meeting with employees and listening to their problems though they were not all.
- ❖ Orientations,training and motivation were provided to employees who will serve customers well but all organizations did not do it.
- ❖ There are incentives and bonuses provided and also adequate salary is paid to employees though it is not paid to employees at a time.
- ❖ There is a job security,fair performance evaluation of employees and fair promotion for employees but fair treatment of workers is not properly treated
- ❖ The position matches with the skill and knowledge of employees and fairness of disciplinary measures moderately.
- ❖ The independent variables are positively correlated with dependent variable (profit) and they have significant effect (PV<0.05 significance level) along with the entire positive effect that the independent variables on profit.
- ❖ Among those variable, fairness for employees' performance was provided to have highest (44%) effect on profit. On the other hand,information (28.3%) and reward (29.4%) have effect on profit.

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