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ORGANISATIONAL CONTROL INFRASTRUCTURES AND THE ENDOGENISATION OF GREEN-INFLECTED MARKETING LOGICS IN COOPERATIVE MARKET INSTITUTIONS IN DELTA STATE, NIGERIA

By

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Abstract:

This study examines the role of internal control systems in facilitating the adoption of green marketing practices within marketing cooperative societies in Delta State, Nigeria. Specifically, the study evaluates how structured control mechanisms—such as planning, authorisation, monitoring, and accountability procedures—support the implementation of eco-labelling and eco-branding initiatives in cooperative marketing activities. A survey research design was employed, with data collected from members and management personnel of selected marketing cooperative societies across Delta State. Validated research instruments were used to obtain relevant information, while Pearson Product Moment Correlation was applied for data analysis and hypothesis testing at the 0.05 level of significance. The findings reveal that effective internal control systems significantly enhance the adoption of eco-labelling and eco-branding practices by promoting compliance, transparency, and operational consistency. The study concludes that internal control systems function as a critical institutional framework that strengthens environmentally responsible marketing practices in cooperative societies. It therefore recommends that cooperative managers institutionalise robust internal control structures to support sustainable marketing initiatives and reinforce accountability in green marketing implementation.

Keywords: *Internal Control Systems, Green Marketing Practices, Eco-labelling, Eco-branding, Marketing Cooperative Societies*

INTRODUCTION

Environmental sustainability has become a dominant concern in global economic and business discourse, driven largely by rising consumer awareness and sensitivity to environmental degradation (Olufunmi, 2022). This growing concern has intensified pressure on organisations to adopt sustainable operational and marketing practices, particularly green marketing strategies that promote environmentally responsible products and processes. Green marketing—also referred to as sustainable or environmental marketing—entails organisational efforts aimed at designing, promoting, pricing, and distributing products in ways that minimise environmental harm while satisfying stakeholder expectations.

According to Ababio and Baiden (2018), green marketing serves as a strategic tool through which organisations identify and respond to consumer needs within the framework of environmental stewardship. Similarly, Abanyam and Abanyam (2021) argue that green marketing integrates research and development, product design, packaging, and promotional activities to foster eco-friendly consumer behaviour while addressing broader environmental and socio-economic challenges. Obafemi and Ihunwo (2022) further conceptualised green marketing practices as encompassing eco-friendly product development, sustainable logistics, green pricing, responsible promotion, and environmentally conscious consumption patterns. These practices also include eco-labelling, eco-branding, reverse logistics, pollution control, environmental management systems, and compliance with green procurement policies.

Empirical evidence suggests that the adoption of green marketing practices enhances organisational performance and competitive advantage (Sadiku et al., 2018; Waqas et al., 2018). By implementing eco-labelling, eco-branding, and other sustainable initiatives, organisations are better positioned to improve brand credibility, stakeholder trust, and long-term sustainability (Abayehu & Nega, 2020; Saeed et al., 2021). However, the successful adoption of such practices is largely contingent upon the presence of effective internal control systems that guide planning, implementation, monitoring, and evaluation processes.

Internal control systems constitute an essential governance mechanism that ensures organisational activities are conducted efficiently, transparently, and in accordance with established objectives and policies. In the context of green marketing, internal controls provide the institutional structure necessary to ensure compliance with environmental standards, accurate eco-labelling, consistent branding messages, and effective monitoring of sustainability initiatives. Without adequate controls, green marketing efforts may suffer from weak implementation, misrepresentation, or lack of continuity.

Marketing cooperative societies—autonomous, democratically governed associations formed to meet members' economic and social needs—play a crucial role in collective marketing, resource pooling, and market access. Ubana (2019) and Ezeokafor et al. (2019) describe cooperatives as voluntary associations that enable members to achieve economic objectives that would otherwise be difficult individually. Marketing cooperatives, in particular, reduce the influence of intermediaries, minimise product wastage, and promote efficient and coordinated marketing activities (Nwankwo et al., 2016). These characteristics position marketing cooperatives as suitable platforms for the adoption of green marketing practices.

Despite the growing relevance of sustainability in cooperative marketing, empirical evidence on how internal control systems influence the adoption of green marketing

practices—particularly eco-labelling and eco-branding—within marketing cooperative societies remains limited, especially in Delta State, Nigeria. This study therefore seeks to bridge this gap by examining the extent to which internal control systems support and enhance the adoption of green marketing practices in marketing cooperative societies in the state.

1.1 Objectives of the Study

The main objective of this study is to examine the role of internal control systems in the adoption of green marketing practices among marketing cooperative societies in Delta State, Nigeria. Specifically, the study seeks to: examine the relationship between internal control systems and the adoption of eco-labelling practices in marketing cooperative societies in Delta State; assess the influence of internal control systems on the adoption of eco-branding practices in marketing cooperative societies in Delta State.

1.2 Research Questions

The following research questions guided the study:

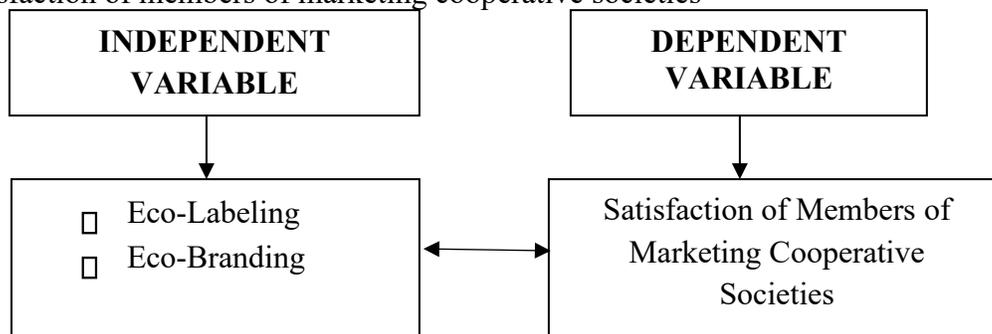
- What is the relationship between internal control systems and the adoption of eco-labelling practices in marketing cooperative societies in Delta State?
- How do internal control systems influence the adoption of eco-branding practices in marketing cooperative societies in Delta State?

1.3 Hypotheses

The hypotheses were stated in null form as follows: H₀₁: Internal control systems do not have a significant relationship with the adoption of eco-labelling practices in marketing cooperative societies in Delta State. H₀₂: Internal control systems do not have a significant influence on the adoption of eco-branding practices in marketing cooperative societies in Delta State.

2.0 LITERATURE REVIEW

Figure 1: Schematic representation of the influence of green marketing practices on satisfaction of members of marketing cooperative societies



Source: Modified Authors conceptualization, (2026).

2.1 Conceptual Framework

The conceptual framework illustrates the functional relationship between internal control systems and the adoption of green marketing practices within marketing cooperative societies in Delta State, Nigeria. In this study, internal control systems constitute the independent variable, while the adoption of green marketing practices represents the dependent variable. The framework emphasises how structured control mechanisms within cooperative societies influence the planning, implementation, and monitoring of environmentally responsible marketing activities.

Internal control systems encompass organisational policies, procedures, and governance structures designed to ensure operational efficiency, regulatory compliance, accountability, and effective risk management. Within the context of marketing cooperative societies, such systems provide the institutional foundation necessary for integrating sustainability objectives into marketing operations. Effective internal controls enhance transparency, standardisation, and consistency in decision-making processes, thereby facilitating the systematic adoption of green marketing practices.

Green marketing practices, as conceptualised in this study, are operationalised through two core dimensions: eco-labelling and eco-branding. Eco-labelling reflects the use of credible environmental information on products to communicate sustainability attributes and compliance with environmental standards. Eco-branding, on the other hand, refers to the development and communication of a cooperative's environmental identity and commitment to sustainable marketing principles. The successful adoption of these practices is largely dependent on the presence of control mechanisms that ensure accuracy, compliance, and continuous evaluation.

The framework posits that internal control systems—through mechanisms such as authorisation procedures, performance monitoring, documentation, and internal audits—moderately influence the extent to which marketing cooperative societies adopt eco-labelling and eco-branding practices. Rather than acting as a sole determinant, internal controls function as an enabling governance structure that supports environmentally responsible marketing behaviour and reduces implementation inconsistencies.

2.1.1 Conceptual Review of Variables

2.1.2 Green Marketing Practices

Green marketing broadly refers to organisational efforts aimed at satisfying human needs and preferences while minimising adverse effects on the natural environment (Joshi & Rahman, 2015). Demessie and Shukla (2023) conceptualised green marketing as a process that prioritises the development of high-quality products that meet consumer expectations with regard to performance, affordability, and convenience, while simultaneously adhering to principles of environmental sustainability. In a similar vein, Nwankwo and Kanyagale (2023) described green marketing as a strategic approach that fulfils present consumer and organisational needs without compromising the ability of future generations to meet theirs.

Alabo and Anyasor (2020) viewed green marketing practices as a collection of deliberate organisational actions aimed at mitigating environmental degradation and reducing pollution associated with production and marketing activities. These practices encompass strategic decisions relating to environmentally responsible product development, logistics, promotion, pricing, consumption patterns, and stakeholder relationships. Green marketing further integrates environmental considerations into exchange transactions, thereby promoting sustainable production and consumption across diverse market contexts (Khandaker & Rahman, 2020).

According to Shabir et al. (2020), green marketing practices involve a wide range of organisational activities, including the production of eco-friendly goods, sustainable logistics systems, responsible advertising, green pricing strategies, and the encouragement of environmentally conscious consumption. Sima et al. (2019) expanded this view by identifying eco-labelling, reverse logistics, pollution control mechanisms, environmental management systems, sponsorship of environmental initiatives, reduction

of raw material usage in product design, and compliance with green procurement standards as key components of green marketing. In the context of marketing cooperative societies, the effective adoption of these practices is highly dependent on the presence of internal control systems that guide planning, implementation, monitoring, and compliance processes. This study therefore focuses on eco-labelling and eco-branding as measurable indicators of green marketing adoption.

2.1.3 Eco-labelling

Eco-labelling represents a critical dimension of green marketing and serves as a communication mechanism through which environmentally responsible products are distinguished from conventional alternatives. It involves the use of labels, certifications, or symbols that convey verifiable information regarding a product's environmental attributes to consumers. The growing demand for sustainable products has significantly increased the relevance of eco-labelling in contemporary markets (Muhammad, 2022).

Eco-labelling enhances green marketing effectiveness by providing clear and standardised information about a product's environmental performance, thereby enabling informed purchasing decisions. Widely recognised certifications—such as Energy Star, Fair Trade, Forest Stewardship Council (FSC), and organic product labels—signal compliance with established environmental standards relating to resource utilisation, emissions control, and sustainable sourcing (Muraleedharan & Maheswari, 2024). These certifications often require rigorous monitoring and documentation, underscoring the importance of robust internal control systems to ensure accuracy and compliance.

Beyond consumer awareness, eco-labelling offers organisations a competitive advantage by signalling environmental responsibility and regulatory conformity (Ilias et al., 2020). However, the credibility of eco-labelling initiatives is contingent upon transparency and effective internal oversight. Weak control structures may encourage greenwashing—where environmental claims are exaggerated or misleading—thereby undermining trust and reputational value (Muhammad, 2022). In marketing cooperative societies, internal control mechanisms play a vital role in safeguarding the integrity of eco-labelling practices.

2.1.4 Eco-branding

Eco-branding, also referred to as green or environmental branding, involves the strategic use of brand elements—such as names, symbols, and messages—to communicate an organization's environmental commitment and sustainability performance. Unlike eco-labelling, which is product-specific, eco-branding reflects a broader organisational identity anchored in environmental responsibility. An eco-brand differentiates products and services based on their environmental benefits, thereby enhancing visibility and recognition in competitive markets.

Eco-branding enables organisations to distinguish green products from non-green alternatives and appeals particularly to environmentally conscious consumers. According to Abid et al. (2022), green brands offer superior environmental value relative to conventional brands, thereby strengthening consumer trust and brand loyalty. Schmidt et al. (2017) observed that both business-to-consumer (B2C) and business-to-business (B2B) markets increasingly rely on eco-branding strategies to position organisations as environmentally responsible entities.

A strong green brand identity is defined by consistent brand attributes and perceived environmental benefits (Lin et al., 2017). The successful implementation of eco-branding

strategies requires internal coordination, accurate sustainability claims, and continuous monitoring—functions that are facilitated by effective internal control systems. In marketing cooperative societies, internal controls ensure consistency in branding messages, alignment with sustainability objectives, and accountability in green marketing communications.

2.1.5 Internal Control Systems and Green Marketing Adoption

Internal control systems comprise organisational policies, procedures, and processes designed to ensure operational efficiency, reliability of information, regulatory compliance, and risk management. In the context of green marketing, internal controls provide the institutional framework that supports the systematic adoption of eco-labelling and eco-branding practices. Through authorisation procedures, documentation, monitoring, and internal audits, cooperative societies are better positioned to implement green marketing initiatives in a transparent and accountable manner.

Effective internal control systems reduce the likelihood of misrepresentation, ensure compliance with environmental standards, and promote consistency in sustainability-related decisions. Consequently, internal controls function not as a direct determinant but as an enabling mechanism that strengthens the adoption and sustainability of green marketing practices within marketing cooperative societies.

2.2 Empirical Review

Hussain (2023) examined the influence of green marketing strategies and corporate social responsibility practices on organisational performance and competitive advantage using a positivist and deductive research approach. Drawing data from 121 respondents, the study found that the implementation of green marketing strategies significantly enhanced firm performance and competitive positioning, particularly within environmentally sensitive markets.

Mkik and Mkik (2020) investigated the relationship between green marketing and customer-related outcomes in Morocco using a correlational research design. The study employed Pearson correlation and regression analysis and reported a significant positive association between green marketing practices and favourable customer responses. The findings underscore the strategic relevance of green marketing initiatives in shaping stakeholder perceptions.

Macharia et al. (2017) assessed the impact of green marketing practices on organisational outcomes within the soft drink industry in Nairobi, Kenya. Using a descriptive cross-sectional design, the study applied correlation and regression techniques and found that green marketing practices exerted a statistically significant influence on organisational performance indicators. The authors concluded that structured green marketing initiatives contribute meaningfully to sustainable business outcomes.

Although existing empirical studies provide evidence on the benefits of green marketing practices, limited attention has been given to the role of internal control systems as a governance mechanism supporting the adoption of eco-labelling and eco-branding, particularly within marketing cooperative societies in Nigeria. This study addresses this gap by examining how internal control systems influence green marketing adoption in marketing cooperative societies in Delta State.

3. RESULTS AND DISCUSSION

3.1.1 Research Question 1

What is the relationship between internal control systems and the adoption of eco-labelling practices in marketing cooperative societies in Delta State, Nigeria?

To address this research question, Pearson Product Moment Correlation was employed to examine the association between internal control systems and the adoption of eco-labelling practices among marketing cooperative societies. The result is presented in Table 1.

Table 1: Pearson Correlation Analysis between Internal Control Systems and Adoption of Eco-Labelling Practices

Variables	Internal Control Systems	Eco-Labelling Practices	Remark
Internal Control Systems	1.000	0.752** (0.000)	High positive relationship
	N = 96	N = 96	
Eco-Labelling Practices	0.752** (0.000)	1.000	
	N = 96	N = 96	

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

Source: Field Study, (2025).

3.1.2 Discussion and Findings

The result presented in Table 1 reveals a **strong and statistically significant positive relationship** between internal control systems and the adoption of eco-labelling practices in marketing cooperative societies in Delta State. The Pearson correlation coefficient ($r = 0.752$, $p < 0.05$) indicates that improvements in internal control mechanisms—such as authorisation procedures, monitoring systems, documentation, and compliance checks—are associated with higher levels of eco-labelling adoption.

This finding suggests that effective internal control systems provide the structural support necessary for cooperative societies to implement accurate and credible eco-labelling practices. Through structured oversight and accountability mechanisms, cooperatives are better positioned to ensure compliance with environmental standards, prevent misrepresentation, and maintain transparency in sustainability claims. The result aligns with prior empirical studies which emphasise that organisational governance structures play a critical role in facilitating sustainable marketing practices.

Overall, the finding confirms that internal control systems serve as an enabling institutional framework that enhances the adoption of eco-labelling practices rather than acting as an isolated determinant. This reinforces the relevance of governance and control structures in promoting environmentally responsible marketing within cooperative societies.

3.1.2 Research Question 2

What is the relationship between internal control systems and the adoption of eco-branding practices in marketing cooperative societies in Delta State, Nigeria?

Pearson Product Moment Correlation was employed to examine the relationship between internal control systems and the adoption of eco-branding practices. The result is presented in Table 2.

Table 2: Pearson Correlation Analysis between Internal Control Systems and Adoption of Eco-Branding Practices

Variables	Internal Control Systems	Eco-Branding Practices	Remark	Variables	Internal Control Systems
Internal Control Systems	1.000	0.716** (0.000)	High positive relationship	Internal Control Systems	1.000
	N = 96	N = 96			N = 96
Eco-Branding Practices	0.716** (0.000)	1.000		Eco-Branding Practices	0.716** (0.000)
	N = 96	N = 96			N = 96

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

Source: Field Study, (2025).

The result in Table 2 shows a Pearson correlation coefficient of $r = 0.716$, indicating a **high and statistically significant positive relationship** between internal control systems and the adoption of eco-branding practices in marketing cooperative societies in Delta State. The associated p-value (0.000) is less than the 0.05 significance level, confirming the reliability of the relationship.

This finding implies that cooperative societies with well-established internal control mechanisms—such as effective supervision, documentation, authorisation procedures, and internal monitoring—are more likely to adopt and sustain eco-branding initiatives. Robust internal controls enhance consistency in brand messaging, ensure compliance with sustainability claims, and reduce the risk of misleading environmental representations. Consequently, internal control systems function as an enabling governance structure that strengthens eco-branding adoption within marketing cooperative societies.

3.2 Test of Hypotheses

3.2.1 Hypothesis One

H₀₁: Internal control systems do not have a significant relationship with the adoption of eco-labelling practices in marketing cooperative societies in Delta State, Nigeria.

Table 3: Pearson Correlation Analysis between Internal Control Systems and Adoption of Eco-Labeling Practices

Variables	Internal Control Systems	Eco-Labeling Practices	Remark
Internal Control Systems	1.000	0.752** (0.000)	Significant
	N = 96	N = 96	
Eco-Labeling Practices	0.752** (0.000)	1.000	
	N = 96	N = 96	

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

Source: Field Study, (2025).

Table 3 reveals a Pearson correlation coefficient of $r = 0.752$ with a p-value of 0.000, which is less than the 0.05 level of significance. This indicates a strong and statistically significant positive relationship between internal control systems and the adoption of eco-labelling practices in marketing cooperative societies in Delta State.

The result suggests that effective internal control frameworks significantly support the accurate implementation of eco-labelling by ensuring proper authorisation, verification of environmental claims, and compliance with established standards. Since the p-value is statistically significant, the null hypothesis is rejected. This confirms that internal control systems play a meaningful role in enhancing eco-labelling adoption among marketing cooperative societies.

3.2.2 Hypothesis Two

H₀₂: Internal control systems do not have a significant relationship with the adoption of eco-branding practices in marketing cooperative societies in Delta State, Nigeria.

Table 4: Pearson Correlation Analysis between Internal Control Systems and Adoption of Eco-Branding Practices

Variables	Internal Control	Eco-Branding Practices	Remark	Variables	Internal Control
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	Systems				Systems	
Internal Control Systems	1.000	0.716**	Significant	Internal Control Systems	1.000	
		(0.000)				
	N = 96	N = 96			N = 96	
Eco-Branding Practices	0.716**	1.000		Eco-Branding Practices	0.716**	
	(0.000)				(0.000)	
	N = 96	N = 96			N = 96	

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

Source: Field Study, (2025).

The data presented in Table 4 indicate a correlation coefficient of $r = 0.716$ with a p-value of 0.000, which is statistically significant at the 0.05 level. This demonstrates a high positive and significant relationship between internal control systems and the adoption of eco-branding practices in marketing cooperative societies in Delta State.

This outcome implies that internal control systems substantially influence the effectiveness and credibility of eco-branding initiatives by ensuring consistency, accountability, and alignment with sustainability objectives. Given the statistical significance of the relationship, the null hypothesis is rejected. Thus, internal control systems significantly enhance the adoption of eco-branding practices among marketing cooperative societies.

This study examined the relationship between internal control systems and the adoption of green marketing practices, specifically eco-labelling and eco-branding, among marketing cooperative societies in Delta State, Nigeria. The discussion of findings is anchored on the research questions and hypotheses tested, and it situates the empirical results within existing theoretical and empirical literature.

The findings reveal a strong and statistically significant positive relationship between internal control systems and the adoption of eco-labelling practices. The high correlation coefficient obtained suggests that cooperative societies with effective internal control mechanisms are more likely to implement accurate, credible, and consistent eco-labelling practices. This outcome underscores the importance of internal controls—such as authorisation procedures, documentation standards, monitoring systems, and internal audits—in ensuring that environmental claims communicated through product labels are reliable and compliant with sustainability standards. In the absence of such controls, eco-labelling initiatives may suffer from inconsistencies or misrepresentation, thereby undermining stakeholder trust. The result aligns with the propositions of Institutional Theory, which emphasise that organisational practices, including sustainability initiatives, are shaped and stabilised by formal structures and governance mechanisms. It also corroborates earlier studies that highlighted the role of organisational systems and controls in supporting sustainable marketing practices (Sima et al., 2019; Muhammad, 2022).

Similarly, the findings indicate a high and significant positive relationship between internal control systems and the adoption of eco-branding practices in marketing cooperative societies. This suggests that internal control frameworks significantly enhance the ability of cooperatives to develop and sustain a coherent green brand

identity. Eco-branding requires consistency in messaging, authenticity in environmental claims, and alignment between organisational values and marketing communications. The study's results imply that internal control systems provide the necessary oversight and coordination to ensure that eco-branding efforts are not merely symbolic but are embedded in actual organisational practices. This finding is consistent with Abid et al. (2022), who argued that credible green brands are built on verifiable environmental performance supported by internal governance structures. It also supports the view of Lin et al. (2017) that effective brand identity, particularly in sustainability-oriented branding, depends on internal organisational alignment and control.

The rejection of both null hypotheses further confirms that internal control systems play a significant enabling role in the adoption of green marketing practices among marketing cooperative societies. Importantly, the findings do not suggest that internal control systems act as the sole determinant of eco-labelling or eco-branding adoption. Rather, they function as a supportive governance mechanism that enhances transparency, accountability, and operational discipline. This moderated role is particularly relevant in cooperative societies, where democratic ownership structures and collective decision-making can sometimes weaken accountability if not supported by strong internal controls. By institutionalising control mechanisms, cooperative societies are better positioned to integrate environmental considerations into their marketing strategies in a systematic and sustainable manner.

From a practical perspective, the findings imply that marketing cooperative societies seeking to adopt green marketing practices must prioritise the strengthening of their internal control environments. Controls related to information and communication systems, monitoring activities, and compliance checks are especially critical for preventing greenwashing and ensuring that eco-labelling and eco-branding initiatives reflect genuine environmental responsibility. This supports earlier empirical studies, such as Hussain (2023), which demonstrated that structured organisational systems enhance the effectiveness of green marketing strategies and improve organisational outcomes.

In the context of Delta State, Nigeria, where cooperative societies play a vital role in local economic development and market access, the study's findings are particularly significant. They suggest that sustainability-oriented marketing initiatives within cooperatives are more likely to succeed when embedded within robust internal governance structures. This contributes to the broader literature by extending the discussion of green marketing beyond profit-driven firms to cooperative enterprises, which are often underrepresented in sustainability research.

Overall, the discussion highlights that internal control systems are indispensable to the credible and effective adoption of eco-labelling and eco-branding practices in marketing cooperative societies. By reinforcing accountability and consistency, internal controls enhance the institutional capacity of cooperatives to pursue environmentally responsible marketing practices, thereby supporting long-term sustainability objectives.

4. CONCLUSION AND RECOMMENDATION

This study examined the relationship between internal control systems and the adoption of green marketing practices—specifically eco-labelling and eco-branding—among

marketing cooperative societies in Delta State, Nigeria. Drawing on empirical evidence generated through Pearson Product Moment Correlation analysis, the study established that internal control systems are significantly associated with the effective adoption of both dimensions of green marketing practices.

The findings demonstrate that cooperative societies with well-structured internal control mechanisms are better positioned to implement credible and consistent eco-labelling practices. Effective controls relating to authorisation, documentation, monitoring, and compliance ensure that environmental information communicated through product labels is accurate and verifiable. This reduces the likelihood of misleading sustainability claims and enhances transparency in marketing operations. Similarly, the study found that internal control systems significantly support the adoption of eco-branding practices by ensuring coherence in sustainability messaging and alignment between environmental commitments and actual organisational practices.

Importantly, the study concludes that internal control systems do not function as isolated determinants of green marketing adoption. Rather, they serve as a supportive governance framework that enables cooperative societies to plan, implement, and monitor environmentally responsible marketing initiatives more effectively. In the cooperative context—where collective ownership and democratic decision-making prevail—robust internal controls play a critical role in strengthening accountability and sustaining organisational discipline. By embedding sustainability objectives within established control structures, marketing cooperative societies can enhance the credibility and longevity of their green marketing efforts.

Overall, the study contributes to the literature by extending the discourse on green marketing and internal governance to marketing cooperative societies, particularly within the Nigerian context. It underscores the importance of internal control systems as institutional enablers of sustainable marketing practices and provides empirical support for integrating governance structures into sustainability strategies. Based on the findings and conclusions of the study, the following recommendations are proposed:

- i. Marketing cooperative societies should strengthen their internal control systems by institutionalising clear authorisation procedures, regular monitoring activities, and effective documentation processes. This will enhance the credibility and consistency of eco-labelling and eco-branding practices.
- ii. Cooperative management should formally integrate environmental sustainability objectives into internal control policies and operational guidelines. This will ensure that green marketing initiatives are systematically planned, implemented, and evaluated.
- iii. Cooperative societies should organize periodic training programmes for management and members on internal control practices and green marketing principles. Improved awareness and technical competence will support accurate sustainability reporting and responsible branding.
- iv. Internal audit units within cooperative societies should be empowered to periodically review eco-labelling and eco-branding practices to ensure compliance with environmental standards and prevent greenwashing.

- v. Relevant government agencies and cooperative regulatory bodies in Delta State should develop guidelines that encourage the adoption of internal control systems in support of sustainable marketing practices. Such policies will promote accountability and environmental responsibility across cooperative enterprises.
- vi. Future studies should explore the mediating or moderating role of factors such as organisational culture, regulatory pressure, or member participation in the relationship between internal control systems and green marketing adoption. Expanding the scope to other states or cooperative types would also enhance generalisability.

These recommendations, if effectively implemented, will strengthen the institutional capacity of marketing cooperative societies to adopt credible green marketing practices and contribute meaningfully to sustainable development in Delta State, Nigeria.

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