

## Relationship of Benefits/Sacrifices Ratio with Repurchase Intention Mediated by Consumer Satisfaction

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**Abstract.** *Advances in technology have brought significant changes to the economic world, notably through online platforms that have made consumers more cautious when purchasing cosmetics products. When selecting products, consumers weigh perceived benefits against sacrifices. The benefits/sacrifices ratio is presumed to influence customer satisfaction and subsequently lead to a repurchase intention. This quantitative study tests these relationships using the cosmetics market as the empirical context. It involved 113 respondents who were purchasing cosmetic products for the first time (purposive sampling). The data analysis results indicate that the benefits/sacrifices ratio significantly and positively affects repurchase intention and customer satisfaction. Moreover, customer satisfaction also significantly influences repurchase intention. Furthermore, the results support customer satisfaction as a mediator between the benefits/sacrifices ratio and repurchase intention.*

**Keywords:** *Benefits/sacrifices ratio, consumer satisfaction, repurchase intention*

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## Introduction

In this era of rapidly advancing information technology, consumers increasingly need to filter information to obtain accurate and reliable data. Technology, capital accumulation, human resources, and outputs are the four primary factors that serve as sources for activities aimed at fostering economic growth (Solow, 2010). This technological advancement has also transformed the marketing landscape; previously, sales predominantly occurred offline, where markets served as venues for transactions between buyers and sellers. However, online sales have now become prevalent.

### *Benefits/Sacrifices Ratio*

Today's business world is not just about offering quality products; companies are also required to ensure a balance between the benefits and sacrifices experienced by customers. The benefits/sacrifices ratio is a comparison between the benefits received by customers and the costs or effort they incur. When customers perceive that the benefits outweigh the sacrifices, they are likely to experience greater satisfaction and higher repurchase intention. The benefits/sacrifices ratio forms part of perceived value, which Lapierre (2000) described as consisting of two dimensions: benefits and sacrifices.

According to Zeithaml (1988), sacrifices can be monetary or non-monetary, hence the term benefits/sacrifices ratio not benefits/cost ratio, cost being assessed only in monetary terms (Sweeney & Soutar, 2001). Nurmalasari (2020), who developed the theory of the benefits/sacrifices ratio, explained that it developed as an elaboration of consumer satisfaction theory and equity theory. When consumers acquire a product, whether goods or services, they typically experience a comparison between the benefits (product quality, convenience, reliability, function, customization, and social value when using the product) and sacrifices (money, time, effort, and energy) made to obtain the product (Nurmalasari, 2020).

### *Consumer Satisfaction Theory*

Consumer satisfaction is vital for sellers when consumers purchase their products. Hansemark and Albinsson (2004) define it as a consumer's response after using a product (goods and services) under certain conditions, while Oliver and Swan (1989) define it as a consumer's evaluation of a product after using it: the cognitive or emotional response of a person after comparing the expected performance of a product with the received performance.

The relationship between the benefits/sacrifices ratio and perceived value is based on the theory of perceived value, which states that customers will be satisfied when the benefits they receive from a product or service exceed the sacrifices they make. Zeithaml (1988), states that consumer value is the result of an evaluation of perceived benefits and sacrifices. This is an elaboration of two theories: equity theory and consumer satisfaction theory, which states that after a purchase, consumers will repurchase if the ratio of benefits (output) to sacrifices (input) is favorable (fair) to the consumer (Oliver & Desarbo, 1988). Therefore, the first hypothesis (H1) of this study is that the benefits/sacrifices ratio has a significant positive effect on consumer satisfaction.

### *Repurchase Intention*

When consumers purchase a product, and it provides good benefits for them, they usually want to repurchase the product. Repurchase intention is defined as a person's internal urge to repurchase a product they bought (Hellier et al., 2003). This repurchase intention usually makes consumers loyal to the product in the future (Bernarto et al., 2019). Therefore, it is very important for sellers to pay attention to this variable as an early indicator of consumer loyalty and repurchase intention (Putri, 2022).

Furthermore, regarding the relationship between the benefits/sacrifices ratio and repurchase intention in the context of relationship marketing, high value often encourages customers to continue using the

product or service because they feel they have received comprehensive benefits. According to utility theory as applied to consumer behavior, customers tend to make repeat decisions based on choices that provide the best value for them (Vieira et al., 2018). In the Gadjah Mada International Journal of Business, Wilson et al. (2019), revealed that if sustainability has high benefit value directly increases repurchase intention in online customers, especially when transaction costs, time, and risks are minimized. Therefore, the second hypothesis (H2) of this study is that the benefits/sacrifices ratio has a significant positive effect on repurchase intention.

Customer satisfaction has long been recognized as a key factor in creating customer loyalty and driving repeat purchases. Oliver & Desarbo (1988), explain that satisfaction is a transitional stage between post-purchase evaluation and the decision to remain loyal to a brand. Previous research has shown that consumer satisfaction has a positive effect on repurchase intention in the context of mobile device use (Rodríguez-Torrico et al., 2019), e-commerce use (Lin et al., 2018), and online retail (Wang et al., 2018). Therefore, the third hypothesis (H3) of this study is that customer satisfaction has a significant positive effect on repurchase intention.

Researchers hypothesize that the benefits/sacrifices ratio can directly influence repurchase intentions, and this influence becomes stronger and more meaningful if

customers are first satisfied. This mediation model aligns with social exchange theory, where customers evaluate relationships based on profit and loss, and satisfaction becomes a psychological outcome that strengthens the intention to continue the relationship. Studies on the retail (Meyer et al., 2017), mobile device (Rodríguez-Torrico et al., 2019), and e-commerce (Wilson et al., 2019) industries have confirmed that customer satisfaction acts as a significant mediating variable in the relationship between perceived value and repurchase intentions. This suggests that customers who feel satisfied because of the value received will be more motivated to make repeat purchases. Therefore, the fourth hypothesis (H4) of this study is that customer satisfaction mediates the relationship between the benefits/sacrifices ratio and repurchase intentions.

## Research Methodology

This was a quantitative study with three variables: benefits/sacrifices ratio as an independent variable, repurchase intention as a dependent variable, and consumer satisfaction as a mediating variable. The study used purposive sampling, with respondents being consumers who had recently purchased a cosmetic product that was new to them.

Figure 1 presents the research model (the dotted line indicates the mediation relationship [H4]).

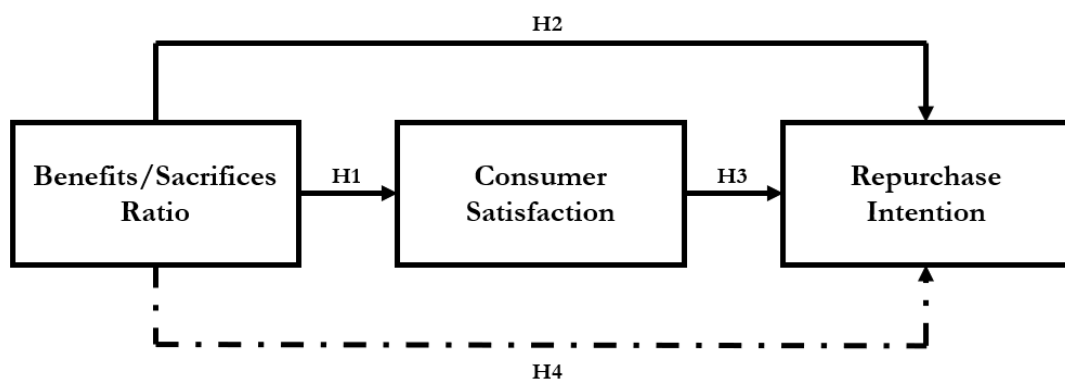


Figure 1.  
Research Model

This study targeted respondents who had purchased cosmetics in the previous three months. A minimum of 100 respondents were required, and data was collected using an online Google Form. The data were processed using SPSS for instrument analysis, followed by

hypothesis testing using WarpPLS 8.0. A total of 113 usable responses were obtained. Instrument validity was assessed for each question item, and the results obtained are as shown in Table 1.

Table 1.  
*Corrected Item-Total Correlation Values*

Item	Corrected Item-Total Correlation Value	Conclusion
<b>Benefits</b>		
BE1	0.728	Valid
BE2	0.780	Valid
BE3	0.741	Valid
BE4	0.777	Valid
BE5	0.720	Valid
<b>Sacrifices</b>		
SA1	0.688	Valid
SA2	0.746	Valid
SA3	0.710	Valid
<b>Customer Satisfaction</b>		
CS1	0.789	Valid
CS2	0.704	Valid
CS3	0.699	Valid
CS4	0.764	Valid
CS5	0.807	Valid
<b>Repurchase Intention</b>		
RI1	0.767	Valid
RI2	0.806	Valid
RI3	0.628	Valid

*Data processed: 2024*

Table 1 shows that the Corrected Item-Total Correlation values for each item are above 0.5, indicating that all items are valid.

After the validity test, reliability was assessed for each variable. Results are shown in Table 2.

Table 2.  
*Cronbach's Alpha Values*

Variable	Cronbach's Alpha Values	Conclusion
Benefits	0.898	Reliable
Sacrifices	0.846	Reliable
Consumer Satisfaction	0.900	Reliable
Repurchase Intention	0.857	Reliable

*Data processed: 2024*

In the instrument testing, the data were measured using two components, namely benefits (BE) and sacrifices (SA). After the measurements were completed, the ratio of the two components was calculated during data processing. The results of the reliability test showed a Cronbach's Alpha value above 0.6, indicating that all variables were reliable. After the instrument test, a hypothesis test was conducted using PLS version 8.0. This hypothesis test examined the direct and mediation effects of each variable in this study.

Results and Discussion

This research was conducted in Yogyakarta but targeted all consumers across Indonesia. The data collection involved distributing questionnaires and conducting data analysis. After further analysis, data from 113 participants were processed: 103 male and 10 female. In terms of age, most respondents

were between 20 and 25 years old (92 respondents), followed by 6 respondents aged 17-20 years, 12 respondents aged 25-30 years, and 3 respondents over 30 years. In terms of education, most respondents were university graduates (Bachelor's degree; 64 respondents), 25 had graduated from high school or the equivalent, 10 held a diploma (Associate's Degree or Applied Bachelor's Degree), and 14 held a master's degree. In terms of income, 40 respondents earned between 1 and 3 million rupiah, 38 earned less than 1 million, 24 earned 3-5 million, 7 earned 5-7 million, and 4 earned above 7 million.

After conducting the instrument test, the next step was to test the influence or path. Before testing the influence between the variables, the suitability of the research model and research variables were assessed by examining the values of several metrics in WarpPLS 8.0, as seen in Table 3.

Table 3.  
*Path Analysis*

Indicator	Data Processing Value	Conclusion
AVIF	2.604	<i>Ideal</i>
AFVIF	2.530	<i>Ideal</i>
SPR	1.000	<i>Ideal</i>
RSCR	1.000	<i>Ideal</i>

*Data processed: 2024*

Based on Table 3, the average block Variance Inflation Factor (AVIF) value is 2.604, which is ideal because its value is  $\leq 3.3$ . The average full collinearity VIF (AFVIF) value is 2.530, which is ideal because its value is  $\leq 3.3$ .

The Simpson's paradox ratio (SPR) value is 1, which is ideal, and the R-squared contribution ratio (RSCR) value is 1, which is also ideal. Therefore, the results of the path analysis are ideal, and the suitability between the model and variables is appropriate.

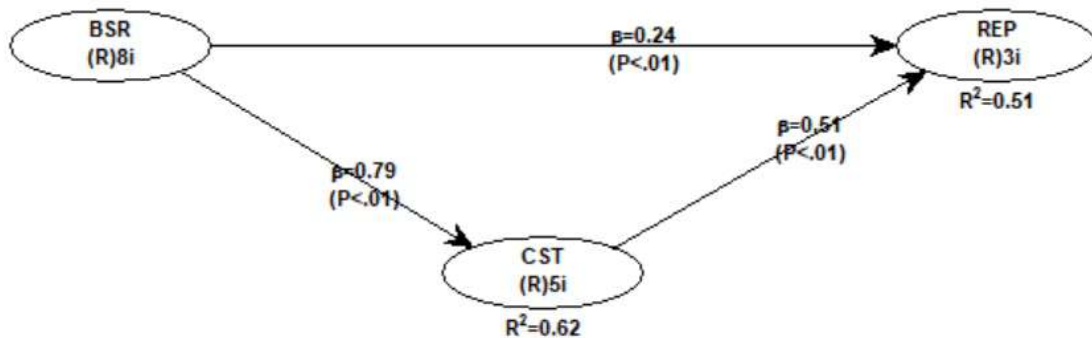


Figure 2.  
Data Analysis Results

The values from the WarpPLS 8.0 data analysis are as shown in Figure 2. The influence of the benefits/sacrifices ratio on customer satisfaction is 0.79 or 79% with a significance value of less than 0.01. When consumers perceive greater benefits from using the product compared to the sacrifices made to obtain it, they feel satisfaction, which is reflected in their happiness or joy. This research result aligns with Nurmalasari (2020).

Furthermore, the influence of the benefits/sacrifices ratio on repurchase intention is 0.24 or 24% with a significance value of less than 0.01. This occurs when the perceived benefits outweigh the sacrifices made by consumers who have used the cosmetic products; when the perceived benefits of using cosmetics outweigh the sacrifices needed to obtain them, consumers intend to repurchase in the future. This result is consistent with the study conducted by Nurmalasari (2020).

Moreover, the influence of customer satisfaction on repurchase intention is 0.51 or 51% with a significance level of less than 0.01. This indicates that when consumers experience satisfaction, they are more likely to have the

intention to repurchase the cosmetic product in the future. The results of this study support previous studies (Nurmalasari & Wijaya, 2022; Park et al., 2012; Rodríguez-Torrico et al., 2019; Wang et al., 2018; Wilson et al., 2019).

Additionally, the analysis showed an indirect effect value of 0.403 or 40.3% with a significance level of  $<0.001$ . This indicates mediation between the relationship of the benefits/sacrifices ratio on repurchase intention mediated by customer satisfaction, in line with previous studies (Dehghan et al., 2015; Rodríguez-Torrico et al., 2019). The relationship between the benefits/sacrifices ratio and repurchase intention increases when there is a mediating variable, namely customer satisfaction.

## Conclusion

Based on the above discussion, several conclusions and recommendations can be drawn:

a) The benefits/sacrifices ratio significantly influences customer satisfaction. This happens when consumers perceive significant benefits



from using the cosmetic product compared to the sacrifices required to obtain it. This satisfaction arises when the ratio is positive or when the benefits outweigh the sacrifices. A suggestion for cosmetic businesses is to ensure that the benefits in their products exceed those of their competitors to satisfy consumers and encourage continued use of their products.

b) The benefits/sacrifices ratio significantly influences repurchase intention. This occurs when the ratio is positive, meaning that the perceived benefits outweigh the sacrifices made by consumers. Therefore, creating products that offer more benefits with minimal sacrifices can lead consumers to repeatedly purchase the same product. A suggestion for businesses in cosmetics is to create products that provide significant benefits with minimal sacrifices, which can encourage repeated purchasing and foster consumer loyalty, thereby increasing company profitability.

c) Customer satisfaction significantly influences repurchase intention. This means that when consumers feel satisfied, they are more likely to intend to repurchase the product in the future. Therefore, a suggestion for businesses, including those in the cosmetics industry, is to create products that satisfy consumers, leading to an intention to repurchase and potentially fostering loyalty and increasing company profitability.

d) Customer satisfaction can mediate the relationship between the benefits/sacrifices ratio and repurchase intention. This means that customer satisfaction acts as an intermediary that bridges the relationship between customers' perceived value of a product or service and their desire to repurchase. The benefits/sacrifices ratio itself refers to the comparison between the benefits customers perceive, such as product quality, convenience, reliability, function, customization, and social value when using the product, with the sacrifices incurred, such as price, time, effort, and energy. When customers perceive that the benefits they receive are significantly greater than the sacrifices they incur, they tend to feel

satisfied. This satisfaction then forms a positive attitude toward the product or service, which ultimately drives the customer's intention to repurchase in the future. This means that although high value (a positive benefits/sacrifices ratio) can directly increase repurchase intention, customer satisfaction strengthens and explains the relationship. Without satisfaction, the perception of high value does not necessarily result in strong repurchase intention. Therefore, customer satisfaction plays a crucial role as a mediator in shaping loyalty through the customer's perceived value experience.

#### *Contributions of the Research*

For marketers, this research provides insight that, in the marketing of cosmetic products, it is essential to deliver information that is both beneficial and reflective of reality. Marketers should ensure that the products they promote offer greater benefits to consumers than the sacrifices they must make. This approach will enhance consumer satisfaction and foster a desire for repurchase. Given that cosmetics are highly sought after by female consumers, it is crucial to provide products whose benefits are distinctly perceived by this target demographic. Additionally, more effective marketing methods can be developed, such as building an emotional and relevant brand story, using influencers to market products, highlighting product advantages and ingredients, and so on.

For producers of cosmetic products, it is imperative to develop cosmetics that offer substantial benefits while also considering the sacrifices consumers must make to acquire the products they desire. The aim should be to create a level of satisfaction with the cosmetic products that is genuinely felt by consumers, ensuring that the benefits significantly outweigh the sacrifices required to obtain them. For example, when using a delivery service, waiting time must be considered to minimize the consumer's sacrifice.

For future research, this study contributes new information regarding consumer behavior in

terms of repurchase intention influenced by the benefits/sacrifices ratio and consumer satisfaction. Future researchers examining the same variables are encouraged to include additional variables beyond those used in this study such as factors like trust, brand loyalty, or social influence.

#### Limitations

This study focuses exclusively on the context of cosmetic purchases. The majority of participants in this study were women, characterized by a selective and careful approach in choosing cosmetic products. In addition, women also consider emotional aspects such as the brand image when choosing a product, thinking that it will also improve their image in the eyes of society. Therefore, this study has not been able to show assessments from the perspective of men in considering products. Suggestions for future research may be to assess the benefits/sacrifices ratio from the perspective of men and to use a different context from that of this study. If the research context involves consumers who have recently purchased a new product for themselves, the next study could focus on a specific brand by explicitly naming it.

The study findings indicate a significant mediation effect, and all hypotheses were supported. However, this study only focused on three variables: benefits/sacrifices ratio, consumer satisfaction, and repurchase intention. Therefore, this study did not include other factors such as trust, brand loyalty, or social influence that could potentially influence consumer behavior. This limitation is expected to serve as a consideration and basis for further, more in-depth and comprehensive research.

#### Declaration

##### Author Contributions

All authors contributed equally as the main contributors of this paper. All authors read and approved the final paper.

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#### Competing Interest

The authors declare that they have no conflicts of interest to report regarding the present study.

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