Walden University

College of Management and Technology

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Tareion Fluker

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Dr. George Bradley, Committee Member, Doctor of Business Administration Faculty

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Eric Riedel, Ph.D.

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Abstract

Performance Factors that Influence Marketing Measurement in

Successful Small Businesses

by

Tareion Fluker

BA, Clark Atlanta University, 1994

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

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Abstract

During the 2009 economic recession, United States business leaders cut marketing expenditures between 33% and 50% more than they did for any other business expenditure to mitigate financial loss because business leaders often regard marketing as an expense and not an investment. Since there is not a widely applied marketing measurement standard, this multiple-case study focused on finding key performance indicators that healthcare and sales small business leaders in eastern United States with less than 500 employees, and marketing evaluation practices in place, used to evaluate the effectiveness of their marketing. Institutional theory was used as the conceptual framework to explore the key drivers behind marketing measurement practices. The focus of this study was on the experiences of 4 small business leaders in Atlanta, Georgia, and Baltimore, Maryland, who have developed financial and nonfinancial strategies to measure their marketing performance. Data collected for this study included 20-minute interviews with each participant, strategic plans, and field notes. A modified van Kaam and triangulation approach was used for data analysis to identify themes, which included the need to tie marketing measurement to the product or service offering and drive revenue or traffic to their business. The results of the study may benefit practitioners who work on social change strategies because the conclusions clarify effective marketing practices and increase well-being of customers. Further, this study provides recommendations for successful marketing measurement strategies that may help businesses meet the needs of community members.

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Dedication

I dedicate this doctoral study to my loving and devoted parents, Mr. and Mrs. George Sr. and Deborah Fluker, and to my nephew Charles E. Floyd.

Acknowledgments

The doctoral study process is a rigorous, challenging, and exhilarating journey that requires a village of support to accomplish. My family has been my calm, my joy, and my foundation.

I would like to thank my family for their patience, love, and support. In particular, I would like to thank my mother and father for their unwavering devotion and love during my doctoral journey. Additionally, I would like to thank my siblings, Tanesha Fluker Floyd and George Fluker, Jr. for their love and friendship. Thank you to my nephew, Charles Floyd, for being my inspiration and joy.

Finally, thank you to my mentor, Mr. Jim Mc Donald, and colleagues and friends who have walked with me during this journey and provided their encouragement and love.

Table of Contents

List of Tables

Section 1: Foundation of the Study

Effectively measuring and evaluating marketing has been a persistent challenge for business practitioners and scholars (Churchill, 1979). Business and academic leaders have debated the relevant performance indicators needed to measure the influence of marketing on business performance. Yet, in spite of these longstanding debates, a widely agreed upon standard for measuring marketing performance has not been determined and is not in use (O'Sullivan & Butler, 2010; Stewart, 2009). This business challenge is particularly important for small business leaders who do not have the resources or marketing expertise to implement or measure their marketing programs.

The purpose of this qualitative study was to explore how small businesses measure their marketing activity because no widely applied standard exists. In this section, I discuss the foundation for the study and present its major components including the background of the problem, the problem statement, the purpose statement, the nature of the study, the research question, the conceptual framework, and definition of terms. I also identify the assumptions, limitations, delimitations, and significance of the study, and offer a review of the literature, a transition, and summary.

Background of the Problem

Marketing efforts affect a company's value in several ways including (a) financial impact, (b) shareholder value, (c) competitive positioning, (d) market position, and (e) customer value (Nath & Mahajan, 2011). However, practitioners share no universal standard by which to evaluate the effectiveness of marketing (Stewart, 2009). The standard for measuring marketing efficacy varies depending on management's goals for the individual organization, industry standards, and the perspective of the marketer (Homburg, Vollmayr, & Hahn, 2014).

According to the American Marketing Association (2013), marketing consists of the activity, policies, and procedures for communicating and executing the exchange of services or products to customers. Marketing is not synonymous with advertising (Fox, 2011), yet some practitioners erroneously equate marketing with advertising and measure marketing effectiveness based on performance indicators designed to measure the effectiveness of advertising alone (Izberk-Bilgin, 2010). In addition, a common practice of marketing managers is to measure marketing primarily based on the ability of marketing efforts to drive consumption (Izberk-Bilgin, 2010).

Business leaders measure marketing in organizations by defining specific and measurable marketing objectives and assessing how marketing efforts meet these goals (Morgan, 2012). For example, if the marketing objective of the organization was to deliver 10% more sales leads within 6 months, then at the end of the period, the marketing leader would account for the number of leads delivered in comparison to the goal. Although sales measurements seem to be a straightforward way to measure whether marketing is effective, they can be misleading (Stahl, Heitmann, Lehmann, & Neslin, 2012). If marketing efforts do not deliver the desired number of responses in the identified period, leaders of the organization may determine the marketing efforts to be ineffective. Such a conclusion may be inaccurate because factors beyond marketing drive consumer behavior (Albert & Steinberg, 2011), and the marketing may have benefited the firm in ways that cannot be measured only by consumer response (Ailawadi, Gedenk, Langer, Ma, & Neslin, 2014).

Unless practitioners consider all relevant factors in marketing measurement, their findings may be flawed (O’Sullivan & Butler, 2010). Leaders of for-profit firms commit to marketing with the goal of driving profit (Varadarajan, 2010). If the business leader is not able to attribute marketing efforts and expenditures to increased profit, that leader might consider marketing to be of little value (O’Sullivan & Butler, 2010). The purpose of this multiple case study was to (a) explore how small businesses measure their marketing activity because there is not a widely applied standard, and (b) determine what factors influenced their marketing measurement strategy.

Problem Statement

In U.S. firms, leaders often observe marketing as an expense and not an investment, and during times of economic hardship, these leaders cut marketing programs more than other firm operations (O’Malley, Story, & O’Sullivan, 2011). In 2009, U.S. firms cut marketing expenditures between 33% and 50%—more than any other value activity—to mitigate financial loss because of the economic recession (Campello, Graham, & Harvey, 2010). The general problem has been that although recommendations for marketing measurement standards exist, small business leaders have not found a reliable method for analyzing marketing effectiveness (Stewart, 2014). Specifically, some small business leaders lack strategies to measure their marketing activity.

Purpose Statement

The purpose of this qualitative multiple case study was to explore which strategies successful small business marketing leaders used to measure their marketing activities. Business leaders experience uncertainty in understanding and determining performance indicators in marketing (Homburg, Artz, & Wieseke, 2012). This study adds to the body of knowledge regarding marketing measurement by focusing on how small business leaders measure marketing effectiveness, and by investigating the marketing measurement factors that small business leaders found useful. Results from the study may influence social change because they diminish ambiguity regarding effective marketing practices. This study is important because it focused on small businesses whose leaders may not have access to sufficient strategic resources to establish best practices, as would leaders of larger organizations.

Study participants were leaders of small businesses from sales and healthcare sectors. The participant pool was comprised of leaders of small businesses, as defined by the Small Business Administration, in metropolitan Atlanta and Baltimore, with a designated internal marketing department or external marketing agency. The intended users of this research are small business practitioners and business scholars.

Nature of the Study

The research method for this study was qualitative. I chose a qualitative method because it allowed me to understand the dynamics that underlie observable facts on marketing measurement (Wiles, Crow, & Pain, 2011). Researchers design quantitative studies to investigate the relationship between variables, and qualitative studies to explore factors that contribute to phenomena (McNabb, 2013). To understand how small business leaders measured their marketing endeavors, I needed to understand the values and challenges they experienced and the factors that influenced the key performance indicators they chose. Qualitative research was the best way to investigate these factors, and to understand the reasoning of small business practitioners who used differing marketing measurement approaches.

The research design was a multiple case study. In multiple-case-study research, the researcher attempts to develop an in-depth analysis and description of the phenomenon from multiple cases (Amerson, 2011). The objective of qualitative multiple-case-study research is to provide a comprehensive understanding of the cases under study (Baker, 2011). Case studies are a qualitative research strategy in which the researcher investigates procedures or activities using different types of data collection and analysis over an identified study period (Barratt, Choi, & Li, 2011). A multiple-case-study design allowed me to provide a comprehensive look into how small business leaders evaluated their marketing programs, and what factors they deemed important for evaluation.

Research Questions

The following qualitative research questions related to the problem that small business leaders might not have an accepted standard to measure marketing. In the following subsections, I present the primary research question, qualifying questions for business leaders, interview questions for business leaders, and the rationale. I collected data through detailed interviews, observations, and marketing measurement-strategy documents.

Individual semistructured interviews with leaders from four small businesses contributed to data collection in this multiple case study. The study sample included business leaders from healthcare and sales organizations. These leaders discussed marketing measurement practices, performance indicators, and challenges to marketing measurement in their organization.

Primary Research Questions

The purpose of the central question is to provide a broad inquiry that compels further exploration of the research topic (Saunders, Saunders, Lewis, & Thornhill, 2011). This study centered on one primary research question that focused on the experience of study participants: What strategies do small business leaders use to measure their marketing activities?

Small Business Leader Interview Questions

During interviews, I asked questions of study participants with the purpose of discerning themes from their responses regarding how they measured the effectiveness of marketing for their firm. Moreover, the purpose of these questions was to assess participants’ behaviors on the use of a standard for marketing measurement.

1. How is your business’ marketing performance linked to the strategic vision of the firm?
2. How much do you value marketing in your firm?
3. What key performance indicators do you use to evaluate marketing?
4. How would you define the success of your current standard of marketing measurement?

5. How concerned are you about knowing if you are comprehensively evaluating your marketing?
6. What additional information can you add to help me understand how small business managers measure the effectiveness of marketing?

Rationale

The central question was exploratory, consistent with a qualitative approach, and was appropriate for case-study research because it allowed me to explore the experiences of participants as they described the business issue. An exploratory question allowed investigation into the causes of the research problem. Furthermore, the central question was a broad question that established an investigation into the research topic (Birkinshaw, Brannen, & Tung, 2011). I used the qualifying and interview questions to further narrow the focus of the study (Lewis, 2015). Finally, the questions began with either *what* or *how*, indicating that the study design was open-ended (Lewis, 2015).

Conceptual Framework

Institutional theory served as the conceptual framework for my study. Developed by Selznick in 1948, this theory was an outgrowth of the foundational work by social theorist Weber. Selznick originally called what would later become institutional theory, organizational theory. Selznick described institutionalization as the procedure by which an organization creates a distinguishing character structure. Furthermore, Selznick (1948) argued that knowledge systems, norms, and rules that characterize the context of the environment influence the actions and outcomes of the organization, and that each organization has a reality of its own.

Institutions are part of an internal environment, an industry-wide environment, and the prevailing cultural environment (Bruton, Lau, & Obloj, 2014). Traditional institutional theory focuses on how organizations obtain legitimacy, security, and accountability by conforming to the rules and norms of the institutional environment (Bruton et al., 2014). Business professionals strive for legitimacy and efficiency to gain a competitive advantage (Webb, Ireland, Hitt, Kistruck, & Tihanyi, 2011).

Selznick (1948) suggested that, in institutional theory, organizational leaders negotiate factors in their environments that can confine goals. In addition, institutional structures adapt based on individual actions and environmental pressures. Institutional factors including regulatory requirements, laws, knowledge systems, and industry norms influence marketing strategy and organizational goals. Thus, environmental factors, and varying organizational and industry pressures may influence strategies for marketing measurement (Selznick, 1948).

In this study, I used concepts from institutional theory. My goal was to convey how knowledge systems, norms, and rules that characterize industries and organizations influence the representatives of participant organizations' lived experiences. I used institutional theory as the lens through which I explored the key drivers or mechanisms behind the adoption and use of marketing measurement practices.

Definition of Terms

Firm performance: An assessment of overall firm fitness across several performance indicators, identified by a firm or industry, but with specific regard to shareholder value and return on investment (Morgan, 2012).

Key performance indicators: The factors a firm determines are necessary to improve significantly or affect performance (Liao & Hsiao, 2013).

Marketing: The activity, set of institutions, and processes for creating, communicating, delivering, and exchanging offerings that have value for customers, clients, partners, and society as a whole (American Marketing Association, 2013).

Marketing performance measurement: The standard by which firms analyze and assess the effectiveness of marketing performance for overall organizational performance and strategies (O’Sullivan, Abela, & Hutchinson, 2009).

Small business: A for-profit organization that is not dominant in its field and meets the U.S. Small Business Administration’s size standards for the number of employees not exceeding 500, and revenue not exceeding industry-level standards set by the administration (U.S. Small Business Administration, 2012).

Assumptions, Limitations, and Delimitations

Assumptions are foundational attributes of the study that guide its reliability. For example, a researcher might indicate an assumption that participants will be honest in their answers. However, it is not enough to assume participants will answer honestly; the researcher must distinguish the protocol in place to ensure this assumption is reliable (Hesse-Biber & Johnson, 2013). Limitations are the attributes of the research design and method that influence the interpretation of study findings. They are potential weaknesses of the study (Hesse-Biber & Johnson, 2013). Limitations affect transferability and validity (Bluhm, Harman, Lee, & Mitchell, 2011). Limitations are research attributes about which the researcher has little control, but delimitations are factors the researcher can control (Hesse-Biber & Johnson, 2013). Delimitations reduce the scope and define the boundaries of the study (Hesse-Biber & Johnson, 2013).

Assumptions

While conducting this study, I assumed (a) that each participant engaged truthfully in interviews; (b) that each participant engaged in regular marketing programs for their firm, had sufficient knowledge about the phenomenon under study, and was willing to share this knowledge for purposes of this study; (c) that the 20-minute interview with each participant was an adequate length of time to observe the phenomenon in each firm and derive relevant findings; and (d) that participants provided adequate samples of their marketing strategies to demonstrate successful measurement of their marketing activities.

Limitations

Study participant organizations are located in metropolitan Atlanta, Georgia, and Baltimore, Maryland. I conducted interviews and data collection in Atlanta withbusiness leaders and marketers. Because I focused on Atlanta- and Baltimore-based participants, findings may not accord with findings of a similar study in another geographic location. Moreover, because I included four cases, the small sample size may limit the transferability of the study. I focused my study on businesses in the healthcare and sales industries. These organizations' processes and experiences with this phenomenon may not be representative of all organizations in similar fields. Finally, I relied on self-reported data that I could not verify independently except through my triangulation methods.

Delimitations

In addition to the geographic location, organizational size and marketing focus defined the bounds of this study. I required participant organizations to be small businesses with no more than 500 employees. Each participant had experienced marketing measurement in a company culture. Furthermore, each business-leader participant had responsibility for making marketing decisions for his or her organization. Participants must have served a minimum of 10 years in a management capacity in their organizations. Participant organizations must have had an internal marketing department or external agency that managed the organizations' marketing. Also, participant organizations must have had some form of marketing activity evaluation in place.

Significance of the Study

In this section, I offer an overview of the significance of this research to the problem of marketing measurement, and discuss how this study may influence the field of marketing. The major points include reduction of gaps in scholarly literature regarding marketing measurement and its implications for social change.

The general problem was that although recommendations for marketing measurement standards exist, small business leaders have not adopted an efficient method to analyze marketing (Stewart, 2014). The specific problem is that some small business leaders lack strategies to measure their marketing activity. The results of this study provide (a) understanding of how small business leaders evaluate the effectiveness of their marketing, and (b) performance factors that small business leaders find important for marketing valuation. These factors and comparisons of measurement processes may provide some transferability and help small business leaders determine processes and factors to evaluate their marketing.

Reduction of Gaps

This study provided understanding of how consistent themes in marketing measurement practices across industries can set the foundation to develop a standard for marketing measurement used in small businesses. Although O'Sullivan and Butler (2010), Stewart (2014), and Rust, Ambler, Carpenter, Kumar, and Srivastava (2004) conducted studies on marketing measurement, few studies have focused primarily on small businesses in the United States. My study of a sample group of small businesses may allow practitioners and scholars to understand how widely regarded marketing measurement understandings and considerations apply to this population.

Implications for Social Change

The sector of social-change marketing faces the same challenges as the commercial sector of marketing in measuring marketing efficacy (Dibb & Carrigan, 2013). Practitioners are challenged to prove that marketing expenditures add to shareholder value (Rust et al., 2004). A lack of accountability springs from the absence of a formal standard for measurement, which, in turn, has tarnished the credibility of the field (McDonald, 2011; Stewart, 2014). Similarly, marketers who employ social change strategies understand that their challenge of generating behavioral change is no different from that of commercial-sector practitioners who are rewarded if they create profit rather than simply creative advertising, smart positioning, or admired slogans (Dibb & Carrigan, 2013). Marketers who use social change strategies must also prove the value of their cost center. Moreover, in social-change marketing, just as in commercial marketing, marketing personnel may provide insufficient documentation or proof of success (Dibb & Carrigan, 2013).

The research problem may be of interest to leaders who have a goal of positive social change because I investigated the effect that the lack of a standard for marketing measurement has on firm success. The study also set the framework for establishing an efficacy standard for use across all business sectors, including nonprofit and social-change sectors. This study is significant for scholars and practitioners who use social-change strategies and because it diminishes ambiguity about effective marketing practices. Moreover, through this study, I produced a recommendation for a marketing measurement standard.

Review of the Professional and Academic Literature

In what follows, I offer a review of relevant literature on marketing measurement using the lens of institutional theory. The purpose of this study was to explore the various ways small business leaders measure their marketing activity because there is no widely applied standard. I based the primary research question on the experiences of study participants: What strategies do small business leaders use to measure their marketing activities?

To answer the research questions and address the problem, it was important to explore the literature as it relates to the topic and to institutional theory. In his field-defining work, Selznick (1948) theorized that institutional environments influence effects on organizational behavior, structure, strategy, and process. Institutional theory puts forth the idea that dealings, behaviors, and outcomes of organizations are the consequence of values, knowledge systems, and regulations that guide the culture and principles of the organization (Suddaby, 2014). Institutional theory addresses why organizations in a particular field operate uniformly (Miles, 2012). In that regard, I am using this literature review to draw attention to how the principles of institutional theory have shaped marketing measurement practices in business. The literature review includes historical perspectives on marketing measurement, modern perspectives on marketing measurement, marketing in an economic downturn, varying indicators for marketing measurement, and institutional theory. The literature review includes 67 peer-reviewed sources, of which 89% were published since 2011.

Historical Perspectives on Marketing Measurement

Selznick (1948) established institutional theory based on his revelation that organizational leaders adjust to compensate for both external societal factors and internal goals and strategies. DiMaggio and Powell (1983) asserted that, in addition to market share and resources, organizational leaders compete for legitimacy, political power, and economic fitness. Furthermore, DiMaggio and Powell theorized that institutional environments governed by technical, economic, or physical demands compensate organizations for efficiency, effectively supplying the overall institution or environment with goods and services.

Comparatively, environments controlled by social, cultural, regulatory, and political demands compensate organizations for adapting to the norms, values, rules, and beliefs upheld by the institution (DiMaggio & Powell, 1983). DiMaggio and Powell

(1983) divided institutional pressures into three categories: (a) coercive institutional pressures related to governmental regulations or laws, (b) normative institutional pressures relevant to cultural expectations, and (c) mimetic institutional pressures related to a desire to conform to or mimic other organizations within the institution. Assessing environmental influences and factors is relevant to identifying appropriate marketing metrics.

Organizational goals should be the guiding consideration when establishing strategy. Hillebrand, Nijholt, and Nijssen (2011) used instutional theory to argued that the effectiveness of marketing practices is lessened when organizations are inclined to adopt marketing strategy and processes under the influence of environmental institutional pressure. However, they noted that when there is alignment between organizational strategy and its practices, firms experience greater success. Thus, Hillebrand et al. concluded that when firms take their cues for marketing practices from organizational goals instead of industry pressure, firms mitigate negative effects.

Institutional theory suggests that the environmental context that organizations operate within affects the behavior and potential outcomes of the firm (Selznick, 1948). To successfully operate within the environment, firms often adopt the behavior of their environment. Hillebrand et al. (2011) suggested that industry environmental factors may influence how organizations perform. As it relates to marketing metrics and accountability, the literature indicates that over time, marketing measurement practices have evolved to adapt to industry trends, the demand for greater marketing accountability, and modern marketing insights.

As early as the 1960s, marketers and business managers commonly took an unsubstantiated approach to marketing measurement (Churchill, 1979). Marketers and their leaders created unreliable constructs for determining marketing effectiveness, yet they marveled that they achieved inadequate or indecipherable marketing results. These constructs for measurement were unreliable because researchers proposed and created them in an uncritical manner that did not meet customary measurement criteria for performance indicators based on the validity, reliability, and transferability (Churchill, 1979; Rust et al., 2004). Churchill identified this business challenge as a problem that demanded additional research to determine appropriate key performance indicators and measurement methods for marketing that a small business owner could use across business sectors to evaluate marketing effectiveness.

Rossiter (2011) compared Churchill's (1968) marketing measurement "scale of development" to Rossiter's own approach to marketing measurement which he named C-OAR-SE, an acronym for construct definition, object classification, attribute classification, rater identification, scale formation, and enumeration and reporting. The purpose of his study was to determine if the approaches to measurement differed, and if C-OAR-SE provided an opportunity for greater validity. Rossiter took a theoretical approach to compare the two forms of marketing measurement and found that C-OAR-SE method differs from Churchill's approach because C-OAR-SE focused on creating distinguishable content validity. Rossiter further found that high content-valid measures are required to determine trustworthy findings in marketing. Rossiter asserted that C-OAR-SE was leading the revolution in modern marketing measurement.

Performance measures are best designed when they holistically evaluate the effectiveness of marketing. O'Sullivan and Abela (2007) suggested that the ability to measure marketing influences on business performance and the reputation of marketing in an organization was imperative to success. Organizations set their standards for measuring the effectiveness of marketing. Hogan (2001) recommended that practitioners and scholars move away from focus groups and surveys to measure marketing effectiveness. Instead, Hogan conducted a mixed method study using qualitative feedback from a series of interviews as data for designing a quantitative component for the measurement model. Hogan identified four stages to assess the value of relationship marketing to the firm: (a) identification of value centers, (b) assessment of uncertainties, (c) modeling the relationship, and (d) analyzing key variables.

The absence of a marketing standard led to widespread ineffectual constructs for marketing strategy (Rust et al., 2004), especially in small businesses hardest hit by economic recessions. Relevant literature from Buil, de Chernatony, and Martínez (2013) indicated that the brand strength and brand value were the important components of evaluating brand equity and marketing effectiveness. Nonetheless, Rust et al. indicated that small business leaders considered marketing to be a soft function rather than a business driver; therefore, they did not consider many of the manners in which marketing could drive business.

Marketing accountability is essential to determine the credibility of marketing. Buil et al. (2013) determined that marketing could affect the competitive edge of a firm in a variety of ways. Financial, shareholder, competitive, market, and customer-value performances could affect marketing's influence (Rust et al., 2004). However, there was no authoritative standard to measure the effectiveness of each. Rust et al. noted that historically, marketers assumed no accountability for demonstrating how marketing spending increased shareholder value, and the lack of accountability diminished the credibility of marketing. Rust et al. (2004) indicated that business leaders see the effects of marketing as subjective and inconsequential and do not understand how marketing contributed to their overall value. Consequently, in times of economic downturn, marketing is one of the first functions that leaders shed even though, as Civi (2013) indicated, firms instead should invest in aggressive marketing during recessions.

Furthermore, focusing on the immediate influence of marketing on sales trends is an incomplete and erroneous value assessment for the role of marketing (Stahl et al., 2012). Leaders of firms should understand the effects of marketing to assess a value. Effective marketing measurement affects the determination of a business strategy.

As organizational leaders assess the competitive advantage which is the cornerstone of business strategy, they need to determine how they will measure the their competitive edge (Sirmon, Hitt, Ireland, & Gilbert, 2011). Leaders make this measurement by assessing marketing performance indicators (Stewart, 2009). Business leaders feel challenged to determine the appropriate set of key indicator factors based on an empirical standard (Churchill, 1979; Rust et al., 2004).

Scholars and practitioners have not agreed on the relevant performance indicators for measurement and have not identified how the lack of a standard for marketing measurement affects small businesses. Rust et al. (2004) and Stewart (2009) indicated the importance of effective marketing measurement and an accountability standard. Rust et al., O'Sullivan and Abela (2007), and Stewart recommended various constructs and frameworks for marketing measurement. However, none of these scholars identified a standard to measure marketing effectiveness for small businesses.

Furthermore, veracity and practicality are critical determinants of successful marketing strategy. Yang and Su (2014) cited Selznick's (1948) assertion that institutional environments wield considerable effects on organizational behavior, structure, strategy, governance, and process. Additionally, Yang and Su indicated that to gain competitive advantage, business leaders strive for legitimacy while preserving efficiency. Yang and Su proposed institution-driven and legitimacy-embedded efficiency and underlined the union of legitimacy and efficiency in marketing.

Other institutional factors also contribute to establishing the suitability of business strategy. Doherty, Chen, and Alexander (2014) asserted that power, control, support, and conflict manifest in some cross-organization relationships. Doherty et al. applied institutional theory to explain how the regulatory institutional pillar in China is imperative for the franchise relationship. They found that the norms, values, and expectations present in the regulatory institutional pillar set in motion the behavior of both franchisors and franchisees.

Institutional theory applies to how industry regulations influence marketing practices. Yang and Su's (2014) findings supported Rust et al.'s (2004) conclusion that legitimacy is imperative for firm performance and efficiency. For marketing to gain credibility with the firm there must be criteria established to link marketing process to overall firm performance. Moreover, institutional norms, regulations, and values influence marketing performance. Doherty et al.’s (2014) findings supported O’Sullivan and Abela’s (2007) conclusion that relevant industry norms and regulations influence institutional behavior concerning how they determine marketing performance indicators. Institutional norms, values, and regulations, therefore, influence the key performance indicators that institutions determine as valid measures of marketing efficacy. This was relevant to the business problem in my study because a valid set of indicators helps to provide institutional validity to marketing measurement tactics and processes.

Modern Perspectives on Marketing Measurement

Since 2004, the subject of marketing metrics has been an increasingly contentious topic of research and debate. Scholars and practitioners have investigated methods to determine the relevant key performance indicators to measure marketing. Unlike other business value activities where effectiveness measures are absolute, marketing measures are subjective (Stewart, 2009). O’Sullivan and Butler (2010) explored the topic of marketing accountability from the perspective of senior managers and found that leaders continue to see marketing as an unaccountable value activity. Furthermore, O’Sullivan and Butler (2010) found that when senior executives saw the value of marketing to firm performance, they saw benefit in the role of marketing. O’Sullivan and Butler developed their marketing performance measurement ability scale based on factors to assess performance of marketing activities and metrics associated with financial and nonfinancial value to the firm. Those factors addressed the influence of marketing on sales, brand awareness, shareholder value, and customer influence. Similarly, Stewart

(2009) said that marketing practitioners require measurement standards to substantiate the marketing value activity and the allocation of firm resources to the role of marketing.

In his marketing measurement audit protocol framework, Stewart (2009) presented the concept that marketing required measurement standards equivalent to generally accepted accounting principles (GAAP) and international financial reporting standards (IFRS) that connect all marketing activities to the financial performance of businesses. Stewart put forward the premise that marketing practitioners should link marketing metrics to their firm's cash flow because each intermediate marketing activity associates with an outcome that drives long-term cash flow. In the marketing measurement audit protocol framework, Stewart theorized that linking marketing metrics with cash flow drivers is the sole method to facilitate credible marketing forecasting. Further, Stewart (2009) identified four factors to operationalize marketing metrics: (a) defining cash flow drivers, (b) identifying intermediate measures of marketing outcomes, (c) defining conceptual links between marketing and cash flow, and (d) identifying the causal link between each marketing activity and long-term cash flow.

McDonald (2011) and O'Sullivan and Butler (2010) supported Stewart's (2009) research on a need for marketing metrics and how to apply a standard to firm performance. These scholars indicated that when senior executives see marketing's value to the overall firm performance, they realize the benefits of marketing to performance. Stewart introduced the marketing measurement audit protocol to encourage executives to assume accountability for marketing programs and recommended a standard for marketing measurement. McDonald indicated that CEOs and CFOs required greater accountability from marketing but became frustrated because of few accountability measures.

Measuring value activities in all facets of the firm has emerged as a significant focus in the business community. This shift in business focus changed because firms, more than ever, recognize that business is unsustainable unless reliable measures are in place (da Gama, 2012). For marketing, although business leaders consider marketing to be a creative and qualitative field, they must apply assessment to ensure effectiveness in the field. To this end, business leaders should use marketing audits to assess marketing performance, and researchers should investigate the definition of key performance indicators necessary for a reliable marketing audit.

In addition, the ability of organizational leaders to test the effectiveness of strategy affects the overall performance of businesses. O'Sullivan et al. (2009) sought to determine if the ability to test marketing conduct influenced the performance of business organizations. Their findings indicated the ability of a firm to measure its marketing function did influence overall company success. The implication of their research, similar to that of da Gama (2012), was that managers needed to focus on key performance indicators more than a system for measurement itself (O'Sullivan et al., 2009).

Moreover, Pernecky and Jamal (2010) introduced five conceptual categories to explore the tourism phenomenon from a marketing perspective when evaluating the effectiveness of marketing in the tourism industry: whale watching, amusement parks, luxury resorts, spiritual retreats, and cultural performances. In doing so, they also distinguished between performance indicators used in the private sector and those utilized in the public sector, such as tourism. These factors support the ability of private-sector organizations to control communication with patrons and measure response, in contrast to the public sector, where people dilute direct communication and use less direct response stimuli. Pernecky and Jamal determined that measuring marketing effectiveness in the tourism industry meant comparing visitors who made reservations before and after marketing communication, the number of consumers who made trips, the influence of marketing material, visitors' expenditures during their stay, and the reach of the campaign. These factors also have relevance to public-sector organizations and help identify the key performance measures that may be most consistent for small businesses to employ as best practices for determining marketing efficacy.

With further regard to consumer relevancy in developing marketing accountability standards, institutional theory establishes how marginalized consumers mobilize to force inclusion in mainstream markets. Scaraboto and Fischer (2013) focused on plus-sized consumers who desired greater options from mainstream fashion marketers. Scaraboto and Fischer determined three prompts for mobilization by consumers (a) development of a collective identity, (b) identification of inspiring institutional entrepreneurs, and (c) access to mobilizing institutional logics from adjacent fields. In the Scaraboto and Fischer (2013) case study, plus-sized consumers used change strategies to reinforce institutional practices that supported their position while also challenging those institutional practices in the marketplace they identified as harmful to the plus size market.

Comparatively, while Scaraboto and Fischer (2013) identified how change happens when agents of an institution challenge environmental factors and influencers within the institution, Webb et al. (2011) asserted that changes in the institutional environment influence the processes and outcomes of marketing practices. Webb et al. further indicated that market orientation is important in improving an organization's ability to be innovative and effective, while marketing mix decisions improve opportunity exploitation. Sampaio, Simões, Perin, and Almeida (2011) determined relevant marketing-measurement factors, according to a study of Brazilian marketing executives. In their multiple case study, Sampaio et al. determined it is imperative for managers and researchers to consider financial and nonfinancial performance indicators to measure marketing efficacy. The researchers divided marketing variables into two sets: controllable and uncontrollable. Sampaio et al. determined that managers should focus assessment processes on those factors that are controllable. The factors Sampaio et al. determined were relevant to practitioners for assessing the efficacy of marketing were (a) brand/product knowledge, (b) commitment/purchase intent, customer satisfaction, (c) market share, number of complaints, (d) perceived quality, (e) profit/profitability, (f) return on investment, (g) sales volume, and (h) service/product availability. These factors are potential key performance indicators for small business leaders to measure marketing because they provide appropriate links to all facets of business value centers and allow leaders to assess how their marketing practices perform against each indicator.

To develop a universally applicable standard for marketing measurement, business leaders must consider marketing criteria in various industries. Neelakanta and

Noori (2015) defined a strategy for marketing performance measures in the mobile services industry. The purpose of Neelakanta and Noori's study was to highlight a performance measurement based on a hybrid of technology and financial return on investment. The prevailing performance assessment was a mobile speed index (MSI). The MSI confirmed the performance of mobile networks to determine the fastest network. However, MSI excluded a relevant economic assessment. Therefore, Neelakanta and Noori identified a techno-economic measure that they named relative techno-economic performance index (RTPI) to create a comprehensive measurement. Neelakanta and Noori illustrated the necessity for marketing measurement indicators to be holistic and include varying gauges to determine efficacy based upon changing technology.

In addition, quantitative analysis is among approaches considered by scholars to predict consumer behavior. Eggers and Sattler (2011) discussed conjoint measurement as an approach to determining consumer preferences. This technique is preference measurement. Eggers and Sattler introduced the idea of choice-based conjoint analysis and indicated that the findings were promising; however, choice-based analysis is no more efficient than traditional conjoint analysis.

Eggers and Sattler (2011) introduced a method to choose attributes and levels of conjoint analysis and cautioned researchers about the importance of a balanced set of attributes. Finally, in determining the estimation process, Eggers and Sattler recommended that practitioners use individual-level regressions for linear models or hierarchical Bayes procedures for logit models. Eggers and Sattler did not discuss techniques for measuring the effectiveness of the overall marketing, but of determining predictive consumer insights to garner successful marketing results, based on sales revenue.

Internet strategies and measures for marketing have also become important considerations. Caruana and Ewing (2010) explored methods to measure marketing communications in the Internet age. Caruana and Ewing identified five areas of integrated marketing communications measurement that needed further research. Caruana and Ewing identified consumers, not marketers, as the facilitators of marketing-communications integration in the Internet age. Caruana and Ewing asserted that not enough progress exists by acknowledging that the discussion of marketing management has been a leading topic in the field in the past several years yet there stands little progress for marketing efficacy. The areas identified as needing more research are a better understanding of consumer insight, marketing-communication interactions with consumers, the influence of technology on consumer behavior and perspectives, and greater understanding of how to employ integrated marketing communications.

As another consideration, Day (2011) linked marketing capability with firm profitability and growth. Day conducted a quantitative study of 114 firms to determine the components of marketing capabilities linked to firm profit. Specifically, Day studied how market sensing, brand management, and customer relationship management (CRM) affected margin and revenue growth for the firm.

Day (2011) tested six sets of hypotheses based on performance indicators. Each of area of marketing that Day tested influenced growth, although none of these performance indicators had a significant influence on profit. Marketing-sensing capabilities had an important and positive effect on revenue growth but not on margin growth. Customer relationship management capabilities had a significant negative influence on revenue growth, but a positive effect on margin growth. Brand-management capabilities had an important and positive effect on revenue growth, but an adverse effect on margin growth. A significant finding was that CRM and brand management had contrasting effects on growth; therefore, each required particular attention in managing overall firm profit and growth.

Furthermore, cultural conditions of the organization affected the factors that firms determine to be important in determining marketing effectiveness. Slatera, Hultb, and Olsonc (2010) assessed the influence of environmental circumstances and overall business strategy on marketing strategy. Slatera et al. suggested that the importance of marketing strategy and creativity are widely dependent on the importance of marketing to decision makers in the firm. Similarly, from an institutional theory perspective, Zilber (2011) discussed how cultures within organizations work with cultures outside of an organization to build values and norms that drive strategy and organizational behavior. Zilber suggested that inter-organizational culture may find challenges in finding synergy with environmental cultures beyond the firm, but must strive toward balance to achieve legitimacy and efficiency.

Moreover, Slatera et al. (2010) suggested that researchers needed to determine how firms measured marketing creativity. Slatera et al. tested what they deemed to be the important factors of the relationship, testing eight hypotheses on marketing effectiveness techniques. Slatera et al. found that firms determine marketing effectiveness, including creativity, by whether the firm achieves its objectives, providing a guideline for marketers to use in assessing their effectiveness. Finally, Slatera et al. recommended that marketers commit the majority of marketing resources and attention to those goals and activities that are most critical while not neglecting the least critical.

Gallarza, Gil‐Saura, and Holbrook (2011) explored an approach to measure consumer value in the service sector. Gallarza et al. acknowledged consumer value was a key factor in deciphering marketing strategy, consumer behavior, and organizational management; however, Gallarza et al. recognized that managers did not apply an overarching method for measurement. Gallarza et al. suggested that research on marketing measurement for the consumer market has been scattered and open to doubt.

Instead of suggesting a technique for measuring the efficacy of marketing based on consumer value, Gallarza et al. (2011) suggested areas for more research to determine a conclusive technique. Gallarza et al. Identified areas of future research for apt measurement techniques. Specifically, the Gallarza et al. suggested areas for further research in defining the dimensions of consumer value; that is, factors associated with consumer value and perceived value.

Profitability and productivity are consistent performance factors related to marketing measurement. Wang, Ho, and Oh (2010) studied production and marketing effectiveness in the printed-circuit-board industry employing grey relational analysis and data-envelopment-analysis techniques. Wang et al. studied 23 companies in the industry and identified seven performance indicators to measure efficacy: five indicators for production and two for marketing. Wang et al. chose indicators that represented the profitability and the productivity of the firms.

The production efficiency indicators were determined by the ratio of machine plant to long-term liabilities, production capacity use rate, ratio of turnout to current assets, ratio of turnout to machine plant, and ratio of turnout to total assets (Wang et al., 2010). Marketing-efficiency indicators consisted of the ratio of operating revenue to operating expenditure and the ratio of net income to turn out. Results indicated that to create a model to measure marketing effectiveness in the modern era, one must consider factors that measure the overall productivity of the firm in addition to the profitability of the firm.

Law and Ng (2011) explored marketing in small hotels. Law and Ng employed a deductive-inductive method using a telephone interview approach to developing a profile of the way each participant marketed their small hotel. Afterward, Law and Ng applied a case-study approach to studying the marketing needs and approaches for each establishment. The participants in this study were small hotel owners in Hong Kong.

Based on interviews, Law and Ng (2011) classified the marketing efforts of the hotels into four categories: (a) nonmarketing, (b) inexpert marketing, (c) implicit marketing, and (d) sophisticated marketing. Law and Ng found five of the hotels under study were in the nonmarketing category, and they classified eight as inexpert, and two were implicit marketers. Law and Ng did not classify any of the hotels as sophisticated. The implications of the study were that the small hotel industry in Hong Kong needed to embrace varying approaches to marketing and managers needed to consider the appropriate level of marketing for each business. This study is relevant to the research problem because it provided a qualitative model for marketing research.

Leaders subjectively measure marketing (Stewart, 2009). Therefore, their standard for marketing measurement differs depending upon institutional and organizational values. Stewart and O’Sullivan et al. (2010) agreed that when leaders saw the value of marketing, credibility for the value center within institutions increased. Stewart and O’Sullivan et al. also created marketing measurement frameworks that required both financial and nonfinancial factors to assess the efficacy of marketing. Their research leads to the premise that both financial and nonfinancial factors must be considered when developing a marketing measurement standard. Pernecky and Jamal’s (2010) research added to the body of research by indicating that, when developing a standard for measurement, institutional factors that apply differently to public versus private sectors must be considered.

Consistent with institutional theory, Webb et al. (2011) asserted the notion that change agents within the institution also influence strategic practices. As Neelakanta and Noori (2015) and Gallarza et al. (2011) found, however, marketing measurement strategies in any institution must be determined by those who understand (a) the industry, (b) relevant technology, and (c) changes within the industry that may be on the horizon. Researchers and practitioners developed modern strategies for marketing measurement based upon their understanding of early marketing theories and the application of it to changes in modern institutions.

Marketing in an Economic Downturn

During the 2008 recession, small businesses in the United States either decreased their marketing spending or kept their budgets stagnant (Chakravarty & Grewal, 2011). Economic recessions tend to threaten the survival of small businesses and start-up firms more significantly than larger companies do (Latham & Braun, 2011). Also to marketing cuts, the 2008 global financial and credit crises affected firms, which then made severe cuts in technology spending, employment, and capital spending (Campbello et al., 2010). These firms also sold assets and relied more heavily than previously on short-term credit in fear that the pending financial crisis would hamper their ability to borrow funds to invest in the development of their companies.

Although economic downturns are cyclical, the recent crisis of global markets in addition to the various economic crises in the United States was unprecedented and suggested the need for firms to determine new marketing strategies and performance indicators for the new economy (Andersson & Mattsson, 2010). However, Lilien and Srinivasan (2010) admitted that academic literature offers limited guidance on how firms should best employ marketing strategies during economic recessions. Lilien and Srinivasan indicated that firms with successful marketing during economic recessions largely depended on their share of the market and financial advantage.

Even though smaller firms are more inclined to introduce revenue-generating strategies instead of cost-cutting strategies during times of an economic downturn, marketing is not considered among those revenue-generating strategies (Latham & Braun, 2011). By contrast, however, O’Malley et al. (2011) indicated that reducing marketing spending diminishes firms’ performance. Nonetheless, 33% of businesses cut marketing spending during the recession (Campello et al., 2010). Managers reduce marketing budgets during recessions because executive managers focus on short-term goals instead of the long-term objectives of the firm and because firms have an absence of market orientation (O’Malley et al., 2011).

In times of an economic downturn, marketing strategy decisions were made by firm members who did not function in a marketing capacity, and those managers determined marketing performance measures, even though their experience did not include competency in the discipline of marketing science (Simkin & Dibb, 2012). An essential condition of why firms reduced spending, including marketing spending, during a recession was because customers reduced their spending (Rollins, Nickell, & Ennis, 2014). Company leaders reduced spending to meet reduced demand. Instead of making spending decisions based on short-term demand, firms should instead consider long-term goals. Furthermore, for marketers to fare well in economic crises, they must consistently reinvent strategies and institute programs that are flexible, based on external conditions.

Currim, Lim, and Kim (2012) queried if executive compensation factored into marketing spending during a recession. Specifically, Currim et al. researched whether incentives for executives, based on long-term or short-term goals, in development and marketing spending influenced performance. They found a relationship between executive compensation and marketing, and research and development spending.

Comparatively, Srinivasan, Lilien, and Sridhar (2011) studied if firms should invest more in marketing and research and development during recessions. They determined that the key indicators of whether firms should increase spending were market share, financial advantage, and product-market profile. Ultimately, Srinivasan et al. determined that firms spend inadequately on these value activities during recessions. Moreover, Graham and Frankenberger (2011) found a relationship between marketing spending increases and future earnings in times of recession.

Consumer attitudes and spending behavior during economic downturns are considerations for marketing expenditure. Economic downturns influenced consumers to postpone major purchases and to monitor financial planning closely (Strutton & Lewin, 2012). Piercy, Cravens, and Lane (2010) termed this recent consumer behavior based on the global recession as the *age of thrift*. Similar to Andersson and Mattsson (2010), Piercy et al. referred to the new economy as a time for a change for marketers and business strategy. Because of the recession, consumers were skeptical of marketing offers and fearful of unnecessary spending (Piercy et al., 2010).

An important role of marketing, even during economic downturns, is to influence consumers' sense of security through the consumption of goods (Leelakulthanit & Hongcharu, 2011). To this end, marketers and marketing communication can improve life satisfaction through the consumption of material possessions. Marketers needed to include a message of reassurance as part of their strategy to appeal to consumers in the new economy (Grossberg, 2011). During times of an economic downturn, firms of all sizes must determine cost-efficient and strategically effective means of reaching consumers.

Additionally, during economic recessions, companies may consider alternative forms of marketing. Kirtiş and Karahan (2011) suggested that instead of reducing the marketing function with particular regard to the marketing tool of advertising, firms might use other less expensive forms like social media. Similarly, Nickell, Rollins, and Hellman (2013) determined that during recessions, the role of marketing needs to become more market-oriented and focus on creating value by building relationships. This kind of rethinking and retooling of the marketing role may also require that small businesses specifically collaborate with local small-business-development centers to take advantage of assistance available from government to help them achieve success during economic recessions by leading with new marketing strategies (Cowling, Liu, Ledger, & Zhang, 2014). Tikoo and Ebrahim (2010) indicated that a significant consideration for firms is a fear from investors that an increase in marketing expenditure during recessions leads to earnings erosion.

Similarly, Järvinen, Töllmen, and Karjaluoto (2015) researched three global industrial companies to determine the manner in which the online environment creates an opportunity to recover from traditional marketing measurement challenges. Through multiple case study research, Järvinen et al. investigated how web analytics and social media monitoring create a greater opportunity for effective marketing measurement. Järvinen et al. found that web analytics, similar to Google Analytics, and social media monitoring created an opportunity for industrial companies to improve marketing measurement within their firms. Still Järvinen et al. found that many issues concerning measuring marketing continue.

In contrast, Bowie, Paraskevas, and Mariussen (2014) investigated the effectiveness technology-driven marketing measurement specifically in affiliate marketing for tourism and hospitality. Because the concept of online marketing performance measurement is relatively new, so is trustworthy measurement theory in the field as the result of slow theory advancement and primarily practitioner-driven measurement methods. Bowie et al. determined a need for a differing approach to technology-pushed measurement approaches in affiliate marketing because Internet technology specialists who do not fully interact with or understand marketing often drive these approaches.

Buhalis and Mamalakis (2015) found that social media platforms and Internet ingenuity influenced marketing. Social media presence had become essential to the competitive advantage of corporations. Buhalis and Mamalakis instructed marketers to investigate vigorously social media platforms and their firm’s best use of social media strategy. In their study, Buhalis and Mamalakis evaluated social media return on investment in a case study of Princess Andriana Hotel in Rhodes, Greece. Buhalis and Mamalakis provided a robust framework for social media assessment to determine effective measures. Buhalis and Mamalakis found that financial and nonfinancial measures were necessary to determine the effectiveness of social media as an effective marketing platform.

Because economic downturns often threaten the survival of small business, recessions also influence how business leaders manage their marketing strategy. It is during recessions that small business leaders often decide to suspend marketing expenditures (Latham & Braun, 2011). Leaders in a small business may not consider marketing a revenue generating strategy; however, successful small business leaders continue to employ, rather than cut, marketing expenditures during an economic downturn (O'Malley, 2011).

For small businesses, an important factor to consider is whether the business manager who is making the decision about how or whether to employ a marketing strategy during an economic downturn has the skillset to make that decision (Simkin & Dibb, 2012). Although customers may respond to economic downturns by reducing spending, their behavior does not necessitate that a given business also reduce spending. Instead, leaders of successful small businesses find greater success by continuing to employ marketing spending by redirecting their strategy (Rollins, Nickell, & Ennis, 2014).

Executive compensation and research and development also factor into whether or not small business leaders are capable of investing in marketing during economic downturns (Currim, Lim, & Kim, 2012). If business leaders choose to invest in executive compensation, that decision may affect marketing budgets. Business leaders may choose to forego increases in executive compensation during recessions, but investments in research and development are still crucial. Finally, it is important for small business leaders to reconsider how they spend their marketing dollars during recessions in order to achieve the best success from their expenditure.

Varying Indicators for Marketing Measurement

Professionals and academic marketing researchers have identified varying performance indicators to measure marketing efficacy. Hessels and Terjesen (2010) used institutional theory to clarify strategic decisions for small and medium-sized enterprise owners and managers. Hessels and Terjesen interpreted institutional theory to mean that socially developed beliefs and norms exert significant influence over organizations' structure and conduct, including globalization. Hessels and Terjesen tested 871 Dutch small to medium-sized enterprises and found that businesses that export, joint venture, or license have elevated levels of external isomorphism to their host country and internal institutional environments. Hessels and Terjesen's findings suggested that internal and external factors in small and medium sized businesses influenced organizational behavior and should be considerations when developing all strategy, including marketing practices.

Bruton et al. (2014) reported there are three main types of institutions: (a) regulatory, (b) normative, and (c) cognitive. The regulatory pillar of institutional systems provided incentive and penalty or approval to organizations from an authoritative body that regulates the institution. Normative and cognitive institutional pillars developed over time and became the perceived standards. Those standards were not fact, but derived from historical expectations. These institutional types may factor in developing key performance indicators for marketing metrics.

Similarly, Hau and Ngo (2012) determined that ownership structure and industry type were the key factors in determining the best types of marketing metrics to use, especially when the economy is in transition. Kim and McAlister (2011) pointed out that a significant performance indicator for marketing is advertising because companies do not publicly report marketing spending but do report advertising expenditure. Consequently, firm leaders base the performance of their marketing on the performance of their advertising. Kim and McAlister found that advertising programs that advertised below the consumer response entrance-level, negatively affected firm value; however, positively affected firm value when firms spent advertising dollars beyond the threshold.

An appropriate measurement for marketing effectiveness included the application of partial least squares to measure global marketing strategies based on structural relationships (Hair, Sarstedt, Ringle, & Mena, 2012). Partial least squares were an extension of multiple linear-regression models in statistical analysis. Using an interdisciplinary approach, particularly in business-to-business marketing measurement, Malshe (2010) determined that marketing success is largely dependent on consumer perception of expertise, trust, and interpersonal proximity.

With limited resources, as in the time of economic downturns, marketers should allocate their budgets to consumer awareness and enticing purchases (Wallace, 2010). Awareness and sales were the important performance measures for marketing (Wallace, 2010). Leaders should use *silver metric* to determine marketing efficacy based on strictly financial measures (Vorhies, Orr, & Bush, 2014). Those measures included return on investment, discounted cash flow, and return on customer. Furthermore, net profit, plus an increase in marketing assets, is the ultimate means of measuring marketing (Vorhies et al., 2014).

Return on marketing investment was a significant consideration of business leaders. Reibstein (2015) investigated the value of return on marketing investments by comparing Apple, Red Bull, McDonald’s, and Ikea. Reibstein (2015) asserted that, not only, do these companies’ superior products distinguish them in the marketplace, but their marketing proficiency does as well. Reibstein further suggested that it is a combination of tangible and intangible factors that determine market value: (a) the brand, (b) loyal customers, or (c) a strong network of distributors. High-performing companies have greater value due to stronger brands, better customer management, and distinguishable distribution. Reibstein found that the relationship between financial metrics and the marketing activity remains ambiguous. Because there is yet to be a link between marketing spending and the financial metrics, businesses often find it challenging to allocate resources to increase short-term sales or justify long-term spending. Although marketers are under pressure to link marketing to finance, marketers have yet to find the appropriate measure to link marketing to financial return on investment.

Comparatively, Bell, Ledoit, and Wolf (2014) also looked at marketing efficacy through the lens of financial return on investment. Bell et al.’s premise was that mispricing of marketing performance indicators including brand equity, and customer satisfaction influence the perception of marketing credibility as it relates to financial investment. Bell et al. pointed to facts that leaders found mispricing by investigating if the returns on investment for firms that invest significantly in marketing performance indicators deliver. Bell et al. critiqued that time-varying risk factors of risk models may raise undue scrutiny of the financial value of marketing performance indicators. Bell et al. applied their approach to measure customer satisfaction. Using their model, they did not find fact those portfolios that invest highly in customer satisfaction lead to a low return on investment.

Because the 21st century brought with it significant changes in the media landscape, measurement for marketing and its many communication tools must also evolve (Chan-Olmsted, 2011). The changing landscape dictates a need for additional research into new media marketing performance indicators. Shukla (2010) studied the proper evaluation for random and paced viral marketing. Shukla determined that organizations based evaluation for viral marketing on the measurement of three primary objectives (a) cognitive, (b) behavioral, and (c) financial goals.

Similarly, Kirtiş and Karahan (2011) explored the measurement of another new media tool in marketing: social media. Kirtiş and Karahan determined that there was much debate on several return-on-investment techniques in the market to measure marketing. Old metrics for measuring online marketing are not useful for social media, but new metrics are not feasible either; therefore, marketing researchers must dedicate more research to determining a new metric for social media that respects tested implications from traditional online marketing.

Hoffman and Fodor (2010) went a step further to identify key metrics for social media marketing. Hoffman and Fodor advised that marketers’ objective should be to move away from ambiguous metrics to measure social media marketing, and toward quantifiable metrics. Hoffman and Fodor recommended measuring social-media marketing on the marketing program’s ability to drive brand awareness, brand engagement, and word of mouth.

For modern marketing measurement, social media performance indicators are also relevant. Neiger, Thackeray, Burton, Giraud-Carrier, and Fagen (2012) also explored the performance indicators necessary to evaluate marketing in social media and health care. The researchers recommended the use of the #SMM Standards Coalition to measure social media. Specifically, they recommended gauging reach and impressions of media, engagement, influence and relevance, opinion, consent, sourcing and advocacy, impact, and value.

Rather than providing a basis for measuring marketing, Nath and Mahajan (2011), as an alternative, investigated the primary drivers of the influence of marketing on the firm. Nath and Mahajan determined that accountability and innovativeness are the key components that drive the influence of marketing. Similarly, Homburg et al. (2014) determined that to assess the value of marketing to the firm, the firm must evaluate its influence on shareholder value. In this regard, Homburg et al. determined that firms must consider the influence of marketing on brand equity, customer equity, customer satisfaction, research and development, product quality, and marketing-mix components. Tolbert, David, and Sine (2011) researched how institutions influenced entrepreneurial choices and how entrepreneurship influence changes in institutions. Tolbert et al. concluded that entrepreneurial thinking, while an external influence, could affect environmental and organizational change.

In measuring the effectiveness of business-to-business marketing, Zahay and Griffin (2010) found that leaders assess marketing success on the combination of low-cost and positioning strategies in which firms distinguish their services from their peers. Zahay and Griffin determined that a consumer-focused strategy to balance positioning and cost would garner the success for marketing. Ling-Yee (2011) studied the metrics relevant for determining the effectiveness of marketing for CRM.

Similar to Zahay and Griffin (2010), Ling-Yee (2011) determined that a unique value proposition was necessary for CRM marketing. Additionally, Ling-Yee found a keen marketing supply chain and a customer-value-based firm culture influenced the effectiveness of marketing. Glover, Champion, Daniels, and Dainty (2014) applied institutional theory to investigate the role of supermarkets in the creation of legitimate sustainable practices in the dairy supply chains. Glover et al. found that most of the agents in the supply chain pointed to supermarkets as the key power structure, and that supermarkets apply pressure to smaller organizations in the supply chain to follow the norms that supermarkets have set forth. While some firms desired to incorporate sustainable practices, the dominant supermarket standard was cost reduction and profit maximization.

Glover et al. (2014) determined that the overriding standard of cost reduction is well established; therefore, challenging it proves overwhelming for smaller institutions within the supply chain. Glover et al. determined that the solution to this challenge was to balance the dominant reasoning with sustainable practices throughout the supply chain. In this way, the dominant, institutional logic was not threatened, but instead, leaders adopted a more evolved addition to the system of norms.

For corporate social-responsibility programs, DiStaso, McCorkindale, and Wright (2011) recommended firms create measurement metrics based on what they termed an AGREE model: (a) a consideration of audiences, (b) goals, (c) accessibility, (d) usefulness of resources, (e) effectiveness, and (f) costs of execution or efficiency. As the lens through which to view institutional marketing strategy for corporate social responsibility, Brammer, Jackson, and Matten (2012) examined the potential contributions of institutional theory to corporate social responsibility as a form of governance. Brammer et al. suggested that companies root corporate social responsibility as part of the strategy, not involuntary behavior by organizations, but in wider and more environmentally influenced terms. Leaders apply institutional theory to corporate social responsibility to explain how the boundaries between business and society are constructed dissimilarly. Furthermore, Brammer et al. used institutional theory to explain that changes in social values, technology, and regulations influence institutional practices and strategy.

Equally important, Chari, Katsikeas, Balabanis, and Robson (2012) found that dynamics of market uncertainty and feedback systems influence the development of successful organizational outcomes. Chari et al. ultimately determined that the firm's ability to manage uncertainty in the marketplace and garner systematic feedback from the marketplace dictated the success of performance indicators. Dolnicar and Grün (2012) introduced several variables to measure effective destination marketing (i.e., tourism marketing). Dolnicar and Grün determined it was important to assess the image of the destination to gauge the effectiveness of marketing.

To this end, Dolnicar and Grün (2012) found it was important to measure the destination's cultural attributes, amenities, and service factors. Dolnicar and Grün recommended development of a scale to assess these performance indicators for the industry. Farris, Bendle, and Pfeifer (2010) reported writing the definitive guide to marketing metrics. Farris et al. indicated that for marketing to be effective, it is significant for marketers to quantify success in promotional strategy, advertising, distribution, customer perceptions, market share, competitors' power, pricing, customer profitability, sales, and product base.

In the absence of a widely applied standard, industry and business leaders have determined their own varying indicators for marketing performance. Consistent with the concept of institutional theory, Hau and Ngo (2012) determined that ownership structure and industry type were the key factors in determining the best types of marketing measurement to employ. Therefore, institutional norms, values, and regulations shape how businesses measure marketing success.

A majority of researchers throughout the literature review concluded that a financial metric was imperative for assessing marketing. Wallace (2010) determined that awareness and sales were the important performance measures for marketing. However, other researchers concluded that an appropriate measurement for marketing must go beyond sales and awareness indicators and include intangible factors (Reibstein, 2015; Shukla, 2010; & Kirtiş & Karahan, 2011). A reasonable conclusion is that the ultimate standard for marketing measurement must include a combination of financial and intangible factors as identified by Stewart (2009) and O'Sullivan and Butler (2010).

Institutional Theory in Developing Marketing Measurement Standards

Institutional theorists assert that dealings, behaviors, and outcomes of organizations are the result of values, knowledge systems, and regulations that guide the culture and principles of the organization (Suddaby, 2014). Buil et al. (2013) indicated that marketing orientation could affect the competitive edge of organizations concerning shareholder value, financial strength, and consumer value if the organization embraced a marketing focus that included a marketing science knowledge base. Similarly, Sirmon et al. (2011), Stewart (2009), and O'Sullivan and Abela (2007) asserted that as organizational leaders assess the competitive advantage, marketing efficacy becomes relevant. To establish a competitive advantage, it becomes necessary to conform to an understood set of industry or institution-wide norms, values and regulations (Webb et al., 2011).

The consequences of institutional forces on firm performance may be noteworthy. Shou, Chen, Zhu, and Yang (2014) surveyed 324 Chinese manufacturers to determine the influence of informal institutional factors and formal institutional factors. Shou et al. found that marketing ability links positively to informal and formal institutional factors. Shou et al. also found that informal factors strengthen the performance for domestic firms' marketing abilities but lowers that of foreign firms' marketing capabilities in China.

Likewise, Contractor, Lahiri, Elango, and Kundu (2014) explored how institutional theory and institutional factors contributed to partial foreign direct investment acquisitions. Decision makers convey choices for full, majority, and minority ownership based on location factors and (a) institutional, (b) cultural, and (c) industry relatedness. Contractor et al. sampled acquisitions over an 11-year period. Contractor et al. found that low institutional distance affects acquisition, in addition to regulatory and cultural factors. Ultimately, Institutions, culture, and industry relatedness influence the choice of acquisition of full, majority, instead of minority.

Institutional theorists assert that even within the same field, organizations differ across sectors based upon monitoring, incentives, knowledge base, and values (Selznick, 1948; Webb et al., 2011). This point is salient with regard to marketing measurement during an economic downturn because business leaders who have the knowledge base regarding marketing science do not make decisions regarding marketing reduction and strategy (Simkin & Dibb, 2012). A marketing norm is that during an economic downturn, institutions reduce marketing spending (Chakravarty & Grewal, 2011).

The behavior of cutting spending penetrated the institution of marketing across industries including effects on technology, employment, and capital spending (Campello et al., 2010). The challenge; however, is limited guidance exists on how leaders of organizations should create norms and develop values regarding marketing strategy during a recession (Lilien & Srinivasan, 2010). O’Malley et al. (2011) indicated that reducing spending during an economic recession reduces firm performance, yet, institutionally, marketing reduction during an economic downturn remains standard (Chakravarty & Grewal, 2011).

Marketing performance indicators and norms vary by industry (Hau & Ngo, 2012). The factors that influence indicators are the business sector, ownership structure (Hau & Ngo, 2012), financial variables (Vorhies et al., 2014), and advertising (Kim &McAlister, 2011). Moreover, the changing landscape of technology dictates a change in marketing strategy and; therefore, a change in how the institution of marketing determines its performance indicators (Chan-Olmsted, 2011).

Institutional theory states that institutions are stable structures because they define what is acceptable within its structure based on a shared set of principles (Webb et al., 2011) and that to survive, organizations must gain legitimacy by conforming to prevailing regulations, norms, and values (Connelly, Ketchen, & Slater, 2011). No widely applied set of performance indicators to measure marketing accountability exist (O’Sullivan & Butler, 2010; Stewart, 2009). Because institutions differ, developing a widely-applied marketing measurement standard became a conundrum for researchers and practitioners. Although marketing scholars agree that financial and nonfinancial factors influence measurement, institutional considerations determined the key performance indicators that were most important and most relevant to each business and business sector.

Institutional theory indicated that leaders adjust business strategy to compensate for internal factors and external societal factors (Selznick, 1948). Through the lens of institutional theory and the evolution of strategies for marketing measurement, it became clearer to early marketing researchers that a standard for marketing measurement was necessary (Churchill, 1968). However, varying industries, leadership styles, values, and regulations created a challenge in developing one widely regarded standard for measurement. Consequently, the value and credibility of marketing within institutions began to suffer (Rust et al., 2004) as practitioners and researchers alike struggled to determine the best method to measure marketing.

Hillebrand et al. (2011) said that the effectiveness of marketing practices is lessened when organizations were inclined to adopt a marketing strategy and processes under the influence of environmental institutional pressure. Nonetheless, the history of marketing science has shown that it is still necessary for marketing leaders to be mindful of environmental, in addition to external factors, in order to develop performance indicators that effectively assure marketing proficiency. Modern researchers developed varying frameworks to measure marketing based upon financial and nontangible metrics (Bui et al., 2013; O'Sullivan & Butler, 2010; Stewart, 2009). Modern researchers agreed that an objective measurement for marketing was necessary but could not define a singular measurement standard.

During economic downturns, it is necessary for marketing strategists to be mindful of how institutional factors and the changing economic environment influence strategy, but it is also imperative the business leaders not diminish the value of marketing during recessions (Latham & Braun, 2011). Changing technology and consumer behavior remained essential factors in determining appropriate performance indicators (Caruana & Ewing 2010; Eggers & Sattler, 2011). Despite that consistent fact, still, a widely applied standard was not established. Consequently, small business leaders may not know how to measure effectively marketing. It is, therefore, important to explore how successful small business leaders effectively measure marketing and determine the performance factors that are proven effective.

Transition and Summary

The purpose of this study was to explore how small business leaders measured their marketing efforts and determine their key performance indicators for marketing measurement. The problem was that some practitioners cannot measure marketing effectiveness because a widely used measurement standard does not exist. This study was a qualitative multiple case study. The central question explored in this study was what strategies do small business leaders use to measure their marketing activities?

I used institutional theory as the basis for this doctoral study. I reduced gaps in the literature on marketing measurement because this study provided an understanding of how consistent themes in marketing measurement across industries can set the foundation for developing a standard for marketing measurement.

In Section 2, I provide an in-depth overview. The section includes an expansive review of the purpose statement, the role of the researcher, participants, research method, design, population and sampling, data collection, data analysis technique, reliability, and validity. In Section 3, I provide an overview of the study, a presentation of the findings, the application of the research to professional practice, implications for social change, recommendations for action, and recommendations for further study, reflections, and the conclusion of the study.

Section 2: The Project

The purpose of this multiple case study was to explore (a) how small businesses measure their marketing activity, because no widely applied standard exists, and (b) what factors influenced their marketing measurement strategy. In the results section, I identify the factors that small business leaders report as key indicators of marketing performance. This section expands on Section 1 and provides an in-depth review. In the major sections that follow I offer a restatement of the purpose, a discussion of my role as researcher, a description of participants, and a presentation of the research method and design. I also describe the population and sampling, data collection procedures, and data-analysis techniques, address the reliability and validity of the data, and offer a transition and summary.

Purpose Statement

Because there is an absence of a widely applied metric for marketing activity, the purpose of this multiple case study was to explore how small business leaders measured their marketing activity and what factors influenced their marketing measurement strategy. To accomplish this purpose, I met with small business leaders to identify consistent themes among the small businesses under investigation. I collected data through interviews, observations of marketing processes, and strategic marketing documents. These themes helped me determine if these leaders experienced challenges in measuring marketing. These themes also helped me determine which performance indicators for measuring marketing leaders found important.

My purpose was to determine a set of performance indicators that small business leaders have decided are useful for assessing marketing performance. This study was a qualitative multiple-case study. Case study was the appropriate research approach because it allowed me to develop a comprehensive description and analysis of the business issue of marketing efficacy and the reasons that underlie why small businesses vary in their evaluation of marketing.

Some small business leaders perceive marketing as an expense and mark it among the first value activities to reduce during a recession (Campello et al., 2010). As a researcher, I sought to discover if the manner in which leaders of small businesses measure marketing efficacy is consistent with how preeminent researchers in the field measure marketing. The geographic location of this study included the Atlanta and Baltimore metropolitan areas in the eastern region of the United States. This study contributes to social change by introducing a measurement for marketing, and by providing a foundation for further research into standard key performance indicators to measure marketing across all industries.

Role of the Researcher

I was the principal instrument for planning and implementing the study, analyzing the data, and reporting the key findings. I conducted this study using interviews with small business leaders and analyzing relevant marketing documents and observations using a multiple-case-study approach. Interviews, documents, and observations are the appropriate methods for data collection in multiple-case-study research (Breslin & Buchanan, 2011), and these methods allow researchers to gain a greater understanding of the lived experience of the phenomenon (Moustakas, 1994).. The interviews produced a robust context for understanding the business issue; documents and observations reinforced the interview findings.

My role as the researcher was to facilitate this process by conducting in-depth interviews, making observations, gathering relevant documents, and performing thematic analysis. With 18 years of professional experience in marketing and business development, I have developed my perspective on this business issue. It was important to refrain from divulging my perspective on the topic to participants to ensure the validity of the study and to ensure that my presence did not corrupt their experience of business culture (Tufford & Newman, 2012).

As is consistent with the Belmont Report (1979), I honored ethical principles and guidelines of research with human subjects. Thus, I respected the boundaries between practice and research, and ensured that no harm came to participants. Moreover, I acknowledged basic ethical principles including respect to persons, beneficence, and justice (Belmont Report, 1979). No participants of diminished capacity participated in my research, and I did no harm. I required signed informed consent to ensure that participants understood the nature of the research and their role (see Appendix A). I explained all research steps in an introductory correspondence to participants and identified any potential risks. Each participant received an Institutional Review Board-approved letter from me that identified my certification by the National Institutes of Health Office of Extramural Research for *Protecting Human Research Participants* (see Appendix B). The letter was part of a confidentiality and consent agreement. Moreover, I ensured all participants that I would protect their anonymity and I scheduled interviews to be considerate of their availability. Finally, I ensured the fair selection of participants (Belmont Report, 1979).

I conducted most of the interviews in face-to-face settings on the campus of each organization that participated in the study. Furthermore, I collected documents and made observations regarding their business culture and practices on site. Face-to-face interviews allow researchers to assess verbal and nonverbal communication, and are therefore appropriate for qualitative research; however, telephone interviews are allowable when necessary (Moustakas, 1994). For those participants I could not meet with face-to-face, I conducted telephone interviews and digital collection of documents for observation.

I conducted interviews in English and provided participants with transcripts of their interviews to ensure that I captured and analyzed their comments and perspectives on the phenomenon. Furthermore, as is consistent with case-study data analysis, I analyzed all marketing measurement documents, interviews, and process observations to interpret case themes and cross-case similarities. I used a digital recorder to record the interviews and QDA Miner software to code and analyze the transcripts of the interviews. For the transcription of interviews, I used Express Scribe transcription software. According to Jaya (2011), it is appropriate to use data-analysis software to apply coding and glean themes in thematic analysis for qualitative research.

As a researcher, I was subject to the confidentiality agreement I signed with all participants. Consequently, only I have access to research data that I will store on a password-protected laptop computer and a secure flash drive. I will store transcripts, documents, and recordings for 5 years under safeguard before I destroy all data.

Participants

For a multiple case study, researchers should use participants who have experienced the business situation under study and are capable of participating in interviews and providing necessary documents and artifacts for observation and analysis (Denzin, 2012). I identified participants identified through the *Atlanta Business Chronicle*'s (2011) Book of Lists, and sent them e-mail correspondence informing them of the full scope of the study and inviting them to participate. I included participants who were small business chief executive officers or marketing managers. Each participant had solved the problem of developing a standard for marketing measurement.

Using purposeful snowball sampling, I recruited participants from four small businesses. Purposeful snowball sampling allowed me to recruit participants based on their network with other professionals who experienced the same business issue concerning marketing (Suri, 2011). In purposeful snowballing, individuals who are already participants in the study recruit additional participants from among their networks (Li, 2014). The participative nature among participants in purposeful snowballing increases the credibility of the research (Cin & Walker, 2013).

I explained all research steps and any potential risks in an introductory correspondence with participants. As mentioned above, their participation included a 20-minute interview on marketing measurement and the provision of relevant documents. I assured participants that they would remain anonymous, and had them sign an agreement for observation and a consent agreement. Study participants had the opportunity to verify their answers before publication of the study. No adverse events occurred during data collection, but if they had, I would have stopped data collection and given participants the opportunity to discuss with me the reasons for adverse events and to determine the best course of action. If necessary, I would have ended the interview, observations, and document collections, and reported the occurrence to the university. I treated information that included a participant's opinions and proprietary documents that could have negative consequences for the participant with confidentially in the final report and in correspondence with other participants.

To identify potential participants, I targeted business leaders who employed marketing for their organizations, and I used initial qualifying interview questions to qualify participants (see Appendix C). Basic study qualifications and the availability of and access to participants underlie purposeful sampling (McCreesh et al., 2012). Purposeful sampling is useful for gathering data quickly from participants who are qualified to speak about their experience with the business issue under study (Foon & Fah, 2011; Notrica, Evans, Knowlton, & McQueen, 2011). Each participant met predetermined criteria that were relevant to the area of study and supportive of the study purpose (Suri, 2011). The sample size of four participants was within the standard target participant count for a multiple-case study (Wahyuni, 2012; Yin, 2012).

The benefit of this study to participants was that their participation added to the body of knowledge in the professional field of marketing. Because of this study, business practitioners and scholars may have greater insight into how a widely used standard for marketing measurement may benefit their company's overall performance. Additionally, I provided stakeholders my analysis of the key performance indicators for marketing measurement that participants found relevant.

Research Method and Design

A research method is a framework used to shape the study. Research approaches include qualitative, quantitative, or mixed-methods. The research design is the precise approach used to execute a research study. For this study, I used a qualitative method and a case-study design.

Research Method

The research method for this study was qualitative because qualitative research is inductive (Nelson, Onwuegbuzie, Wines, & Frels, 2013), and I determined that an exploratory approach was appropriate for this research problem. A good qualitative study provides (a) a worthy topic, (b) rigor, (c) credibility, (d) resonance with readers, (e) ethical conduct, and (f) a significant contribution to the body of knowledge in the field (Tracy, Eger, Huffman, Redden, & Scarduzio, 2014). Qualitative research is appropriate to address research questions designed to discern *how* and *why* a particular dynamic occurs in a research setting (Lewis, 2015). In this doctoral study, qualitative research was an appropriate research method because I sought to understand *how* small business leaders measured the effectiveness of their marketing and *why* they chose certain performance indicators.

Researchers use quantitative studies to investigate the relationship between variables, and qualitative studies to explore the factors that contribute to phenomena. A qualitative approach was appropriate for this study because I sought to understand how small business leaders determine the performance indicators to test marketing efficacy, and how the lack of a measurement standard influenced their processes. A quantitative approach was inappropriate because I did not seek to investigate a relationship between any variables.

Research Design

The five approaches researchers typically employ to design a qualitative study are (a) phenomenology, (b) ethnography, (c) narrative, (d) grounded theory, and (e) case study (Nelson et al., 2013). The approach I used to undertake this study was a multiple-case study in which participants conveyed their experiences regarding the business issue of marketing measurement through interviews, marketing-strategy documents, and my personal observations of marketing processes. No singularly appropriate approach exists for qualitative research (Bansal & Corley, 2011). For this study, I employed the traditional method of qualitative research, dominated by the coding and analysis of data.

I compared several qualitative designs for this study. Approaches considered included ethnography, case study, and phenomenological research. In an ethnographic study, the purpose of research is to understand the cultural context of a lived experienced by a group of people (Britten et al., 2011). In an ethnographic study, the researcher investigates a cultural group in its innate habitat over time to draw conclusions regarding research questions (Watson, 2011). In phenomenological research, the researcher attempts to remove any preconceptions or prejudgments to observe the phenomenon in its innate setting, and understand the factors that influence the phenomenon (Englander, 2012). The objective of qualitative phenomenological research is to express the participants' lived experience of a phenomenon (Moustakas, 1994).

The multiple-case-study approach was superior to other qualitative approaches for this study because I intended to provide a comprehensive description of the marketing experiences under review from the perspective of experiences, data collection, and in-depth analysis. Case studies are a qualitative research strategy of inquiry in which the researcher investigates procedures or activities using different types of data collection and analysis over an identified study period (Barratt, Choi, & Li, 2011). Ethnographic researchers intend to observe the viewpoints, values, conditions, and structural forces that underlie the behaviors of those in a cultural group, in addition to the meanings those people attach to them (Britten, et al. 2011).

I designed the multiple-case studies to explore the processes and activities small business leaders use to evaluate their marketing value activity. The objective of qualitative multiple-case-study research is to examine the complexities of multiple cases (Yin, 2013). Multiple-case study is a qualitative research strategy of inquiry in which the researcher comprehensively investigates the dynamics of the phenomenon from the perspective of those who experience it, using many types of data collection and analysis (Wahyuni, 2012). According to Yin (2012), multiple-case studies are more robust and well-founded than single case studies.

A case study is an approach in which the researcher creates a robust description and analysis of cases based on participants' rich descriptions of the phenomenon, observation, and documents (Torrance, 2012). Case studies must include multiple data sources and meet the fundamental requirements of (a) construct validity, (b) internal validity, (c) external validity, and (d) reliability (Yin, 2012). Analysis of case studies includes comparing data across cases to determine themes and a convergence of evidence (Hoque, Covaleski, & Gooneratne, 2013). A multiple-case study is valid and valuable if the research participants describe and report their experience truthfully. Therefore, researchers must be aware of the possibility that research participants may try to add value to the study by invoking individualism, skewing their responses to reflect what they believe the researcher wants to hear or what they believe will add value to the study (Klag& Langley, 2013).

A multiple-case-study approach was an appropriate method for this research study because it allowed me to understand the factors that contributed to the differences in how small businesses evaluate their marketing value activity. Participants were small business practitioners charged with evaluating their marketing strategy, who described their experiences measuring marketing through semistructured interviews, observations, and data collection (Marshall, & Rossman, 2014). Designing qualitative research. Sage publications.). A case-study approach allowed me to explore the complexity of the issue. For this study, in addition to confirming that no standard exists for small businesses to measure marketing efficacy, I needed to determine the dynamics that underscore how small business leaders evaluated their marketing efforts. Moreover, as a researcher, I understood that validity is imperative and motivated by the researcher’s intention (Venkatesh, Brown, & Bala, 2013). I initially planned to include three participant organizations in the study but to ensure data saturation I added one more case. When a researcher derives no new data from interviewing, reviewing documents, or observing behaviors of additional cases, data saturation occurs (Carlsen & Glenton, 2011).

Population and Sampling

Participants in the study were leaders of four small businesses in metropolitan Atlanta, Georgia, and Baltimore, Maryland, areas. I chose to focus on four small businesses to maintain consistency with the standard count of cases required for a multiple-case study (Unluer, 2012; Yin, 2013). The study included small business representatives across healthcare and sales sectors.

To qualify for this study, each potential participant company needed to have experienced marketing measurement in a business culture. Furthermore, each business leader participant needed to have responsibility for marketing decisions for his or her organization. These business leaders must have had at least 10 years of experience and an in-house marketing department or an outside agency responsible for marketing.

I selected businesses in healthcare and sales because they represent industries with unique marketing needs and expectations for overall business performance. Qualitative studies use criterion-based samplings that require participants to have experienced the topic studied (Watson, 2011). Each study participant had experience in business management or marketing measurement management.

I adopted the definition of small businesses of the U.S. Small Business Administration (2012): a small business is a firm with fewer than 500 employees. I restricted the definition for this study to examine companies that include marketing as a distinct value activity and department in the firm. Therefore, for the purpose of this study, I amended the definition of small businesses to include only those firms with a designated marketing department or agency. According to the *Atlanta Business Chronicle* (2011), more than 2,000 Atlanta firms fit this definition.

For this study, I derived participant contact information and attributes primarily from the Atlanta Chamber of Commerce's Book of Lists (*Atlanta Business Chronicle*, 2011). I purposely selected participants based on their completion of a series of initial qualifying interview questions. I chose to use purposeful snowball sampling because it was necessary for me to determine participants based on a set of predetermined criteria and because the snowballing technique helped me recruit participants from the vast network of other participants (Suri, 2011).

As criteria for selecting participants, I designed the qualifying interview questions for business leaders to determine the focus of marketing in their organization, the degree to which practitioners either value marketing for overall firm performance or have the capacity for managing marketing. Study participants must have been capable of conveying significant aspects and experiences related to the phenomenon (Moustakas, 1994; Sergeant, 2012). Furthermore, in qualitative research, data saturation must occur to ensure transferability of research (Birkinshaw et al., 2011; Moustakas, 1994). I discuss the criteria for selecting participants in further detail in the next section on ethical research.

Ethical Research

I provided potential study participants with a consent form. The consent form for small business leaders indicated that I invited the leader to participate in a research study on marketing measurement techniques. Through the invitation, I required they meet the initial criteria for this study of managing, owning, or have owned a small business with (a) up to 500 employees, and (b) a dedicated in-house marketing department or external agency. Participant organizations could not qualify if their organization did not fit the definition of the U.S. Small Business Administration (2012) of a small business. I indicated in consent letters that their cooperation with the study was confidential and that I would protect their privacy and proprietary information.

Participants could withdraw from the study by notifying me. Participants understood no adverse consequences would ensue for having chosen to withdraw from the study. I listed agreement documents or summary of contents in the (a) text of the study, (b) Appendix A, and (c) the Table of Contents. I used no incentives for participation.

I will maintain data including transcripts and coding for 5 years on a password-protected flash drive. I will maintain this flash drive in a safe in my home. The institutional-review form included a description of all potential risks to participants. The only risk to participants was the inadvertent disclosure of proprietary information, but I made every effort to avoid disclosing any proprietary personal information. I did not reveal names of individual organizations or persons in the study.

Data Collection

The use of a qualitative multiple-case-study strategy of inquiry influenced data collection and analysis. Case studies allow participants to convey their experiences through interviews, data collection, and observation. In case-study data collection, researchers may use interviews, observations, and written and oral reports (Yin, 2013). Data collection for this study was through 20-minute interviews, collection of relevant organizational documents, and observation. I used a thematic-analysis approach to examine the underlying meaning of the various uncovered data to discover understanding (Vaismoradi, Turunen, & Bondas, 2013). Thematic analysis allows researchers to discover and examine recurrent themes and patterns in participant data (Ando, Cousins, & Young, 2014). Topics discussed in this section are (a) instruments, (b) data-collection techniques, and (c) data-organization techniques.

Instruments

I used a qualifying interview (see Appendix C) to ensure participants met all stated requirements for participation in the study. For those participants who qualified, I conducted a 20-minute interview with additional probing questions (see Appendix C) in an open-ended and semistructured discussion. For interviews, I used an interview protocol form as a data-collection instrument (see Appendix E). I used a semistructured interview during which I took notes to examine participants' responses for an analysis of themes (Miles, Huberman, & Saldaña, 2013; Moustakas, 1994; Wiles et al., 2011). The purpose of the set of interview questions was to allow business leaders to describe their experiences in measuring marketing in their organization and the extent to which they defined performance indicators to measure marketing (Moustakas, 1994). In the research-question section and the data-analysis-technique section, I identify the specific interview questions. Additionally, I observed participant organizations' marketing measurement protocol and collected relevant marketing-strategy documents to support interviews and observations. I collected and analyzed relevant marketing planning and evaluation documents including strategic plans and post analysis reports for marketing campaigns.

I observed how participants facilitated marketing activities and determined key performance indicators for marketing success. I collected face-to-face and telephone interviews on marketing measurement. I collected interview data, which was an appropriate method for this type of data collection (Wiles et al., 2011). Moreover, telephone and in-person interviews were appropriate for this qualitative research (Miles et al., 2013; Moustakas, 1994). Appropriate interaction in and facilitation of semistructured discussions are important because the interview is conversational and allows interviewees to describe their lived experiences authentically (see Appendix C; Madill, 2011).

Reliability of the research instrument is the extent to which researchers can use the instrument to replicate data (Thomas & Magilvy, 2011). The validity of the research instrument is the ability of the instrument to measure what researchers designed it to measure (Thomas & Magilvy, 2011). To assess reliability, (a) I asked participants specific questions to garner responses that accurately addressed the research question, (b) I followed a script to ensure I asked the questions I intended to ask, (c) I recorded interviews to ensure the respondent answers were accurately reported, and (d) only I was responsible for coding and facilitating data collection to ensure internal consistency and equivalence. To assess the validity of the instrument, all participant organizations met the minimum requirement of experience in business or marketing, so participants were qualified to speak as experts on the central research question.

The following strategies addressed threats to validity. The validity of the research instrument is the ability of the instrument to measure what the researcher designed it to measure (Thomas & Magilvy, 2011; Yin, 2013). In qualitative studies, Lincoln and Guba (1985) termed *trustworthiness* to be the same as quantitative validity. To address validity in this study, participant organizations were companies led by experienced small business leaders or marketers, but not practitioners who have necessarily experienced marketing measurement problems. Therefore, representatives of participant organizations did not skew findings due to biases related to a predisposition to challenges in marketing measurement.

To alleviate the threat of mortality due to a substantial dropout rate that may affect the validity, I chose a large sample size. The study included four participant organizations. I reached data saturation in that I derived no new data from the later interview participants (Carlsen & Glenton, 2011, Lincoln & Guba, 1985; Moustakas, 1994).

Participants received no compensation for study participation, thereby avoiding compensatory rivalry. If a participant organization withdrew from the study for any reason, a new participant organization would have replaced it to ensure a minimum sample size of three participant organizations. Finally, to avoid participants becoming familiar with interview questions, I interviewed and observed each representative from each organization individually (Lincoln &Guba, 1985; Moustakas, 1994; Thomas & Magilvy, 2011).

Data-Collection Techniques

Purposefully selected participants for this multiple case study engaged in 20-minute interview sessions, observation, and a collection of relevant documents. I explored the business challenge of marketing measurement. I made site visits to participant offices to conduct in-person interviews and observations. For those participants who could not participate in a site visit, I conducted interviews over the telephone or through GoToMeeting web conferencing. My goal was to collect data on marketing measurement in a manner that observed and facilitated the discussion but did not influence findings. Moreover, for case-study research, I needed to collect relevant data including marketing procedures and process observations. Wiles et al. (2011), Denzin (2012), and Yin (2013) indicated that these are appropriate methods for multiple-case-study data collection.

The use of bracketing sets aside any personal researcher biases on the business problem. Bracketing is the process by which the researcher sets aside or accounts for biases on a research topic to ensure those biases do not influence data collection, data analysis, or participant responses (Tufford & Newman, 2012). Researchers use several methods of bracketing in qualitative research: writing memoranda; keeping a reflexive journal during data collection and analysis to identify the researcher's preconceptions; and conducting interviews with outside sources who are familiar with the phenomenon, to uncover biases (Tufford & Newman, 2012). The method of bracketing used for this research was writing memoranda during data collection and analysis to review my thoughts on the research (Barusch, Gringeri, & George, 2011; Lincoln & Guba, 1985;

Tufford & Newman, 2012). Specifically, I took notes on procedural and observational details during data collection and analysis. I also took notes for each participant interview during the interview and after each interview, during analysis.

To collect data from the interviews, I acted as the facilitator of the interviews, guiding the discussion through questions (Lincoln & Guba, 1985; Miles et al., 2013; Moustakas, 1994). I also noted body language, observations of marketing measurement protocols, and evaluation of relevant documents. Finally, I recorded the interviews digitally rather than using a human technician to record the interviews, so a transcript of the discussions was available for later analysis (see Appendix C for questions).

I observed participants' marketing measurement protocol and collected relevant marketing documents to support interviews and observations. I collected and analyzed relevant marketing planning and evaluation documents including strategic plans and postanalysis reports for marketing campaigns. I observed how these practitioners implemented marketing measurement strategies.

Data-Organization Techniques

I conducted, recorded, transcribed, verified, and entered each interview into Microsoft Word. I used QDA Miner to analyze data. I transcribed textural descriptions of participants' explanations, followed by structured descriptions to elicit participants' meanings of essential facts regarding the issue for later analysis (Marshall, & Rossman, 2014). I used Express Scribe transcription software to transcribe the interviews.

Consistent with appropriate measures for organizing case-study interviews (Moustakas, 1994; Yin, 2013), to track data, I marked each interview file, marketing document, and observation note with labels of the name of the study participant's organizations and the date of data collection. I will retain stored files on my personal computer and an external hard drive for 5 years. Each file contains an interview, consent form, relevant marketing documents, and a copy of corresponding journal pages associated with the interview and marketing-protocol observations. Moreover, each file includes reference information to the associated QDA Miner transcript of the interview. The QDA Miner information includes a copy of the transcript and corresponding analysis or a reference to where to find the transcript on the downloaded QDA Miner software. I cross-checked each file to ensure that each component of data collection and analysis was stored in the correct participant's file.

I explained all research processes to participants along with any potential risks and ensured confidentiality and appropriate collection of data through study release forms and appropriate recording and transcribing of data. Finally, I treated any information that included participant opinions and proprietary information with confidentially in the final report and correspondence with other participants. Interview data resides on an audio device after transcription to electronic media. Digital or paper documents reside in either an electronic file or manila envelope. I will store the data on a private laptop computer, backed up to a password-protected flash drive for 5 years under safeguard.

Observation protocols included collecting field notes for each interview by facilitating the interview, exploring marketing decision-making behavior with participants, digitally recording each interview, observing marketing processes, collecting relevant marketing-strategy documents, and transcribing and analyzing data (Bell et al., 2012; Doz, 2011; Moustakas, 1994). I collected field notes in a study journal and included information about the study location, space setting, and dynamics of the conversation (Lincoln & Guba, 1985; Moustakas, 1994; Tufford & Newman, 2012). In the study journal, I also included observations about the manner in which each participant's organization developed its processes and approaches to marketing evaluation (Doz, 2011).

The interview included semistructured and open-ended discussions (Qu & Dumay, 2011). I designed the discussion questions to capture leaders' practices and descriptions regarding the role of marketing in organizations, approaches to marketing measurements, and recommendations for key performance indicators (Moustakas, 1994). I also derived data from observations and the collection of relevant organizational documents. I treated all notes, files, and conversations as proprietary documents in which I safeguarded the participant companies' privacy and sensitive information (Lincoln & Guba, 1985; Moustakas, 1994; Thomas & Magilvy, 2011).

Data-Analysis Technique

I used a modified Van Kaam approach as a type of thematic-analysis technique to analyze participant responses (Moustakas, 1994). Moreover, to triangulate data, I relied on more than a single source to support the evidence (Fielding, 2012; Yin, 2013). The sources of data for data triangulation, to create a convergence of evidence, included the aforementioned open-ended interviews, direct observation of marketing processes, and review of marketing documents. A thematic-analysis approach was appropriate for this study. Thematic analysis is a qualitative research technique in which the researcher observes and identifies themes and patterns in data (Jones, Coviello, & Tang, 2011). I approached the data-analysis process with an iterative perspective, asking what was learned from the data about the research questions, discerning the relationship between what was learned from the data, and assimilating that information with the goal of the study (Keenan, van Teijlingen, & Pitchforth, 2013).

Qualitative researchers use bracketing to lessen the potential for bias in research (Tufford & Newman, 2012). Bracketing originated with phenomenological research but is now applied to other types of qualitative research (Tufford & Newman, 2012). The method of bracketing for this case-study research was writing memoranda during data collection and analysis as a measure of reviewing thoughts on the research (Lincoln & Guba, 1985; Moustakas, 1994; Tufford & Newman, 2012).

I avoided researcher bias through the process of writing memoranda to analyze new data (Tufford & Newman, 2012). Specifically, I captured notes on procedural and observational details during data collection and analysis. I collected notes for each participant interview and after each interview during analysis. Moreover, I collected notes through the observational and document-collection phases of data collection and analysis.

In accordance with the research business problem and goals (Moustakas, 1994), the research questions for these interviews allowed participants to describe their experience of business practices that underlie the issue of marketing measurement among business leaders and experienced marketers. Specifically, I designed the questions to explore marketing measurement processes, performance indicators, and efficacy. The transcript codes for the study relied on *in vivo* codes, which are the literal words used by interviewees during the interview (Griffiths, Ryan, & Foster, 2011).

Furthermore, to create a more robust understanding of the research conducted in this study, triangulation was required to contribute to validation. Using triangulation, I validated data by cross-verifying information from two or more data sources to establish a convergence of evidence (Denzin, 2012; Fielding, 2012). Researchers triangulate by collecting data from more than one source such as interviewing, observation, and document collection. Triangulation means including more data sources and using varying methods including observation, interviews, artifacts, and documents (Fielding 2012). For this study, I used observations of marketing processes, interviews, and marketing-measurement-strategy documents to help substantiate evidence through the triangulation of data. Researchers employ triangulation to increase the veracity of findings, by collecting data through different methods (Torrance, 2012). To validate findings, I created a convergence of evidence by collecting interviews, marketing-strategy documents, and marketing-protocol observations. I analyzed by comparing them to determine consistency among judgment (Hoque, Covaleski, & Gooneratne, 2013).

I employed QDA Miner as the software for data analysis. The codes encompassed the relevant themes related to the dynamics of the phenomenon under study. These themes included interviewee marketing measurement practices, performance indicators, the effect of marketing measurement on overall firm performance, and the efficacy of companies' current measurement procedures and standards. I used Moustakas' (1994) modified van Kaam approach to analyze data.

In using the modified van Kaam approach, the lived experiences of each participant revealed, in individual-structural and textural-structural descriptions, the underlying meaning of their experiences (Moustakas, 1994). Furthermore, the modified van Kaam approach benefited from having personal accounts from articulate participants who could provide comprehensive descriptions of their experiences and organizational documents and willingness for me to observe them. This process was iterative, in that I derived emergent themes from individual descriptions to convey the essence of the experience (Moustakas, 1994). The seven steps for data analysis using the modified van Kaam approach follow:

1. Listing and preliminary grouping
2. Reducing and eliminating
3. Clustering and thermalizing the invariant constituents
4. Identifying final invariant constituents and themes by application
5. Constructing for each coresearcher an individual textural description of the experience
6. Constructing for each coresearcher an individual structural description of the experience
7. Constructing for each research participant a textural-structural description of the meanings and essences of the experience (Moustakas, 1994).

I analyzed each question based on this approach to analysis, presenting each participant's description in an individual-structural and textural-structural context. For example, for Question 2 of the interview questions regarding how participant firms perceive the value of marketing, Participant 1 might have experienced the value of marketing tied to sales. Therefore, he or she may have perceived that if sales were high, marketing was working; if sales were low, then marketing was not working.

In the first step of the analysis, I listed each of Participant 1's expressions relevant to their experience as notes, tying the participant's value of marketing to the fluidity of sales. The analysis in Step 1 is also referenced as horizontalization (Moustakas, 1994). In the second phase of analysis, I determined invariant constituents by testing each expression to ensure they contained a moment of the experience deemed necessary for understanding and that they were not abstract expressions (Moustakas, 1994). Characteristics of an invariant constituent and a theme are that they are nonrepetitive and nonoverlapping (Moustakas, 1994).

In the third phase, I clustered invariant constituents into thematic labels. These labeled and clustered constituents are the key themes of participants' lived experience. A theme related to the value of marketing was *sales driven*. In Phase 4, I checked the invariant constituents for themes against participant transcripts to confirm themes.

In Step 5, I provided literal examples from the transcribed interviews as individual textural descriptions to illustrate themes. In Step 6, I described an individual structural description of the experience in which I formed the unique descriptors into qualities and themes that were explored and conveyed. Finally, in Step 7, I conveyed the meanings and essences for each participant through textural, structural descriptions, which incorporated the aforementioned invariant constituents and themes. The analysis in

Step 7 was a composite of all of the descriptions into a collective group that formed the essences of the phenomenon (Moustakas, 1994).

The following questions were under review for this study. The purpose of qualifying questions for participants was to ensure that each participant met qualifications by experience with the business problem and level of expertise to participate in the study. I asked qualifying questions to identify participants who had at least 10 years of management experience in a small business. Furthermore, I required business leaders to have a current role of manager or owner in a small business. Finally, participants needed to indicate that they measured their company's marketing performance in some manner, and must have been able to speak to their company's process for measuring marketing.

Small-Business-Leader Interview Questions

1. How is your business' marketing performance linked to the strategic vision of the firm?
2. How much do you value marketing in your firm?
3. What key performance indicators do you use to evaluate marketing?
4. How would you define the success of your current standard of marketing measurement?
5. How concerned are you about if you know if you are comprehensively evaluating your marketing?
6. What additional information can you add to help me understand how small business managers measure the effectiveness of marketing?

To code and categorize data, I used QDA Miner to uncover intricate themes that underlie text data (Jaya, 2011; Jones et al., 2011; Moustakas, 1994). The QDA Miner program allows researchers to discover themes through codes to determine the significance of participants' responses to the phenomenon (Provalis Research, 2014). In asking these questions to participants, I uncovered themes from business leaders regarding performance indicators, measurement processes, marketing effectiveness, and strategic value of marketing. I recognized and classified themes based on key-words-in context, word recurrences, and key-indigenous terms.

To assess the effectiveness of marketing, researchers suggested performance indicators to assess marketing effectiveness. For example, O'Sullivan and Butler (2010) developed a marketing-performance-measurement scale using factors that chief marketing officers indicated were important sources of information in measuring the effectiveness of marketing. The marketing performance measurement ability scale helps firms with a marketing-function orientation understand the various value functions of marketing and assess efficacy. Firms with a marketing orientation are best equipped to measure marketing effectively and develop effective marketing programs (O'Sullivan & Butler, 2010).

O'Sullivan and Butler (2010) examined 21 factors to determine marketing effectiveness: (a) market share, (b) category position, (c) feedback from sales, (d) qualified leads generated, (e) qualified leads converted, (f) revenue generated, (g) marketing-program cost, (h) marketing-program return on investment, (i) brand-equity measures, (j) press coverage, (k) analyst influence, (l) website traffic, (m) referral rates, (n) share-of-mind audits, (o) customer retention/loyalty/satisfaction, (p) organizational enthusiasm and affinity, (q) benchmarking surveys, (r) competitive intelligence tracking, (s) stock price, and (t) Wall Street reports.

Similarly, Stewart (2009) created the *Marketing Measurement Audit Protocol* framework, which required marketing practitioners to link marketing metrics to firm cash flow. Stewart identified four factors to operationalize marketing metrics: (a) defining cash-flow drivers, (b) identifying intermediate measures of marketing outcomes, (c) defining conceptual links between marketing and cash flow, and (d) identifying the causal relationship between each marketing activity and long-term cash flow. I determined if participants reported performance factors similar to those identified by researchers as important factors to measure marketing efficacy in their organizations, and if the marketing managers in the present study indicated these factors were important to measure marketing. Moreover, I explored how factors related to institutional theory influenced how small business managers determined their marketing performance indicators. Specifically, I sought to describe if and how environments influence effects on organizational behavior, structure, strategy, and process. Furthermore, I observed and explained how values, knowledge systems, and regulations guide the culture and principles of participants' organizations.

Reliability and Validity

In qualitative studies, researchers use validity and reliability in conjunction to determine the overall credibility of the study (Sousa, 2013). Validity and reliability are also key components in substantiating the ultimate solution offered in the study (Sousa, 2013). In qualitative research, analysts base validity on the credibility of the findings; analysts determine reliability by the ability of the research findings to be transferable or corroborated by those with a similarly lived experience (Birkinshaw et al., 2011).

In multiple-case studies, the goal of reliability is to triangulate data to create a convergence of evidence (Fielding, 2012). Multiple-case-study findings are not repeatable, but interpretative possibilities are transferable to others with the same lived experience (Sousa, 2013). Transferability occurs when readers of the study can transfer findings from a study to their experience (Tracy et al., 2014). For this study to be transferable, the results must have been applicable to other small businesses.

Validity is primarily a quantitative research term for which the equivalence in qualitative research is *trustworthiness* (Lincoln & Guba, 1985). Because qualitative validity indicates the tie between data and conclusion, to achieve validity, multiple-case-study research must include data triangulation (Tracy et al., 2014). To attain qualitative validity, research must have (a) a worthy topic, (b) rigor, (c) sincerity, (d) credibility, (e) resonance with readers, (f) meaningful coherence, and (g) ethical conduct by the researcher. Also, the study must make a significant contribution to the body of knowledge in the field (Tracy et al., 2014).

Lincoln and Guba (1985) identified seven strategies necessary to achieve qualitative validity (a) prolonged engagement, (b) triangulation, (c) peer review or debriefing, (d) negative-case analysis, (e) clarifying researcher bias, (f) rich, thick description, and (g) member checking. For case studies, triangulation is the most important strategy for achieving validity (Lincoln & Guba, 1985). Prolonged engagement means the researcher must spend a reasonable amount of time in the field to adequately explore and learn about the phenomenon under study (Barusch et al., 2011).

Triangulation is a validation strategy that requires the researcher to cross test data using various sources to verify results (Tracy et al., 2014). In peer-review, also called debriefing, a researcher works side-by-side with other researchers who have objective or impartial views on the phenomenon (Thomas & Magilvy, 2011). During the debriefing, peers examine the main researcher's data, methodology, and findings to ensure credibility and rule out bias (Thomas & Magilvy, 2011).

Negative-case analysis is a strategy in which the researcher refines a hypothesis or analysis until it accounts for all cases in the data (Lincoln & Guba, 1985). Clarifying researcher bias, also known as reflexivity, requires attending to potential researcher biases about a topic so that they do not interfere with data collection or analysis (Barusch et al., 2011). Strategies to clarify researcher bias are similar to those of debriefing and bracketing (Barusch et al., 2011). Thick, rich descriptions are a reporting of data in addition to context and settings (Doz, 2011). Member checking means that throughout data collection and analysis, the researcher checks data and findings with participants to confirm that findings are consistent with reported data (Lincoln & Guba, 1985).

To ensure validity, I synthesized interview transcripts and had participants review the synthesis. Moreover, I included thick descriptions and triangulation for cross-analysis (Birkinshaw et al., 2011; Lincoln & Guba, 1985; O'Reilly & Parker, 2013). At the end of each interview, I shared notes from the conversation with each participant to ascertain if they were accurate. Also, within 48 hours of the interview, I sent the official transcript of the interview and a summary of data collection to each participant to verify the accuracy of data. Using triangulation methods, I validated data by cross-verifying information from two or more data sources to create a convergence of evidence (Denzin, 2012; Fielding, 2012).

Researchers use triangulation methods by collecting data from more than one source such as interviews, observations, and document collection. For this study, I used observations, interviews, and documents to help substantiate evidence through the triangulation of the data. Finally, as themes emerged from cumulative interviews and analysis of multiple sources of data, I obtained confirmation from each participant to ensure that themes were consistent with reported data.

Furthermore, to check the validity of data collection and analysis, I accomplished the following: (a) checked transcripts continually to ensure they did not contain errors, (b) used qualitative research-transcription software, and (c) continually cross-checked codes for accuracy (Birkinshaw et al., 2011;O'Reilly & Parker, 2013). Finally, thick, rich descriptions are a reporting of data in addition to context and settings (Doz, 2011). For each participant, I captured settings, body language, emotion, and motivations. I made notes about each element in an interview journal as the interview was conducted. I used detailed and expressive descriptions to explain the study settings, participants, and methods.

Transition and Summary

The purpose of this study was to explore how small business leaders measured their marketing and to determine which factors they deemed most relevant in their measurement process. As the researcher, I was the principal instrument for planning and implementing the study, analyzing the data, and reporting the findings. I conducted the study in appropriate data-collection settings. The sample size used in this study was four case studies. The research method for this study was qualitative because qualitative research is inductive, and the research design was a multiple-case-study design that allowed me to explore the business issue through the conveyed experiences of practitioners.

Data collection was through semistructured interviews, observations, and document collection. I used thematic analysis and triangulation as data-analysis techniques. Section 3 provides an overview of the study, a presentation of the findings, the research applications to professional practice, implications for social change, recommendations for action, recommendations for further study, reflections, and the conclusion of the study.

Section 3: Application to Professional Practice and Implications for Change

The purpose of Section 3 is to provide an overview of the research findings related to this qualitative multiple case study. This section includes (a) an overview of the study, (b) a presentation of findings, (c) applications to professional practice, (d) implications for social change, (e) recommendations for action, (f) recommendations for further study, (g) reflections, and (h) summary and study conclusions.

Overview of Study

The purpose of this qualitative multiple case study was to explore how small businesses measure their marketing activity because no widely applied measurement standard exists. I drew the sample of participants primarily from four small businesses in the Atlanta, Georgia metropolitan area, but included one participant from an organization in the Baltimore, Maryland area. To present my findings, I refer to study participants as follows:

1. C1 for Company 1, which is a dental practice, and P1 for its representative participant.
2. C2 for Company 2, which is a waste-management provider, and P2 for its representative participant.
3. C3 for Company 3, which is a physical-therapy practice, and P3 for its representative participant.
4. C4 for Company 4, which is a search-engine-optimization consultancy that specializes in e-commerce, and P4 for its representative participant.

The target population was executives at small businesses with no more than 500 employees. I collected data including interviews, company documents, and observations from participants using the data-collection protocol approved by the Walden University Institutional Review Board (approval number 12-17-15-0275152). The primary research question for this study was: What strategies do small business leaders use to measure their marketing activities? I used QDA Miner software to discern and analyze major themes from data sources I received from participant interviews. Using QDA Miner, I associated the themes and codes among data-collection sources. The identification of similar terms and themes among participant data sources provided me with an understanding of participants' experiences and a convergence of evidence to support my findings..

Presentation of the Findings

To analyze answers to the central research question for this multiple case study, I triangulated data from the interviews with relevant documents and observations, resulting in five themes. To triangulate the data, I analyzed personal observations of participants' marketing processes, and relevant marketing documents in addition to the interviews. The participant-provided marketing documents included marketing plans, post-analysis reports, internet marketing campaign analytics reports, company key performance indicator lists with formulas, advertising samples, and video footage. I coded the data based on a list of segmented keywords, and I prioritized the themes based on the number of data points that conveyed each term. Participants in the study responded to semistructured interview questions based on their experiences of creating and implementing strategies to measure their marketing. They also provided supportive documents to convey their experiences and allowed me to observe their marketing-management processes. I analyzed participants' responses to identify the five significant themes using QDA Miner software. I found five significant themes during analysis: (a) the need to tie marketing measurement to the product or service offering, (b) the need to drive sales or revenue, (c) the need to drive traffic or calls to their business, (d) the need for marketing to facilitate relationship building among key stakeholders, and e) the influence of institutional factors on marketing strategies. I created a list of keywords from data sources to formulate the themes.

Keywords

The list of codes based on keywords accrued from participants' data sources. Tables 1 through 3 highlight the relevant words used most often in participants' responses. As shown in Table 1, the most frequently used terms, used interchangeably depending on each participant's offering, were *service* or *product* (*f* = 43), followed by *revenue* (*f* = 26), and *traffic* (*f* = 24). One representative example of the interchangeable use of the words service or product is P1's claim that the company prioritized patient experience to ensure that when his patients come to the dental practice, located in a low-income community, they have an experience that would be the same as if they went to a practice in a wealthy community. P1 indicated that the service patients receive influences repeat visits and is an important element in their marketing strategy.

Table 1

Word Frequency: Over 16 Uses

Word	Count	Weighted percentage
Service/Product	43	14.6
Revenue	26	8.8
Traffic	24	8.1
Relationships	19	6.4
Advertising	16	5.4
Person-to person/referrals	16	5.4

P4 provided a post analysis of a campaign in which C4 was responsible for reducing the shopping-cart-abandonment rate for their e-commerce client. Completing an order required numerous steps for the client. C4 cut the number of steps involved and educated customers about each step in the process. This example from C4 indicated how simplifying the service process improved the quality of service and reduced the shopping-cart-abandonment rate from 72% to 66% in 1 year. P4 arrived at the shopping-cart-abandonment rate by dividing the number of uncompleted orders by the number of initiated orders.

Participants also frequently used other words, such as *relationships* (f = 19), *advertising* (f = 16), and *referrals* (f = 16; see Table 1). For instance, P2 and P4 indicated that for C2 and C4 business-to-business companies, building business relationships was more important to them than online or traditional advertising strategies. However, P1 and P3 heavily associated successful marketing strategies with how well their advertising delivered new or repeat customers.

Table 2 contains keywords used between 10 and 15 times. The words *business-to-business* (*f* = 14), *organizational goals* (*f* = 10), and *community outreach* (*f* = 10) aligned with marketing strategies (see Table 2). For example, P2 and P4 described C2 and C4 as business-to-business companies in which their standard for measuring marketing success was different from that used in business-to-consumer companies. They indicated that they relied more heavily on relationship-building strategies, and I observed they did not quantify the measurement strategies for business-to-business companies in a manner consistent with business-to-consumer companies. All study participants indicated they tied their marketing strategies to their organizational goals. P3 said the company tied the annual objectives of the physical therapy practice to the marketing plan every year. P1 and P3 had community outreach strategies in place for their practices; however, they indicated that C1 and C3, both healthcare businesses, did not have increased traffic or revenue because of community outreach strategies; instead, community outreach helped build awareness and the overall brand for their companies.

Table 2

Word Frequency: 10–15 Uses

Word	Count	Weighted percentage
Business-to business	14	4.7%
Organization goals	10	3.4%
Community outreach	10	3.4%

Participants also used the words *awareness* (*f* = 9), *brand* (*f* = 9), and *business-to-consumer* (*f* = 2) with respect to marketing-measurement strategies (see Table 3). P1 and P3 indicated the importance of building their brand. C3, a physical therapy practice, had a billboard in a high-traffic area of its community to build their brand. P3 and P1 indicated that third-tier advertising, including billboards, worked well for awareness, but did not drive traffic into their healthcare practices.

Table 3

Word Frequency: 2–9 Uses

Word	Count	Weighted percentage
Awareness	9	3.1
Brand	9	3.1
Business-to-consumer	2	.7

Theme 1: Marketing Measurement Tied to Product or Service

Participants tied the success of their marketing measurement to how well marketing conveyed or delivered on their product or service offering. In 17 data sources (61%), participants indicated that their product or service was important in their marketing-measurement protocol (see Table 4). For example, in an interview, P1 said,

> It also comes down to the service piece. … The marketing can get people there, but it is the service that actually sells the business. I can do all the marketing in the world, but if the service isn’t good, I have no customers. A key part of the marketing has to be about your service and the product actually delivering.

To triangulate the data, I compared P1’s interview answers to observations of how he managed the employees in his practice, and patient communication documents that he provided. I observed that it was extremely important that those employees who acted as the first-line of communication with potential patients were trained to care for patient needs as they came through the practice door, and that they were required to follow a very detailed script to answer phones and abide by The Scheduling Institute's patient orientation protocols to ensure patient-satisfaction. Those protocols included systematic guidelines for how to greet patients, how to prepare them for treatment, and how to end the customer service experience. P1 also provided logs from patient treatment correspondence in which the dentist provides specific advice to individual patients for home care, and then registers patient feedback to improve clinic performance. These measures were in place to ensure the holistic quality of C1's service. It was not only important to P1 to fulfill patients' dental needs, but also to provide superior patient experience.

Table 4

Emergent Themes: Marketing Measurement Standards

Theme	Percentage ranking
Theme 1: Marketing measurement tied to product or service	60.7
Theme 2: Need to drive sales and revenue	35.7
Theme 3: Need to drive traffic or sales	39.3
Theme 4: Need to facilitate relationship building with stakeholders	25.0

Similarly, P2 provided a marketing plan that included a marketing-capabilities statement for the waste-management company. In the marketing capabilities statement, P2 touted, "we offer a unique balance of dependable service and superior equipment." In the same document, P2 indicated that their 24 hour per day, 7 days per week, same-day service capabilities were unique to their market and set them apart from their direct competitors. P2 conveyed this service distinction as a value proposition to potential clients. To triangulate the data, I compared C2’s marketing plan to P2’s interview in which he said,

> Yeah, we are an expert. We are local…local ownership…the hometown team. We hire local. We hire ex-offenders. All the things that we hope other local mid to large size companies will find appealing. And, I will share with you; the waste company is truly a success story. I’ve been involved with the owner for 15 years…in the past 3 years, we’ve grown it from a $1.2 million a year operation, to a $6 million dollar a year company.

Through interviews and marketing documents, I discerned that C2 set itself apart from competitors by relying on service capabilities to distinguish themselves as on par with larger and more expensive businesses who offered similar services, yet a better value than smaller competitors who could not offer the same service excellence.

I observed that for C3, patient experience was an important factor in marketing success in this physical-therapy practice. Specifically, in my observations I noted that P3 explained that atmosphere in C3, including the décor colors of orange and blue, offered a sense of calming energy for patients, contributing to a wellness in the patient experience. To further triangulate, I compared my observations to patient video clips that P3 provided. P3 used video testimonials from previous patients as a marketing strategy to attract new patients. P3 preferred video testimonials over written testimonials because he believed video testimonials were more personal than written testimonials and allowed potential patients to see the results of the practice’s physical-therapy service offering. In the videos, patients explained their initial injuries, their experience with the treatment that they received at the physical therapy practice, and the results of their treatment. My observation along with the videos confirmed that P3 relied on patient experience as a quality of service performance indicator for marketing.

Finally, P4 provided an exhaustive list of marketing key performance indicators used to measure the effectiveness of marketing for e-commerce clients. C4 is a search-engine-optimization business in which P4 specializes in selling e-commerce solutions to online stores. Among the key performance indicators P4 provided, three were designed specifically to measure how consumers experienced the product or service. The key performance indicators that P4 relied on to measure consumer experience with the product or service were the following:

1. Percentage of low-satisfaction visitors.
2. Percentage of high-satisfaction visitors.
3. The average amount of time, in minutes, that it took e-commerce practitioners to respond to e-mail inquiries from consumers.

I compared the list of provided key performance indicators from P4 with his interview to triangulate the data. P4 substantiated the importance of the consumer experience with the product or service by saying,

> One of the biggest areas for any online store, and certainly other types of businesses too that are online, is the reviews: the ratings and reviews of customers and prospects for that matter. So that’s actually something I’ve looked closely at and I try to encourage clients to find new ways to get more good ratings and reviews.

I also observed an e-commerce course that P4 provides for potential clients. In the course, P4 introduced clients to strategies for business growth. In the course, P4 further substantiated the importance of the service or product offering by recommending that clients pay attention to offsite credibility signals such as customer testimonials, review of web sites, links from reputable sites, high search engine rankings, and endorsements as indicators of customer experience with the product or service.

Companies with superior products and services distinguish themselves in the marketplace and increase marketing proficiency (Reibstein, 2015). The findings from this study on the need for successful marketing strategies to be tied to the product or service are consistent with findings from Reibstein (2015) and Sampaio et al. (2011), who noted that marketers should focus assessment processes on those factors that are controllable, including customer satisfaction and service/product availability. For example, in his e-commerce course, P4 suggested that e-commerce businesses should consider the ratio of low customer satisfaction versus high customer satisfaction key performance indicators. Also, P2 highlighted, in his marketing plan, that his service offering was a “full service, waste collection and recycling company that can serve any and all of your waste needs with 24/7 support.” Similarly, Neelakanta and Noori (2015) and Gallarza et al. (2011) found that service measurements were important to evaluate effectively marketing in service sectors. For example, P4 recommended that e-commerce businesses consider the average amount of time it takes for them to respond to consumer e-mail inquiries and set a goal to decrease that amount of time.

Theme 2: Need to Drive Sales and Revenue

The significant indicator of the success of marketing among participants was the ability of marketing strategies to drive *sales or revenue*. Participants expressly stated that they tied the success of their marketing measurement to how well marketing increased *sales* or *revenue*. In 10 data sources (36%), participants indicated that driving sales or revenue was important in their marketing-measurement protocol.

For example, P4 indicated, “revenue is king” in a marketing plan provided on how P4 created a marketing strategy for e-commerce clients. This was consistent with the list of e-commerce key performance indicators that P4 provided. In the list of key performance indicators P4 observes for clients, the first performance indicator assessed is a 90-day *revenue* goal for clients. As additional corroboration, when asked what key performance indicators P4 used to measure the success of client’s marketing, P4 said, “there’s probably a handful that I like to start with, but there’re so many others that can come into play, but for e-commerce stores its revenue. What’s the monthly revenue that’s coming in through the e-commerce store?”

Similarly, when asked what key performance indicators P3 used to measure the success of marketing for the healthcare practice, P3 said, “Revenue. When we see money coming in, we have some indication that the marketing is working.” P1 also said that sales were important to evaluate the efficacy of marketing in the dental practice. With regard to how confident P1 was in effectively measuring the marketing for the practice, P1 indicated that effective measures are important because a high sales volume is necessary for the dental practice to offset costs associated with patients who cannot pay for their services: “We have to throw a lot at it every month because every month we know that there will be a high volume of people who come in and frankly can’t pay for their service that they need.”

To triangulate the data, I compared P3’s and P1’s interview answers to marketing analytics reports that they provided. P3 provided a marketing conversion report to illustrate the success in which potential patients were converted to actual patients and the return on marketing investment for each new patient. P3’s conversion document indicated that marketing strategy was considered successful if net profit garnered at least a 15% return on investment. C1 took into account similar conversion considerations in their reporting, but P1 used Google Analytics to measure how internet traffic including page views and search engine rankings translated to paid patient visits to the dental practice. The combination of data confirmed that participants significantly tied the success of their marketing strategy to how well it produced sales or revenue.

Consistent with the literature review, sales and revenue performance are solid indicators of marketing success. According to Vorhies et al. (2014), leaders should use a *silver metric* to determine marketing efficacy based on strictly financial measures and net profit as the ultimate means of measuring marketing. Similarly, O’Sullivan and Butler (2010) and Stewart (2014) found that factors that addressed the influence of marketing on sales, brand awareness, shareholder value, and customer influence were most important to the firm.

Theme 3: Need to Drive Traffic or Calls

Participants indicated they measured the success of their marketing by how well marketing increased traffic to their business. Participants defined traffic as Internet searches for their service or product, consumer calls to their business, or appointments made for their services. In 11 data sources (39%), participants indicated that driving *traffic* or *calls* was important in their marketing-measurement strategies.

For example, P1 provided a monthly analytics report for the dental practice, C1. Using the analytics report, I observed that P1 specifically assessed the number of visits to the business website. P1 then evaluated how often those visitors converted to new patients in the practice. I compared my observation of how P1 used the analytics report to what he said in his interview to find consistency. When asked in the interview how much P1 valued marketing in the firm, P1 said, “it’s critical … the marketing, you know, because we have to drive that traffic. So, yes, it’s critical.” Furthermore, concerning how P1 used the analytics report to assess traffic, P1 said,

> I go from the Internet report, I then go to the system we have with the marketing lines called call tracker where I’m then able to look at the marketing reports from the marketing line and say, well of the 1200 or so 900 hits the website got last month, how many of them actually called the office. Then I will pull up the call tracker report, and I will say, ok, the line designated for the website shows 10% of the people who came to our website wind up making calls—which is not a bad number.

Furthermore, P1 provided sample direct-to-consumer advertising. Consistent with analytics reporting and interview data, in the advertising, P1 expressed the importance of driving traffic or calls to the practice by conveying a call to action that said “call or schedule an appointment online today! We’re always available to answer any questions you may have.” The combination of data illustrated that P1 tied marketing efficacy to its ability to drive traffic or calls.

Similarly, when asked during the interview what key performance indicators P3 used to evaluate the effectiveness of marketing endeavors, P3 said,

> Calls to our office and patients coming into our practice. When patients call in to make appointments and keep showing up for their treatment plan, we know that it’s working . . . same thing with referrals: when our patients refer us to other patients, that’s not necessarily paid marketing, but it’s still a form of marketing more so than branding that increases our revenue. (P3)

In my observation of his practice, P3 conveyed that, for the physical-therapy practice, P3 employed marketing strategies to drive brand awareness and marketing strategies to drive direct traffic or consumption. I saw a prominent local billboard near a South Atlanta shopping village that P3 used to advertise his business. When asked about the strategy behind advertising placement, P3 indicated that marketing strategies like billboards and advertising on golf carts were important in building his overall brand and driving awareness, but not as effective for driving traffic to the practice.

Finally, to triangulate the data, I compared the experiences of P1 and P3 to P4 to discern similarities in how they measured incoming traffic for their businesses. P4 used the list of key performance indicators that he provided to directly assess the traffic to clients' e-commerce businesses. I used P4's list of key performance indicators to compare as I observed his e-commerce course for potential clients. I observed that P4 advised clients to identify traffic patterns for their websites and determine consumer-acquisition sources. P4 also used the ratio of new to returning visitors as a specific key performance indicator to assess the effectiveness of marketing.

I also noted that of all four participants, P2 did not indicate in any company data that driving traffic or calls was important for his business. I followed up with P2 to explore if driving calls or traffic was tied to his businesses success, and he indicated that because his business is business-to-business instead of business-to-consumer, it was not as important for him to drive calls or traffic his business. He said that it was more important for him to build one-on-one business relationships for C2.

O'Sullivan and Butler (2010) identified website traffic and lead generation as an indicator of marketing success for businesses. For this study, lead generation is consistent with what study participants referred to as calls or traffic. It is important to note, however, that Albert and Steinberg (2011) found that attributing the success of marketing to traffic alone may be an erroneous measurement because factors beyond marketing drive consumer behavior. Thus, the importance of this study is that I holistically identified marketing-performance indicators beyond those strategies used to increase traffic or calls.

Theme 4: Need to Facilitate Relationship Building with Stakeholders

Participants indicated they measured the success of their marketing by how well marketing facilitated relationship building with stakeholders. In seven data sources (25%), participants indicated that building *relationships* was important in their marketing-measurement strategies. P2 and P3 were representatives of business-to-business firms; therefore, relationship building was of particular importance to them. Nonetheless, all study participants indicated that relationship building was an important factor in their marketing strategies.

When asked, during the interview, how much P2 values marketing, P2 said, “it’s more of a relationship building endeavor. … It’s not for the consumer. … We deal with a lot of contractors. People know we’re there. We build relationships for years. The Internet isn’t as critical.” I compared P2’s interview to the marketing plan that he provided. The marketing plan conveyed the importance of building high-level business relationships in the Baltimore area. In the marketing plan, P2 indicated that it was important to appeal to potential clients based on building relationships in which C2 could create long term contracts to provide waste management services for client companies. I discerned that it was not as important for C2 to have a large number of clients as it was for the company to have a few major consistent clients who provided consistent revenue growth. Moreover, I compared P2’s interview and marketing plan to a video sales presentation that P2 provided. In the video, P2 used current clients to tout the success that they experienced in using waste management services from C2. I observed that clients expressed how building a relationship with C2 contributed to their own business growth through cost-savings and improved service capabilities. The purpose of the video was for P2 to use current relationships to build future relationships with similar clients. These findings indicated that for P2, relationship building was a significant factor in determining the success of marketing.

Similarly, when asked how marketing linked to the goals of his business, P4 compared the strategies used for the business to strategies that indicated,

> It's all about building relationships with influencers and people who are in…who have some kind of influence with the type of clients that I want to work with to find opportunities with other people in my industry that I would like to network with basically. That is what I do with my own business … and there're a lot of reasons for that. (P4)

I observed that P3 also valued relationship building in the healthcare practice. I noted that in marketing video vignettes provided, a value proposition for the physical therapy healthcare practice was listening to patients and "laying hands" on every patient as a spiritual and mental connection with patients. Furthermore, I compared the video vignette to the interview for P3. In the interview, P3 indicated that treatment plans were tailored to each patient. To further substantiate, in meetings, I observed that community outreach was of particular importance to P3 to build relationships with the communities that his healthcare facilities served. P3 included community outreach through churches and health fairs as part of his annual marketing plans. However, P3 indicated that relationship building through community outreach was important to build awareness, but did not translate to direct revenue.

Finally, P1 provided documents that indicated relationship building was an important factor in marketing strategy. P1 provided blogs in which the dental practitioner reached out to current patients to help educate them on the importance of healthcare. I compared the blogs to, marketing collateral materials, provided by P1, in which the practicing physician was conveyed in a plainspoken manner to create a more human appeal to current and potential patients. P1 indicated that this was important to build relationships with patients and show that they should not fear the doctor or perceive the doctor as tense. These data indicated the importance for C1’s current and potential patients to perceive the physician as approachable.

According to the literature, Day (2011) found that customer-relationship management and brand management had contrasting effects on growth; thus, each required particular attention in managing overall firm profit and growth. Moreover, Nickell, Rollins, and Hellman (2013) found that during times of financial limitations, the role of marketing needs to become more oriented to the market and focused on creating value by building relationships. Malshe (2010) found that for business-to-business marketing measurements, marketing success depends on consumer perceptions of expertise, trust, and interpersonal proximity. Zahay and Griffin (2010) found that to determine the effectiveness of business-to-business marketing, marketers should evaluate marketing success on the combination of low cost and positioning strategies in which firms distinguish their services from their peers. P2 and P4’s marketing-measurement strategies for C2 and C4 were consistent with strategies that Zahay and Griffin (2010) and Malshe (2010) recommended for effective business-to-business marketing evaluation.

Theme 5: Institutional Factors

Concepts from institutional theory arose as participants described regulatory, legal, environmental, and industry norms that shaped how they developed their marketing-measurement strategies. In institutional theory, Selznick (1948) dictated that knowledge systems, norms, and rules that characterize the context of the environment influence the actions and outcomes of the organization, and that each organization has a reality of its own.

In institutional theory, organizational leaders strike bargains in their environments that can confine goals (Selznick, 1948). Institutional structures adapt based on individual actions and environmental pressures. Regulatory, industry norms, and external conditions most influenced how small business leaders constructed their marketing strategies (Selznick, 1948). P2 provided a business plan that indicated that regulatory factors influenced how their small business operated in their business sector; therefore, those regulations influenced marketing strategy.

Participants indicated that institutional factors influenced how they measured the success of their marketing and how they applied marketing strategies. In six data sources (21%), participants indicated that *regulatory requirements* or *guidelines* influenced decision-making. In three data sources (7%), participants indicated that *laws* influenced marketing decision-making. In four data sources (14%), participants indicated that *industry norms* influenced decision-making. In two data sources (7%), participants indicated that the *economy* influenced decision-making. In two data sources (7%), participants indicated that *external environmental* indicators influenced decision-making (see Table 5).

Table 5

Emergent Themes Regarding Institutional Factors

Theme	Percentage ranking
Regulatory requirements	21.4
Legal impacts	7.1
Industry norms	14.3
Economic impact	7.1
Environmental factors	7.1

For example, in P2's business plan capabilities statement for the waste-management company, major government contracts required licenses specific to the industry, and those contracts reinforced a sense of service capability for potential customers. The requirement and acquiring of specified licenses and credentials was necessary to operate in their industry, and helped the small business's perception among potential business partners as being on par with larger businesses in the sector. I compared the business plan for C2 to the interview with P2 in which he stated, "we also have minority owned business credentials in the northeast, and we still have government requirements for minority business requirements for companies bidding on government and some large business contracts. So, for marketing, that gives us a pretty nice mousetrap." P2's interview and business plan were corroborated by sales collateral materials in which the company featured all of the certifications that were required by governmental entities, and how C2 met or exceeded requirements to deliver their service offering in the heavily regulated field of waste management.

P1 employed a web-focused approach to measure marketing and found that Internet regulations influenced how the company could implement its marketing strategy. In his interview, P1 said,

> The one challenge that I have, per Google's rules and regulations, I had to put the main office number and the web line, and I can't track calls into the main office yet. That is something that the doctor and I have been going back and forth on for the last several months because there is an expenditure to it. (P1)

I compared P1's interview to the annual marketing plan for C1. In addition to Internet regulations, I also discerned that rules and regulations set by the state of Georgia and the Georgia Board of Dentistry influenced marketing strategy. Chapter 150-10 of Rules and Regulations set by the Georgia Secretary of State govern how dentists may market their services. For example, Georgia regulations govern how dentists must conduct and communicate promotional offerings. I compared the interview and marketing plan to my observations of C4. I also observed that the environmental surroundings of the dental office influenced marketing strategy. The dental practice offers high-end services and features, but it is located in a low-income neighborhood. I observed that P1 makes a consistent effort to overcome negative stereotypes about the office location in marketing materials. P2 relies heavily on photographs of the office, patient testimonials, and providing top-tier services in order to overcome the environmental factors.

P4 cited CAN-SPAM regulations and privacy laws are central factors in how P4 conducts e-commerce marketing strategies, and, as a rule, regardless of the regulations or laws, it is imperative for e-commerce businesses to be mindful that the perception of infringing on consumer privacy is simply bad for business.

> There are other things that are in place like the CAN-SPAM laws, privacy laws or concerns. I look at it more from a marketing perspective, and usually the laws come about because the marketers have made a mistake. So, who cares what the law is. I mean, there’s a good reason for some of these laws, but just from a marketing point of view, you’re going to get in trouble if you start doing things that are not the ethical. (P4)

P1 and P3 also conveyed that external factors like the economy shaped their marketing strategies. In an interview, P1 indicated that C1 is a high-volume healthcare practice, but the economic recession affected revenue because a segment of patients could not afford dental care. As a result, P1 had to revise marketing plans to reduce expenditures. Comparatively, in the marketing plan for C3, P3indicated that during the economic downturn from 2008 through 2013, the practice did not have the necessary revenue to invest in marketing, as they preferred. Therefore, P3 cut marketing expenditures during that period to invest in supplies and treatment expenditures. Consequently, P3 had a diminished ability to effectively employ marketing strategies. Latham and Braun (2011) found that, during recessions, small business leaders often decide to suspend marketing expenditures because they may not consider marketing a revenue-generating strategy. However, O’Malley (2011) found that successful small business leaders continue to invest rather than cut marketing expenditures during an economic downturn.

Applications to Professional Practice

Business scholars and practitioners have struggled to determine a widely-applied standard for marketing measurement. In particular, small business leaders experience challenges in determining how to effectively measure their marketing activities. The findings from this study provide marketing-measurement strategies from small business leaders and marketers who have successfully overcome the business problem of effectively assessing marketing.

The findings from this study indicated that for successful small business professionals, marketing aligned with organizational goals. All participants in this multiple case study linked their marketing strategy to their organizational goals. Business-to-business practitioners were more concerned with relationship building than consumer advertising and measured the effectiveness of marketing with the ability of marketing to drive networking opportunities and relationships (P2, P4).

Business-to-consumer study participants relied heavily on the Internet and digital media to assess the effectiveness of their marketing strategies. The Internet age has brought with it new strategies to reach consumers and evaluate the effectiveness of marketing. Business-to-business participants in this study indicated they rely less on traditional media like radio, print, and television and more on Internet strategies. Participants indicated that Internet strategies were easier to track, and provided more reliable analytical data than traditional media strategies. P1 said that Google Analytics has made it much easier to track progress of Internet marketing campaigns. As an example, P1 said, “I’ll pull up the call tracker report, and I’ll say, ok, the line designated for the website … shows 10% of the people who came to our website wind up making calls. Which is not a bad number.” Practitioners should consider if Internet strategies offer a better indicator of marketing performance for their business than traditional media.

Findings from this study indicated that driving revenue is most important to practitioners; therefore, financial-performance indicators are significant for business practitioners. P3 said, “Revenue is king,” and recommended that clients’ primary responsibility is to link their performance measures to revenue goals. Similarly, P3 said that marketing is successful if it translates to increased revenue for the physical-therapy practice. Practitioners should prioritize performance indicators that evaluate how well their marketing strategies align with their goal to drive revenue and sales.

Furthermore, participants indicated that to drive revenue, it was important to drive traffic to their business. Thus, business practitioners should employ marketing strategies that drive traffic to their desired consumption point. Practitioners should also use performance indicators to observe traffic sources and consistently evaluate the usefulness of those traffic points and strategies.

Finally, in a competitive landscape, practitioners should ensure their product or service delivers on consumer demand. Participants in this study indicated that although communications strategies are important in marketing, those strategies could be undermined if the actual product or service does not deliver on consumer needs or expectations. As such, as part of a marketing strategy, practitioners should consider how their product or service meets consumer need and perceptions. Practitioners should employ communications strategies in cooperation with product or service strategies.

Implications for Social Change

Leaders from C1 and C3 valued social change through community outreach in their organizations. For 6 years, C1 has hosted a free dentistry day for community members who were impacted by the recession and could not afford dental care. On that day, the practice treats approximately 500 low-income patients free. The doctor from C1 also volunteers monthly at a charity dental clinic in the Atlanta area to provide dental care to patients who could not otherwise afford dental treatment. Community outreach has helped the doctor from C1 build a reputation as the “doctor who cares.” As Sirmon et al. asserted (2011), competitive advantage is the cornerstone of business strategy, and reputation influences competitive advantage.

Similarly, P3 institutes social-change strategies for C3 through churches in the community. However, P1 and P3 both expressed uncertainty about how social-change efforts positively influenced their return on marketing investment or helped them achieve their organizational goals. P1 indicated that community outreach builds general awareness, but they cannot yet tie community outreach to return on investment. Moreover, P2 indicated community outreach is effective in advertising the brand but is not a direct driver of patients to the practice. These participants’ experiences reflected Dibb and Carrigan’s (2013) findings that practitioners who employ social change strategies are under the same pressure as commercial marketers to prove the value of their cost center.

Small business leaders who participate in social-change strategies must perceive their efforts as successful marketing strategies to deem them valuable to the firm. Thus, small business leaders require effective performance evaluators for social-change marketing. Because small business leaders in this study indicated the need to tie marketing-measurement strategies to their product or service, and to traffic or calls, business leaders may consider employing performance evaluators to assess the value of their social-change strategies on marketing return on investment. Particularly, small business leaders should consider service-related performance indicators similar to those recommended by P4 to evaluate how their marketing contributes to social change: (a) average cost per outreach service/procedure, (b) percentage of low- to high-satisfaction visitors, (c) ratio of new to returning patients following community outreach, and (d) overall patient conversion rate for each outreach campaign. Findings from this study regarding the importance of service-related performance indicators are consistent with findings from Sampaio et al. (2011) that managers should focus on evaluating and improving controllable factors including (a) commitment/purchase intent and customer satisfaction, (b) market share and number of complaints, (c) perceived quality, and (d) service/product availability.

Recommendations for Action

Small businesses' needs vary depending on the structure of the organization, the business sector, and the consumers the businesses serve (Glover et al., 2014). Each small business is unique with a distinct set of factors that determine its fitness for the competitive landscape. Nonetheless, all small businesses must determine a unique value proposition to compete successfully in the marketplace (Nath & Mahajan, 2011). Once a small business leader determines an organization's value proposition, the leader must also determine how to convey that value proposition to potential customers, and ensure appropriate messaging and product or service consumption. To ensure success, leaders must determine key performance indicators to evaluate the effectiveness of their marketing strategy.

Leaders must consider many factors to determine the effectiveness of marketing efforts. According to participants in this study, the most important factors to determine marketing success in small businesses are (a) how well the marketing supports the delivery of the product or service on consumer demand, (b) how well marketing drives sales or revenue, (c) how well marketing drives traffic or calls to their business, and (d) how well marketing facilitates relationship building with stakeholders. Based on triangulation of the data, I determined that the findings from this study are generalizable to other small businesses. Small business leaders should tie marketing strategy to their organizational goals and consider (a) Internet strategies, (b) return on investment, and (c) if a business-to-business or business-to-consumer strategy is most important for their business.

Recommendations for Further Study

The limitations of this study were the geographical location and the small number of cases. I recommend researchers repeat this study with different populations.

Specifically, I recommend researchers engage a greater number of cases from more diverse geographical locations. Findings from this study and from the research literature indicated that effective key performance measurements were influenced by institutional factors in varying business sectors. Therefore, I recommend further research with broader business sectors to determine how varying conditions and business characteristics influence marketing strategies.

Moreover, I recommend further study to determine a conclusive set of key performance indicators that successful business leaders may employ because they are transferable to small businesses in any industry. My motivation for this study was to reduce the ambiguity among practitioners about effective marketing strategies because no widely applied marketing-measurement standard exists. The research literature indicated that business scholars have grappled with determining a definitive standard for marketing measurement for many decades. Furthermore, the literature and findings from this study showed that when determining effective marketing strategies, leaders considered characteristics that were unique to their sector, but also considered performance indicators that were transferable to other industries. For example, key performance indicators that measured (a) financial return on investment, (b) product/service quality, and (c) traffic were consistent themes across business sectors. I recommend further study to determine a definitive set of transferrable performance measures.

Finally, I recommend additional research to test the marketing measurement audit protocol framework by Stewart (2014) and the marketing performance measurement ability scale by O’Sullivan and Butler (2010) to determine if one of these existing measurement frameworks is sufficient to use as a widely applied standard. Stewart (2009) theorized that linking marketing metrics with cash flow drivers is the sole method to facilitate credible marketing forecasting. As identified in the data-collection section, O'Sullivan and Butler (2010) recommended 21 financial and nonfinancial factors to evaluate marketing performance.

Reflections

This research study was rigorous and revealing. I expected the lack of a widely applied measurement standard to be a barrier to small businesses in evaluating marketing. I found that although some practitioners indicated they were unsure if they comprehensively measured the effectiveness of their marketing, most practitioners in this study found success in developing their metrics to evaluate marketing. I found it interesting that business-to-consumer practitioners relied more heavily on key performance indicators to measure marketing than business-to-business practitioners. It was particularly revealing to find that even the study participant who specialized in creating and employing key performance indicators for business-to-consumer clients did not use similar metrics to evaluate the participant's own business because the participant was unable to quantify relationship-building metrics in the same way as commerce-related metrics.

Finally, I discovered that small businesses across business sectors relied heavily on Internet strategies to communicate with their audiences and evaluate effectiveness. Even those participants who stated that Internet strategies were not as important for their business-to-business firms provided supporting documents that revealed that, in fact, they do use Internet tools and strategies to archive documents, distribute information about their firms, and as a sales tool for their business.

Conclusions

Marketing strategies shape small business financial and nonfinancial performance. However, practitioners and scholars do not have a common standard by which to measure the effectiveness of marketing. Instead, marketing performance indicators vary depending on managers’ goals for their individual organization, industry standards, and the perspective of the marketer. Nonetheless, research literature on the topic of marketing measurement and the findings from this study indicated that transferrable performance indicators are applicable for small businesses in differing business industries.

The purpose of this multiple case study was to explore how small business leaders measured their marketing and to determine which factors they deemed most important in their measurement process. Thus, in this study, I set out to answer the question, what strategies do small business leaders use to measure their marketing activities? To answer this question, I studied four businesses with diverse yet similar marketing needs. I collected data collection through semistructured interviews, observations, and document collection. I used thematic analysis and triangulation as the data-analysis techniques.

The research data yielded five distinct themes that provided insight into how small businesses should evaluate marketing strategies: (a) the need to tie marketing measurement to the product or service offering, (b) the need to drive sales or revenue, (c) the need to drive traffic or calls to their business, (d) the need for marketing to facilitate relationship building among key stakeholders, and (e) the influence of institutional factors on marketing strategies. Leaders should also tie marketing strategy to their organizational goals and consider (a) Internet strategies, (b) return on investment, and (c) if a business-to-business or business-to-consumer strategy is most important for their business.

Study findings indicated a prevailing message to small business leaders. When small business leaders adopt the strategies in the previous paragraph to measure the effectiveness of their marketing strategies, they may increase their marketing success. Although a widely-applied standard for marketing measurement has not been determined, small business leaders find success in tying marketing to their overall business goals and ensuring they adopt a holistic view of their return on marketing investment.

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Appendix A: Study Participation and Agreement Letter

Dear Sir/Madam,

Your organization is invited to participate in this research study on marketing measurement techniques in small business. Your invitation is based on meeting the initial criteria for this study of owning, managing, or having owned a small business with up to 500 employees, and a dedicated in-house marketing department, or external agency.

You must be 21 years of age or older to participate in this study. If, after reading about the study in the consent form, you wish to participate, please return the signed and dated form, via e-mail (tareion@gmail.com), to me indicating your willingness to participate. The purpose of this form is to make sure you understand the study so that you can make an informed decision on whether to participate or not.

The researcher conducting this study is Tareion Fluker, who is a Walden University doctoral student.

Background Information:

The purpose of this qualitative study is to explore how small businesses measure their marketing activity since there is not a widely applied standard. Such exploration could result in an identification of key performance factors important to small businesses to effectively measure their marketing activities.

Procedures:

If you accept participation in this research, the researcher will conduct a face-to-face, or phone interview with you at a private, comfortable, and convenient place for you. The interview will also be recorded and the interview session will last approximately 20 minutes. I will also require access to your organizational documents regarding marketing strategy, and observation of your protocols. You may also be contacted for follow-up interviews should it be necessary. There are no standard procedures for ending participation, and you can refuse to continue with the study at any time without any penalties.

Voluntary Nature of the Study:

Your participation in this study is voluntary. You have a right to withdraw from the interviews, or rescind your responses at any time with or without a reason. You may also wish not to respond to any questions that you are not comfortable with, or you feel are intrusive.

Risks and Benefits of Participating in the Study:

There are no major risks expected from your participation in this study. All information and answers are confidential. Your name nor your business will be identified in the final study or to other participants.

Compensation:

There will be no compensation for participating in this study.

Confidentiality:

The researcher guarantees confidentiality of all information that you disclose during the interviews. Your name or anything that identifies you or your company will not be included in the information you provide and this information will only be used for the research study only.

Contacts and Questions:

The researcher, Tareion Fluker, can be contacted by calling 404-492-8175. The email address is tareion@gmail.com in case you have any questions before or after the interviews.

You can call the Walden University representative, Dr. xxxxx at [phone number] in case you need to discuss anything regarding your rights as a participant privately. The Walden University's approval number for this study is xxxxx and it expires on xxxx.

Upon completion of this study, I will send you a copy of this form for your records.

Statement of Consent:

I have read and understood fully all the information contained in this consent form and hereby voluntarily participate in this study. By signing below, I agree to all the terms described in this form.

Respondents' Name ____

Respondents' Signature____

Date of Consent____

Researchers' Signature____

Appendix B: NIH Certificate of Completion

7/14/2014 Protecting Human Subject Research Participants

Certificate of Completion

The National Institutes of Health (NIH) Office of Extramural Research certifies that **Tareion Fluker** successfully completed the NIH Web-based training course “Protecting Human Research Participants”.

Date of completion: 09/16/2011

Certification Number: 759063

Appendix C: Qualifying Questions for Small Business Leaders

To participate in the study, it will be necessary to determine the qualifications for each participant organization’s representatives to address the primary research questions. As scholars expect of case studies, each potential participant must have experienced marketing measurement in a business culture. Each business leader participant must also handle making marketing decisions for their organization. The following questions are qualifying questions for potential participants.

1. What is your current role and position?
2. How many years have you served in a management capacity in your organization? How many years have you served in a management capacity in your field?
3. Does your organization have an internal marketing department or external agency that manages your marketing?
4. Does your company evaluate its marketing activity?

Appendix D: Small Business-Leader Interview Questions

During interviews, I will pose the following questions to business leaders. The purpose of these questions is to discern themes from their responses regarding how they measure the effectiveness of marketing for their firm. The purpose of these questions is also to assess their behaviors on the usage of a standard for marketing measurement.

1. How is your business' marketing performance linked to the strategic vision of the firm?
2. How much do you value marketing in your firm?
3. What key performance indicators do you use to evaluate marketing?
4. How would you define the success of your current standard of marketing measurement?
5. How concerned are you about if you know if you are comprehensively evaluating your marketing?
6. What additional information can you add to help me understand how small business managers measure the effectiveness of marketing?

Appendix E: Interview Protocol Form

Project: Performance Factors that Influence Marketing Measurement in Small Businesses

Date ____________________________

Time ____________________________

Location _________________________

Interviewer _______________________

Interviewee _______________________

Release form signed? ____

Notes to interviewee:

Thank you for your participation. I believe your input will be valuable to this research and in helping grow all of our professional practice.

Confidentiality of responses is guaranteed

Approximate length of interview: 20 minutes, six major questions

Primary Research Question:

What strategies do small business leaders use to measure their marketing activities?

Interview Questions:

1. How is your business' marketing performance linked to the strategic vision of the firm?

   Response from Interviewee:

   Reflections from Interviewer:

8. How much do you value marketing in your firm?

   Response from Interviewee:

Reflections from Interviewer:

9. What key performance indicators do you use to evaluate marketing?

   Response from Interviewee:

   Reflections from Interviewer:

10. How would you define the success of your current standard of marketing measurement?

    Response from Interviewee:

    Reflections from Interviewer:

11. How concerned are you about if you know if you are comprehensively evaluating your marketing?

    Response from Interviewee:

    Reflections from Interviewer:

12. What additional information can you add to help me understand how small business managers measure the effectiveness of marketing?

    Response from Interviewee:

    Reflections from Interviewer:

- Closure
    - Thank you to interviewee
    - reassure confidentiality
    - ask permission to follow-up ______

Documents Collected

Observations