



Analysis Of Company Reputation And Brand Attachment On Repurchase Intention In A CV GUNUNG MAS: The Mediating Role Of Customer Satisfaction And Brand Commitment In East Java

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ABSTRACT

This research investigates how company reputation and brand attachment influence repurchase intention in the B2B sugar sector, with customer satisfaction and brand commitment as mediating variables. The study focuses on distributors and retailers in East Java, a key sugar distribution hub in Indonesia. A quantitative approach was employed, utilizing purposive sampling to survey 97 retail partners actively involved in sugar transactions. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings are expected to reveal that strong company reputation and emotional brand attachment positively influence repurchase intention, both directly and indirectly through increased satisfaction and commitment. This research provides empirical evidence and managerial insights for sugar companies to enhance long-term B2B loyalty by strengthening relational brand strategies. By highlighting emotional and reputational factors over transactional elements like price, the study contributes to a deeper understanding of loyalty drivers in commodity-based industries.

INTRODUCTION

In Indonesia, sugar is a major commodity that is very important for household consumption and various food and beverage industries. Granulated sugar, which functions as a sweetener for food and beverages, is increasingly important in meeting the food needs of the community. According to Cahyaningtyas, Sugiyanto (2023) Sugar is a fundamental food item in Indonesia, and it

is essential to ensure a consistent supply and pricing. According to Databoks (United States Department of Agriculture, 2024), In the 2023/2024 trading season, global raw sugar consumption hit 177.32 million metric tons. During this time, Indonesia emerged as the sixth largest consumer of sugar worldwide, with a consumption of 7.5 million metric tons. The need for granulated sugar is rising in Indonesia due to population growth, economic development, and a higher quantity of processed foods and drinks (Tety, Tri Suci, Kurnia, 2023).

According to Ohiduzzaman (2024) Indonesia's sugar usage has risen in accordance with population growth, reaching approximately 7.7 million tonnes annually. So it can be concluded from the data above that Indonesia has high sugar consumers, so sugar is still one of the basic ingredients that continues to be sought by consumers. The Indonesian sugar industry faces many issues that affect production, pricing, and business relationships with B2B partners. Therefore, it is important to understand the broader phenomena affecting the sugar market and how companies can maintain the loyalty of their partners. The official report from ID FOOD Holding BUMN Pangan (2025) says that sugarcane milling in 2025 aims to boost sugar production in Indonesia. They plan to improve sugar factories in East Java and West Java. The goal is to produce 350 thousand tons of sugar, which is 14% more than last year. To reach this target, the director of Indonesia Food wants strong teamwork with all sugar factory partners, like distributors and retailers. This reflects that the success of the supply chain and repeat purchase intentions in the B2B sugar sector are highly dependent on the company's reputation.

The recurring problem of sugar shortages in Indonesia's modern markets, as reported by APRINDO (2024), highlights significant disruptions to the supply chain caused by alleged hoarding, importer unpreparedness, and delays in licensing. These inefficiencies have limited sugar availability, which has negatively impacted the operations of B2B partners such as distributors and retailers. The company's inability to ensure timely and stable supply not only damages customer satisfaction but also damages the company's reputation among business partners who depend on reliability. Arthur et al. (2024) the results of research stated that customer satisfaction play an important role in building customer loyalty in B2B settings. According to Fernando, B.P. Bintoro, N. Lutfiani, Haryanto, D. Julianingsih (2023) in the professional industry, company reputation plays an important role in building and maintaining customer trust.

Research conducted by Yulisa Baisela (2022) one company that operates in the distribution and trading sectors is PT. Rajawali Nusindo. In 2013, Rajawali Nusantara Indonesia introduced gula kemasan products with Raja Gula's merek dagang, which were distributed to modern markets. The main factor attracting retail sales is the high margins on each sale. After its launch in 2013, Raja Gula products saw a significant increase in sales. However, sales declined in 2014. According to Yulisa Baisela (2022) after using a new strategy, the research results stated that consumers have a bond with the sugar brand because the marketing strategy used by PT Rajawali Nusantara Indonesia (RNI) through the "Raja Gula" product such as the use of consistent brand communication, attractive packaging, and direct distribution to retailers has created brand attachment and brand loyalty towards customers.

Recent studies have shown that factors such as company reputation, brand attachment, customer satisfaction, and brand commitment are crucial in influencing repurchase intention in B2B relationships. A study conducted by Mohamed and Ibrahim (2024) highlighted that perceived company reputation and relationship quality greatly influence partner loyalty, especially when the relationship is built on a strong foundation of brand trust. Brand attachment plays a significant role as an emotional connection that fosters psychological closeness between distributors and company identity. This is supported by Xu, Jung, and Han (2022), who asserted that emotional attachment to a

brand positively influences customer loyalty behavior. However, attachment alone is not enough to sustain long-term loyalty without brand commitment. This commitment describes the extent to which business partners, such as distributors or retailers, deliberately and continuously choose to maintain collaboration with a particular brand despite external pressures or market alternatives. A study by Masinyane and Dhurup (2023) found that brand commitment and customer satisfaction act as important mediators in enhancing the influence of company reputation on repurchase decisions in the B2B manufacturing sector. The results by Masinyane and Dhurup (2023) highlight the importance for businesses to build positive brand image and emotional connections, while promoting brand loyalty and customer satisfaction to ensure repeat purchases in the B2B sector. Thus, it is important to adopt strategic and relationship-focused methods to maintain long-lasting business relationships and encourage ongoing transactions.

As mentioned in Buwono et al., (2023) repurchase intention refers to a customer's assessment of whether to buy products or services again from the same seller, considering the present circumstances and potential future developments. Meanwhile, Adela & Tuti (2024) stated that Repurchase intention indicates a customer's likelihood of buying more or using services they have utilized before. It can be concluded that repeat purchase behavior is an important field of study in consumer behavior, which reflects the desire of customers to buy a product or service again after their initial purchase. Understanding the factors that drive repeat purchase decisions is essential for businesses.

CV Gunung Mas is a sugar distribution company established in 1979 in Kediri City and has built a wide and trustworthy B2B partner network. As a company that continues to strive for sustainability and strengthen long-term relationships with partners, it is important to analyze the factors that influence repurchase intention. This analysis is also relevant considering various cases in the sugar industry, such as stock shortages, distribution delays, and price fluctuations, which require the company to maintain its reputation, enhance brand attachment, and strengthen customer satisfaction and commitment to ensure sustainable business relationships.

LITERATURE REVIEW

Company Reputation

Company reputation reflects how stakeholders perceive a company's credibility, reliability, and overall image. According to Herawati et al. (2021), a good reputation influences consumer loyalty and shapes positive brand impressions. Fajar (2022) adds that reputation can be built through transparent operations, ethical practices, and consistent communication. In the B2B context, especially in the sugar industry, company reputation is crucial in building trust with distributors and long-term partners. Fatimah & Kusniawati (2021) explain that company reputation is reflected through three main indicators: the ability to build stakeholder trust, improve company performance, and cultivate a sense of pride in business partners.

H1: Company reputation influences customer satisfaction

Company reputation plays a critical role in shaping how business partners evaluate a supplier's trustworthiness and reliability. A company that successfully builds stakeholder trust, shows consistent performance, and evokes a sense of pride is more likely to satisfy its customers. Fatimah & Kusniawati (2021) emphasize that these aspects build a company's image and directly contribute to customer satisfaction in B2B relationships. Research by Herawati et al. (2021) also confirms that reputation significantly impacts customer evaluation, particularly in industries where long-term collaboration is crucial.

H2: Company reputation influences repurchase intention

A positive company reputation not only affects satisfaction but also encourages repeat purchases. Fajar (2022) suggests that a strong reputation reduces switching intentions and increases customer confidence in repurchasing from the same supplier. In B2B distribution, reputation becomes a long-term investment, as buyers tend to stay with trusted partners. This is particularly relevant in the sugar industry, where reliability is essential.

Brand Attachment

Brand attachment is the emotional bond between a customer and a brand, built through long-term interactions and positive brand experiences. Hidayati et al. (2021) state that emotional attachment can arise from satisfaction, trust, and identity alignment. Ko & Jeon (2024) argue that attachment leads to psychological closeness and makes customers feel that the brand is part of their identity. Fonny & Tandijaya (2022) identify four indicators of brand attachment: the perception that the brand is part of oneself, personal emotional connection, automatic brand-related thoughts, and spontaneous positive feelings. In the B2B setting, this attachment can influence the commitment of retailers and their decision to keep using the same brand.

H3: Brand attachment influences brand commitment

Emotional bonds between a brand and its customers create a sense of closeness and identification. Fonny & Tandijaya (2022) argue that when customers feel the brand is part of themselves, they are more likely to develop long-term commitment. Hidayati et al. (2021) support this by noting that emotional experiences play a significant role in shaping brand loyalty. In B2B relationships, attachment forms through continuous interaction, and this emotional tie strengthens buyer commitment.

H4: Brand attachment influences repurchase intention

Strong brand attachment leads to habitual and emotionally driven purchasing behavior. When a brand becomes embedded in the customer's business processes and identity, it becomes difficult to switch. Research by Ko & Jeon (2024) shows that brand attachment can directly impact repurchase intention by making customers feel emotionally connected and psychologically secure in their decisions.

Customer Satisfaction

Customer satisfaction refers to the positive emotional response resulting from the comparison between expectations and actual experiences. Marliana et al. (2023) emphasize that in the distribution business, satisfaction is influenced by service quality, product consistency, price fairness, and promotional strategies. Hakim (2021) outlines five indicators that affect satisfaction: product quality, service quality, emotional benefits, price, and promotion. In the B2B sugar industry, customer satisfaction also includes aspects like delivery punctuality and support during distribution. High satisfaction contributes to increased loyalty and willingness to repurchase.

H5: Customer satisfaction influences repurchase intention

Satisfied customers are more likely to continue their business relationships and avoid searching for new suppliers. Marliana et al. (2023) explain that satisfaction reflects overall evaluation and determines whether the customer will return. In a B2B setting, high satisfaction—especially with service quality and responsiveness—encourages loyalty and future transactions.

H7: Customer satisfaction mediates the relationship between company reputation and repurchase Intention

Reputation builds trust and confidence, which increases satisfaction, and this satisfaction becomes the key driver of repeat purchasing. Fatimah & Kusniawati (2021) explain that satisfaction

is the emotional result of experiencing a company's good reputation. Thus, customer satisfaction functions as a bridge between how the company is perceived and whether customers decide to continue buying.

Brand Commitment

Brand commitment describes a customer's intention to maintain a long-term relationship with a brand. Roshima & Keni (2024) describe brand commitment as consisting of affective (emotional), calculative (rational), and normative (obligation-based) components. High commitment reduces the likelihood of switching to competitors. Nursanti et al. (2024) found that the stronger the emotional and rational commitment to a brand, the more likely buyers are to continue repurchasing. In the B2B context, commitment represents not only loyalty but also a strategic decision to continue cooperation.

H6: Brand commitment influences repurchase intention

When customers are emotionally and rationally committed to a brand, their intention to repurchase strengthens. According to Nursanti et al. (2024), brand commitment reduces the attractiveness of alternatives and reinforces the decision to stay loyal. In long-term B2B partnerships, commitment often reflects strategic alignment between both parties.

H8: Brand commitment mediates the relationship between brand attachment and repurchase intention

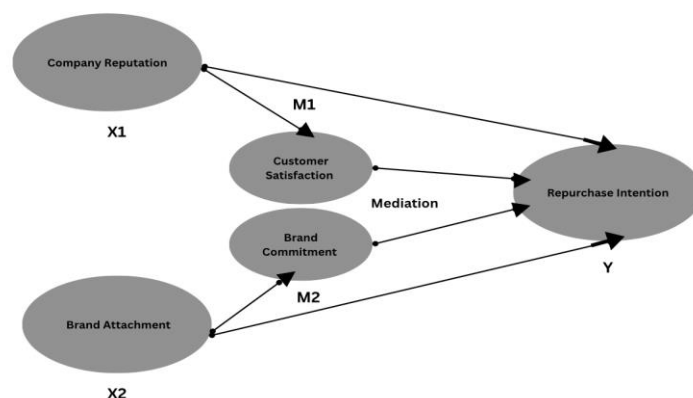
While brand attachment creates emotional closeness, it is brand commitment that transforms this bond into action. Roshima & Keni (2024) suggest that commitment—whether emotional, rational, or moral—plays a central role in translating attachment into consistent behavior. Therefore, commitment acts as a mediating factor that links emotional connection with purchasing decisions.

Repurchase Intention

Repurchase intention refers to the likelihood of a customer buying the same product again based on previous positive experiences. Palementaria et al. (2021) argue that repurchase intention is influenced by emotional satisfaction, relationship strength, and perceived product reliability. Werdiastuti & Agustiono (2022) classify repurchase intention into four types: transactional interest, referral interest, preferential interest, and explorative interest. In the B2B sugar industry, repurchase intention is a key indicator of distributor loyalty and supplier performance.

Based on the discussion above with the development of hypotheses, the formulation of the framework of this research is as follows :

Figure 3. Conceptual Framework



METHODS

This study uses a descriptive quantitative method with a survey approach. The population in this research consists of distributors and retailers who partner with a sugar company operating in East Java. The sampling technique applied is purposive sampling, where respondents are selected based on specific inclusion criteria.

The criteria used for respondent selection are as follows:

1. Have maintained an ongoing cooperative relationship with CV GUNUNG MAS for more than two years
2. Make monthly purchases of at least 20 tons
3. Be either the owner or manager of the retail operation
4. Based in East Java

Data was collected using a structured questionnaire distributed via Google Form. The questionnaire employed a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). According to the guidelines provided by Hair et al. (2021), the sample size is calculated by multiplying the number of indicators by a factor ranging from 5 to 10. In this study, 19 indicators were utilized, which necessitated a minimum of 95 respondents. Ultimately, 97 valid responses were collected from participants who met the study criteria. Data analysis was conducted using the Partial Least Squares Structural Equation Modeling (PLS-SEM) technique with SmartPLS software. The analysis involved evaluating both the measurement model (to assess reliability and validity) and the structural model (to test hypotheses and path relationships).

RESULTS

Data Analysis

Table 1: Sample Demography and Characteristics

Category	Number of Respondents	Percentage
Company Operational Period		
3-5 Years	18	18,6%
6-10 Years	41	42,3%
11-20 Years	29	29,9%
More than 20 Years	9	9,3%
Have Been Involved In The Sugar Industry For Years		
1-3 Years	12	12,4%
4-6 Years	12	12,4%
7-10 Years	28	28,9%
More than 11 Years	45	46,4%

Source: Data Processed, 2025

The questionnaire survey was distributed to 97 respondents and all responses were completed and usable, generating a 100% response rate. Table 1 describes the demographic characteristics of the sample. Most of the respondents have operated their businesses for 6–10 years (43.3%), followed by those with more than 20 years (23.7%), 11–20 years (20.6%), and 3–5 years (12.4%) of operational history. Regarding their experience in the sugar industry, the majority have been involved for 7–10 years (30.9%) and more than 11 years (30.9%), followed by 4–6 years (25.8%) and 1–3 years (12.4%). The respondents represent retailers who are active partners of the CV. Gunung Mas distributor, and their responses reflect diverse operational backgrounds and significant industry involvement, providing valuable insight into distributor performance, loyalty, and satisfaction.

Table 2: Measurement Model Validity and Reliability

Variables	Factor Loading	AVE	Construct Reliability
CS.1	0.787	0.618	0.829
CS.2	0.782	0.618	0.829
CS.6	0.789	0.618	0.829
BC.1	0.813	0.621	0.867
BC.2	0.743	0.621	0.867
BC.4	0.793	0.621	0.867
BC.5	0.801	0.621	0.867
CR.1	0.716	0.580	0.873
CR.3	0.757	0.580	0.873
CR.4	0.793	0.580	0.873
CR.5	0.778	0.580	0.873
CR.6	0.762	0.580	0.873
BA.1	0.797	0.555	0.833
BA.2	0.731	0.555	0.833
BA.3	0.707	0.555	0.833
BA.4	0.743	0.555	0.833
RI.3	0.784	0.676	0.893
RI.4	0.796	0.676	0.893
RI.2	0.842	0.676	0.893
RI.1	0.863	0.676	0.893

Source: Data Processed, 2025

Several indicators such as CS.3, CS.4, CS.5, BC.3, and CR.2 were removed because their factor loading values were <0.70 (shown in red in the output). Hair et al. (2017) stated that indicators with low loadings should be eliminated to increase convergent validity ($AVE \geq 0.5$) and construct reliability ($CR \geq 0.7$). Therefore, these indicators were not included in the final analysis.

Table 3: Cross Loading Result

Variables	Customer Satisfaction	Brand Commitment	Company Reputation	Brand Attachment	Repurchase Intention
CS.1	0.787	0.612	0.638	0.549	0.618
CS.2	0.782	0.618	0.625	0.653	0.528
CS.6	0.789	0.592	0.560	0.585	0.508
BC.1	0.707	0.813	0.712	0.691	0.603
BC.2	0.588	0.743	0.591	0.505	0.560
BC.4	0.546	0.793	0.454	0.410	0.650
BC.5	0.584	0.801	0.534	0.453	0.692
CR.1	0.628	0.545	0.716	0.521	0.423
CR.3	0.615	0.646	0.757	0.604	0.587
CR.4	0.521	0.515	0.793	0.522	0.367
CR.5	0.633	0.554	0.778	0.524	0.512
CR.6	0.531	0.503	0.762	0.547	0.466
BA.1	0.668	0.605	0.674	0.797	0.596
BA.2	0.484	0.429	0.460	0.731	0.432
BA.3	0.516	0.449	0.457	0.707	0.401
BA.4	0.560	0.455	0.505	0.743	0.465
RI.1	0.662	0.691	0.601	0.596	0.863
RI.2	0.569	0.659	0.541	0.470	0.842
RI.3	0.568	0.628	0.418	0.491	0.784
RI.4	0.514	0.630	0.498	0.565	0.796

Source: Data Processed, 2025

Table 4 presents the results of the analysis using the Cross Loading method based on data from the PLS Algorithm. This finding shows that the loading value for each indicator against its respective latent variable is greater than its cross-loading value with other latent variables. For example, the Customer Satisfaction indicator (CS.1: 0.787, CS.2: 0.782, CS.6: 0.789) shows a higher loading compared to its cross-loading value with other variables. The same applies to the Brand Commitment indicator (BC.1: 0.707, BC.2: 0.588, BC.4: 0.546, BC.5: 0.584) and company Reputation (CR.1: 0.628, CR.3: 0.615, CR.4: 0.521, CR.5: 0.633, CR.6: 0.531). Other indicators, such as Brand Attachment (BA.1: 0.668, BA.2: 0.484, BA.3: 0.516, BA.4: 0.560) and Repurchase Intention (RI.1: 0.662, RI.2: 0.569, RI.3: 0.568, RI.4: 0.514) also meet similar criteria. These results confirm that all indicators

meet the requirements of discriminant validity, indicating that the Cross Loading method is effective in distinguishing variables in the model.

Table 4: R Square Result

Variables	R Square	R Square Adjusted
CR	0.602	0.598
BC	0.437	0.431

Source: Data Processed, 2025

The Adjusted R Square value of 0.598 indicates that the independent variable has a positive influence on increasing customer satisfaction. Meanwhile, the Adjusted R Square value of 0.431 indicates a positive effect on the variable.

The results of the F Square test show that most variables have a small influence on repurchase intention, such as Customer Satisfaction ($F^2 = 0.018$), company Reputation ($F^2 = 0.003$), and Brand Attachment ($F^2 = 0.034$), while Brand Commitment has a moderate influence ($F^2 = 0.381$) and Brand Attachment to Brand Commitment is very strong ($F^2 = 0.776$). In addition, the Q Square test shows good predictive model capability with a Q^2 value of 0.352 for Customer Satisfaction, 0.257 for Brand Commitment, and 0.422 for Repurchase Intention, which means this model explains the relationship between variables well.

Table 5 Direct Result

Hypothesis	Path	Path Coefficient	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values	Hypothesis Support
H1	Company Reputation → Customer Satisfaction	0.776	0.774	0.051	15.133	0.000	YES
H2	Company Reputation → Repurchase Intention	-0.054	-0.054	0.131	0.412	0.680	NO
H3	Customer Satisfaction → Repurchase Intention	0.150	0.666	0.125	1.199	0.231	NO
H4	Brand Attachment → Brand Commitment	0.661	0.181	0.057	11.509	0.000	YES
H5	Brand Attachment → Repurchase Intention	0.174	0.150	0.118	1.467	0.143	NO
H6	Brand Commitment → Repurchase Intention	0.602	0.595	0.121	4.962	0.000	YES

Source: Data Processed, 2025

From the six hypotheses tested, only three were found to be significant: H1, H4, and H6. H1 indicates that company reputation has a positive and significant influence on customer satisfaction ($p = 0.000$). H4 indicates that brand attachment has a positive and significant influence on brand commitment ($p = 0.000$). Meanwhile, H6 proves that brand commitment has a positive and significant influence on repurchase intention ($p = 0.000$). In contrast, the other three hypotheses, H2, H3, and H5, are not significant because their p-values are greater than 0.05. This indicates that company reputation does not directly influence repurchase intention (H2), customer satisfaction does not significantly influence repurchase intention (H3), and brand attachment also does not directly influence repurchase intention (H5).

Table 6 Indirect Result

Hypothesis	Path	Path Coefficient	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values	Hypothesis Support
H7	Company Reputation → Customer Satisfaction → Repurchase Intention	0.117	0.118	0.100	1.170	0.242	NO
H8	Brand Attachment → Brand Commitment → Repurchase Intention	0.398	0.396	0.088	4.501	0.000	YES

H7 examined the effect of company reputation on repurchase intention through customer satisfaction, and was not significant ($p = 0.242$). H8 proved significant. H8 indicated that brand attachment, which influences repurchase intention through brand commitment, has a positive and significant effect ($p = 0.000$), thus this mediation pathway is acceptable.

DISCUSSION

Practically, this research analyzes the factors of Company Reputation, Customer Satisfaction, Brand Attachment, Brand Commitment towards repurchase intention. The partial test results showed that three relationships were significant: Company Reputation → Customer Satisfaction (H1), Brand Attachment → Brand Commitment (H4), and Brand Commitment → Repurchase Intention (H6). This indicates that each variable, individually, has a positive influence on the other variables tested. Meanwhile, the full test results (H8) showed that Brand Attachment → Brand Commitment → Repurchase Intention also had a positive and significant influence ($p = 0.000$).

The results of H1 indicate that company Reputation has a significant and positive impact on Customer Satisfaction. This suggests that the higher a company's reputation is recognized by customers, the higher their sense of satisfaction, leading to a more positive emotional experience towards the product or service. This finding is in line with previous research, including research by Fajar (2022), which shows that company reputation in e-commerce positively and significantly influences consumer satisfaction. Similarly, Khan, Salamzadeh, and Iqbal (2022) found that company reputation increases customer satisfaction in the service industry. Similarly, Lepistö et al., (2024) emphasized that company reputation built through quality management practices significantly increases customer satisfaction in organizational settings. Meanwhile, the results of the H1 test indicate that company reputation has a positive and significant effect on customer satisfaction ($p = 0.000$). In the context of purchases from sugar distributors and customers, this can be explained by a good reputation can build trust among buyers. When customers believe that distributors can fulfill promises, such as consistency and on-time delivery, their satisfaction levels will increase.

Research by Helmi and Zulkarnain (2023) shows that company reputation has a significant influence on consumer purchases. However, recent research indicates that the relationship between brand reputation and repurchase intention is not always statistically significant. For example, Ahmed and Pham Long (2021) found that while online business reputation influences customer trust and satisfaction, it does not directly influence repurchase intention. Instead, its effect is mediated by variables such as trust and customer satisfaction. The results of the H2 test showed that company reputation did not significantly influence repurchase intention ($p = 0.680$). This indicates that customers not only consider reputation but also focus on the product itself as a basic need and business requirement. Company reputation acts as initial capital to increase trust, but purchasing decisions and repurchase intentions are more determined by product quality and usability. Furthermore, price competition is also an important factor; customers may be tempted by competitors' incentives, those offering more attractive prices, even if the competitors' reputation is not as good as the company they know.

Research by Abdullah and Junianingrum (2024) shows that customer satisfaction has a positive effect on repurchase intention in omnichannel marketing-based businesses. However, Curtis et al. (2011) show more negative findings. They state that many studies only examine the relationship between satisfaction and repurchase intention, not actual repurchase behavior. This makes it difficult to draw strong conclusions about the relationship. Furthermore, they note that the relationship between satisfaction and repurchase can be complex and does not always show a correlation, as it is influenced by various factors. The results of the H3 test indicate that customer satisfaction does not significantly influence repurchase intention ($p = 0.231$). This finding can be explained by several external factors. First, changes in market conditions can make customers perceive that the product's value is decreasing, for example due to price fluctuations. Second, even though customers are satisfied with previous purchases, they do not always have a commitment to repurchase, especially if there is no urgent need. This indicates that satisfaction alone is not enough to encourage repurchase without the presence of other relevant triggering factors.

The results of the H4 test indicate that brand commitment has a positive and significant effect on brand attachment ($p = 0.000$). This finding aligns with Jasin's (2022) research, which states that brand commitment has a positive and significant effect on brand attachment. Consumers who trust and are committed to a company demonstrate a desire to maintain a long-term relationship. Similarly, Haris, Nasir, and Cheema (2022) emphasize that brand commitment strengthens emotional attachment, leading to brand attachment in the retail sector. Furthermore, Shimul (2022) highlights that brand commitment, alongside brand trust and satisfaction, serves as an important bond for brand attachment. In the context of retailers or distributors, particularly CV Gunung Mas

customers, this attachment is often evident when they purchase sugar from the same company because they feel connected to CV Gunung Mas' image as a sugar seller and tend to view the company as a representative of that image. This strengthens the long-term emotional connection.

The results of the H5 test showed that brand attachment had no significant effect on repurchase intention ($p = 0.143$). This finding differs from previous research, such as that of Roshima & Kenny (2024), which stated that brand attachment had a positive and significant effect on repurchase intention. In the context of the contact lens industry, companies develop attractive product designs that meet customer expectations to maintain their preference. However, according to Cornelia (2020), brand attachment can influence repurchase intention directly or indirectly, both with and without mediation. The difference in the results in this study indicates that in the context of sugar purchases by CV Gunung Mas customers, brand attachment may need to be mediated, as Cornelia (2020) suggests, by other variables (e.g., brand commitment) to have a positive effect. Yuridera (2022) also found that Brand Attachment did not directly affect Repurchase Intention on *Kopi Kenangan*. A negative coefficient could occur for two reasons. First, customers who feel attached to a particular brand may not necessarily automatically repurchase if price or product availability are more important factors in their decision. Second, emotional attachment may be overridden by rational factors, such as the need for quick stock or greater promotions than competing brands, making the emotional connection insufficient to drive repurchase.

The results of the H6 test indicate that brand commitment has a positive and significant effect on repurchase intention ($p = 0.000$). This finding is in line with the research of Faruqi et al., (2024) who found that brand commitment has a significant direct effect on repurchase intention, where commitment strengthens attachment and encourages repurchase decisions for Barenbliss products. A similar finding was also shown by Aziza and Fikriah (2024) who showed that brand commitment significantly increases repurchase intention, through its mediating role between brand image and brand attachment. In addition, Amoroso and Ackaradejruangsri (2024) emphasized that effective brand commitment is one of the key dedication-based factors that drives continuity and repurchase intention across industries. In the context of CV Gunung Mas customers, this positive result can be explained by customers who have a high commitment to a particular sugar company tending to maintain long-term relationships with the company due to their confidence in the product quality and consistency.

The results of the H7 test showed that company reputation, which influences repurchase intention through customer satisfaction, was insignificant ($p = 0.242$). This finding aligns with research by Rachman, Nimran, Yulianto, and Pangestuti (2024), which stated that company reputation had no significant influence on customer satisfaction. Furthermore, Curtis et al. (2011) showed even more negative findings, emphasizing that the relationship between satisfaction and repurchase is complex, influenced by many factors, and does not always show a consistent correlation. In the context of CV Gunung Mas customers, this finding could occur for two main reasons. First, company reputation may not be sufficient to increase satisfaction if customers focus more on directly perceived aspects, such as sugar quality and delivery speed. Second, even if customers are satisfied, their repurchase decisions can be influenced by external factors such as market price, competitor promotions, or stock availability, thus weakening or even imperceptibly affecting the effect of reputation on repurchase.

The results of the H8 test indicate that brand attachment has a positive and significant effect on repurchase intention through brand commitment. To support this finding. First, Yuridera (2022) found that brand attachment influences repurchase intention through the mediation of brand commitment and brand loyalty among *Kopi Kenangan* consumers. This means that the stronger a

customer's emotional attachment to a brand, the more likely they are to form a commitment, ultimately driving a repurchase decision. Brand commitment acts as a bridge that transforms emotional bonds into concrete actions, resulting in consistent customer repurchase. In the context of CV Gunung Mas customers, attachment to a particular sugar company can foster trust and loyalty, strengthened by the brand's quality, image, and long-term consistency.

CONCLUSION

This study analyzed the influence of company reputation, customer satisfaction, brand attachment, and brand commitment on repurchase intentions in the sugar distribution industry, specifically at CV Gunung Mas. The findings indicate that company reputation positively influences customer satisfaction but does not directly drive repurchase, as purchasing decisions are often more influenced by product quality, competitive pricing, and delivery reliability than reputation alone. Similarly, customer satisfaction does not always lead to repurchase, especially in competitive markets where buyers may switch for better deals. Instead, brand commitment emerged as the most consistent driver of repurchase, both directly and as a mediator between brand attachment and repurchase intentions. In the distributor context, this highlights that while reputation is important for building trust, maintaining long-term B2B relationships requires consistent performance, competitive value, and strong relational commitment. Future research could incorporate external market conditions and additional mediators to better explain repurchase behavior in B2B distribution settings.

LIMITATION

First, the sample size consisted of 97 sugar B2B distributor respondents in East Java, a limited sample size that may limit the generalizability of the findings to other regions or industries. Purchasing behavior, market conditions, and competitive dynamics in the East Java sugar distribution sector may differ from those in other provinces or sectors. Secondly, although this study included relevant constructs such as corporate reputation, customer satisfaction, brand attachment, and brand commitment, it did not account for other potential influencing factors such as market regulation, supplier relationships, or seasonal demand fluctuations, which may also influence repurchase intentions in a B2B context.

Despite these limitations, this study provides valuable insights into the role of brand commitment as a mediator and highlights the unique purchasing dynamics in the sugar distribution business. The use of mostly post-2020-2024 literature ensures that the findings remain relevant to current market trends. Future research could expand its scope by including multiple regions, capturing changes over time, and integrating qualitative interviews to gain deeper insights into decision-making behavior.

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