Order Entry Practices and Customer Value Creation of Major Oil Marketers in Nigeria

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Abstract
The growing concern for customer value creation in the oil sector has informed the study of order processing and customer value creation among the major oil marketers operating in Rivers State. The study aimed at determining the relationship between order entry and customer value creation of major oil marketers in Nigeria. The population of the study is the eight (8) major oil marketers with operations in Rivers State being the geographical scope of the study. the entire population was adopted as the sample size for this study considering that the population is small. Five (5) respondents each of the 8 major oil marketers were studied to establish their knowledge of level on the major variables of study, using 40 copies of structured questionnaire. The study also made use of multivariate statistical tools to test the stated hypotheses using Pearson Product Moment Correlation (PPMC). The analysis made use of the Statistical Package for Social Sciences (SPSS version 22.0). The relationship between order entry and customer value creation was found significant, in that order entry significantly correlated with customer value creation. The study concluded that order entry is significantly correlated with customer value creation and recommended the adoption of order entry as variables major oil marketers can use as strategies to increase customer value**.**

Keywords: Order Entry, Customer Value Creation, Relational Value, Cost Value and Functional Value

Introduction

Nigeria is gifted with abundant natural economic resources, of which petroleum resources play a dominant role in the economy. If properly harnessed and managed, Nigerians will benefit immensely from its abundant supply to grow every sector of its economy. Unfortunately, the distribution of petroleum products in the Nigerian economy is confronted with enormous problems resulting in products outages, inflated prices and contentions occasioned by persistent rise in pump price of the products (Ehiomen & Adeleke, 2012). In any standard organization, decisions on how to distribute products to the ultimate consumers are among the most important decision that management is confronted with, this is because distribution decisions must be made in terms of various and sometimes divergent objectives and strategies, under which situation, Kotler & Armstrong (2010) recommended that distribution decision should be guided by three overall criteria as follow:

1 Market coverage, that is the size of the potential market that needs to be served.
2 Control, that is control over the product.
3 Costs, that is the fixed and variable costs.

Petroleum products distribution is therefore concerned with the movement of refined products from the refinery or depot to the final consumers across various locations of delivery in Nigeria. To provide time and place utility, manufacturers have always been confronted with the need to physically distribute their manufactured goods (Bowersox, 1969). A product constitutes little value until it is made available at a place where the buyers can easily access it in a way that achieves transfer of ownership (Bowersox, 1969). Distribution of goods from the points of production to the points of consumption is as important as the product itself, this is so because the value of a product is in the satisfaction it provides to users. Shaw (1915) classified business activities into three distinct parts 1) the activities of production, which changes the form of material, 2) the activities of distributions, which changes the place and ownership of the product so produced, and 3) the facilitating activities, which help to supplement the operations of production and distribution. Shaw (1915) noted that distribution activities is critical to consumers' needs satisfaction.

Literature Review

As the society advances from primitive rural to industrialized urban, producers and consumers become widely separated and order processing as an activity of physical distribution takes on greater importance in the exchange of goods. Clark (1922) partitioned physical supply into its transportation and storage functions and continued further to recognize the importance of service. From the purchaser point of view, service constitute part of the product itself, and as part of what the purchaser is purchasing. Clark (1922) noted that transportation rates for large quantity of shipments versus the demand of buyers for small amounts on the short notice creates a need for the distribution service activities generally carried out by channel intermediaries. One of the functions of business logistics or physical distribution is order processing and it creates customer value through competence, effectiveness, and differentiation (Langley & Holcomb, 1992). For instance, value can be created through customer service elements such as product availability, timeliness and consistency of delivery and ease of placing orders. Order processing can create value through the inimitability of its activities, an organization may be able to differentiate itself from others in similar business (Grant, 2010). The value customers receive from order processing activities also serves as an indicator of logistics performance. Excellence in logistics performance requires superiority when compared to competitors (differentiation) (Langley & Holcomb, 1992). Beyond efficiency and effectiveness, logistics activities provide the best comparative net value to customers (Stahl & Bounds, 1991) Due to the importance of logistics value creation through its functions, (Lambert & Stock, 2000) stated that the performance of physical distribution activities must be perceived as differentially superior to competitors in the same market segment.

Additionally, the traditional logistics service focuses on achieving internal operation standards that translate into efficiency and customer focus based upon meeting customer performance requirements that translate further into effectiveness, a truly relationship-driven logistics function that focuses on establishing customer success that again translates into relevancy, is needed (Bowersox et al., 2000). An emphasis on having a specific understanding of the needs and requirements of the diverse and varied customers of the logistics function has the potential to turn standard basic services into value added solutions. Evidence collectively reveals that the logistics function as a whole should strive to minimize the ratio of resources utilized against derived results (efficiency), accomplish predetermined objectives (effectiveness) and gain superiority when compared to competitors (differentiation) (Bobbitt, 2004). When traditional attributes of marketing logistics (physical distribution) activities are modified to create value-added services or are configured uniquely, they take the shape of logistics capabilities that can be a source of competitive advantage (Lynch *et al*., 2000). Creating value-added solutions involves the willingness and capability of an organization to become an increasingly relevant service provider to its customers. This is an ongoing process. Apart from achieving a one-time understanding of customer needs and requirements, mechanisms to regularly monitor and be aware of the changing priorities of the customer should be established as well (Langley & Holcomb, 1992). Physical distribution which is used interchangeably with marketing logistics (Kotler & Armstrong, 2010) is a broad area in marketing and cannot be carried all together in this study, rather one of its activities will rather suffice for this study. The activities of physical distribution according to Kotler & Armstrong (2010) are order processing, transportation, warehousing, and inventory management. Transportation, warehousing, inventory management and even material handling have been explored in literature and limited literature exist for order processing. Hence, this work will focus on order processing as an activity of physical distribution (marketing logistics), which will be discussed in relation to customer value creation of major oil marketers in Nigeria.

The purpose of this study was to examine the relationship between order entry and customer value creation of major oil marketers operating in Nigeria and the research question is stated as thus:

1. To what extent does order entry relate with customer value creation of major oil marketers operating in Nigeria?

Order Entry

Order entry is the immediate step to be taken after receiving the customer purchase order (PO) and a document called sales order is created. A purchase order (PO) is an agreement to purchase the stated order material or product, for the stated price, and under the stated terms (Magal & Word, 2010) The purchase order (PO) is usually based on the company's original quotation, which contains information concerning the products, pricing quantities, and the possible delivery date (Magal & Word, 2010). Order entry is the action needed to record a customer's order into a company's order handling system. Hence this information is entered, it is typically reclassified internally as a sales order. The information in the sales order is then used to schedule all the activities needed to fulfill the customer's order, which may include material procurement, production, warehousing, picking, shipment and invoicing. This is the part where the seller checks the order for validity before serving the items. Details such as Order Date, Payment terms, Item, Order Quantity, Unit Price, etc., are checked. Checking also includes stock checking, accuracy checking, credit checking, back ordering, order cancelling, transcription, and billing. The accounts receivable system is a reference for order entry since customer credit or payment status is required to clear the order to be served. Customer feedback is also important especially when the order cannot be served as expected by the customer, for whatever reason: product not available, delivery date not feasible, and credit or payment impediments. Order entry starts from the time the customer's order is received and information accuracy is a key factor in the order entry process (Croxton, 2003). Incomplete order information can lead to wrong order entry and due to this fact (Waller, *et al* 1995). Organizations should ensure that the right order information is transmitted to the party providing the services. Some organizations have dedicated team that works the customers to ensure order entry accuracy, sometimes, technological instruments are used to streamline the ordering process to avoid order entry errors. Croxton (2003) encourages checks and balances in the ordering system to achieve accuracy from the point of order entry to the point of order delivery. Usually, every data regarding the customer's order are transmitted to the customer service management to enable order management processes. The order management process makes use of order information as input for generating future order forecasts (Croxton, 2003).

The Concept of Customer Value Creation

From the customer point of view, customer value is what they get in relation to what they must give as sacrifice (Zeithaml, 1988). Customer value creation is integral in the marketing study (Woodruff, 1997), which is the core of all marketing activities (Holbrook, 1994). One of the critical parts of customer value creation is to create a framework and topologies to assist firms better understand the concept of customer value. Scholars such as Holbrook (2005), Ulaga (2003) and Woodall (2003) have tried to develop these topologies. However, they appeared to have little consistency, but none was seen to be potent enough for the development of effective marketing strategy or in conduction marketing research. Marketing practitioners have recognized the importance of customer value creation and value creation activities, such as the value chain, new product development research, finding that products offering unique superior values to customers than those that limited value (Porter, 1985; Cooper, 2001). The other issues in marketing literature that scholars have struggled with is what value to create, when to create this value, why should this value be created and how should it be created. Cooper (2001) states that opportunity recognition and exploitation are seem like definitive concepts in both new product development and indentureship. Enough attention has not been paid the opportunity recognition process and hence, Smith & Colgate (2007) presented alternative framework to assist marketer's effort in value creation. Surfacing customer value paradigm and theory suggest that firms are into existence to create values for others where they are deficient in creating values for themselves (Hunt & Morgan, 1997). The above suggests that marketing's goal is to achieve personal, organizational, and societal objectives by creating excellent customer value for one or more market segment with and enduring strategy. Irrespective of how central customer value is to marketing thought, customer value research is still infant stage in the development of its concept. However, previous studies have focused on normative customer value creation strategies (Slywotzky 1996), preliminary academic work has also considered the importance customer value concept, definitions, conceptualizations, and typologies of customer value (Woodall, 2003; Ulaga, 2003).

Customer value has had several definitions from several authorities of marketing which convey different meanings (Woodall 2003). Two out of the numerous definitions of customer value stands out. Customer perceived value or customer received value (value for customer) and customer lifetime value (value for firm). the concern in this review is on customer perceived or received value. Woodall (2003) defines customer value as a customer perceived preference for, and evaluation of, those product attributes, attribute performance, and consequences arising from use that facilitates achieving the customer's goals and purposes in use situations which can be evaluated pre or post product use. This definition incorporates different aspect of customer value as multiple contexts were included in the definition (pre and post product use), many cognitive task (preference for evaluation of), and many assessment criteria (attributes, performances, and consequences) poses significant measurement issues and may not be operationalizable (Parasuraman 1997). Holbrook (2005) defines customer value as an interactive, realistic preference and experience which is also a bit difficult to understand and apply but is seemingly intended to capture some of the key characteristics of customer value. These include value that is perceived uniquely by individual customer, value that is conditional or contextual, which largely depends on the individual, situation or the product, value that is relative (in comparison to known or imagined alternatives) and value that is dynamic (value that changes with individual over period of time) (Ulaga, 2003). Other authors like Heard (1993); Gale (1994) and Zeithaml (1988) define customer value as being what customer get in relation to benefits, quality, worth, utility from the purchase and use of a product in consideration to what they pay in terms of price, costs and sacrifices resulting in an attitude toward, or an emotional bond with the product (Butz & Goodstein 1996). We see customer value as all those pre and post purchase attributes a customer gives to a product or service in relation to the expenses and efforts made to acquire the said product or service.

Customer value framework is a proposal that builds on the strengths of previous frameworks and mitigates their key weaknesses. This framework will adopt a strategic orientation approach that focuses on the identification of value categories that could differentiate product and service offering and not dwelling on all the benefits or sacrifices that a consumer or customer may perceive. Authors differ in their choices of operational framework for customer value**.** Smith & Colgate (2007) identify four major types of value that an organization can create - functional/instrumental value, experiential/hedonic value, symbolic/expressive value, and cost/sacrifice value. Smith & Colgate (2007) also identified five major sources of value to be information, products, interactions, environment, and ownership which are associated with the centrality of value chain processes. Customer value creation strategies serves as a tool for opportunity recognition and product concept development. It also gives room for measuring or assessing value creation strategies.

The four major kinds of value as identified by Smith & Colgate (2007) have key dimensions which can be used to operationalize them. Functional/instrumental value is majorly concerned with the extent to which a product or service has the attributes, is useful, or perform a required or desired function. Woodruff (1997) identifies functional/instrumental value dimensions to be 1) correct, accurate, or appropriate features, functions, attributes, or characteristics 2) appropriate performance (reliability, performance quality, or service support outcomes) 3) appropriate outcomes or consequences (strategic value, effectiveness, operational benefits, and environmental benefits.

Experiential/hedonic value is concerned with the extent to which product gives the appropriate experiences, feelings, and emotions for the customer. Some firms focus on sensory value such as aesthetics, ambience, aromas, feel/tone to create experiential value. Other firms especially in the entertainment industry focus on creating emotional value (pleasure/enjoyment, play/fun, adventure, excitement and humor while other firms such as games companies focus on creating social-relational value (social/relational benefits, personal interaction, bonding/connectedness, responsiveness, trust and commitment). Symbolic/expressive value is concerned about how customers attach or associate psychological meaning to product. Some products appeal to customer's self-concepts and self-worth, which entails making customers feel good about themselves in possessing some products especially new outfit. Every organization's interest is to create superior value of their products and services to their customers and customer value delivery process is integral to customer value creation, once value is created, the next task that the organization is confronted with is how to deliver the created value to their customers. Tafaghodi (2014) presented value delivery process as shown in Table 1

Table 1: The customer value delivery process

Understanding of customer value concept	Actions that entrepreneurs can take	The entrepreneur's advantage
Points of value that matters to customer (Anderson et al, 2006)	Developing market offer based on points of value that matter to customer	Creating customer value proposition with a resonating focus (Anderson et al, 2006)
Dimensions along which value is perceived (Woodruff, 1997)	Identify opportunities for new value creation propositions. (Smith & Colgate, 2007)	Competing based on points of value other than just its cost
Customers' desired need for change over time (Flint et al, 2002)	Observing customer environment to the better understanding of the changes in customer requirements	Delivering value proactively by anticipating changes in customer's desired need (Flint et al, 2002)
Customer feedback (Woodruff, 1997)	Combining existing organizational capabilities (market orientation, knowledge management, customer relationship management (Landroguez et al, 2011)	Improving value proposition of existing products and services

Source: (Tafaghodi, 2014): The study on the effect of creating value for customer and the value setting on the organization's fluctuation in competitive market: *Indian Journal of Science Research*. 7(1) 840-845.

Relational Value

Relational value is the overall customer experience during interactions with the supplier (Shanker, 2012). Relational value can be seen in product quality, service support, delivery performance, supplier know-how, time-to-market, personal interactions, price and process cost. Relational value as how the customers assess the benefits and effectiveness of working relationship with one supplier in relative to alternative suppliers (Khan, 2010; Ulaga, 2003). Relational value has several aspects where the firm can use to portray value for customer. For example, relational value is related to image, conflict, solidarity, trust and communication (Lapierre, 2000).

Rust *et al* (2004) conceptualized relational value as the tendency of the customer to stay with the brand or organization, above and beyond the customer's objective (utility) and subjective assessment (hedonic) of the brand. On the other hand, Ulaga & Eggert (2005) conceptualized relational value as how customers assess their social benefits and effectiveness of the working relationships with one supplier relative to alternative suppliers. However, the relationship equity, as proposed by Rust *et al*., (2004), faces a limitation in operationalizing the essence of the heterogeneous and equivocal construct of the relational value. It would seem that the drivers of relationship equity namely loyalty programs, affinity programs, community building programs and knowledge building programs faces an operationalized ambiguity because they are more akin to the brand programs for the existing customers rather than direct operational definition for the customer's relational value construct (Leone *et al*., 2006. Alternatively, the introduction of the relational attitude concept as the basic component of a relationship marketing orientation by Konovsky & Pugh (1994), and later extended by Yau *et al*. (2000), offers a more direct description of the relational value constructs. The concept was originally used to explain why employees exhibit loyalty to the organization and to engage in behaviour is extended to the explanation of how to establish reciprocal relationships in the modern social economic context. Yau *et al*. (2000) operationalized customer's relational value as trust, bonding, mutual dependence, and empathy.

Thus far, customer stickiness is among the main research agenda in marketing (Kumar, Lassar, & Butaney, 2014). Khalifa, Limayem & Liu (2002), high customer brand stickiness can substantially reduce marketing and customer retention cost in the long run. Customer stickiness has also become more important in the commercial setting that has a wide variety of choices and global competitions such as cyberspace and brand (Brodie *et al*., 2013). Referring to the literatures such as Polites *et al*. (2012) and Li *et al*. (2006), the general concept of customer stickiness is about the nebulous criterion of customer's psychological tie and positive brand behavior. In this respect, branding scholars associate customer's psychological tie as brand relationship quality (Park & Kim, 2014), while brand resonance as positive brand behavior (Huang et al., 2014). Relationship quality can best be defined as the customer's perception and impression concerning how well the brand fulfills the psychological nature of the customer (Rauyruen & Miller, 2007). Moreover, Kim *et al*. (2014), brand relationship quality (BRQ) is a much richer concept of customer brand psychological evaluations because it provides a better description of what it means by strong and durable consumer relationships. Underpinned by Sternberg's (1986) triangular theory of love, Shimp & Madden (1988) proposed that relationship quality contains three parallel psychological dimensions which are liking (intimacy), yearning (passion), and decision (commitment). Breivik & Thorbjornsen (2008) further claimed that the refinement of the brand relationship quality (BRQ) model underpinned by Sternberg's (1986) triangular theory of love consists of commitment, yearning and liking are able to explain the meaning of relationship quality and psychological tie between customers, brands and brand service provider.

Relational value received less attention by previous scholars towards conceptualizing the overall value construct that may influence how customer response with a service brand. Nevertheless, the discussion about the underlying value of firm-customer relational value need further investigation in respect of its application in a service brand context. Eiriz & Wilson (2006), considering relational values as another element in the overall value construct is crucial because the utility and hedonic value constructs have limitations in examining the differences in how customers perceive and evaluate products beyond the monetary evaluation. Grönroos & Gummerus (2014) asserted that relational value perspective is the main reason which projects the distinctiveness in service branding compared to conventional goods-based models. In this respect, Brodie et al. (2006) and Merz et al. (2009) claimed that, inclusion of relational value as another basic operant resource of service co-creation, serves as the best way to glue customers to the service firm and enhance the adhesiveness of the relationship experience. Relational value puts the firm in a position of providing necessary value for customer in terms of trust (Chaudhuri &Holbrook, 2001), bonding, mutual dependence, and empathy (Yau *et al*, 2000). Relational value in the words of Lapierre (2000) is the outcome that results from a collaborative relationship that enhances competitive competences of the partners and it is discussed in relation to reputation, conflict, interdependence, communication, solidarity and trust. Reputation is the extent to which the firm meets the demands and expectations of the customers in the total aggregation of the customers' perception (Wartick, 1992). It is also seen as a way of knowing the level of the firm's honesty and how they genuinely care about the desires of the customers (Doney & Cannon, 1997). Conflict is the overall disagreement that exits in working relationship (Reve & Stern, 1979). Interdependence is the exchange the customer seeks to reduce some levels of uncertainty and being able to manage dependency through well controlled mechanisms the coordinates the relationship between the firm and the customers (Heide, 1994). Communication is simply defined as the exchange of information between the firm and the customers. Dwyer et al (1987) refer to communication as the open communication in form of strategic industrially selling and relational selling. Solidarity is the mutual agreement and disagreement perceived by two parties, and that mutual perception is perceived (Goffman, 1967) while trust is defined as the willingness to rely on an exchange partner with whom one has confidence, once this trust is betrayed by the firm (service provider), the tendency that dissatisfaction will occur is high (Moorman, *et al*, 1993). Relational value is an important consideration in every business relationship, this is because customers want value in the business relationship that exits between them and their service provider and the firm must put its house in order, in order to provide value to the customer in every in the business relationship that exists between both parties.

Cost Value

There have been many difficulties for authors who are involved in searching for the definition of value. In an attempt to consolidate these diverse definitions, Woodruff (1997) proposes that customer value is a customer's perceived preference for and evaluation of those product attributes, attribute performances, and consequences arising from use that facilitate achieving the customer's goals and purposes in use situations. However, the multiple contexts, tasks and criteria in the upper definition reflect the fruitfulness and difficulty of the concept. The definition is more related to the customer but there is also the other side for the businesses since value is seen in both the customer and firm's perspectives. Customer value is however the difference between the values the customer gains from owning and using a product and the cost of obtaining the product. On the other hand, it can be understood that the total customer value is the total sum of product value, services value, personnel value, and image value. Besides these monetary, time, physic and energy costs are the total costs of a customer. Hence, customer value can be expressed thus:

Total Customer value = Product value + services value + personnel value + image value

Total customer cost = Monetary cost + time cost + physic cost + energy cost while customer delivered value = Total Customer value – Total customer cost

Customer value is the difference between total customer value and total customer cost. Put it very simply, customer value is created when the perceptions of benefits received from a transaction exceed the costs of ownership, this can be expressed further as:

Customer value = Perceptions of benefits (Chiristopher,1996)

The marketing task is to find ways to enhance customer value by improving the perceived benefits and/or reducing the total costs of ownership. Both the numerator and the denominator of this ratio should be measured relative to competitive offers. Total cost of ownership rather than price is used here because in most transactions there will be costs other than price involved. For example, inventory carrying costs, maintenance costs, running costs, disposal costs and so on. In business-to-business markets, as purchasers become increasingly sophisticated, the total cost of ownership can be a critical element in the purchase decision (Ellram,1993). Life cycle costs, as they are referred to in the banking and industries, have long been a critical issue in procurement decisions in those markets. Companies have to understand their customers, to know where their business sector is going as well as to anticipate what systems their customers will need in order to remain at the very forefront of competition, often to work with them both on future planning and on rapid implementation. having I mind that every customer want value for cost. That is to say that the value of observed experience is of another nature from the "value" of philosophy fact. If we did not possess the power of providing for future wants our lives would be but poorly provided for. For the various businesses of the future new products would be prepared (Kodama, 2000). Considering this from another point of view, the vast majority of attention in customer value measurement has been focused on the "get" side of the offering, namely, documenting the range and depth of attributes and benefits that are associated with the offering. The situation is starkly different with respect to the undesired consequences and cost aspects. Although perceived sacrifice is multidimensional, it is de facto operationalized as a unidimensional aspect in existing research (Teas & Agarwal, 2000) namely, on the price dimension. For example, in much of the conjoint analyses and logit models, price is introduced as another (linear) attribute variable (Teas & Agarwal, 2000). However, besides the mere cost (transaction price) of the offering to the customer, there is a large set of associated transaction costs, learning cost, and maintenance and life cycle cost, which are for the most part over looked in existing models. In many situations, the monetary value of the sum of these nonprice costs easily outsizes the transaction price, typical in many business-to-businesses (B2B) settings (Ulaga &

Reinartz, 2011). Even more importantly, purchasing and consumption models that are based on usage (i.e. customer solutions) will become much more prevalent in the future (Ulaga & Reinartz, 2011). Therefore, the conceptualization and operationalization of a broader set of cost attributes is required in future customer value models. Value is related to what the customer pays to obtain a good or service, the profits earned by acquiring the good or service can be tangible or intangible in terms of monetary and non-monetary items such money, time, cost of search, learning cost, psychological cost. Mental and social risks (Huber et al, 2001). The price that the producer or seller of a good or service presents to the customer is the sum of the variable expenses of the product and the gross profit of sale (Tafaghodi, 2014). Furthermore, in the context of digitization, a new cost related aspect has been emerging. For many online services such as Google Maps, Facebook), customers are not expected to pay in monetary terms. The core benefit is free of monetary charge from the end user's perspective. The monetization comes mainly from advertising revenues, with ads targeted at narrow segments or personal individual profiles. Here, we have a new situation wherein the monetary component within the undesired consequences has entirely vanished. Customers now have to understand the value of the personal information that they will give up in this exchange. Thus, customers pay in terms of less privacy instead of monetary outlays. In fact, some customers value privacy of personal information privacy so much that they would be willing to pay to preserve privacy, this then creates a market for privacy (Ulaga & Reinartz, 2011). Moreover, Koukova, Kannan, & Kirmani (2012) hint at new option value that digitization may provide. They show how different formats of media, for example, offline newspaper subscription vs. online formats) may provide complementary and incremental value to customers, depending on usage situation, as opposed to mere substitution. In other words, digitization will provide interesting and important new facets to the value debate. The cost value concept continues to evolve, and many aspects will emerge as time progresses.

Functional Value

Functional value is concerned with the products' performance to meet the customers' functional need (Delassus & Descotes, 2012). Functional value is usually a motivator, especially when purchase decision is rational. Every product has a function it performs, which of course forms the reason for the purchase of the product in the first instance. The purpose for which a product is purchased is said to be associated to the functional value of such product and the value of a product is in the function the product performs. Functional value is the aspect of value concerned with the extent to the product or service has the required features and able the perform the desired function (Smith &Colgate, 2007). Every product or service has a need it fulfils which represents it value. the concept of function value tries to know if actually a product has the ability to perform the functions for which its purchase was necessitated. Functional value is seen in the light of the correctness of the product, the accuracy of the product, the appropriateness of the product and whether the product is having the right attributes. In other words, product quality, aesthetics customization and creativity are aspects of functional value of a product (Smith & Colgate, 2007).

Functional value further relates to product appropriate performances such as product reliability, performance quality or service support outcomes. Also, appropriate outcome or consequences such as effectiveness, environmental benefits strategic value and operational benefits. Companies try to create certain product features and attributes that translate to customer benefits. In general, functional value is the attribute of a product itself; the extent to which a product is useful and fulfils a customer's desired outcomes or goals (Smith & Colgate, 2007). Shanker (2012) stated that functional value is the product attributes that help in customer value creation in relation to cost, reliability, quality, performance, and security. Sweeney & Souter (2001) states that functional value is the rational and economic valuations of an individual about the quality of a product. The author states further that a range of functional value emanated from the extensive review, such as price, flexibility, accessibility, reliability empathy and responsiveness. These according to the author have been found as key dimensions of functional value of a product. Price in the words of Jacoby & Olson (1977) is the consumers' perception of objective price of the product. Noorrdewier *et al* (1995), flexibility is the suppliers' willingness to make necessary changes to accommodate customer's changing needs of a product. Accessibility is the firm's ability to design and deliver product/service through the streamlined location, operational times, the employees' operational system and the ability to adjust to the changing demands of the customer (Schmenner, 2004). Reliability is the firm's ability the perform the promised service in a timely manner with high degree of accuracy (Parasuraman *et al*, 1988). Responsiveness is stated to be the firm's readiness to assist customers by providing service performance with speed and efficiency (Parasuraman *et al*, 1988) while empathy is the firm's ability to provide individualized attention to customers in a way that shows that the firm cares to the needs and desires of its customers (Parasuraman *et al*, 1988). Functional value is viewed from both the firm (service provider) and the product (in relation to its performance) perspectives. The functional performance of a product is also largely dependent on how the firm handles the service output of the product. The function of a product could elapse if the order processing time is enlarged.

Order Entry and Customer Value Creation

Griffin & Ebert (2002) and Etzel, *et al*. (2001) made contributions on the impact of order entry and the associated customers' benefits in accuracy of order entry. The authors state that errors such as entering a buyer's order incorrectly are both costly to retailers and irritating to customers. The information transmitted on orders is essential. Errors, delays and incomplete information can cause distribution problems. Ineffective order entry practices can result to longer time of order filling, being shipped to the wrong customers, being inaccurately filled, and not being billed properly. Also, Etzel, *et al*. (2001) added, "Inefficient order processing can lead to unnecessarily large inventories. Mapunda (2014) investigated the impact of correct order entry of order processing in physical distribution of bank supplies using quantitative research methods. The study revealed that customers receive value and satisfaction when orders are entered and filled correctly and delivered within the expected time frame, the study further concluded that lead time is increased when orders are wrongly entered.

Jakobsson (2010) studied the impacts of incorrect sales orders on the purchase order processing, continuous improvement of the purchase process of randomly selected organizations. The empirical research was carried out as a case study by collecting error related data from sales orders from 30th October to 31st December 2009. The researcher collected research materials through interviews, an inquiry and by participatory observation. The results of the research show that 33% of the sales orders were incorrectly entered during the period of data collection. Again. the incorrect sales orders elongated the lead time of purchase order creation from the 1 day's target to 3.2 days. Even the clean orders' purchase order creation lead time was 1.7 days, as a result of time spent on wrongly entered sales orders with current resources. Based on the error categorization and empirical data analysis, 33% of the errors are related to incorrect configuration, and 40% of the errors could be eliminated by the case organization itself. Empirical findings present strong evidence that the sales order correctness quality is poor, the impacts of incorrect sales orders show in extra work and costs of bad quality, and the process requires improvement. The researcher recommended the implementation of continuous improvement on errors reporting and information flow quality to mitigate the impact of wrong order entry.

Ho$_1$: *There is no significant relationship between order entry and relational value of DPR licensed major oil marketers operating in Nigeria.*

Ho$_2$: *There is no significant relationship between order entry and cost value of DPR licensed major oil marketers operating in Nigeria.*

Ho$_3$: *There is no significant relationship between order entry and functional value of DPR licensed major oil marketers operating in Nigeria.*

Methodology

The study adopted quantitative paradigm with cross sectional survey research design. The design facilitated the collection of unbiased data from managers, assistant managers, and supervisors of 8 major oil marketers in Nigeria. The study made used of 40 structured copies questionnaire for data collection/analysis and 10 copies for reliability test. Data were analysed with bivariate statistics of Pearson Product Moment Correlation to test the relationship between the hypothesized variables with aid of statistics package for social sciences.

Reliability analysis

Table 2. Reliability Analysis

3.	Order Entry	6	0.928	Good
1.	Relational Value	7	0.978	Good
2	Cost Value	8	0.920	Good
3	Functional Value	6	0.951	Good

$H0_1$: There is no significant relationship between order entry and relational value of major oil marketers in Nigeria.

Table 3: Pearson Correlation result on the relationship between order entry and relational value

		Order Entry	Relational Value
Order Entry	Pearson Correlation	1	.880*
	Sig. (2-tailed)		.020
	N	37	37
Relational Value	Pearson Correlation	.880*	1
	Sig. (2-tailed)	.020	
	N	37	37

*. Correlation is significant at the 0.05 level (2-tailed).

Table 3 shows the result of the correlation analysis performed to check the relationship between order entry and relational value. The result reveals that there is a strong significant relationship between order entry and relational value with r value of 0.880 (88.0%) and p value of 0.020 which is less than 0.05 level of significance. The implication is that there is a positive relationship between order entry and relational value. The null hypothesis was rejected for the alternate hypothesis. hence, we restated that there is a strong significant relationship between order entry and relational value.

Table 4: Pearson Correlation result on the relationship between order entry and cost value of major oil marketers in Nigeria.

		Order Entry	Cost Value
Order Entry	Pearson Correlation	1	.482**
	Sig. (2-tailed)		.002
	N	37	37
Cost Value	Pearson Correlation	.482**	1
	Sig. (2-tailed)	.002	
	N	37	37

*. Correlation is significant at the 0.05 level (2-tailed).

Table 4 shows the output of correlation analysis carried out to check the relationship between order entry and cost value. The result reveals that there is a moderate relationship between order entry and cost value with r value of 0.482 (48.2%) and p value of 0.002 which is less than 0.05 level of significance. This implies that there is a moderate positive relationship between order entry and cost value with the significant value of 0.002. Hence, the null hypothesis that there is no significant relationship between order entry and cost value of major oil marketers in Nigeria was rejected and the alternative hypothesis which now states that there is a significant relationship between order entry and cost value of major oil marketers in Nigeria was accepted.

Table 5: Pearson Correlation result on the relationship between order entry and functional value of major oil marketers in Nigeria

		Order Entry	Functional Value
Order Entry	Pearson Correlation	1	.796**
	Sig. (2-tailed)		.000
	N	37	37
Functional Value	Pearson Correlation	.796**	1
	Sig. (2-tailed)	.000	
	N	37	37

**. Correlation is significant at the 0.05 level (2-tailed).

Table 5 shows the output of correlation analysis carried out to check the relationship between order entry and functional value. The result reveals a strong relationship between order entry and functional value with r value of 0.796 (79.6%) and p value of 0.000 which is less than 0.05 level of significance. This suggests that there is a strong and positive relationship between order entry and functional value with the significant value of 0.000. Therefore, the null hypothesis was rejected, and the alternate hypothesis was accepted. The hypothesis is now restated as thus: that there is a significant relationship between order entry and functional value of major oil marketers in Nigeria.

Conclusion and recommendation

Recall that the purpose of this work was to determine the relationship between order entry and customer value creation of major oil marketers in Nigeria. From the results of the analysis, order entry as a marketing logistics tool is obviously related with customer value creation in previous and present studies and can be a customer value creation strategy, therefore, study recommends that major oil marketers in Nigeria should adopt order entry as tool for customer value enhancement to drive customer satisfaction and maintain competitive advantage in the oil and gas industry in Nigeria. The study further recommends the development of order entry template for the purposes of efficient and effective order entry practices.

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