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The Effect of Sales Promotion Strategies on the Buying Attitudes of Retail Store Customers in Gombe Local Government

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Abstract

This study examines the impact of sales promotion strategies on the buying attitudes of retail store customers in Gombe Local Government Area, Gombe State, Nigeria. The research design used in the study was survey and the study covers the period of twelve month from January to December 2019. The population of the study is the estimated 445 customers across the five (5) existing retail stores in Gombe Local Government. Total of 210 customers were selected based on simple random sampling technique adopted. Only primary source of data was employed through the use of questionnaire and the technique utilized for data analysis is multiple linear regression analysis. It was found that three predictor variables used as proxied of independent variable sales promotion strategies- Coupon Sales (CS), Buy-one-get-one-free (BG) and Rebates (RB) has significant impact on the explained variable Buying Attitude (BA) of the retail stores customers in Gombe Local Government Area, Gombe State. While, Price Discount (PD) and Sex (SEX) used as proxied of independent variable has no significant impact on BA of customers of the sample retail store. The study recommends that; management of the retail stores should ensure effective integration of communication tools to ensure that the intended objectives for all promotional tools are achieved. It is equally important for management to fully utilize technology to attract consumers to their various brands. Social media tools have become more appealing to the youth hence retail stores must explore its full benefits.

Key words: Buying attitude, Sales promotion strategies, Customers, Gombe, Nigeria.

1.1 Background of the Study

Business activities are continually confronted with Myriads of challenges among which are intense competition, disruptive product innovation, prevalence of powerful customers and supplies, security issues and increase cost of general items which are aggravated by economic downturn, retail stores in Gombe local government are faced with these challenges. This has led to greater pressure on marketing budgets and a greater demand on marketing management to achieve marketing communications objectives more efficiently. Marketers search for a more cost-effective way to communicate with the target markets other than conventional media advertising. As a result, manufacturers and retailers have been gradually switching from usual mass media advertising to a variety of sales promotions. In order to survive and compete favourably Retail stores and businesses continually employ the use of sales promotional gimmicks like coupons, buy1 get1 free (B1G1F), price promotion and rebate in other to sustain and increase the sales and ultimate survival in the market place.

Sales Promotion is a crucial element of marketing communications (promotion) and very key elements in the 4ps of marketing. It is a component of an organization, overall marketing strategy along with advertising,

public relation and personal selling. Oyedepo, Akinlabi, and Sufian (2012) identified sales promotion as a key ingredient in marketing companies which assists an organization to achieve its objectives. The main objective of most organizations is to maximise profits, have the largest market share and to become a leader in a competitive market environment. Sales promotion strategies are instrumental in creating and stimulating awareness and preference (Graham & Frankenberger, 2011) that helps in achieving these organizational objectives. It is a widely implemented tool but frequently modifiable during downturn periods (Broek, 2014; Rooderkerk & Heerde, 2013).

Sales promotions consist of a huge variety of planned promotion tools which is aim at generating a preferred response from the consumer (Gilbert & Jackaria, 2012). One of the benefits of sales promotion tools is that it can encourage the consumers to think and evaluate brand and purchase opportunities. Sales promotional strategies also help to create awareness of a product and stimulate consumers to buy or patronise such a product or service. This is done by using appropriate tool that will suite the particular strategy in order for the consumers to derive satisfaction from the product (Raheem, Vishnu, & Ahmed, 2014). Sales promotion is an initiative undertaken by organization to promote increase in sales, usage or trial of product or services (that is limitations that are not covered by other elements of the marketing promotional mix). Sales promotion act as a competitive weapon by providing an extra incentive for target audiences to purchase or support one brand over another particularly to encourage product trial and unplanned purchases (Aderemi, 2013).

According to the key findings of Acosta (2012) research consumers are clearly looking for ways to save on their everyday groceries and 59% of consumers indicate that over half of their shopping basket is filled with items that are on deal (Acosta, 2012). As manufacturers and retailers increase promotional levels, consumers have become accustomed to buying products on promotion. Consumers know that if a product is not on promotion this week, it likely will be next week and 65% of shoppers indicate that they “expect certain products to be on sale and, if they are not, they will wait until they are on sale to purchase” (Acosta, 2012). Customers are more value-conscious about what they buy and its value.

Gombe local government is one of the eleven local governments in Gombe state north east Nigeria, it covers about 52 area km² and has estimated population size of 266,844. according to 2006 census.

Customer Attitudes can be defined as the favourable or unfavourable feeling towards an object and this may influence a person to act or behave in a predictable way towards the products or services (Anchor & Kourilova, 2009). Thus, consumers’ views of a product and the action of purchasing the product have a crucial linkage. According to Schiffman and Kanuk (2010), customers’ attitude refers what they think about a particular product or brand. On the other hand, customers’ behavior refers what they do. The attitude is largely associated with the mind of the customers while behavior is mainly associated with the actions of the customers. As attitude and behavior are closely related, the way customers act can be shaped by the way they think. Thus, attitude of the customers can play important role in deciding whether to buy a particular product from particular source or not.

Companies that failed to be innovative in the use of sales promotion in order to meet consumers need and competition from other producers will suffer loss of market share and profits (Malley, Story & Sullivan, 2011). Therefore, to determine the most effective sales promotions Mix such as Coupons, buy 1 Get 1 Free, Price promotion and Rebate towards buying attitudes of customers which will translate into increased volume sales for retail stores in Gombe local government forms the intent of this study, Customers buying attitudes underlay a Potent model for aligning sales promotional mixed strategies in some retail stores.

1.2 Statement of the Problem

Sales promotion techniques are instruments that seek to increase sales of products and brands, usually in a short time (Wierenga & Soethoudt, 2010), because they act in the consumer’s mind as a benefit to it, thus generating a consumer behavior (Yusuf, 2010). Even though there has been a shift in marketing communications, away from advertising towards sales promotion, however, there is no consensus among

researchers that sales promotion leads to repeat purchase (Ahmad et al, 2015; Gilbert & Jackaria, 2012). On the other hand, some scholars have argued that sales promotion is said to be the most stimulating variable for quick selling among the other elements of the marketing mix (Neha & Manoj, 2013).

In addition, deciding which tools of sales promotion to use to achieve a favourable buying attitude among customers has remained difficult for firms. Seldom had attention been paid by studies to align sales promotion strategies (Coupon Sales, Buy 1 get 1 free, Price promotion and Rebate) with buyers attitudes (Apetroaie, Florescu, & Ducu 2012). More so, many a time, most organizations do not achieve the level of marketing performance that will yield profits for them, hence some organizations experience sub-optimal or even out-right poor marketing performance as a result, firms get worried about the contributions of their promotion strategies to marketing performance not with-standing the large budgets used to maintain it sometimes (Michael & Ogwo, 2013).

Furthermore, even though several studies have been undertaken on sales promotion, most of the studies were conducted in developed nations, in retail sector (Miguel, 2014; Paulin, 2015). And some authors (Example. Haans & Gijsbrechts, 2011; Jones, 2008; Santini, Sampaio, Perin, & Vieira, 2015) had stated that there are still academic and managerial deficiencies on the deeper knowledge of the relationship of sales promotion effectiveness on company's performance. Other studies have also revealed that the efficacy of trade sales promotion strategies remain sparsely researched. Thus, scholars and experts wonders whether sales promotion and indeed trade sales promotion still serves its purpose (Ikem, 2011). This is symptomatic of poor marketing performance and a threat. In view of this, this research was to study the effects of sales promotion strategies on buying attitudes of Retail Store Customers in Gombe local government

1.3 Objectives of the Study

The main objective of this study is to assess the effect of sales promotion Strategies on the buying attitudes of retail store customers in Gombe Local Government The specific objectives are:

- i. To assess the impact of coupons on buying attitude of the customers of retail stores in Gombe local governments
- ii. To evaluate the effect of buy1 get1 free (BIG F) on buying attitude of customers of retail stores in Gombe local governments
- iii. To evaluate the impact of Price promotion on buying attitudes of customers of Retail Stores in Gombe metropolis.
- iv. To assess the effect of rebates on the buying attitudes of customers of retail stores Gombe local governments
- v. To assess the buying attitude difference between male and female customers of retail stores in Gombe local governments

1.4 Research Questions

The following are the research questions for this study:

- i. What is the impact of Coupons on buying attitude of the customers of retail stores in Gombe local governments?
- ii. How does buy1 get 1 free (BIGF) sales promotion tool affect the buying attitude of the customers of retail stores in Gombe local governments?
- iii. What is the impact of price promotion on buying attitude of the customers of retail stores in Gombe local governments?
- iv. To what extent does rebate affect the buying attitude of the customers of retail stores in Gombe local governments?
- v. Is there significant difference in the buying attitude of male and female customers of retail stores in Gombe local governments?

1.5 Hypotheses of the Study

The following null hypotheses will be tested in this study:

- H0₁: The use of coupons does not have significant impact on the buying attitude of the customers of retail stores in Gombe local government.
- H1: The use of coupons has significant impact on the buying attitude of the customers of retail stores in Gombe local government.
- H0₂: Buy1 get1 free (B1GF) does not have significant impact buying attitude of the customers of retail stores in Gombe local government.
- H2: Buy1 get1 free (B1GF) has significant impact buying attitude of the customers of retail stores in Gombe local government.
- H0₃: Price promotion does not have significant impact on buying attitude of the customers of retail stores in Gombe local government.
- H3: Price promotion has significant impact on buying attitude of the customers of retail stores in Gombe local government.
- H0₄: Rebate does not have significant impact buying attitude of the customers of retail stores in Gombe local government.
- H4: Rebate has significant impact buying attitude of the customers of retail stores in Gombe local government.
- H0₅: There is no significant difference in the buying attitude of male and female customers of retail stores in Gombe local government.
- H₅: There is significant difference in the buying attitude of male and female customers of retail stores in Gombe local government.

1.6 Significance of the Study.

This study is considered significant because it will contribute to both theory and practice. Practically, the study will be beneficial to retail stores, sales/marketing managers, policy makers and future researchers. Retail stores will find this study useful because it will identify the most effective sales promotional tools that they can use to develop a favourable customers' buying attitude. This is because customers buying attitude forms the basis for their purchase behaviour as such an understanding of how this attitude can be attracted through sales promotional tools will help retail stores achieve higher sales volume, profit and increase market share.

This study will also be beneficial to sales/marketing managers because it will help them to plan the use sales promotional tools in a way that benefits the companies within the work thereby minimize risk as well as take measures to reduce competitive pressures in the market environment.

Policy makers in the country will also find the recommendations of this study very useful in formulating policies that will ensure a healthy and competitive business environment is created for all types of businesses alike in the country. Finally, future researchers will also find useful for future studies as well as a source of material for literature review. The implications for broadening Knowledge and bases for further studies of other locations in the country and more so for positive social change comprises the potential to enable the sustainability of businesses, employment opportunity, and reduction of poverty as well as other social vise in Gombe Local government.

1.7 Scope of the Study

This study is on retail stores in Gombe local government study the effect of sales promotion strategies coupons, buy1 get1 free and price discounts and rebate on the buying attitudes of retail stores customers in the year 2019. The choice of Gombe State is because, seldom has studies been carried out on sales promotion mix on retail stores in Gombe local government and the ability to gather and collate data due to proximity will further enhance the reliability of the research. The study will cover five independent variables namely: coupon, price promotion, rebates, buy 1 get 1 free and gender while buying attitude as dependent variable.

1.8 Definition of Terms

The study contained a number of relevant terms and concepts these are,

Bonus pack: The additional product shoppers receive for the same price.

Coupon: is a ticket or document that can be redeemed for a financial discount or rebate when purchasing a product. Customarily, coupons are issued by manufacturers of consumer packaged goods or by retailers, to be used in retail stores as a part of sales.

Free Sample promotional tool, products and services given as free for promotion and development of the brand.

In Pack Premium: This a promotional technique in which a product is bundled and packed with another item i.e. the base product and sold at no extra.

Price Discount or Price promotion: The sales promotion that consists of offering the same product at reduced price.

Rebate: Return of a portion of a purchase price by a seller to a buyer, usually on purchase of a specified quantity, or value, of goods within a specified period. Unlike discount (which is deducted in advance of payment), rebate is given after the payment of full invoice amount.

Retail Stores: a place of business usually owned and operated by a retailer but sometimes owned and operated by a manufacturer or by someone other than a retailer in which merchandise is sold primarily to ultimate consumers.

Sales promotion: is the process of persuading a potential customer to buy the product. Sales promotion is designed to be used as a short-term tactic to boost.

Buying attitudes: Are a composite of a consumer's (1) beliefs about, (2) feelings about, (3) and behavioral intentions toward some object within the context of marketing, usually a brand or retail store.

2.0 LITERATURE REVIEW

2.1 Introduction

This section presents the result of a detailed review of pertinent literatures. The section proceeded by discussing the conceptualization and operationalization of the constructs of the study. This was followed by empirical review of the studies conduct on sales promotion and buyer attitude. The theoretical framework of the study was also discussed, thereby leading the chosen conceptual framework of the study. Finally, a summary of research gaps given.

The review of related literatures for this study is to provide insight on the literatures or previous studies of similar concerns about the concept of sales promotion, categories of sales promotion and variables of sales promotion. What is the buying attitude towards price discount and bonus packs, buying attitude to price discounts and coupons and Buy 1 Get 1 Free? Sales promotion strategies and cost implications to the organization. The use of technology on sales promotions. Future development in sales promotion and impact of financial crises on sales promotion strategies.

2.2 Conceptual Review

2.2.1 Concept of sales promotion

Sales promotion is a key implement manager's use frequently to influence customers' buying attitudes directly. This can be in the form of Consumer sales promotion (CSP) which is aim at the final consumer to benefit such as Coupon Sales, Buy1 Get1 Free, Price Discounts, Free samples, in pack premiums, Sweepstake, Rebate point of purchase display or Business to Business (B2BSP) such as sales contest, training, Free merchandise and Trade shows which is aim at the business entities (Kanagal, 2013). Marketing strategists should consider sales promotions as an efficient method and strategy, Sales promotion is one of key factors in the marketing mix for different consumers' products worldwide used to stimulate customer purchases (Esfahani & Jafarzadeh, 2012; Mir & Rehman, 2012).

Defining the term sales promotion is rather difficult for the presence of multiple relating techniques and tactics and that sales promotion is a tool to achieve company's marketing communication objectives and an essential element in planning marketing (Blattberg & Neslin, 1990). Sales promotion is a short term strategy to derive demand and also an especial marketing offer which provides more profit than what consumers receive from the sale position of a product and also has sharper influence on sales (Banerjee, 2009).

Sales promotion consists of a variety of incentive tools, mostly short term, that are used to stimulate consumers and/or dealers to accelerate the purchasing process or to increase quantities of sales (Kotler & Armstrong, 2010). Sales promotion is certainly one of the critical elements in marketing mix and toolkit for the marketers. Yeshin (2006) says that sales promotion generally works on a direct behavioural basis rather than affecting awareness or attitude.

Sales promotion is the techniques mainly used by marketer in order to influence and encourage consumers and end users to purchase certain product in a certain time period. Sales promotion has a short term influence on sales; hence it is mainly offered for a short term. In case that certain brand launched a new product mainly consumers do not have information or experience regarding this new product, therefore sales promotion is recommended to encourage this consumer to try and purchase this product. As it is clear that sales promotions' objective is influencing on consumer buying behaviour (Solomon, Marshall & Stuart 2008). Kotler (2011) agreed with the previous definition. Moreover, they classified sales promotion as one of the five backbones of marketing communication mix. Marketing communication mix is mainly tools that are used to persuade consumers to purchase certain product or service, sales promotions are one of these tools that are short term motivations that effect on consumer buying behaviour.

One of the purposes of a sales promotion is to elicit a direct impact on the purchase behaviour of the firm's consumers. It is continuously said that most types of sales promotions affect the decision-making and purchasing stages of the buying process directly that is affective in the long-run since it leads to increased sales and profit (Kwok & Uncles, 2005). A sales promotion stimulates customer purchases and the efficiency of distributors through marketing activities excluding advertising, public relations and so on. In other words, a sales promotion provides the incentive for consumers to purchase some specific products, and this incentive is different from the incentive provided by advertising with respect to the reasons to purchase those specific products. The purpose of a sales promotion is to attract new customers, maintain existing customers who are contemplating switching brands and give incentives to customers who are about to use competing products. Sales promotions vary depending on the situation and need, and they have an immediate effect on product purchases.

Real world facts show that sales promotions are crucial for the marketing of the companies: taking the instance of the United States where the amounts of funds dedicated to the sales promotions account for about 30% of what spent on advertising. Nevertheless, it is common in Europe to find a company where the investments in sales promotion exceed the advertising budget (d'Astous & Jacob 2002). Also, it was found that the price based sales promotions are the main factor to induce customers to buy more and enhance product trial. These facts make it important to exhibit in the next few paragraphs the tools and the different kinds of sales promotion used by marketers (Parsons, 2003).

There are two broad categories of Sales promotion as it can be seen in table 1.

Table 1: Categories sales promotion

Price oriented	Value adding oriented
Price Discounts	Free gift /premium
Coupons	Competitions/ Sweep Stakes
Combinations	Demonstrations /free Samples
Volume offers	Loyalty Scheme

Source: McNeil and Felgate, 2012, p. 252

A first distinction can be made between price and non-price promotions. The price promotion instrument used most often is a temporary price reduction (TPR) (Jasmand, Blazevic, & De Ruyter, 2012) However, other forms of price promotion are possible. Retailers can use promotion packs, i.e., packages with extra content (e.g., “25 % extra”), or multi-item promotions (e.g., “buy three for x” or “buy two get one free”). Loyalty discounts also require the purchase of several units, but the consumer can do this over several purchase occasions receipt to get a discount. Retailers can also use coupons or rebates. With coupons, consumers have to bring the coupon to the store in order to get a discount. With rebates, consumers pay the full price, but they can then send in their claims. Sales promotions as earlier mentioned are a marketing tool for manufacturers as well as for retailers. Manufacturers use them to increase sales to retailers (trade promotions) and consumers (consumer promotions). Our focus will be on retailer promotions, which are used by retailers to increase sales to consumers. Typical examples of retailer promotions are temporary price reductions (TPRs), features, and displays.

Non-price promotions like features, displays, and other POS material Retailer promotions can have many different effects. non-price promotions are communication instruments used to alert the consumer to the product or to other promotion instruments. Very often they are used to draw attention to price promotions (Jasmand, et al, 2006). For example, products on TPR are featured or displayed. Thus, the focus is not so much on the brand as on price. Note that they can also be used without a price promotion. For example, a feature can advertise an everyday low price policy or a new product. Interestingly, there is evidence that consumers may interpret supportive non-price promotions as a signal for a price cut even if they are not coupled with actual price discounts, since the two are closely linked in many consumers’ minds (Wansink, Kent & Hoch, 2008).

Manufacturers and retailers pursue different goals, and retailers have to take into account the manufacturer’s trade promotion policy and its impact on their own margins. Over the last 25 years a large research effort has been spent on studying the effects of promotions. Methods for measuring the success of promotions have been developed and refined. And many substantive results have been accumulated, allowing some empirical generalizations to be made (Narasimhan, 2006).

2.2.2 Sales promotional tools

Ailawadi, Beauchamp, Donthu, Gauri, and Shankar (2009) identified and categorized sales promotional tools into consumer pull promotional and push promotion techniques. Before selecting any tools for the implementation of a sales promotion programme, Kotler and Armstrong (2010) noted that the promotion planner should take into account the type of market, sales promotion objective(s), competitive conditions and cost effectiveness of each tools. Wills, Cheese, Kennedy and Rushton (2008) in the same vein recognized that sales promotional tools should be critically evaluated before selection. This is certain because all literature reviewed states different tools for different circumstance and this characteristics feature differentiate them from the others. Clow and Baack (2007) contended that there are five types of sales promotions which a firm could use to elicit the desired response from customers. These tools are discussed as follows:

2.2.2.1 Coupons

Coupons are one of many tools used by marketers as sales promotion technique. Coupons are paper or certificate that save money for the customer when he/she purchases a product. This could be a 25% discount of the value of the product or a fixed amount like \$5 on every piece (Harmon & Hill, 2003). Marketers try to send coupons to customers by so many methods: Free standing inserts in newspapers could be an effective method. Moreover, a customized mail could be sent to the important customers or give the coupon to the customer when he/she purchases another product. However, there are some magazines which include only coupons and sold most probably as a fundraiser in charity events. Electronic in store coupon machines constitute the state of the art in that field as they are at the point of checkout counter where the history of the customer is checked and coupons are offered based on the past purchases and the buying behaviour with that company (Kotler & Armstrong, 2010).

Statistics could be used to show the popularity of coupons: nearly 79% of the US population use coupons and redeem their amount. In 2004, nearly the value of 3.8 billion coupons was redeemed by the American consumers and the shoppers saved about 3 billion dollars due to the use of coupons. These dazzling numbers do not make mandatory to accept that the use of coupons will increase the welfare of the company as this matter is still a very controversial matter (Barat & Paswan, 2005). Coupons have a lot of advantages like increasing sales in the very short period and encourage the customers to switch to another brand. Also, Coupons stimulates the trial of a new product. For instance, if a customer who wants to purchase a new flavoured kind of tea but fears that the new flavour will not match his taste, a coupon will encourage this customer to purchase the product as it will reduce the cost of obtaining such a product (Shrestha, 2015). On the other hand, many views point up the ineffectiveness of using the coupons as a sales promotion technique. Those arguments are based on the fact that huge coupon discounts on the product may decrease the value

of that product in the minds of different customers. Moreover, the majority of these coupons are redeemed by loyal customers who by any means would have purchased the product with or without the introduction of Coupons causing the waste of the financial and monetary resources of the company (Xu, Wilbur, Siddarth, & Silva-Risso, 2014). One problem with coupon is that it may simply encourage customers to buy what they would not have bought anyway. Another problem occurs when retailers do not hold sufficient stocks of the promoted product-causing customer disappointment. Use of coupon promotions is, therefore, often best for new products or perhaps to encourage sales of existing products that are slowing down.

2.2.2.2 Bonus packs

Marketers also refer sometime to bonus pack as a mean to promote sales to their customers. Bonus pack could be exemplified by the Kraft Company which could offer the normal 500 gm cheddar jar with an increase to 700 gm with the same price i.e. customers will benefit from an increase of 200 gm from free. A soft drink company may offer a 14 cans pack for the price of 12 cans making the customer benefit from 2 cans for free. The biggest deal in that field is the BOGO (Buy One, Get Other for free). Bonus packs could have several advantages as boosting sales in the short run without the need to reduce price; this point is very critical as decreasing prices could devaluate the image of the product. Moreover, the bonus pack is a temporary offer which will not last forever; this point could help the company as ending the offer will be a lot better than decreasing the price and increasing it afterwards (Ndubisi & Tung, 2005). On the other hand, bonus pack could have some pitfalls: one of the major problems associated with bonus pack is that it makes harder for supermarket shelves to include the higher amounts of the products. Some customers may realize that this increase in quantity is permanent and could act in an irritated manner when they realize that the offer was ended. Also, bonus pack will not be appealing to customers who do not purchase the product and will not induce product trial e.g. a person who does not eat jam will not be encouraged to purchase a jam jar if he/she noticed a free increase in quantity (Ong et al., 1997).

2.2.2.3 Price discount

Price discounts are also commonly known as “price promotion”. These offer either (1) a discount to the normal selling price of a product, or (2) more of the product at the normal price. Increased sales gained from price promotions are at the expense of a loss in profit-so these promotions must be used with care. A producer must also guard against the possible negative effect of discounting on a brand’s reputation. Price can be accompanied by a “discount,” which increases the perceived value of the product for the purchaser. The value is based on the consumer’s perception of the benefits of the product. Furthermore, price discount is well-known tool for offering a good discount in buying price, which is openly mentioned on the merchandise or point of purchase display. Shamout (2016) said that merchandise test can be increased through offering great price cut. According to Huang, Chang, Yeh, and Liao (2014) the short term rises in sales were due principally to purchases made by irregular users of a brand, though they further warned that these irregular users, after taking

benefit of the price discount, would most likely go back to their beloved brands in their portfolio rather than purchase the promoted brand at full price.

Isabella, Pozzani, Chen and Gomes (2012), on the other hand, stressed the importance of price discount in service industry in their study in which it was found that, among the variables that affect the consumer's purchase decision is the price, which has a significant influence on communication factors concerning the advantages of purchasing a product or hiring a service. Price can be accompanied by a "discount," which increases the perceived value of the product for the purchaser. The value is based on the consumer's perception of the benefits of the product. Furthermore, according to Oyedepo et al. (2012) price discount is well-known tool for offering a good discount in buying price, which is openly mentioned on the merchandise or point of purchase display.

A review of literatures revealed that price discount is one of the most prevalent marketing practices whose goal is to increase sales (Kim, Natter, & Spann, 2009). In consumption decisions, consumers do not only seek pleasure from obtaining a product, but also look for good deals (Dawra, Katyal, & Gupta, 2015). This is suggested by the acquisition-transaction utility theory (Thaler, 1985) where acquisition utility reflects the economic gain or loss from a purchase and transaction utility reflects the perceived merits of the deal. Transaction utility has been shown to be important in consumer decisions even when the product delivers high acquisition utility (Muehlbacher, Kirchler, & Kunz, 2011). When consumers find the exact product they have been looking for (positive acquisition utility), the extra joy from getting a good bargain still plays an important role (positive transaction utility). More interestingly, consumers facing a negative acquisition utility (bad product), but positive transaction utility (good deal) indicate the same purchase intention as those facing positive acquisition utility (good product), but negative transaction utility (bad deal) (Muehlbacher et al., 2011). In other words, consumers would be attracted to a bad product when there is a good deal and would respond to the product as positive as if they were exposed to a good product, but with no bargain.

2.2.2.4 Rebates

Rebates are also a form of sales promotion that could be likened to coupons. Nonetheless, there exists a major distinction between both of them: the coupons amounts are redeemed while purchase but rebates are usually redeemed at end of month purchase. This ambiguity could be resolved by explaining the process of the rebates: when a customer purchases a product - subject to rebate discount - he/she sends the proof of purchase like the receipt and the company sends him the money afterwards by mail (Kotler & Armstrong, 2010). This was always conceived as the main disadvantage of rebates as the uncertainty of redeeming the money persists after purchasing the product which constitutes the major dissimilarity between coupon and rebates (Lu & Moorthy, 2007).

2.2.3 Attitude

Attitudes can be defined as the favourable or unfavourable feeling towards an object and this may influence a person to act or behave in a predictable way towards the products or services (Anchor & Kourilova, 2009). Thus, consumers' views of a product and the action of purchasing the product have a crucial linkage. According to Schiffman and Kanuk (2010), customers' attitude refers what they think about a particular product or brand. On the other hand, customers' behavior refers what they do. The attitude is largely associated with the mind of the customers while behavior is mainly associated with the actions of the customers. As attitude and behavior are closely related, the way customers act can be shaped by the way they think. Thus, attitude of the customers can play important role in deciding whether to buy a particular product from particular source or not.

Wienholtz et al. (2003) also explained that attitude of the customers has the power to shape the actions of the customers. It is likely that the customers having positive attitude about a product or brand will act positively towards that product while making purchasing decision. However, the questions come about how to judge the attitude of the customer while it is not visible to others. The answer is that the actions of the customers are the reflections of their attitude. For example, a customer who usually refers his friends and family to buy

products from a particular shop, it can be inferred that the customer has positive attitude towards the products of that shop (Fishbein & Ajzen 1975).

The theoretical logic behind the link between sales promotions and consumer attitudes is based on works such as those conducted by Garretson and Burton (1998), DelVecchio et al. (2006), and Jones (2008). Esteban-Bravo et al. (2009) evaluated and confirmed the favorable connections between sales promotions and consumer attitudes. d'Astous and Landreville (2003) conducted an experiment to assess the degree of attractiveness conferred by gifts on consumers' behaviour and attitudes towards a product, and they observed positive connections in all of the studied scenarios. Cotton and Babb (1978) and Rothschild and Gaidis (1981) suggested that when consumers become satisfied with a particular brand or product purchased during a promotion, they are much more likely to develop positive attitudes toward the brand or product over time.

2.2.4 Factors influencing buying attitudes

Different factors affect buying behaviours, and marketers might need to apply the appropriate sales increase strategies for the crisis. Harvard Business Essentials, (2005) explained that the best strategy starts with goals. Harvard Business Essentials showed how a strategic choice should emerge from the process consisting of looking outside and? Inside the authors defined different types of strategies and how a firm may stay on course in a competitive environment.

The assessment of customers' buying attitudes towards sales promotion requires understanding these factors. Various reasons might explain the decision to buy a product rather than another. Rahutami & Kekalih, (2011) supported this approach, providing the example of consumers who might prefer one product rather than another because of availability, quality, attractive design, or price. Nonetheless, Kwanho, Jiheon, and Lichtenstein, (2012) established that customers commonly believe that quality and price are in positive correlation and that price-quality perceptions affect price willingness and evaluations. Kwanho et al, (2012) showed that customers tend to decide on higher-price options when differing brand options are in downward price order, and when differing brand options are in arising price order, buyers tend to choose lower-priced options.

The authors documented that consumers' price quality perceptions are an indispensable condition for such a result. Mcshane, Bradlow, and Berger, (2012) revealed that for cars of the same price levels. Although Rajput, Kalhor and Wasif, (2012) did not reject the concept, the authors focused on the impact of the product price and quality of the consumer buying behavior. Rajput et al, (2012) found the presence of significant positive relationship between product price and buying behavior. A negative relationship exists between buying attitudes and product quality (Rajput et al, 2012). Exploiting the cultural theory of buying behavior, (Rajput et al, 2012). Gathered data from a convenience sampling of 100 participants involved in the buying process in Pakistan to show these associations. Likewise, Ray, Wood, and Messinger, (2012) highlighted the relative extent of price reductions for the product systems and components assuming that these price reductions were for a short term

2.3 Theoretical Reviews

Theoretical framework for this study is based on four ideas from the literature grounded and complemented this research. The theoretical framework was a study of the management theories, author, date, and the relevant of the concepts to this study The first theoretical framework was the model Asif, Aurangzeb, Mohi-ud-den, and Ahmad, (2014) found showed a considerable advantage in sales volume for sales promotions, provided evidence in support of the study, and indicated useful boundary circumstances for when the influence is likely to be manifest. In addition, Asif et al, (2014) also identified a tendency among customers to neglect base values when processing proportion change information and stated that understanding the implications of how customers evaluate offers such as sales promotions is necessary for business leaders to increase sales and profitability of companies. The idea of learning how consumers appraise the types of sales promotions was pertinent in that the principles of the theory were inherent for the inquiry.

The idea Frischmann and Gensler, (2011) developed was the second model. According to Frischmann and Gensler, the intent when developing several customer metrics in the past was to value and measure marketing investments and to link returns to business performance and results in accordance with the growing importance of the subject. Frischmann and Gensler supported that, in general, managers acknowledged the need for quantitative procedures of marketing performance when facing the challenge of determining which metrics managers should measure and a way to interpret the results. Furthermore, writers established the relevance of mediating effects of consumer behavioral metrics on the correlation between buyer perceptual metrics and profitability. This theory was useful for this research because Frischmann and Gensler addressed the issues and impact on consumer profitability, considering direct and indirect mediator effects and associations.

The management model Ferrer and Mallari, (2011) found was the third theoretical framework serving as a guide. Ferrer and Mallari posited in the theory that reductions in price allow creating value for investors. The authors found that reductions of product prices have a positive impact on sales and investors' revenue and that firms earn per share when cutting prices. This management theory was relevant as the theory enables the establishment of a relationship between product price reduction and the volume sales which translate into profitability of companies.

Another theory that is found relevant to this study is the Nicosia Model (1976). The model was proposed by Nicosia (1976) and it analysed human beings as a system with stimuli as the input and the behaviour as the output. This model is concerned with the inter-relationship between the firm's marketing communication and its potential consumers, the attributes of the consumers, the consumer's decision process including search and evaluation processes and the actual decision process. The feedback from the consumer's response to the firm is also analysed by this model. In this model the firm communicates to its consumers through its promotional tools like sales promotion and advertising whereas the consumers also respond to these messages through their purchase response. From this model, it is realized that both the firm and the consumer are connected to each other. The firm influences the consumer's decisions whereas the firm is also influenced by the consumer's decisions. The Nicosia model focuses on four major fields.

Field I: The consumer attitude based on the firms' messages: The first field represents the output of a commercial message in the form of sales promotion or other communication tools and its effect on the consumer attitude. This field is divided into two subfields. The first subfield deals with the firms marketing environment and communication efforts, which affect consumer attitudes, the competitive environment and characteristics of target markets. The second subfield is specific to the consumer's characteristics. For instance, experience, personality and how the consumer perception on promotional ideas towards a product in this stage will inform his attitude towards the firm's product based on his interpretation of the message.

Field II: Search and Evaluation: At this level, the consumer will start to search for other firm's brand and evaluate it in comparison with the competitive (alternate) brands. At this stage the firm tries to motivate the consumer to purchase its brands through promotion.

Field III: The act of purchase: The third field represents the transformation of the motivation into the act of purchase or non- purchase. The result will arise by influencing the consumer to purchase a particular firm's products.

Field IV: Feedback: The fourth field deals with the use of the purchased items and how the consumer generates experience that will determine future behaviour toward the products as a relation of the purchase consequence stored in their memory. The output in field four is feedback of the consumption and sales to the company from the consumer. The firm would benefit from the sales data as a feedback from the consumers whereas the consumers' experience with the product use also affects his attitude and predispositions about future adverts and sales promotions from the firm. Nicosia's model has a number of arguments that put it in a disadvantage for it to be wholly accepted. The model did not consider explaining what internal factors may affect the consumer's personality and how the various attitudes and experiences are developed towards the product. For instance, the

firm's sales promotion or advertisement may be appealing and interesting to the consumer but he may not be in the position to purchase because it may contain certain features that is against his belief. The model also did not include the influences and inter relationships among the consumer attributes and is also unspecific about the type of consumers the model is applicable to. All these areas should have been included in Nicosia model to make it complete.

2.4 Empirical Review

Esfahani and Jafarzadeh (2013) strengthened the tendency, revealing that resources allocated to sales promotions have increased rapidly with marketers shifting attention to implementing sales promotions more than other strategies such as advertising. Higher media costs might have been the principal factor in this change. Esfahani and Jafarzadeh evidenced that sales promotions have attracted more customers this decade than other past decades. Esfahani and Jafarzadeh also revealed that sales promotions have stimulated marketers to rely more on sales rather than promotions to respond to customer behavior trends. The authors gathered data from 171 chain store customers in Kerman, Iran to confirm that sales promotions affect significantly psychological variables involving price consciousness, quality consciousness, store loyalty, variety seeking, and planning. However, sales promotions do not affect variables such as shopping enjoyment, brand loyalty, financial constraints, time pressure, and impulsive behavior (Esfahani & Jafarzadeh, 2012).

Park, Choi and Moon (2013), their study has empirically verified the relationship between sales promotions, customer satisfaction, customer value and behavioural intention legitimizing the growth of sales promotions within the duty-free shop between cutting price, cents off, customer satisfaction, customer value, image and behavioural intentions. From their research, they found that Duty-free shops should realize that attractive sales promotion strategies should enhance customer repurchase intention and recommendations to other customers because they raise the level of customer satisfaction, value perception and duty-free shop image formation.

Yin-Fah, Osman, and Foon (2011) brought a substantial contribution to the debate by simulating coupons, buy-one-get-one-free, price discounts, and free samples towards buying attitudes among students. The authors assessed the impact of sales promotion on buying attitudes in this community using data collected from a sample of 150 University Putra Malaysia students. They exploited self-administrated surveys and statistical tests such as multiple regression and the t test for the analysis. The authors found significant consistency between gender and buying attitude. Yin-Fah et al (2011) established an important difference between buying behavior and family monthly revenue and revealed the presence of a significant association between buying attitudes and coupons, buy-one-get-one-free, price discounts, and free samples. They concluded that findings might assist marketers in understanding the categories of sales promotion that significantly affect buying attitudes among Malaysian students.

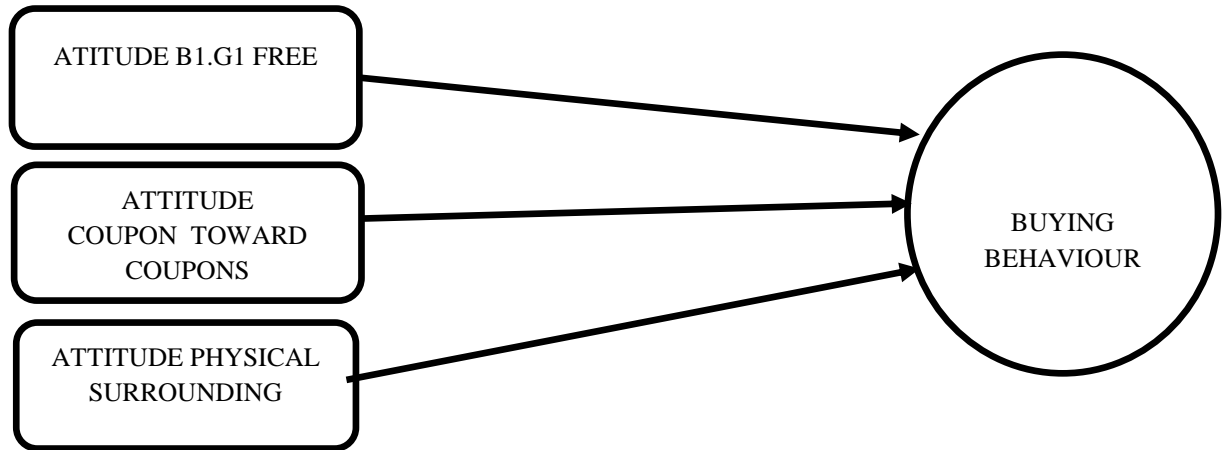
Moore and Carpenter (2006) found that price perception affects the patronage behaviour. Smith and Sinha (2000) determined that price level has a considerable effect on store choice. In another study, Gilbert and Jackaria (2012) found that discounts significantly affect customers' purchase behaviours.

Neha and Manoj (2013) studied the impact of sales promotion tools on consumer's purchase decisions towards white goods (refrigerator) at Durgand Bhilai region of CG, india through the administration of 109 questionnaires. Result of analysis through multiple regression revealed that among the various sales promotional tools: offer, premium and contests are the most influencing variables for consumer purchase decisions. Using questionnaire to collect data from 137 respondents drawn randomly from PZ customers and staff, Daramola, Okafor and Bello (2014) studied the sales promotion on purchasing decision of PZ. The result of their study revealed that sales promotion is the most prominent promotional contrivance essential for the products which leads to product loyalty and good public perception of the products and effective and efficient sales promotion attracts consumers and evokes positive reaction, but the organisation should ensure that various sales promotion engaged must align with the target customers.

Ahmad et al. (2015) also conducted a study on the impact of sales promotion on consumer buying behaviour in Pakistan using questionnaire to collect data from Pakistani citizens in Bahawalpur. Results of Hierarchical Multiple Regression showed that each of free samples, buy-one-get one-free, coupon discount and price discount had a 22.8% variance with the buying behaviour of the respondents.

2.5 Research Framework

Figure. 1 Sales Variables



Source: Developed by Ansif et al., (2014)

Figure 1: Sales promotion Model

Sales Promotion

The figure represents the three sales promotional variables buy one get one free coupons and physical surrounding as dependant variable of buying behaviour of customers to the variable.

While figure .2

Represent the four promotional variables of coupon, buy one and get one free, Price promotion and Rebates as dependant variables and Buying attitudes of customers to each of the variables as independent variable.

Figure 2 Sales Promotion

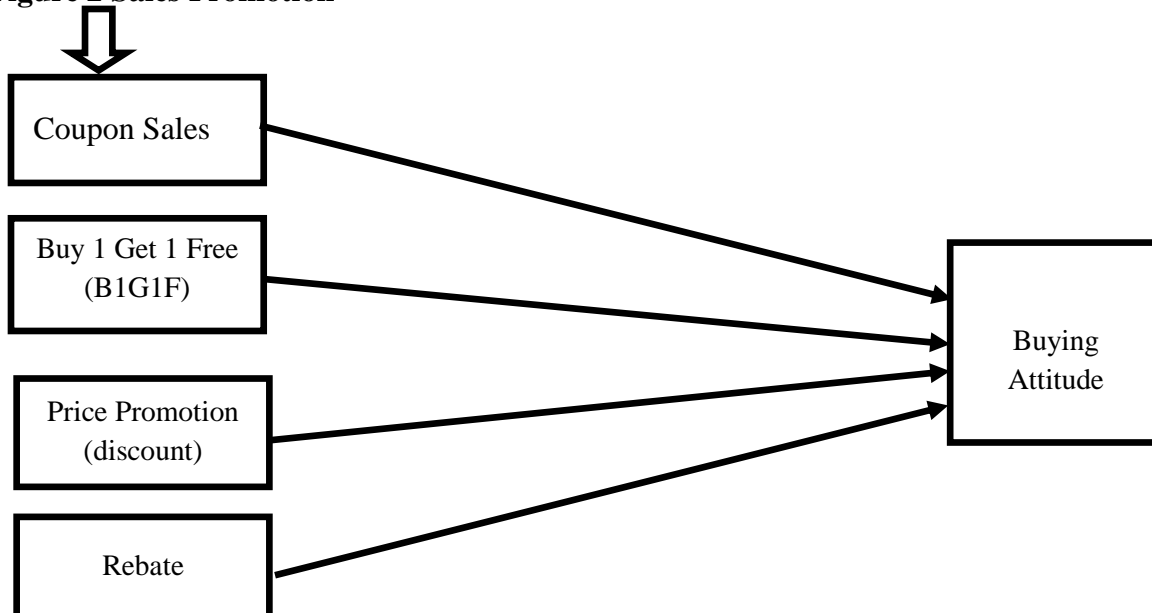


Figure 2: Research Framework

2.5.1 Buyers attitudes to price discount and bonus packs

Customer's attitude might vary from one sales promotion to another. Mir & Rahman, (2012) showed the comparative impact of different formats and advantage of instant price discounts and buying promotions on the consumer perceptions and buying intentions of promoted products. Moreover, Mir and Rehman (2012) is of the opinion that most often consumers tends to desire bonus packs to price discounts for healthy food items and desire price discounts to bonus packs for unhealthy food items.

2.5.2 Buyers attitudes to price discount, coupons and BIG1F free samples

The contribution of price promotion, coupons, B1 Get1 Free and free samples in influencing buying attitude is of great impact. Yin-Fah et al., (2011) brought a substantial contribution to the debate by simulating coupons, buy-one-get-one-free, price discounts, and free samples towards buying attitudes among students. They study the impact of sales promotion on buying attitudes in a community using sample of 150 University Putra Malaysia students as data collected. Yin-Fah et al., (2010) exploited self-administrated surveys and statistical tests such as multiple regressions and the t test for the analysis. It was found that significant consistency exists between gender and buying attitude. Yin-Fah et al. (2011) established an important difference between buying behaviour and family monthly revenue and revealed the presence of a significant association between buying attitudes and coupons, buy-one-get-one-free, price discounts, and free samples. They concluded that findings might assist marketers in understanding the categories of sales promotion mix strategies that significantly affect buying attitudes among Malaysian students.

Similar Shrestha, (2012) examined other aspects of sales promotions. The study was exploratory research of marketers' observations of the sales promotion programs' effectiveness and customers' opinions regarding products. Shrestha evaluated customers' perceptions of goods, and services purchased under sales promotion offers, results on rebuying intentions of the same goods, and services after the end of the offers. It was uncovered that customers value quality and price benefits. However, Shrestha found that consumers do not distinguish benefits from the goods and services acquired under product and price built on sales promotion offers. Shrestha documented that sales promotion offers encourage neither rebuying intentions nor significant short-term brand switching.

Nevertheless, Volpe & Li, (2012) showed that the estimate of sale frequency is higher while previous estimates are higher than the estimate of without sales promotion especially the price discount. Volpe and Li highlighted the problem of sale duration and revealed that sales often run considerably longer than 1 or 2 weeks and could no longer appear as temporary price

diminutions. Volpe and Li proposed the reconsideration of the empirical definition of sales promotion.

2.6 Research Gap

Based on the literature review conducted, most studies conducted on promotion strategies were conducted in western countries other than Nigeria and thus in accordance with the recommendations by Obadia, (2013), this study was t conducted in Nigeria. In addition, several studies conducted on the impact of sales promotion had shown that there were no remarkable successes achieved despite the huge financial cost involved in the promotion (Michael & Ogwo, 2013). So also previous studies utilized smaller sample size.

2.7 Summary of the chapter

This section presented a review of pertinent literature of sales promotional strategies and buying attitudes. The review was organised such that conceptualization and operationalize issued were addressed first. Following by empirical review, as well as theoretical/conceptual framework, validity and reliability, and finally research gap.

3.0 METHODOLOGY

3.1 Introduction

This section describes the research methodology and methods that are fundamental to the research these includes the research design, the study population, sample size and sampling technique, instrument for data collection, reliability and validity of the research instrument, method of data collection as well as method of data analysis.

3.2 Research Design

The research design used in this study was the quantitative design. Primary and secondary data were collected and analyze. The research unit of analysis were the customers of retail stores which were drawn from five retail Stores, in Gombe local government. Four sales promotional variables were used (Coupons, B1 Get1 Free, Price Discount and Rebate), the intent is to examine the extent to which the four sales promotion variables affect buying attitudes of customers in all the five retail stores. Sales promotion type and gender of customers were the independent variables, and the dependent variable in the analysis is buying attitudes of customers in the retail stores,

3.3 Population of the Study

The population of the study was made up of number of customers from a selected list of five (5) existing functioning retail stores in Gombe local government. These retail stores are San-Hussein, Al-Musaph, Makay, Nasara and Fusaha Ventures that were randomly selected from a list obtained from Gombe State ministry of commerce and industry, with an estimated total population size of 445 customers, obtain from the retail stores Customer Records as shown in table 2. The reason for the estimate is that it is difficult to get the accurate population size record from these stores for example in San-Hussein stores each section of the stores has different invoicing system thus making it difficult to know the total population for a period, one customer can buy from five different section thus, the list can be duplicated.

Table 2: Proportion of Sample Size

STRATA	Population	Proportionate Sample size
San- Hussein store	95	45
Al- Musaph store	81	38
Makay Supaer Market	79	37
Nasara Mart	95	45
Fusaha ventures stores	95	45
Total	445	210

3.4 Sample Size

The sample size for this study was determined using Krejcie and Morgan (1970) Table for Sample Size determination. Given a population of 445 customers, the sample size is determined to be 210 customers.

3.5. Sampling Technique

The Proportionate Stratified Random sampling was used in selecting the respondents from the various retail shop. This sample technique is most appropriate because it usually facilitates more accurate representation of different categories of respondents (Kumar, 2011). To select the sample, two procedures were adopted. First was to isolate the customers on the basis of the five retail stores that formed the population of the study (i.e. San-Hussein, Al-Musaph, Makay, Nasara and Fusaha Ventures). Secondly, a proportionate sample size as shown in table 2 was randomly drawn from their total sample size of 210 using Krejcie and Morgan table in each of the categories (stratum) and questionnaires were administered to customers on the basis of that proportion.

3.6 Instrument for Data Collection

The instrument used for the purpose of data collection in this study was the questionnaire and records of the retail stores. Questionnaire 'is a pre-formulated written set of questions to which respondents record their answers, usually within rather closely defined alternatives' (Sekaran & Bougie, 2009). It is most efficient data collection mechanism when researcher knows exactly what is required and how to measure variables of interest

(Sekaran & Bougie, 2009). Questionnaire enables researcher to organise questions and receive replies without necessarily talking to respondents (Walliman, 2007). It gathers information directly by asking people questions and using responses for data analysis (Sekaran & Bougie, 2009). The questionnaire was divided into six (6) sections in which the first section was designed to elicit information about the profile of the respondents while the other five sections cover each of the study variables namely: coupons, free samples, buy 1 get 1 free, price promotion and buying attitude. The measurement items for the study variables were adapted from the work of Yin-Fah et al., (2011). In addition, all the measurement items were measured using five point likers type scale that ranges from 1 = Strongly Disagree to 5 = Strongly Agree.

3.7 Validity and Reliability

The structured questionnaire for data collection were validated by academic staff and experts in the business and marketing industry to ensure content validity. These experts had read through the measurement items and ensure that they had adequately represent the underlying variables of the study that they were intended to measure (Bhatterchejee, 2012). Construct validity which involves determining convergent and discriminant validity were established by conducting confirmatory factor analysis. Campbell and Fiske (1959) proposed two aspects to assess the construct validity of a test these are convergent and discriminant. According to Alarcon and Sanchez, (2015) noted that; Convergent validity is the degree of confidence we have that a trait is well measure by its indications. Discriminant validity is the degree to which measures of different traits are unrelated (Alarcon & Sanchez, 2015). In Structural Equation Modelling, Confirmatory, Factor Analysis had been used to assess construct validity (Jöreskog, 1969).

3.8 Method of Data Collection

Data for this study were collected through personal or face-to-face administration of the questionnaires to the respondents by the researcher with the help of research assistants. Even though face-to-face questionnaire administration is expensive in terms of time, money, and efforts, it performs better than mail and telephone surveys (Yin-Fah et al., 2011).

3.9 Method of Data Analysis

The data collected from the field was analyze using regression analysis to determine the effect of each of the sales promotion variable to buying attitudes of customers as well as t-test. Specifically, hypotheses one to four was analyze using multiple regression analysis to determine the effect of sales promotional tools on buying attitude while hypothesis five was tested using t-test to check for difference in the buying attitude of male and female customers of the retail stores. This was done with the aid of statistical software – IBM Statistical Package for Social Science version 20 (SPSS)

4.0 RESULT AND DISCUSSION

4.1 Introduction

This chapter presents the data collected through the use of questionnaires distributed to the target respondents in Gombe local government. It consists of introduction, Demographic Analysis of the respondents, reliability test, Correlation and Multiple Regression Analysis as well as hypotheses testing and discussion of major findings as analyzed from the information obtained from questionnaires. Data collected were analyzed using IBM SPSS Version 20.0.

4.2 Response Rate

The field work commenced from July 2020 in August A total of two hundred and ten (210) questionnaires were distributed to targeted respondents in Gombe local government, Gombe State Nigeria. A total of one hundred and eighty-four questionnaires were correctly filled and returned. This gives us a response rate of 87.6 (88) % percent of the completed and returned questionnaires which is adequate for analysis of data and making inferences.

4.3 Demographic Distribution

Table 3 Demographic Distribution of the respondents

S/N		Frequency	Percentages
1	Gender		
	Male	101	54.89
	Female	83	45.11
	Total	184	100.0
2	Age		
	20-25	28	15.22
	26-35	50	27.17
	36-45	64	34.78
	46-55	32	17.39
	55 and above	10	5.43
	Total	184	100.0
3	Qualification		
	Primary	22	11.96
	Secondary	49	26.63
	Diploma/NCE	55	29.89
	Bachelor Degree	54	29.35
	Others	4	2.17
	Total	184	100.0
4	Retail Stores		
	San-hussein	40	21.74
	Abushurabil	33	17.93
	Makay	30	16.30
	Nasara	41	22.28
	Fusaha	40	21.74
	Total	184	100.0
5	Income Level		
	15000-50000	15	8.15
	51000-100000	57	30.98
	101000-150000	49	26.63
	151000-200000	40	21.74
	201000-above	23	12.50
	Total	184	100.0

Source: Filed Survey (2020)

Table 3 presents the demographic distribution of the respondents. The distribution above showed that there are 101 male respondents representing 54.89% while there are 83 female respondents representing 45.11%. The distribution also showed that 28 of the respondents representing 15.22% are within the ages of 20-25 years, while 50 of the respondents are within the ages of 26-35 years representing 27.17%. Also the distribution showed that 64 of the respondents representing 34.78% are within the ages of 36-45 years. Likewise, 32 of the respondents representing 17.39% are within the ages of 46-55 years of age as 10 of the respondents representing 5.43% are above 55 years of age.

The table further presents the educational distribution of the respondents, the distribution showed that 22 of the respondents representing 11.96% have only primary school qualification and 49 of the respondents

representing 26.63% have secondary school qualification while, 55 of the respondents have diploma and national certificate of education qualification (ND/NCE) only representing 29.89%. Also, 54 of the respondents representing 29.35% have Bachelor Degree qualification, while, 4 of the respondents representing 2.17% have other educational qualifications.

Also, the distribution shows the customers of each retails stores in Gombe local government in which the respondents had been dealing with firms and the brands. From the distribution, 40 of the respondents representing 21.74% had been dealing with San-hussein. While, 33 of the respondents representing 17.93% have been dealing with Al-Musaph, also, 30 of the respondents representing 16.30% have been dealing with Makay as 41 of the respondents representing 22.28% of the respondents have been dealing Nasara and 40 of the respondents representing 21.74% of the respondents have been dealing with Fusaha store.

Likewise, the distribution showed that 15 of the respondents are with the income distribution of 15,000-50,000 representing 8.15%, as 57 of the respondents representing 30.98% are within the income distribution of 51,000-100,000. While, 49 of the respondents representing 26.63% are within the income level of 101,000-150,000. Also, 40 of the respondents are within the income distribution of 151,000-200,000 representing 21.74%, as 23 of the respondents representing 12.50% are within the income level of 201,000 and above.

4.4 Inferential Analysis

The inferential analysis here constitutes the pre-estimation test which is the reliability test, and factor analysis. The estimations are correlations and regression analysis. Also, some post-estimation test will be presented here, which include; Normality Test, Linearity Test, Homoscedastic Tests and Autocorrelation test. The variables used for the study includes, Buying Attitudes (BA), which is the dependent variable, while the independent variables are, Coupon Sales (CS), Buy one get one free (B1G1F), Price discount or Price Promotion (PD) and Rebates (RB).

4.4.1 Pre-estimation factor analysis

The factor analysis for the items for the dependent variable and the independent variable is presented below.

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	.864
Bartlett's Test of Sphericity (Sig)	0.000

Source: *Computed by the researcher using IBM SPSS version 20 (2020)*

Table 4 presents the results of the KMO and Bartlett's Test for the variables. Based on the rule of thumb, the Kaiser-Meyer value above 0.50 is appropriate for the Factor analysis and the Bartlett's Test should be significant. From the result above the variables have a Kaiser value above 0.05 and the Bartlett's tests are statistically significant. This signifies that Factor Analysis can be conducted for these variables.

Table 5 Communities

	CS			BG			PD			RB			BA	
	Initia l	Extra ction		Initia l	Extra ction		Initia l	Extra ction		Initia l	Extra ction		Initia l	Extra ction
CS 1	1.00 0	.631	BG 1	1.00 0	.533	PD 1	1.00 0	.336 **	RB 1	1.00 0	.494 *	BA 1	1.00 0	.609
CS 2	1.00 0	.524	BG 2	1.00 0	.518	PD 2	1.00 0	.407 *	RB 2	1.00 0	.624	BA 2	1.00 0	.673
CS 3	1.00 0	.547	BG 3	1.00 0	.547	PD 3	1.00 0	.393 **	RB 3	1.00 0	.554	BA 3	1.00 0	.658
CS 4	1.00 0	.509	BG 4	1.00 0	.455 *	PD 4	1.00 0	.518	RB 4	1.00 0	.515	BA 4	1.00 0	.705
CS 5	1.00 0	.385 **	BG 5	1.00 0	.529	PD 5	1.00 0	.410 *	RB 5	1.00 0	.485 *	BA 5	1.00 0	.537
CS 6	1.00 0	.502	BG 6	1.00 0	.353 **	PD 6	1.000	.521	RB 6	1.000	.562	BA 6	1.000	.587
CS 7	1.00 0	.566	BG 7	1.00 0	.440 *	PD 7	1.000	.540	RB 7	1.000	.550	BA 7	1.000	.634
CS 8	1.00 0	.523	BG 8	1.00 0	.458 *	PD 8	1.000	.451*	RB 8	1.000	.483*	BA 8	1.000	.660
												BA 9	1.000	.580
												BA 10	1.000	.703
												BA 11	1.000	.621
												BA 12	1.000	.511
												BA 13	1.000	.509

Source: Computed by the researcher using IBM SPSS version 20 (2020)

Table 5 present the communities from SPSS output, the Initial communalities are estimates of the variance in each variable accounted for by all components or factors. Extraction communalities are estimates of the variance in each variable accounted for by the factors (or components) in the factor solution. Small values (* or **) indicate variables that do not fit well with the factor solution, and should possibly be dropped from the analysis.

4.4.2 Pre-estimation (reliability) test

Reliability test is to determine the extent of internal consistency of items in the questionnaire's measurement scales. The Cronbach Alpha Reliability Test was used to test the reliability of the items in the questionnaire. It is required that, for items to be reliable, the coefficient of Cronbach's Alpha should be between 0.70 to 0.90, anything less is considered inconsistent and unreliable (Sekaran & Bougie, 2010). The following are the results obtained from the test:

Table 6 Reliability test

Variables	Number of Items	Cronbach's Alpha Coefficient
CS	8	.768
BG	8	.788
PD	8	.710
RB	8	.812
BA	13	.846

Computed by the researcher using IBM SPSS version 20 (2020)

The result from table 6 shows the result of reliability test for the variables used for the study. The entire variables used for the analysis have reliability co-efficient above 0.50. The result above shows that all the variables have a homogeneous and internally consistent item in the reliability of the measuring instrument.

4.4.3 Correlation analysis

The study used the correlation matrix to analyze the relationship between the dependent variables and the independent variables

Table 7. Correlation matrix

Variable	Pearson Correlation	Sig
BA	1	
CS	-.008	0.912
BG	.295**	0.000
PD	.318**	0.000
RB	.486**	0.000

*The asterisks ** indicate Correlation is significant at 5%.*

Source: Computed by the researcher using IBM SPSS version 20 (2020)

Table 7 presents the Pearson Correlation matrix of the variables used for the study. The correlation matrix shows the extent of relationship between the dependent variable and the independent variables.

The results above showed that the relationship between Buying Attitudes of customers (BA) and Coupon Sales (CS) is negative at 0.008%. The relationship between the two is statistically insignificant at 5%. Also, the relationship between BA and Buy-one-get-one-free (BG) is positive at 29.5% and the relationship is statistically significant at 5%. Likewise, Price Discount or Price Promotion (PD) and BA have a positive relationship at 31.8%, the relationship between the two is statistically significant at 5%. Also, the relationship between Rebates (RB) and BA is positive at 48.6% and the relationship between the two is statistically significant at 5%.

4.4.4 Multiple Regression Analysis

The Ordinary Least Square Multiple Regression Technique was employed to test the impact between the independent variables and the dependent used in the study. The econometric model was designed to investigate the effects on the dependent variable, as the expected direction and amount of change in the criterion for a 1-unit increase of independent variable; while all the other variables held constant. The table below present the Multiple Regression analysis computed using SPSS Version 20.0

Table 8 Multiple Regression Table Coupon Sales

Variables	Coefficients	t-values	P-Values
CS	0.265*** (0.166)	3.361	0.001
Constant	1.994		
R ²	0.073		
Adj R ²	0.047		
F-statistics	3.949		
F-probability	0.009		

*The asterisks ***, ** and * indicate significance at 1%, 5% and 10% respectively.*

The figures in parenthesis () are standard errors.

Source: Computed by the researcher using IBM SPSS version 20 (2021)

Table 8 illustrates the regression results of the model. The model I consists of dependent variable Buying Attitude (BA) and independent variable Coupon Sales (CS). In the table the multiple coefficient of determinate R² is 0.073%. This means that 7.3% of change in Buying Attitude (BA) of customers was caused by changes in independent Coupon Sales (CS). While, the 92.7% change in BA was caused by other factors not included in the model such as products quality, products availability, employee attitudes and motivation, and customer care service provided as well as other sales promotion mix strategies among others.

F-Statistics of the model measures the overall significance of the regression model. It shows if the model is robust and fit. The null hypothesis explained that the model is statistically insignificant if P-value is greater than 0.05. From the table above, the P-value is 0.009 which is less than 0.05, which implies that at 5% level of significance we thereby reject H_0 and conclude that the model is fit and robust and it is statistically significant, that means there is a true relationship between the independent and the dependent variable.

The table also presents the coefficient of independent variable provided with the t-statistics value, standard error as well as the probability value to ascertain the level and significant of the impact of the independent variable on the dependent variable.

Coupon Sales (CS): The impact of CS on BA is positive with coefficient value of 0.265. And the positive impact is significant with P value of 0.001. This means that Buying Attitude (BA) is significantly determined by Coupon Sales (CS) and hence coupon sales in this regard is relevant. Thus, the null hypothesis is rejected and accepts the alternative hypothesis (H_{A1}) thereof. This implies that an increase in CS by 1% will lead to an increase in buying attitude by 26.5% while other variables are held constant.

Table 9 Multiple Regression Table Buy 1 Get 1 Free

Variables	Coefficients	t-values	P-Values
BG	0.239** (0.135)	2.243	0.026
Constant	2.355		
R ²	0.054		
Adj R ²	0.042		
F-statistics	4.815		
F-probability	0.007		

*The asterisks ***, ** and * indicate significance at 1%, 5% and 10% respectively.*

The figures in parenthesis () are standard errors.

Source: Computed by the researcher using IBM SPSS version 20 (2021)

Table 9 illustrates the regression results of the model. The model II consists of dependent variable Buying Attitude (BA) and independent variable Buy One Get one free (BG). In the model the multiple coefficient of determinate R^2 is 0.054%. This means that 5.4% of change in Buying Attitude (BA) of customers was caused by changes in independent Buy one Get one free (BG). While, the 95.1% change in BA was caused by other factors not included in the model such as products quality, products availability, employee attitudes and motivation, and customer care service provided etc.

F-Statistics of the model measures the overall significance of the regression model. It shows if the model is robust and fit. The null hypothesis explained that the model is statistically insignificant if P-value is greater than 0.05. From the table above, the P-value is 0.007 which is less than 0.05, which implies that at 5% level of significance we thereby reject H_0 and conclude that the model is fit and robust and it is statistically significant, that means there is a true relationship between the independent and the dependent variable.

The table also presents the coefficient of independent variable provided with the t-statistics value, standard error as well as the probability value to ascertain the level and significant of the impact of the independent variable on the dependent variable.

Buy one Get one free (BG): The impact of BG on BA is positive with coefficient value of 0.239. This can be explained by observing the positive “t” value of 2.243 and $P > |t|$ 0.026 at 5% level of significance. This means that, buying attitude (BA) is significantly determined by buy one get one free (BG) and hence BG in this regard is relevant. This implies that an increase in BG by 1% will lead to an increase in BA of the retail stores by 23.9% while other variables are held constant.

Table 10 Multiple Regression Table Price Discount

Variables	Coefficients	t-values	P-Values
PD	-0.741*** (0.166)	-17.497	0.000
Constant	0.005		
R^2	0.099		
Adj R^2	0.089		
F-statistics	5.615		
F-probability	0.006		

*The asterisks ***, ** and * indicate significance at 1%, 5% and 10% respectively.*

The figures in parenthesis () are standard errors.

Source: Computed by the researcher using IBM SPSS version 20 (2021)

Table 10 illustrates the regression results of the model. The model III consists of dependent variable Buying Attitude (BA) and independent variable Price Discount (PD). In the model the multiple coefficient of determinate R^2 is 0.099%. This means that 9.9% of change in Buying Attitude (BA) of customers was caused by changes in independent Price Discount (PD). While, the 91.1% change in BA was caused by other factors not included in the model such as products quality, products availability, employee attitudes and motivation, and customer care service provided among others.

F-Statistics of the model measures the overall significance of the regression model. It shows if the model is robust and fit. The null hypothesis explained that the model is statistically insignificant if P-value is greater than 0.05. From the table above, the P-value is 0.006 which is less than 0.05, which implies that at 5% level of significance we thereby reject H_0 and conclude that the model is fit and robust and it is statistically significant, that means there is a true relationship between the independent and the dependent variable.

The table also presents the coefficient of independent variable provided with the t-statistics value, standard error as well as the probability value to ascertain the level and significant of the impact of the independent variable on the dependent variable.

Price Discount (PD): The impact of PD on BA is negative with coefficient value of -0.741. And the negative impact is significant with P value of 0.000. This means that Buying Attitude (BA) is significantly determined by Price Discount (PD) and hence PD in this regard is relevant. Thus, the null hypothesis is rejected and accepts the alternative hypothesis (H_{A1}) thereof.

Table 11 Multiple Regression Table Rebate

Variables	Coefficients	t-values	P-Values
RB	-0.069** (0.082)	-0.897	0.371
Constant	0.305		
R ²	0.021		
Adj R ²	0.015		
F-statistics	6.230		
F-probability	0.000		

*The asterisks ***, ** and * indicate significance at 1%, 5% and 10% respectively.*

The figures in parenthesis () are standard errors.

Source: Computed by the researcher using IBM SPSS version 20 (2021)

Table 11 illustrates the regression results of the model. The model IV consists of dependent variable Buying Attitude (BA) and independent variable Rebates (RB). In the model the multiple coefficient of determinate R² is 0.021%. This means that 2.1% of change in Buying Attitude (BA) of customers was caused by changes in independent RB. While, the 97.9% change in BA was caused by other factors not included in the model such as products quality, products availability, employee attitudes and motivation, and customer care service provided etc.

F-Statistics of the model measures the overall significance of the regression model. It shows if the model is robust and fit. The null hypothesis explained that the model is statistically insignificant if P-value is greater than 0.05. From the table above, the P-value is 0.000 which is less than 0.05, which implies that at 5% level of significance we thereby reject H_0 and conclude that the model is fit and robust and it is statistically significant, that means there is a true relationship between the independent and the dependent variable.

The table also presents the coefficient of independent variable provided with the t-statistics value, standard error as well as the probability value to ascertain the level and significant of the impact of the independent variable on the dependent variable.

Rebates (RB): The impact of RB on BA is negative with coefficient value of -0.069. This can be explained by observing the positive “t” value of -0.897 and $P > |t|$ 0.371 at 5% level of significance. This means that, buying attitude (BA) is significantly determined by rebates (RB) and hence RB in this regard is irrelevant.

Table 12 Combine Multiple Regression Table

Variables	Coefficients	t-values	P-Values
CS	.121** (.041)	2.958	.003
BG	.177** (.049)	3.607	.000
PD	.003	.049	.961

	(.062)		
RB	.250**		
	(.058)	4.343	.000
SEX	-.076**		
	(.047)	-1.034	.303
Constant	6.777		
R ²	.256		
Adj R ²	.247		
F-statistics	29.405		
F-probability	0.000		

*The asterisks ** indicate significance at 5%. The figures in parenthesis () are standard errors.*

Source: Computed by the researcher using IBM SPSS version 20 (2019)

Table 13 illustrates the combine regression results of the model. The model consists of dependent variable Buying Attitude (BA) and independent variables Coupon Sales (CS), Buy-one-get-one-free (BG), Price Discount or Price Promotion (PD) and Rebate (RB). In the model the multiple coefficient of determinate R² is 0.256%. This means that 26% of change in buying attitude (BA) was caused by changes in independent variables Coupon Sales (CS), Buy-one-get-one-free (BG), Price Discount or Price Promotion (PD) and Rebate (RB). While, the 74% change in BA was caused by other factors not included in the model such as products quality, products availability, employee attitudes and motivation, and customer care service provided.

F-Statistics of the model measures the overall significance of the regression model. It showed the model is robust and fit. The null hypothesis explained that the model is statistically insignificant if P-value is greater than 0.05. From the table above, the P-value is 0.000 which is less than 0.05, which implies that at 5% level of significance we thereby reject null hypothesis and conclude that the model is fit and robust and it is statistically significant, that means there is a true relationship between the independent variables and the dependent variable.

The table also presents the coefficient of independent variables provided with the t-statistics values, standard errors as well as the probability values to ascertain the significant of the impact of the independent variables on the dependent variable.

Coupon Sales (CS) The impact of CS on BA is positive with coefficient value of 0.121. And the positive impact is significant with P value of 0.003. This means that, buying attitudes of customers (BA) is significantly determined by coupon sales (CS) and hence a coupon sale in this regard is relevant. Thus, the null hypothesis is rejected and accepts the alternative hypothesis (H_{A1}) thereof. This implies that an increase in CS by 1% will lead to an increase in buying attitudes of customers (BA) by 12.1% while other variables are held constant.

Buy-one-get-one-free (BG):- The impact of BG on BA is positive with coefficient value of 0.177. And the positive impact is significant with P value of 0.000. This means that, buying attitudes of customers (BA) is significantly determined by buy-one-get-one-free (BG) and hence a buy-one-get-one-free in this regard is relevant. Thus, the null hypothesis is rejected and accepts the alternative hypothesis (H_{A2}) thereof. This implies that an increase in BG by 1% will lead to an increase in buying attitudes of customers (BA) by 17.7% while other variables are held constant.

Price Discounts and Price Promotion (PD):- The impact of PD on BA is positive with coefficient value of 0.003. And the positive impact is insignificant with P value of 0.961. This means that, buying attitudes of customers (BA) is not significantly determined by price discounts (PD) and hence a price discounts in this regard is less relevant. Thus, the null hypothesis (H₀₃) is accepted and reject the alternative hypothesis. This implies that an increase in Price Discount by 1% will lead to an increase in buying attitudes of customers buying attitude by 0.3% while other variables are held constant. The impact of PD on BA is statistically insignificant at 5%.

Rebate (RB):- The impact of RB on BA is positive with coefficient value of 0.250. And the positive impact is significant with P value of 0.000. This means that, buying attitudes of customers (BA) is significantly determined by rebate (RB) and hence a rebate in this regard is relevant. Thus, the null hypothesis is rejected and accepts the alternative hypothesis (H_{A4}) thereto. This implies that an increase in RB by 1% will lead to an increase in buying attitudes of customers (BA) by 25% while other variables are held constant. The impact of RB on BA is statistically significant at 5%.

Sex: The impact of sex (gender) i.e. male and female on BA is negative with coefficient value of -0.076. And the negative impact is insignificant with P value of 0.303. This means that, buying attitudes of customers (BA) is not significantly determined by Sex of the consumer and hence a sex in this regard is less relevant. Thus, the null hypothesis (H_{05}) is failed to be rejected and reject the alternative hypothesis thereto. This implies that gender of the customers do not lead to an increase in buying attitudes of customers (BA) while other variables are held constant.

4.5 Test of Hypothesis

4.5.1 Testing hypothesis I

H₀₁: The use of coupons does not have significant impact on the buying attitude of the customers of retail stores in Gombe local government.

From the Multiple Regression result from table 8 the *t – value is 2.958 and p – value is 0.003*

Hence with a p-value of 0.003 from the model, the null hypothesis is thereby rejected. It is therefore concluded that: coupon has a significant impact on buying attitude of the customers of retail stores in Gombe local government at 0.05 significant levels.

4.5.2 Testing hypothesis II

H₀₂: Buy1 Get1 Free (BG) does not have significant impact on buying attitude of the customers of retail stores in Gombe local government.

From the Multiple Regression result fromtable 8 the *t – value is 3.607 and p – value is 0.000*

Hence with a p-value of 0.000 from the model, the null hypothesis is thereby rejected. It is therefore concluded that: buy-one-get-one-free has a significant impact on buying attitude of the customers of retail stores in Gombe local government at 0.05 significant levels.

4.5.3 Testing hypothesis III

H₀₃: Price promotion does not have significant impact on buying attitude of the customers of retail stores in Gombe local government.

From the Multiple Regression result table from the *t – value is 0.049 and p – value is 0.961*

Hence with a p-value of 0.961 from the model, the null hypothesis is thereby accepted. It is therefore concluded that: price promotion/discounts has no significant impact on buying attitude of the customers of retail stores in Gombe local government at 0.05 significant levels.

4.5.4 Testing hypothesis IV

H₀₄: Rebate does not have significant impact buying attitude of the customers of retail stores in Gombe local government.

From the Multiple Regression result from table 8 the *t – value is 4.343 and p – value is 0.000*

Hence with a p-value of 0.000 from the model, the null hypothesis is thereby rejected. It is therefore concluded that: rebate has significant impact on buying attitude of the customers of retail stores in Gombe local government at 0.05 significant levels.

4.5.5 Testing hypothesis V

H₀₅: There is no significant difference in the buying attitude of male and female customers of retail stores in Gombe local governments.

From the Multiple Regression result from the *t – value is – 1.034 and p – value is 0.303*

Hence with a p-value of 0.303 from the model, the null hypothesis is thereby failed to be rejected. It is therefore concluded that: sex (male and female) has no significant difference on buying attitude of the customers of retail stores in Gombe local government at 0.05 significant levels.

4.6 Discussions of Major Findings

The study examined the effects of the most effective sales promotion mix strategies that can have the most positive influence on buyer's attitude toward product or service. The study was conducted in Gombe local government where respondents were selected from selected retail stores in Gombe local government.

A total of one hundred and eighty-four (184) were filled by the respondents and the analysis of the data was done in this section. The demographic distribution showed that males (54.89%) were the highest respondents and majority of the respondents (30.98%) are within the income level of 51,000-100,000. The distribution further showed that most of the respondents (34.98%) are within the ages of 36-45 years as majority of the respondents (29.89%) have at least a diploma or national certificate of education (ND/NCE) certificate. Also, the distribution showed that majority of the respondents was from Nasara store with (22.28%).

Based on the objectives of the study the following observations were made from the analysis of data.

4.6.1 Coupon sales

The analysis of the results showed that there is a positive and significant relationship between sales promotion mix strategies and buying attitudes of customers. The multiple regression analysis further showed that coupon sales focus has a significant impact on buying attitudes of customers which is in line with the findings of Yin-Fah, Osman, and Foon (2011) who found Significant contribution of coupon to customers buying attitudes

4.6.2 Buy-one-get-one-free

The analysis of the results showed that there is a positive and significant relationship between sales promotion mix strategies and buying attitudes. The multiple regression analysis further showed that BG has a significant impact on buying attitudes of customers. This finding is in line with the findings of Ahmad et al. (2015) and Daramola, Okafor and Bello (2014)

4.6.3 Price promotion and discounts

The analysis of the results showed that there is a positive and insignificant relationship between sales promotion mix strategies and buying attitudes of customers. The multiple regression analysis further showed that price promotion has no significant impact on buying attitudes. This finding is not in line with the findings of Gilbert and Jackaria (2012). who found that price discounts significantly affect customers' purchase behaviors, but is similar to Vecchio, Del, Devon et al.2006)

4.6.4 Rebates

The analysis of the results showed that there is a positive and significant relationship between sales promotion mix strategies and buying attitudes of customers. The multiple regression analysis further showed that rebate has a significant impact on buying attitudes of customers. This finding is in line with the Park, Choi and Moon (2013), From their research, they found that sales promotion strategies should enhance customer repurchase intention and recommendations to other customers because they raise the level of customer satisfaction, value perception and duty-free shop image formation.

5.0 SUMMARY, CONCLUSION AND RECOMMENDATION

5.1 Summary

The study examined the effects of the most effective sales promotion mix strategies that can have the most positive influence on buyer's attitude toward product or service. The study was conducted in Gombe local government where respondents were selected from selected retail stores in Gombe local government.

A total of one hundred and eighty-four (184) were filled by the respondents and the analysis of the data was done in this section. The demographic distribution showed that males (54.89%) were the highest respondents and majority of the respondents (30.98%) are within the income level of 51,000-100,000. The distribution further showed that most of the respondents (34.98%) are within the ages of 36-45 years as majority of the respondents (29.89%) have at least a diploma or national certificate of education (ND/NCE) certificate. Also, the distribution showed that majority of the respondents was from Nasara store with (22.28%).

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5.2 Conclusion

From the above findings, it can be concluded that the effects of sales promotion mix strategies as a whole has significant impact on buying attitudes of customers of sampled retail stores in Gombe local government. Finally, this research had found significant impact of sales promotion on customers buying attitudes. It confirmed that customers buying attitudes can be positively influenced through various kinds of sales strategies,

including promotion techniques such as coupons, buy-one-get-one-free and rebate. However, price promotion was found to have no impact from this study likely because of perception. Nevertheless, the structure provides new visions to understand how different consumers respond to various promotion tools offered by marketers and their effects on consumers buying attitudes, which may be pertinent for marketers in order to use the right promotion strategies and promotional tools to promote products

5.3 Recommendations

Based on the conclusion reached in this research, the following recommendations are proffered:

1. Management of the retail stores should ensure effective integration of communication tools to ensure that the intended objectives for all promotional tools are achieved. It is equally important for management to fully utilize technology to attract consumers to their various brands. Social media tools have become more appealing to the youth hence retail stores must explore its full benefits.
2. Buy-one-get-one-free should be carefully applied as it can reduce profitability. Therefore it may be used in conjunction with other promotional tools such as sweepstakes and premiums. Greater emphasis may be placed on coupon sales to gain maximum advantage.
3. Management should engage in continuous research to correctly approximate consumer expectations and plan to meet them to reduce consumer complaints. Sales promotion has short term effect, as a result the management of the retail stores need to do a continuous follow up to establish long term relationship with new customers acquired during sales promotion period as they may switch with the competitors with better strategies.
4. Management should enhance the situational factors such as display of items, appearance of sales persons, location of showrooms as well as payment processes. These factors and other situational factors will enhance the effectiveness of their sales promotions to influence their consumers.

5.4 Limitations and Suggestions for Future Research

This study was conducted with the goal of extending frontier of knowledge in management science research on sales promotion strategies and buying attitude of customers in Nigeria. Thus, informed the utilization of primary source of data and the adoption of survey design to study the relationship that exists between the variables under consideration. Even though the study was successfully conducted, it was not without some shortcomings in relation to the conceptual framework, methodology, sample size, time frame and generalizability of findings.

The first limitation of the work is that each of the data analytic techniques adopted has its peculiar drawbacks. For instance, the use of primary data only, has restricted the study from seeking the financial records and having real picture of the sales income or profitability of the sampled retail stores so as to have comprehensive information on the subject of sales promotion in order to attain optimal sales. Second, the study uses of coupon sales, buy-one-get-one-free, rebates, price discount and sex as this does not comprehensively cover all sales promotion strategies. And it was difficult to ascertain actual population, records used were to guide on the estimate of population size

Future research could be directed towards various directions. First, the inclusion of additional promotional tools such as premium, sweepstakes and free samples which are excluded in this research. Moreover, future researchers are also advised to study the behavior of the respondents in different geographic location as different area will have a different impact on the consumption behavior. As this research is limited to the study of Gombe Local Government customer's behavior towards sales promotion and may not represent the entire country due to culture, customs and taste of the people as a result of diversity. Similarly, a category of goods or service was not the focus for this study.

Finally, Price discount was not having Significant impact on combine analysis of customer buying attitude, the reason is not clear, could it be because of perception or other factors, this is an arear of further research.

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Appendix A: Questionnaire

Dear Respondent,

I am a Master's of sciences (M.Sc) student of Abubakar Tafawa Balewa University, Bauchi, undertaking an empirical research on the topic "The Effects of Sales Promotion Strategies on Buying Attitudes of Retail Store Customer in Gombe local government

I do solicit for your objective answer to the following questions. Please tick (x) where appropriate and will ensure that your response will be treated with confidentiality.

Abubakar Ali

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Section A: Bio Data

1. Sex: Male [] Female []
2. Age; 18-25 [] 26-35 [] 36-50 [] 51-67 [] 68-75 []
3. Educational Level: Primary [] SSCE [] ND/NCE [] University Degree []
4. Retail stores: San-hussein [] Al-Musaph [] Makay [] Nasara [] Fusaha []
5. Income level: Below 15000 [] 15000-50000 [] 51000-100000 [] 101000-150000 [] 151000-200000 [] 201000-Above []

Section B: Coupon sales

S/N	Customers Statements on coupon sales	SD	D	N	A	SA
1	If a brand offers a coupon, that could be a reason for me to buy it.	1	2	3	4	5
2	When I buy a brand that offers a coupon, I feel I am getting a good buy.	1	2	3	4	5
3	A coupon has allowed me to buy a brand I do not regularly buy.	1	2	3	4	5
4	I usually buy the same brand even when I have a coupon on the other brands.	1	2	3	4	5
5	I have favorite brands, but most of the time I usually buy the brand that offers coupon.	1	2	3	4	5
6	A coupon has allowed me to buy the product earlier than planned.	1	2	3	4	5
7	A coupon has allowed me to buy more quantities of the same product.	1	2	3	4	5
8	Compared to most people, I am more likely to buy brands that offer a coupon.	1	2	3	4	5

Note SD= Strongly Disagree D=Disagree N= Neutral A=Agree and SA=Strongly Agree

Adopted from Yin-Fah et al., (2011).

Section C: Buy-one-get-one-free (B1G1F)

S/N	Customers Statements on Buy One and Get One Free	SD	D	N	A	SA
1	If a brand offers B1G1F, that could be a reason for me to buy it.	1	2	3	4	5
2	When I buy a brand that offers B1G1F, I feel I am getting a good buy.	1	2	3	4	5
3	B1G1F has allowed me to buy another brand, which I do not regularly buy.	1	2	3	4	5
4	I usually buy the same brand even when I have B1G1F on the other brands.	1	2	3	4	5
5	I have favorite brands, but most of the time I buy a brand that offers B1G1F	1	2	3	4	5
6	B1G1F allows me to buy the product earlier than planned.	1	2	3	4	5
7	B1G1F allows me to buy more quantities of the same product.	1	2	3	4	5
8	Compared to most people, I am more likely to buy brands that offer B1G1F.	1	2	3	4	5

Section D: Price Discount or price promotions

S/N	Customers statements on price discounts or price promotion	SD	D	N	A	SA
1	If a brand offers a price discount, that could be a reason for me to buy it.	1	2	3	4	5
2	When I buy a brand that offers a price discount, I feel I am getting a good buy.	1	2	3	4	5
3	A price discount has allowed me to buy another brand, which I do not regularly buy.	1	2	3	4	5
4	I usually buy the same brand even when I have a price discount on the other brands.	1	2	3	4	5
5	I have favorite brands, but most of the time I buy a brand that offers a price discount.	1	2	3	4	5
6	A price discount has allowed me to buy the product earlier than planned.	1	2	3	4	5
7	A price discount has allowed me to buy more quantities of the same product.	1	2	3	4	5
8	Compared to most people, I am more likely to buy brands that offer a price discount.	1	2	3	4	5

Note SD= Strongly Disagree D=Disagree N= Neutral A=Agree and SA=Strongly Agree

Adopted from Yin-Fah et al., (2011).

Section E: Rebates

S/N	Customers statements on Rebates	SD	D	N	A	SA
1	If a brand offers a Rebate, that could be a reason for me to buy it.	1	2	3	4	5
2	When I buy a brand that offers a Rebate, I feel I am	1	2	3	4	5

	getting a good buy.					
3	A Rebate has allowed me to buy another brand, which I do not regularly buy.	1	2	3	4	5
4	I usually buy the same brand even when I have a Rebate on the other brands.	1	2	3	4	5
5	I have favorite brands, but most of the time I buy a brand that offers a Rebate.	1	2	3	4	5
6	A Rebate has allowed me to buy the product earlier than planned.	1	2	3	4	5
7	A Rebate has allowed me to buy more quantities of the same product.	1	2	3	4	5
8	Compared to most people, I am more likely to buy brands that offer a Rebate.	1	2	3	4	5

Section F: Buying Attitudes of customers

S/N	Customers statement on Buying Attitudes,	SD	D	N	A	SA
1	Once I find a product I like, I buy it regularly	1	2	3	4	5
2	In general, I try to get the best overall quality.	1	2	3	4	5
3	I usually buy well-known brands.	1	2	3	4	5
4	I prefer to buy the bestselling brands.	1	2	3	4	5
5	It is great to buy something new and exciting.	1	2	3	4	5
6	I look very carefully to find the best value for money.	1	2	3	4	5
7	I buy as much as possible at sale prices	1	2	3	4	5
8	I usually buy the lower price products.	1	2	3	4	5
9	To get variety, I shop in different stores and buy different brands.	1	2	3	4	5
10	I spend more time deciding on the products and brands I buy.	1	2	3	4	5
11	I normally shop quickly, buying the first product or brand I find that seems good enough.	1	2	3	4	5
12	The more I learn about products, the harder it seems to choose the best	1	2	3	4	5
13	I carefully watch how much I spend	1	2	3	4	5

Note SD= Strongly Disagree D=Disagree N= Neutral A=Agree and SA=Strongly Agree

Adopted from Yin-Fah et al., (2011).

Thank you for the responses.

APPENDIX B

Case Processing Summary

		N	%
Cases	Valid	173	94.0
	Excluded ^a	11	6.0
	Total	184	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.768	.772	8

Inter-Item Correlation Matrix

	Coupon Sales 1	Coupon Sales 2	Coupon Sales 3	Coupon Sales 4	Coupon Sales 5	Coupon Sales 6	Coupon Sales 7	Coupon Sales 8
Coupon Sales 1	1.000	.411	.438	.358	.391	.303	.306	.358
Coupon Sales 2	.411	1.000	.377	.332	.258	.414	.311	.305
Coupon Sales 3	.438	.377	1.000	.329	.305	.257	.200	.388
Coupon Sales 4	.358	.332	.329	1.000	.388	.323	.153	.257
Coupon Sales 5	.391	.258	.305	.388	1.000	.344	.208	.332
Coupon Sales 6	.303	.414	.257	.323	.344	1.000	.449	.329
Coupon Sales 7	.358	.311	.200	.153	.208	.449	1.000	.411
Coupon Sales 8	.358	.305	.388	.257	.332	.329	.411	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Inter-Item Correlations	.326	.153	.449	.296	2.940	.006	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Coupon Sales 1	22.95	13.413	.564	.344	.727
Coupon Sales 2	23.10	13.370	.532	.310	.731
Coupon Sales 3	23.22	13.206	.473	.266	.742
Coupon Sales 4	23.51	12.748	.470	.258	.745
Coupon Sales 5	23.30	13.250	.477	.262	.741
Coupon Sales 6	23.26	12.940	.531	.340	.730
Coupon Sales 7	23.31	13.723	.395	.244	.758
Coupon Sales 8	23.33	13.923	.562	.278	.795

Case Processing Summary

		N	%
Cases	Valid	155	91.8
	Excluded ^a	15	8.2
	Total	184	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.788	.789	8

Inter-Item Correlation Matrix

	B1G1F 1	B1G1F 2	B1G1F 3	B1G1F 4	B1G1F 5	B1G1F 6	B1G1F 7	B1G1F 8
B1G1F 1	1.000	.488	.414	.258	.368	.339	.445	.465
B1G1F 2	.488	1.000	.404	.270	.360	.391	.355	.375
B1G1F 3	.414	.404	1.000	.372	.313	.268	.307	.402
B1G1F 4	.258	.270	.372	1.000	.397	.118	.197	.352
B1G1F 5	.368	.360	.313	.397	1.000	.475	.388	.298
B1G1F 6	.339	.391	.268	.118	.475	1.000	.376	.349
B1G1F 7	.445	.355	.307	.197	.388	.376	1.000	.407
B1G1F 8	.465	.375	.402	.352	.298	.349	.407	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Inter-Item Correlations	.348	.118	.488	.370	4.139	.008	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
B1G1F 1	22.48	12.341	.579	.369	.749
B1G1F 2	22.76	11.972	.563	.345	.752
B1G1F 3	22.62	12.662	.514	.292	.762
B1G1F 4	22.75	13.132	.389	.248	.786
B1G1F 5	22.77	12.086	.575	.384	.749
B1G1F 6	22.83	12.932	.483	.324	.767
B1G1F 7	22.66	12.543	.507	.290	.763
B1G1F 8	22.85	12.908	.563	.376	.754

Case Processing Summary

		N	%
Cases	Valid	162	88.0
	Excluded ^a	22	12.0
	Total	383	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.710	.711	8

Inter-Item Correlation Matrix

	Price Dis. 1	Price Dis. 2	Price Dis. 3	Price Dis. 4	Price Dis. 5	Price Dis. 6	Price Dis. 7	Price Dis. 8
Price Dis. 1	1.000	.464	.218	.277	.228	.354	.275	.422
Price Dis. 2	.464	1.000	.319	.360	.280	.335	.209	.312
Price Dis. 3	.218	.319	1.000	.388	.442	.431	.398	.419
Price Dis. 4	.277	.360	.388	1.000	.321	.354	.438	.376
Price Dis. 5	.228	.280	.442	.321	1.000	.431	.397	.424
Price Dis. 6	.354	.335	.431	.354	.431	1.000	.441	.362
Price Dis. 7	.275	.209	.398	.438	.397	.441	1.000	.348
Price Dis. 8	.422	.312	.419	.376	.424	.362	.348	1.000

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Inter-Item Correlations	.330	.218	.464	.247	2.133	.007	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Price Discount 1	15.08	6.549	.411	.235	.685
Price Discount 2	15.23	6.149	.510	.301	.645
Price Discount 3	15.33	5.842	.486	.281	.656
Price Discount 4	15.05	6.295	.481	.237	.657
Price Discount 5	15.18	6.496	.454	.237	.668
Price Discount 6	15.32	6.723	.503	.309	.635
Price Discount 7	15.09	6.137	.452	.227	.659
Price Discount 8	15.15	6.336	.473	.319	.637

Case Processing Summary

		N	%
Cases	Valid	179	97.3
	Excluded ^a	5	2.7
	Total	184	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.812	.812	8

Inter-Item Correlation Matrix

	Rebates 1	Rebates 2	Rebates 3	Rebates 4	Rebates 5	Rebates 6	Rebates 7	Rebates 8
Rebates 1	1.000	.488	.414	.258	.368	.339	.445	.465
Rebates 2	.488	1.000	.404	.270	.360	.391	.355	.375
Rebates 3	.414	.404	1.000	.372	.313	.268	.307	.402
Rebates 4	.258	.270	.372	1.000	.397	.118	.197	.298
Rebates 5	.368	.360	.313	.397	1.000	.475	.388	.349
Rebates 6	.339	.391	.268	.118	.475	1.000	.376	.407
Rebates 7	.445	.355	.307	.197	.388	.376	1.000	1.000
Rebates 8	.465	.375	.402	.352	.298	.349	.407	

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Inter-Item Correlations	.464	.264	.574	.311	2.179	.007	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Rebates 1	15.16	7.535	.518	.334	.798
Rebates 2	15.33	6.671	.658	.441	.757
Rebates 3	15.41	6.742	.605	.380	.773
Rebates 4	15.44	6.447	.674	.472	.751
Rebates 5	15.51	6.689	.553	.377	.792
Rebates 6	15.44	6.447	.605	.472	.751
Rebates 7	15.27	6.601	.645	.364	.765
Rebates 8	15.19	7.497	.553	.337	.793

Case Processing Summary

	N	%
Valid	181	98.4
Excluded ^a	3	1.6
Total	184	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.846	.851	13

Summary Item Statistics

	Mean	Minimum	Maximum	Range	Maximum / Minimum	Variance	N of Items
Inter-Item Correlations	.534	.407	.628	.221	1.543	.006	13

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Buying Attitude1	15.38	7.418	.640	.450	.819
Buying Attitude 2	15.41	7.272	.702	.533	.804
Buying Attitude 3	15.48	7.073	.688	.508	.806
Buying Attitude 4	15.64	6.797	.713	.517	.798
Buying Attitude 5	15.82	6.928	.558	.342	.847
Buying Attitude 6	15.31	7.621	.609	.390	.800
Buying Attitude 7	15.72	6.871	.589	.409	.823
Buying Attitude 8	15.55	7.011	.705	.397	.774
Buying Attitude 9	15.49	7.052	.697	.515	.827
Buying Attitude 10	15.48	7.073	.688	.508	.806
Buying Attitude 11	15.37	7.397	.637	.447	.807
Buying Attitude 12	15.23	7.723	.646	.401	.843
Buying Attitude 13	15.41	7.272	.702	.342	.847

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.845
Approx. Chi-Square	3441.387
Bartlett's Test of Sphericity	Df 406
	Sig. .000

Communalities	Initial	Extraction
Coupon Sales 1	1.000	.631
Coupon Sales 2	1.000	.524
Coupon Sales 3	1.000	.547
Coupon Sales 4	1.000	.509
Coupon Sales 5	1.000	.385
Coupon Sales 6	1.000	.502
Coupon Sales 7	1.000	.566
Coupon Sales 8	1.000	.523
B1G1F 1	1.000	.533
B1G1F 2	1.000	.518
B1G1F3	1.000	.547
B1G1F 4	1.000	.455
B1G1F 5	1.000	.529
B1G1F 6	1.000	.353
B1G1F 7	1.000	.440
B1G1F 8	1.000	.458
Price Discount 1	1.000	.336
Price Discount 2	1.000	.407
Price Discount 3	1.000	.393
Price Discount 4	1.000	.518
Price Discount 5	1.000	.410
Price Discount 6	1.000	.521
Price Discount 7	1.000	.540
Price Discount 8	1.000	.451
Rebate 1	1.000	.494

Rebate 2	1.000	.624
Rebate 3	1.000	.554
Rebate 4	1.000	.515
Rebate 5	1.000	.485
Rebate 6	1.000	.562
Rebate 7	1.000	.550
Rebate 8	1.000	.483
Buying Attitude 1	1.000	.609
Buying Attitude 2	1.000	.673
Buying Attitude 3	1.000	.658
Buying Attitude 4	1.000	.705
Buying Attitude 5	1.000	.537
Buying Attitude 6	1.000	.587
Buying Attitude 7	1.000	.634
Buying Attitude 8	1.000	.660
Buying Attitude 9	1.000	.580
Buying Attitude 10	1.000	.703
Buying Attitude 11	1.000	.621
Buying Attitude 12	1.000	.511
Buying Attitude 13	1.000	.509

Extraction Method: Principal Component Analysis.

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CS, BG, PD, RB, SEX ^b	.	Enter

a. Dependent Variable: CR

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.506 ^a	.256	.247	2.79817

a. Predictors: (Constant), CS, BG, PD, RB, SEX

b. Dependent Variable: BA

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	920.947	1	4.425	282.035	.000 ^b
1 Residual	2677.785	182	.078		
Total	3598.732	183			

a. Dependent Variable: CR

b. Predictors: (Constant), CRMB, KCF, KM, CRM

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF

(Constant)	6.777	1.254		5.405	.000			
CS	.121	.041		.157	2.958	.003	.777	1.287
1 BG	.177	.049		.229	3.607	.000	.542	1.845
PD	.003	.062		.003	.049	.961	.642	1.558
RB	.250	.058		.249	4.343	.000	.662	1.510
SEX	-.049	.047		-.076	-1.034	.303	.651	1.530

a. Dependent Variable: BA

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
CS	183	1.00	3.40	2.0068	.51701	.328	.126	-.856	.251
BG	183	1.00	4.29	2.2869	.53290	.408	.126	.206	.251
PD	183	1.00	4.40	2.3786	.64196	.213	.126	-.114	.251
RB	183	1.00	4.29	2.2869	.53290	.408	.126	.206	.251
BA	183	1.00	5.00	2.1347	.56349	1.025	.126	3.164	.251
Valid N (listwise)	182								

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	CS	BG	PD	RB
1	1	4.946	1.000	.00	.00	.00	.00	.00
	2	.019	16.077	.04	.41	.03	.00	.44
	3	.014	18.989	.11	.07	.02	.77	.22
	4	.011	20.870	.59	.25	.35	.10	.00
	5	.010	22.653	.26	.26	.59	.13	.34

a. Dependent Variable: BA

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	13.3168	22.9461	19.5072	1.63147	347
Residual	-8.50384	9.52451	.00000	2.78195	347
Std. Predicted Value	-3.794	2.108	.000	1.000	347
Std. Residual	-3.039	3.404	.000	.994	347

a. Dependent Variable: BA

Correlations

		BA	CS	BG	PD	RB
BA	Pearson Correlation	1	.349**	.446**	.316**	.408**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	383	383	383	383	383
CS	Pearson Correlation	.349**	1	.407**	.422**	.331**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	383	383	383	383	383
BG	Pearson Correlation	.446**	.407**	1	.495**	.524**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	383	383	383	383	383
PD	Pearson Correlation	.316**	.422**	.495**	1	.476**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	383	383	383	383	383

	Pearson Correlation	.408**	.331**	.524**	.476**	1
RB	Sig. (2-tailed)	.000	.000	.000	.000	
	N	383	383	383	383	383

** . Correlation is significant at the 0.01 level (2-tailed).

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
BA	184	100.0%	0	0.0%	184	100.0%
CS	184	100.0%	0	0.0%	184	100.0%
BG	184	100.0%	0	0.0%	184	100.0%
PD	184	100.0%	0	0.0%	184	100.0%
RB	184	100.0%	0	0.0%	184	100.0%

Descriptives

		Statistic	Std. Error	
BA	Mean	19.3812	.16984	
	95% Confidence Interval for Mean	Lower Bound	19.0473	
		Upper Bound	19.7151	
		5% Trimmed Mean	19.4840	
	Median	20.0000		
	Variance	11.048		
	Std. Deviation	3.32386		
	Minimum	8.00		
	Maximum	25.00		
	Range	17.00		
	Interquartile Range	5.00		
	Skewness	-.407	.125	
	Kurtosis	.082	.249	
	CS	Mean	26.7676	.22203
95% Confidence Interval for Mean		Lower Bound	26.3311	
		Upper Bound	27.2042	
		5% Trimmed Mean	27.0100	
Median		27.0000		
Variance		18.880		
Std. Deviation	4.34516			
BG	Minimum	7.00		
	Maximum	35.00		
	Range	28.00		
	Interquartile Range	6.00		
	Skewness	-.929	.125	
	Kurtosis	1.662	.249	
BG	Mean	26.1253	.22190	
	95% Confidence Interval for Mean	Lower Bound	25.6890	
		Upper Bound	26.5616	
	5% Trimmed Mean	26.3432		

	Median		26.0000	
	Variance		18.859	
	Std. Deviation		4.34265	
	Minimum		12.00	
	Maximum		35.00	
	Range		23.00	
	Interquartile Range		5.00	
	Skewness		-.633	.125
	Kurtosis		.586	.249
	Mean		18.6736	.16564
	95% Confidence Interval for Mean	Lower Bound	18.3479	
		Upper Bound	18.9993	
	5% Trimmed Mean		18.7837	
	Median		19.0000	
	Variance		10.508	
PD	Std. Deviation		3.24166	
	Minimum		8.00	
	Maximum		25.00	
	Range		17.00	
	Interquartile Range		4.00	
	Skewness		-.527	.125
	Kurtosis		.217	.249
	Mean		18.9191	.17543
	95% Confidence Interval for Mean	Lower Bound	18.5741	
		Upper Bound	19.2640	
	5% Trimmed Mean		19.1111	
	Median		19.0000	
	Variance		11.787	
RB	Std. Deviation		3.43317	
	Minimum		6.00	
	Maximum		25.00	
	Range		19.00	
	Interquartile Range		4.00	
	Skewness		-.888	.125
	Kurtosis		1.514	.249

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
BA	.112	184	.000	.969	184	.000
CS	.109	184	.000	.950	184	.000
BG	.087	184	.000	.965	184	.000
PD	.100	184	.000	.972	184	.000
RB	.120	184	.000	.946	184	.000

a. Lilliefors Significance Correction