
SALES PLAN AND ORGANIZATIONAL PERFORMANCE OF MICRO, SMALL AND MEDIUM ENTERPRISES (MSMES) IN ABIA STATE

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Abstract

The study investigated sales plan and organizational performance of Micro, Small and Medium enterprises (MSMEs) in Abia State. The specific objectives of the study were to assess the impact of operating plan on increase sales volume of micro, small and medium enterprises (MSMEs) in Abia State, and assess the effect of sales plan on competitive advantage of micro, small and medium enterprises (MSMEs) in Abia State. The research design used in the study was a survey design. The researcher adopted mainly primary source of data to collect information from the respondents. The population of the study was 230 respondents from Saclux paint, Udeagbala Holdings and Jeobatex Group Limited in Abia State, with a sample size of 146 which was derived from Taro Yamane formula. The researcher used the stratified simple random sampling technique. To test hypotheses of the study regression model was used to test the dependent and independent variables of the study. The findings of the study stated that operating plan positively affect organizational effectiveness of micro, small and medium enterprises (MSMEs) in Abia State, that sales plan positively affect competitive advantage of micro, small and medium enterprises (MSMEs) in Abia State. The study concluded that a good sales plan and good alignment strategy have a positive impact on organizational performance of micro, small and medium enterprises (MSMEs) in Abia State and the study recommended that MSMEs should ensure that sales plan is aligned with the organization's overall objectives, it should clearly define measurable sales targets, both in terms of revenue and market share, to provide a roadmap for the sales team.

Keywords: *Sales Plan, Operating Plan, Sales Plan and Organizational Performance.*

INTRODUCTION

Business planning has been an integral part of organizational management for centuries. Historically, business plans were often static documents, outlining long-term strategies and financial projections. However, the rapid pace of technological advancement, globalization, and changing consumer behaviors has rendered the traditional business planning model obsolete. Modern businesses now find themselves in a perpetual state of transformation, with external and internal factors requiring them to be agile and adaptable. Over times the concept and practice of business plan has been embraced wide-reaching and across sectors because of its perceived contribution to organizational performance. Now days organizations from both the public and private sectors have taken the practice of business plan critically as a tool that can be employed to fast track their performances. Business plan is arguably important ingredient in the conduct of strategic management (Francis, 2000).

Moreover, Greenley (2008) noted that business plan has potential advantages and intrinsic values that eventually translate into improved organizational performance. It is, therefore, a vehicle that facilitates improved organizational performance. The grand

promise of business plan has been to increase the efficiency and effectiveness of organizations by improving both current and future operations. Business plan provides a framework for management's vision of the future. The business plan process is used by management to establish objectives, set goals and schedule activities for achieving those goals and includes a method for measuring progress. The process determines how the organization will change to take advantage of new opportunities that will help meet the needs of customers and clients. The idea of business plan has historical roots in the military concept of strategy. The literature of formal business plan for organizations emerged in the 1960s. However, most theory and practices have focused on the private sector, specifically in businesses and for the purpose of improving competitive position in the market. Business plan for public organizations is a more recent innovation. It has steadily grown as an academic endeavours and tool for public managers, but is not nearly as robust as its private sector predecessor. Since the last five years, increased efforts are being made towards facilitating planned urban development in Ethiopia (Garter, Shaver, Carter, & Reynolds, 2004). As organizations evolve and adapt to changing circumstances, the need for a well-crafted and meticulously executed business plan to optimize and enhance performance has become increasingly paramount. A business plan serves as a roadmap that outlines an organization's goals, strategies, and tactics. It provides a structured approach to achieving performance objectives and guides decision-making. This study examined sales plan and organizational performance of selected micro, small and medium enterprises (MSMEs) in Abia State.

Statement of the Problem

Small and Medium Enterprises (SMEs) are the backbone of most economies, contributing significantly to employment generation, innovation, and GDP growth. However, despite their crucial role, SMEs often face multiple challenges that hinder their sustainability and expansion. These challenges include limited access to financing, poor strategic planning, inefficient operational structures, lack of market intelligence, and difficulties in scaling due to inadequate business models. The reliability, accuracy, and strategic impact of financial projections are increasingly in question. As organizations heavily rely on financial projections to make informed decisions, allocate resources, and plan for the future, any inaccuracy or lack of precision in these projections can have profound consequences. The problem at hand pertains to the effect of financial projections on organizational performance and decision-making. Specifically, it raises questions about whether financial projections consistently meet the expectations of stakeholders and whether they effectively guide decision-makers toward achieving their intended financial and strategic objectives.

The effectiveness of an organization's operating plan plays a pivotal role in determining its success or failure. The inherent challenge lies in the fact that many organizations struggle to align their operating plans with their strategic objectives and adapt to the evolving market conditions. Consequently, the misalignment of the operating plan with the strategic goals hinders the organization's ability to optimize resource allocation, responsiveness to market changes, and overall performance. This misalignment may lead to inefficiencies, suboptimal resource utilization, and a failure to meet critical key performance indicators (KPIs). The problem at hand, therefore, is to understand and address the significant impact of operating plans on organizational performance and strategize for an effective alignment that ensures success in a constantly evolving business

landscape (Donaldson & Preston, 2005). Therefore, this study examined sales plan on organizational performance of (MSMEs) in Abia State.

Objectives of the Study

The major objective of this study examined sales plan and organizational performance of Micro, Small and Medium enterprises (MSMEs) in Abia State. The specific objectives

- i. Assess the impact of operating plan on increase sales volume of micro, small and medium enterprises (MSMEs) in Abia State.
- ii. Assess the effect of sales plan on competitive advantage of micro, small and medium enterprises (MSMEs) in Abia State.

Research Questions

- i. To what extent does operating plan positively increase sales volume of micro, small and medium enterprises (MSMEs) in Abia State?
- ii. How does sales plan positively affects competitive advantage of micro, small and medium enterprises (MSMEs) in Abia State?

Research Hypotheses

Ho₁: Operating plan does not positively increase sales volume of micro, small and medium enterprises (MSMEs) in Abia State.

Ho₂: Sales plan do not positively affect competitive advantage of micro, small and medium enterprises (MSMEs) in Abia State.

REVIEW OF RELATED LITERATURE

Conceptual Review

Operational Planning

The operational level of planning is primarily realised for specific procedures and processes, and controlled by the lowest ranked managers. The lowest ranked managers (in defining operational objectives and plans) are entrusted with operational planning due to the fact that they understand best not only current problems, but also daily tasks and activities to be undertaken (Mihanović, 2016). This level of planning defines individual tasks to be performed in due time using the available resources. Operational planning comprises a one-year period, it is derived from tactical planning, it contributes to realization of the planned strategy, it is more detailed and more concrete, and is performed continuously (minimally) at the level of business units, including the production process as well.

Operational planning comprises planning of production programme with regard to the type, quantities and sequence (capacity planning), as well as the production sequence planning (working stoke and capacity performance) (Greasley, 2008). Operational production planning, furthermore, determines the machine operation performance time, possible delays and machine alteration time in production process, as well as the execution phases of the production process. Besides, the basic production task is related to planning and monitoring the engagement of capacities aiming at predicting whether it is possible to perform a task in given terms and quantities (Jozefowska & Ziminiak, 2008).

Operational planning platform relates to the work preparation for technological work units within a company. Operational planning in production enterprises, in the majority of cases, is very complex. For the successful performance, it is necessary to

determine the type of production, aiming at choosing the most favourable method of drafting the operational plan. This is mainly due to the fact that all types of operational plan drafting cannot be applied to all types of production. It appears necessary to precise thereupon the instruments of operational planning in order to secure the planning standards and performance monitoring. Well applied operational production planning is determined by a detailed timetable. Operational planning of production is determined by single production and operation time framework at daily or hourly basis, which relates to different plants or plant units, with regard to the quantity of data the enterprise disposes with at operational level (D'Amours, Rönnqvist, & Weintraub, 2008). Most frequently, time framework referred to in operational production planning, is a month. Within that time, the realization and appreciation of the targeted objective must be assured, e.g. The timely production of quality products for the requested quantities at minimum cost.

Operational planning is the creation of a detailed roadmap based on a strategic plan. It aligns action items with timelines and key milestones that an organization needs to execute the strategic plan. As a result, an operational plan outlines the organization's key objectives and the approach it will use to achieve them. The operational planning process describes a company's responsibilities based on a timeline that matches its typical organizational speed. This timeline is usually very dynamic, so it's important for the plan to maintain clarity during these changes.

A sound operational plan also ensures team members collaborate with each other by ensuring everyone knows their duties as well as those of the other team members. In addition, it must guide critical decisions regarding the organization's long-term strategy. Operational planning is the execution of a strategic plan, making it a forward-looking process. It maps out factors like budgets, operational capabilities, and department goals to create a series of team-based activities that support the strategic plan. Operational plans are most effective when the organization is able to obtain buy-in from everyone affected by them, which greatly increases the chances of stakeholders collaborating and reporting issues (Julia, 2013).

These actions are crucial to ensuring that the operational plan meets its milestones and deliveries. Communication across departments like business and finance is particularly important for helping an organization meet the goals of its operational plan. Assume that a manufacturer wants to increase revenue. This plan would likely include the collaboration between departments like finance, sales, marketing, and operations to align the company's strategies to support revenue growth. Another example would be a brand that wants to introduce a new product. In this case, the operational plan would be to expand the manufacturer's existing capabilities, adopt new tools and create a roadmap for the new product. Additional examples include mapping production output to meet a strategic goal or obtaining greater clarity regarding such a goal. Operational plans may also create a more specific strategy for leveraging a particular partnership (Julia, 2013).

Sales Plan/Strategy

Traditionally, most marketing literature has considered sales as a tactical activity related to implementing marketing strategies. However, recent studies have found that the role of selling in business firms is in practice often much more central than the marketing literature suggests, and that there is currently an evident change in the selling practices of

business firms, which are moving from an operational focus toward a more strategic one. This change toward more analytical and senior-management focused aspects of selling has been associated with the fact that leading business-to-business firms are shifting from a goods-dominant logic to a service-dominant logic, in which they emphasize high value-added offerings (e.g., complex services, integrated solutions and hybrid offerings) and a value co-creation perspective. In this type of business the focus of selling is not only on executing strategy but also, increasingly, on driving strategic initiatives toward both customers and the organization.

Sales strategy has been defined as “the extent to which a firm engages in a set of activities and decisions regarding the allocation of scarce sales resources (i.e., people, selling effort, money) to manage customer relationships on the basis of the value of each customer for the firm” (Pawels, Srinivasan, Silva-Risso, & Hanssen, 2010). The main difference between a firm’s sales strategy and its marketing strategy is that sales strategy decisions pertain to how the firm relates to and interacts with individual customers within a market segment, whereas marketing strategy has a broader market-level focus and addresses questions related to generating and sustaining competitive advantage.

In the present study, we are particularly interested in how sales strategy dimensions – customer segmentation, customer prioritization, and selling models – affect salespeople and their performance. Our conceptualization of sales strategy is based on Pawels, Srinivasan, Silva-Risso, and Hanssen (2010) research. However, given our focus on salespeople and their role in implementing sales strategy, we omit their multiple sales channel dimension for the purpose of our analysis.

We present our conceptual model in more detail in section 3. The research model extends current knowledge concerning firms’ sales strategy in four important ways. First, it substantiates empirical evidence for the influence of sales strategy on organizational performance. Second, our multilevel perspective enables us to study the effects of sales strategy on individual salespeople’s performance rather than just firm performance. We thereby extend current findings that are based on senior management’s overall assessment of their sales forces’ performance. Third, our study produces new insights about the differential performance outcomes of individual sales strategy dimensions. This complements earlier sales strategy research, which has analyzed the performance relationship based on an aggregated sales strategy construct. Fourth, and most importantly, Pawels, Srinivasan, Silva-Risso, and Hanssen (2010) raised the question of why the found link to performance is relatively weak, and underlined the need to further explore “the chain of effects” of how sales strategy affects performance. To this end, we extend the analysis to the impact of sales strategy on salespeople’s customer-directed selling approaches, hypothesized to play a critical role in transforming sales strategy into performance. We focus on two customer-directed selling concepts, namely salespeople’s customer orientation and value-based selling. These concepts have been identified as particularly important determinants of salesperson. Performance in business markets, where the dominant question has been the creation of value in close, long-term customer relationships. While customer-oriented salespeople play a critical role in building such relationships, business-to-business salespeople are effective to the extent to which they create value for customers (Ayimey, Vitor, & Gayibor, 2013).

Theoretical Framework

The Schumpeterian Theory of Innovation (by Zahra & Covin, 2018)

This posits that the Schumpeterian theory has significantly impacted research in entrepreneurial orientation and MSMEs performance. The Schumpeterian theory of innovation postulates that entrepreneurship positively affects economic growth (Schumpeter, 1934), Kusumawardhani (2013) opines that entrepreneurship focuses majorly on innovation, as new and improved products are introduced, new and better techniques or process are implemented and new market are identified, firm performance and economic growth will be enhanced. The theory further postulates that the innovativeness, pro-activeness and risk-taking activities of business entities tend to improve their profitability and growth. Schumpeter (1934) differentiated intellectual capital from physical capital and between innovations and savings; he opines that innovation enhances intellectual capital while saving enhances physical capital. This assumes that technological improvement results from innovation activities implemented by business entities motivated by profit motives and that it involves creative destruction which implies that innovation brings about the creation of new products, process or market, which gives its creator a competitive advantage over its business rivals, it renders some earlier innovations obsolete and it is in turn most likely to be rendered obsolete by prospective innovations. This theory anchored more on this study, the theory further postulates that the innovativeness, pro-activeness and risk-taking activities of business entities tend to improve their profitability and growth on sales plan of small businesses.

Transformational Leadership Theory (by James V. Downton, 1973)

The term "transformational leadership" refers to a leadership style that has the power to transform individuals and entire communities. In its ideal form, it aims to transform followers into leaders by encouraging them to make good changes in their lives. Quiet leaders are a term used to describe transformational leaders. They set an example for others to follow. Relationship, inspiration, and empathy are some of the tools they employ to captivate their audience. When it comes to sacrificing yourself for the greater good, they're renowned for their daring and confidence.

To be considered a transformational leader, one must go beyond their own immediate self-interests to work with teams or followers in order to identify the changes that are needed. This involves developing a vision to guide the changes through influence and inspiration, and then putting those changes into action in conjunction with the group's committed members. The Full Range Leadership Model is incomplete without it. Transformative leadership occurs when a leader's actions influence and motivate others around him or her to go above and beyond what they think they can do. Transformative leadership motivates individuals to accomplish extraordinary outcomes. It empowers people to take charge of their own work, as well as to make their own choices after they've completed their training. This has a good effect on the organisation as a whole, as well as the attitudes of its adherents. The "four I's" are a set of four actions that transformative leaders often engage in. These actions are characterised by inspiring drive, idealistic influence, intellectual stimulation, and personal attention.

Empirical Review

Assess the impact of operating plan on organizational effectiveness of Micro, Small and Medium enterprises (MSMEs) in Abia State.

Akinyele and Fasogbo (2010) investigated the impact of operating planning on organizational performance and survival. The objective is to re-evaluate the planning performance relationship in organizational and to determine the extent to which planning affects performance in business organization. The population of the study consists of staff of first bank Nigeria plc. with a sample size of 100 respondents. A survey technique was used with the questionnaire to collect the needed data. The statistical package for social science, T-Test and chi-square were used for analysis and test of hypothesis. The result of the study revealed that strategic planning enhances better organization performance and that strategic planning intensity is determined by managerial, environmental and organizational factors.

Owolabi and Makinde (2012) conducted on the effect of operating plan on cooperate performance using Babcock university as a case study. The study aimed at investigating the effect of formal strategic planning on the performance of the organization. The study made use of primary data administered to the employee of the university. Descriptive statistical tools were used in analysis the data and Pearson moment correction for the hypothesis the study revealed a significant positive relationship between strategic planning and corporate performance. the study concluded that applying strategic planning in education matter play significant role in enhancing the performance of the institution. However, the study suggested that strategic planning was an essential element in driving organization towards achieving its goals and objective.

Deborah (2012) conducted an empirical research on the effect of operating plan on the performance of the Agricultural Development Bank Ghana. The purpose was to assess the effect of strategic planning on the performance of the studied bank. A sample size of 140 was used for the research. The analysis was carried with simple table, pie chart, frequency, percentage distribution, standard deviation and variance. The study reveals that various dimensions of strategic planning are instrumental to the efficiency and effectiveness of the bank and thus affect bank performance positively.

Danjuma and Buruche (2014) studied the impact of operating planning on organization productivity. The objective is to identify the impact of strategic planning through effective use of manpower on organization productivity. Population of the study comprise of employee of Cadbury Nigeria plc. Ikeja. Sample size of 129 arrived at using Yaro Yammne. Statistical tool applied for testing the validity are mean, standard deviation and T-Test. The finding revealed that, strategic planning process enhances organizational productivity that organization in Nigeria needs to scan the environment and adopt systematic plan that would checkmate the excesses in organization business environment.

Assess the impact of sales plan on competitive advantage of Micro, Small and Medium enterprises (MSMEs) in Abia State.

Jayaraman, Iranmanesh, Kaur, and Haron, (2013) conducted a study on consumer perceptions of Malaysia's "buy one, get one free" (BOGO) promotion system. "The study comprised 111 Malaysian respondents who had purchased products under the BOGO offer. The study looked into the relationship between respondents' purchase happiness and their intention to buy on the BOGO scheme. 47 (42.3%) of the 111 respondents were extremely

delighted with their purchase via the BOGO deal, and 52 (46.8%) intend to repurchase. The results gotten from the study ascertained that consumers in Malaysia gave more importance to the attributes like value added products and quality and therefore the businessmen engaged in BOGO scheme may focus on these attributes to increase their sales. Based on the buying experience of the respondents, 59.5% favour attractive packaging as the most significant factor for repurchase intentions on BOGO promotion scheme. Further, the study showed that BOGO plan is genuine in driving sales and the merchants involved in this scheme are extremely ethical.

Pembi, Fudamu, and Ibrahim, (2017) conducted a study on effects of sales promotion methods on company performance. The purpose of this research is to look at how sales promotion methods affect organizational performance at Flour Mills in Maiduguri, Borno State, Nigeria. The study's participants were drawn from the complete personnel of the Flour Mills of Nigeria Maiduguri, Borno State branch, which included top, middle, and lower management. The data for the study was gathered from both primary and secondary sources. Using random sample techniques, questionnaires were given to twenty (20) employees. To evaluate the data, descriptive statistics such as percentage analysis and regression analyses were employed, and hypotheses were tested using regression analyses. As a result, sales promotion methods have a favorable and considerable impact on organizational performance. According to the study, a company's sales promotion campaign should be planned, managed, directed, and regulated, as this would assist them make such promotional techniques effective and efficient. They should also take advantage of festival or event periods by establishing effective sales marketing methods that can influence customer awareness of the product during the events. According to some studies, sales promotions do not have a consistent or long-term influence on a company's sales volume, which tends to decline and return to the level it was before the sales promotion was issued.

Diana, Li, and Paul, (2018) studied the effects of business planning on start-up speed and outcomes. This study examines start-up speed, or the time between when a nascent entrepreneur enters the venturing process and exits by creating a new firm or quitting. Time is an important feature of the entrepreneurship processes because it is linked to the reduction of societal costs associated with start-up efforts that remain in hopeless "pending" states. Using event history analysis we model the competing risks of becoming a new firm or quitting on representative samples of United States, Australian, Chinese, and Swedish nascent entrepreneurs. We examine the effects of business planning and the initial timing of planning on the time it takes entrepreneurs to create either a new firm birth or quit the start-up process. Results indicate that formal planning close to the initial entry point of the start-up process significantly reduces the time required to achieve profitability and increases the likelihood of achieving profitability. Conversely, unwritten planning later in the startup processes reduces the time required to achieve profitability, and increases the likelihood of achieving profitability.

Gap in Literature

In reviewing the various empirical studies, the focus of this study has been on the business plan and organizational performance; a study of selected micro, small and medium enterprises (MSMEs). However, this work is set to identify some of the gaps in the previous knowledge. While a considerable amount is known about the characteristics and behaviour of macro, small and medium enterprises, this knowledge continues to be imperfect and a

large number of questions remain unanswered in relation to business plan and organizational performance a study of selected micro, small and medium enterprises (MSMEs). This research has gone a step further to assess the impact of operating plan on organizational effectiveness of Micro, Small and Medium enterprises (MSMEs) in Abia State, and assess the impact of sales plan on competitive advantage of Micro, Small and Medium enterprises (MSMEs) in Abia State. Such contribution to MSMEs on Business Plan and Organizational Performance are the obvious gaps that this work is set to fill.

METHODOLOGY

The research design used in the study was a survey design. Survey design was designed to portray accurately the characteristics of particular individuals, situations, or groups. The researcher adopted mainly primary source of data to collect information from the respondents. The study targeted 230 respondents from Saclux paint, Udeagbala Holdings and Jeobatex Group Limited in Abia State. The sample size of the study was 146 derived from Taro Yamane formula. The researcher used the stratified simple random sampling technique. This sampling technique gave every respondent in the study area an equal chance to participate in the study. To test hypotheses regression model was used to test the dependent and independent variables of the study. From the study target populace sample of 146 questionnaire was distributed to Saclux paint, Udeagbala Holdings and Jeobatex Group in Abia State, thirty (30) questionnaire was lost with 20.5%, 116 respondents completed and returned their questionnaire, constituting 79.5% response rate which is above value of 50% which is prescribed as a significant response rate for statistical analysis.

Table 1: Assess the effect of operating plan on increase sales volume of Micro, Small and Medium enterprises (MSMEs) in Abia State.

Statement	SA	A	UN	D	SD	TOTAL	MEAN	SD
Mission, Vision, and Strategic Goals enhance growth	80	21	7	8	-	521	4.5	.879
Structure, Roles and Key Processes improve profitability	32	65	5	-	14	449	3.9	.994
Budget and Actual Expenditures enhance efficiency	87	21	-	8	-	535	4.6	.891
Analysis of Risks and Opportunities boost effectiveness	32	65	5	7	7	456	3.9	1.021

Source: Field Survey, 2025

The table above showed the effect of operating plan on increase sales volume of Micro, Small and Medium enterprises (MSMEs) in Abia State. Majority of the respondents with the highest mean of 4.6, 4.5, 3.9 and 3.9 strongly agreed that Budget and Actual Expenditures enhance efficiency, Mission, Vision, and Strategic Goals enhance growth, Structure, Roles and Key Processes improve profitability and Analysis of Risks and Opportunities boost effectiveness.

Table 2: Assess the effect of sales plan on competitive advantage of Micro, Small and Medium enterprises (MSMEs) in Abia State.

Statement	SA	A	UN	D	SD	TOTAL	MEAN	SD
Target Customers enhance performance	80	36	-	-	-	544	4.8	.981
Revenue Targets improve productivity	80	21	7	8	-	521	4.5	.888
Strategies and Tactics enhance effectiveness	87	21	-	8	-	535	4.6	.871
Pricing and Promotions boost performance	32	65	5	7	7	456	3.8	1.21
Team Structure enhances commitment	32	65	5	-	14	449	3.7	1.26

Source: Field Survey, 2025

The table showed the impact of sales plan on competitive advantage of Micro, Small and Medium enterprises (MSMEs) in Abia State. Majority of the respondents with the highest mean scores of 4.8, 4.6, 4.5, 3.8, 3.7 strongly agreed that Target Customers enhance performance, Strategies and Tactics enhance effectiveness, Revenue Targets improve productivity, Pricing and Promotions boost performance and Team Structure enhances commitment.

Test of Hypotheses

Ho₁: Operating plan does not positively affect sales volume of micro, small and medium enterprises (MSMEs) in Abia State.

Table 3: Regression model on operating plan on sales volume

Variable	Parameters	Coefficient	Std error	t – value	Sig
Constant	β_0	0.813	0.167	4.869***	.001
Operating plan (X ₁)	β_1	0.042	0.017	2.471**	.004
R-Square		0.7781			
Adjusted R – Square		0.7540			
F – statistics		12.568***			

Source: Field Data, 2025

The study showed the regression operating plan on sales volume was analyzed. The result of coefficient of multiple determination (R^2) was 0.778 which implies that 77% of the variations in dependents were explained by changes in the independent variables while 23% were unexplained by the stochastic variable indicating a goodness of fit of the regression model adopted in this study which is statistically significant at 1% probability level.

The coefficient of operating plan (0.042) was statistically significant and positively related to sales volume. This implies that a unit increase in operating plan leads to a corresponding increase in sales volume. The study concluded that operating plan positively affect sales volume of micro, small and medium enterprises (MSMEs) in Abia State.

Ho₂: Sales plan do not positively affect competitive advantage of micro, small and medium enterprises (MSMEs) in Abia State.

Table 4: Regression analysis on sales plan on competitive advantage

Variable	Parameters	Coefficient	Std error	t – value	Sig
Constant	β_0	0.024	0.031	0.774	.000
Sales plan (X_1)	β_1	0.034	0.038	0.895**	.002
R-Square		0.698			
Adjusted R – Square		0.547			
F – statistics		6.789***			

Source: Field Data, 2025

Table above shows the coefficients of sales plan on competitive advantage. The coefficient of multiple determination (R^2) was 0.698 which implies that 69.8% of the variations in dependents variables were explained by changes in the independent variable while 30.2% were unexplained by the stochastic variable indicating a goodness of fit of the regression model adopted in this study which is statistically significant at 5% probability level.

The coefficient of sales plan was statistically significant and positively related to competitive advantage at 5 percent level (0.774**). With p-value =.005<.05% significance level. This implies that sales plan does positively affect competitive advantage of micro, small and medium enterprises (MSMEs) in Abia State.

SUMMARY OF FINDINGS

The results indicated that:

- i. Operating plan positively affect sales volume of micro, small and medium enterprises (MSMEs) in Abia State. This implies that a unit increase in operating plan leads to a corresponding increase in sales volume.
- ii. Sales plan positively affect competitive advantage of micro, small and medium enterprises (MSMEs) in Abia State. This implies that a unit increase in Sales plan leads to a corresponding increase in competitive advantage.

CONCLUSION

The study examined the effect of sales plan and organizational performance of micro, small and medium enterprises (MSMEs) in Abia State. After the results from the analysis of the study, it was revealed that, there was a significant positive effect of business plan on organizational performance of micro, small and medium enterprises (MSMEs) in Abia State. The study revealed that some micro, small and medium enterprises (MSMEs) had a clearly developed mission statement, vision statement, and specific objective. The study concluded that a good business plan and good alignment strategy have a positive impact on organizational performance of micro, small and medium enterprises (MSMEs) in Abia State

RECOMMENDATIONS

- i. MSMEs should incorporate a set of meaningful and measurable key performance indicators into the operating plan. These indicators should conform to both short-term and long-term organizational goals.
- ii. MSMEs should ensure that sales plan is aligned with the organization's overall objectives; it should clearly define measurable sales targets, both in terms of revenue and market share, to provide a roadmap for the sales team.

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