

**DISCRIMINANT ANALYSIS ON THE FACTORS  
THAT DISTINGUISH THE TURNOVER (SALES)  
AND/OR NET PROFIT (PROFIT AFTER TAX) OF  
PRODUCTS.**

**(A CASE STUDY OF NESTLE MILO AND CADBURY BOURNVITA)**

**BY**

**OYELAKIN, OYEBISI MISTURA**

**MATRIC NUMBER: 2009/2066**

**A PROJECT SUBMITTED IN PARTIAL FULFILMENT  
OF THE REQUIREMENT FOR THE AWARD OF  
BACHELOR OF SCIENCE DEGREE IN STATISTICS,  
DEPARTMENT OF STATITICS, COLLEGE OF  
NATURAL AND APPLIED SCIENCES, FEDERAL  
UNIVERSITY OF AGRICULTURE, ABEOKUTA,  
OGUN STATE NIGERIA.**

**JULY,2012.**

## ABSTRACT

The study was carried out using Discriminant analysis to determine the factors which distinguish the turnover (sales) and/or net profit (profit after tax) of products. The data was collected from the industrial companies and was coded, inputted and analyse using SPSS and S-PLUS package. And the result of the analysis showed the different between profits of the products and classified their sales (turnover) into groups. A linear combination was derived to show the different between the products (Milo and Bournvita) using the variables (turnover and profit after tax) that were selected for the analysis and also linear combinations was derived to allocate sales to groups.

In the study two beverages that are highly competitive and are closely related were chosen for the study. The producers of the two products (Milo and Bournvita) were advised to improve in some aspect of production of their products .This study showed the effectiveness of discriminant analysis for classification, grouping and prediction of sales of two products.