

Other factors, such as the number of sales, are often used to measure sales. However, sales are generally a global measure of firm performance, and it is often necessary to measure performance in a more specific way. For example, sales may be measured by product, by region, or by customer segment. This article is concerned with sales by **customer segment**.

Figure 1. A hierarchical approach to sales segmentation

Using customer segmentation, sales may be measured using a hierarchical approach. This article will focus on this approach.

Figure 1 illustrates a hierarchical approach to sales segmentation. The figure shows a tree structure with three levels. The top level is the **customer segment**, which is divided into three categories: **Business**, **Residential**, and **Commercial**. The **Business** category is further divided into **Manufacturing**, **Retail**, and **Services**. The **Manufacturing** category is further divided into **Automotive**, **Electronics**, and **Chemical**. The **Residential** category is further divided into **Residential** and **Commercial**. The **Commercial** category is further divided into **Office** and **Residential**.

Customer segments are often used to measure sales. This article will focus on sales by customer segment.

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**Jacquelyn G. Black, George Allan
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