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EDUCATION AND RESEARCH (CSIBER),  
KOLHAPUR, MAHARASHTRA, INDIA**

**(An Autonomous Institute)**

**University Road, Kolhapur - 416004, Maharashtra State, India.**

**website : [www.siberindia.edu.in](http://www.siberindia.edu.in)**

**E-mail : [editorsajmr@siberindia.edu.in](mailto:editorsajmr@siberindia.edu.in)**

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## Chhatrapati Shahu Institute of Business Education & Research (CSIBER)



(An Autonomous Institute)  
University Road, Kolhapur - 416004, Maharashtra State, India  
Phone : 0231-2535706 / 2535707  
website : [www.siberindia.edu.in](http://www.siberindia.edu.in)  
E-mail : [editorsajmr@siberindia.edu.in](mailto:editorsajmr@siberindia.edu.in)



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Email: [csiberpress@siberindia.edu.in](mailto:csiberpress@siberindia.edu.in)

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South Asian Journal of Management Research (SAJMR), is a scholarly journal that publishes scientific research on the theory and practice of management. All management, computer science, environmental science related issues relating to strategy, entrepreneurship, innovation, technology, and organizations are covered by the journal, along with all business-related functional areas like accounting, finance, information systems, marketing, and operations. The research presented in these articles contributes to our understanding of critical issues and offers valuable insights for policymakers, practitioners, and researchers. Authors are invited to publish novel, original, empirical, and high quality research work pertaining to the recent developments & practices in all areas and disciplines.

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**Dr. Pooja M. Patil**

Editor

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## Exploring the Intricate Nexus: Unravelling the Mediating Influence of Attitudes on Purchase Intentions in the Beauty Industry

**Dr. Kavir Kashinath Shirodkar**

Assistant Professor  
Saraswat Vidyalaya's Sridora  
Caculo College of Commerce &  
Management Studies,  
Telang Nagar, Khorlim,  
Mapusa, Goa, India

**Dr. K.G. Sankaranarayanan**

Professor & Programme Director,  
Integrated MBA(HTT), Goa  
Business School, Goa University.  
Goa, India

**Mr. Gajanan B. Haldankar**

Assistant professor,  
Department of Commerce,  
VVM's Shree Damodar college of  
Commerce & Economics,  
Govind Ramnath Kare Road,  
Tansor, Comba, Margao, Goa,  
India

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### Abstract

The role of cosmetics in enhancing physical appearance and self-esteem is widely acknowledged, reflecting their increasing significance in today's society. Leveraging the Theory of Planned Behaviour as a foundational framework, this study investigates the purchase intentions of consumers within the cosmetics industry. By extending TPB, the research incorporates traditional constructs—product knowledge, subjective norms, and perceived behavioural control—alongside hedonic and utilitarian values to provide a nuanced understanding of consumer behaviour. The study further explores the mediating role of attitudes in shaping the relationship between these factors and purchase intentions.

A descriptive research design was employed to examine these variables, with a sample size of 632 consumers selected using judgement sampling. Data were collected via offline surveys and analysed using IBM SPSS and SmartPLS 4. The findings reveal that hedonic value, utilitarian value, subjective norms, and perceived behavioural control significantly and positively influence attitudes toward cosmetic products. However, product knowledge exhibited no significant direct impact on attitudes. Attitudes were found to mediate fully the relationship between hedonic value, subjective norms, and perceived behavioural control with purchase intentions, whereas the mediation effect for utilitarian value was partial. Product knowledge, however, did not significantly influence purchase intentions through attitudes.

From a practical standpoint, the study offers valuable insights for marketers in the cosmetics industry. It highlights the importance of fostering positive attitudes by emphasising the emotional gratification (hedonic value) and practical benefits (utilitarian value) of cosmetics, as well as leveraging societal norms and consumers perceived behavioural control. This approach can strengthen consumer confidence and encourage favourable purchase decisions.

The originality of this research lies in its novel approach to understanding the mediating role of attitudes in the cosmetics sector. By addressing a critical gap in existing literature, it provides a theoretical and practical framework for analysing and enhancing consumer purchase intentions in a highly competitive market.

**Keywords:** Mediation, Cosmetics, Consumer Behaviour, Structural Equation Modelling

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### Introduction

Most of today's anthropological population utilises cosmetics consistently (Tengli & Srinivasan, 2022). The usage of cosmetics has spread around the entire world as a result of technological developments and a rising emphasis on self-care. Cosmetics have become a necessary component of daily life, significantly improving the appearance and self-confidence of numerous people. Cosmetics include a broad range of products designed to satisfy personal grooming requirements, from skincare to makeup, hair care to perfumes (Malik, 1940). These goods keep skin, hair, and nails healthy while cleansing, beautifying, and protecting them.

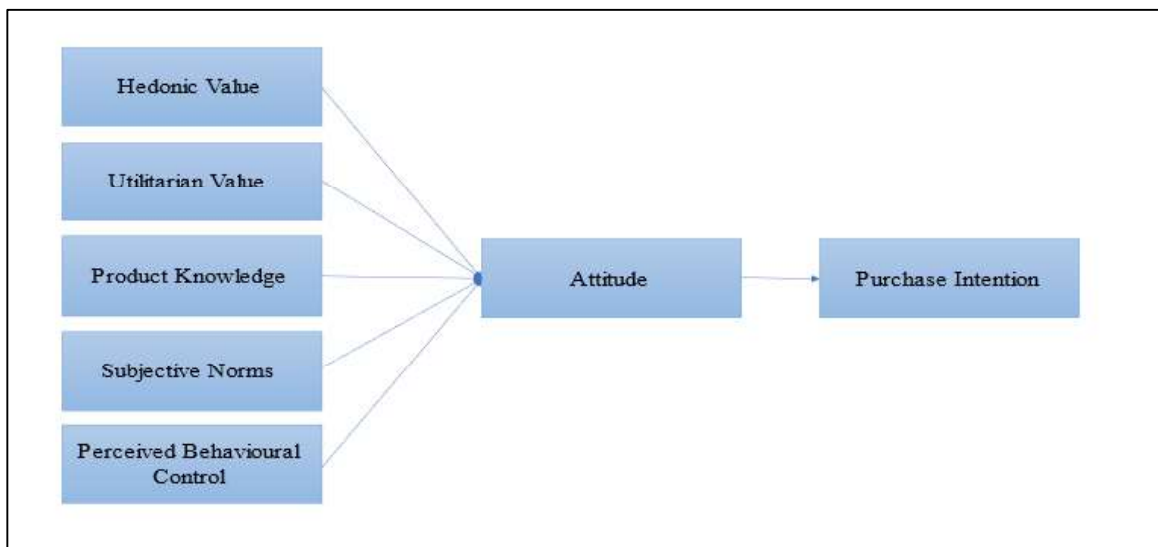
India's cosmetics sector has grown substantially due to changing lifestyles and increased awareness. India is known to be the fourth-largest market for cosmetics (Meredith Alda, 2023). According to Cosmetics Market Statistics 2027, the global market for cosmetics has grown by more than 16 percent in 2022. The market size which was valued at \$380.2 billion in 2019, is anticipated to hit \$463.5B by 2027 (Shankar Bhandalkar, 2023). Several studies in India have explored factors influencing Purchase Intention or Buying behaviour of cosmetic products. Minuscule studies have explored attitude formation towards cosmetic products and the mediating effects of attitude on relation between the factors and Purchase Intention. The proposal aims to observe the impact of mediators on the association between the antecedents and the purchase intention of cosmetics.

## Review of Literature

### Theoretical Background

The Theory of planned behaviour, established by (Ajzen, 1991) is frequently used to comprehend a customer's purchase intention or buying behaviour (Ajzen, 2020). Theory of planned behaviour has been extensively adopted in several domains to study consumer intentions. In research led by (Shimul et al., 2021), Theory of planned behaviour was used to determine the attitude and purchase intention of women shoppers concerning green cosmetic products. Another study by (Askadilla & Krisjanti, 2017) explored Indonesian consumers' Green Purchase Behaviour towards Green Cosmetic Products. Furthermore, Millennial female purchase behaviour was also investigated utilizing the same (Handriana et al., 2020). Additionally, the purchase intention behaviour of Malaysian Muslims towards cosmetics was studied by (Haque et al., 2018), who also investigated re-purchase consumer intention toward organic personal care products. Therefore, due to Theory of planned behaviour's wide applicability, the research adopts this Theory to study the attitude-purchase intention of the cosmetic consumer.

Figure 1: Conceptual Model



Source: Prepared by authors

### Hypothesis Development

#### Attitude

According to (Ajzen, 1991), an individual's attitude is the favourable or unfavourable evaluation that shapes their behaviour. Positive attitudes strongly influence intentions, with higher favourability leading to stronger intent to engage in a behaviour (Tarkiainen & Sundqvist, 2005). Attitudes serve as reliable predictors of purchase intentions, as suggested by (Tarkiainen & Sundqvist, 2005). (Hill & Lynchehaun, 2002) highlighted the crucial role of attitudes in understanding consumer motivations and preferences.

(Shimul et al., 2022) observed that female shoppers in South Africa demonstrated favourable attitudes toward purchasing green cosmetics, a finding consistent with similar research by (Askadilla & Krisjanti, 2017). (Limbu et al., 2022) further confirmed that green-conscious consumers are more inclined to purchase eco-friendly cosmetic products than those without such attitudes. (Ghazali et al., 2017) reported a significant positive relationship between consumer attitudes and purchase intentions in the context of organic personal care products, with most respondents displaying positive attitudes toward cosmetics.

#### Building on this foundation, the study hypothesizes:

H1: An increase in a positive attitude towards cosmetic products will increase consumers' intention to purchase cosmetic products.

#### Hedonic Value

According to (Chen et al., 2009), hedonic value refers to the overall evaluation of personal pleasures experienced, and it is linked to the ability to evoke emotional feelings, fantasies, and a sense of fun. These experiences are categorized based on physical fulfillment and emotional experiences (Cervellon & Carey, 2012). (Chitturi et al., 2008) added that products elicit optimistic emotional answers when they surpass individuals' expectations. In cosmetics, studies affirm that hedonic value has positively influenced attitude and purchase intention (Ghazali et

al., 2017; Ho et al., 2020). Therefore, this study propositions that consumers' purchase intention is significantly influenced by the hedonic value they associate with cosmetic products. Additionally, it hypothesized that the consumers' attitude is significantly affected by the hedonic value of the products, and the research also posits that the connotation between hedonic value and purchase intention is mediated by attitude. Thus, the study proposes the following hypothesis:

H2a: An increase in Hedonic value towards cosmetic products will increase consumer's intention to purchase cosmetic products.

H2b: An increase in Hedonic value towards cosmetic products will increase consumer's attitude to purchase cosmetic products.

H2c: The effect of Hedonic value on cosmetic purchase intention will be mediated by attitude towards cosmetic products purchase intention.

### **Utilitarian Value**

A utilitarian perspective focuses on logical and practical judgements (Chaudhuri & Holbrook, 2001). and, it is more goal-focused and cognitively directed (Batra & Ahtola, 1990; Bhat, 1986; Botti & McGill, 2011). Regarding cosmetic brands, the utilitarian characteristic pertains to the brand's capability to fulfil its physical appearance and skincare promises such as reducing wrinkles, addressing aging concerns, skin whitening, and moisturization (Apaolaza et al., 2011). According to (Butkeviciene, 2008), cosmetic companies frequently employ elaborate packaging designs that effectively convey positive information about the product's ingredients, instructions for use, and benefits. Consumers utilize this information to evaluate the performance of the brand. Previous research highlights the significant Influence of utilitarian value on attitude and purchase intention of cosmetic products (Ho et al., 2020). Therefore, the study, proposes the following hypothesis:

H3a: An increase in Utilitarian value towards cosmetic products will increase consumers' intention to purchase cosmetic products.

H3b: An increase in Utilitarian value towards cosmetic products will increase consumers' attitude to purchase cosmetic products.

H3c: The effect of Utilitarian value on cosmetic purchase intention will be mediated by attitude towards cosmetic products purchase intention.

### **Product Knowledge**

Product knowledge is crucial in influencing consumers' choice-making process and buying behaviour (Hill & Lynch, 2002). Customers with elevated product information tend to trust the inherent characteristics of the product, such as eminence and purpose, to assess its value. On the other hand, clients with less product familiarity often gauge the product grounded on external prompts, such as fee and kind (Wang, C. C., & Hwang, 2001). Multiple studies support that product knowledge positively influences consumer attitudes and purchase intentions of cosmetic products. Furthermore, it is found to directly influence their decision-making process and intentions directly, thereby enhancing the consumption of cosmetic products (Afendi, 2020; Ghazali et al., 2017; Haliza & Hendayani, 2021; NGUYEN et al., 2019). Therefore, the study, proposes the following hypothesis:

H4a: An increase in Product Knowledge towards cosmetic products will increase consumer's intention to purchase cosmetic products.

H4b: An increase in Product Knowledge towards cosmetic products will increase consumer's attitude to purchase cosmetic products.

H4c: The effect of Product Knowledge on cosmetic purchase intention will be mediated by attitude towards cosmetic products purchase intention.

### **Subjective Norms**

Subjective norms can be described as the "alleged societal compression" that entities experience, influencing their inclination to engage in a particular behaviour (Ajzen, 1991). When individuals are part of social groups, certain rules, norms, or shared beliefs regarding appropriate consumer behaviour exist. (Teng & Wang, 2015) suggested that consumers are more likely to have an affirmative purchase intention towards a product when they observe that individuals who are vital to them hold optimistic attitudes and views about that particular product. Past research have shown that subjective norms have a strong positive link with attitude and purchase intention (Askadilla & Krisjanti, 2017; Mamun et al., 2020; Ngah et al., 2021). Therefore, the study proposes the following hypothesis:

H5a: An increase in Subjective Norms towards cosmetic products will increase consumer's intention to purchase cosmetic products.

H5b: An increase in Subjective Norms towards cosmetic products will increase consumer's attitude to purchase cosmetic products.

H5c: The effect of Subjective Norms on cosmetic purchase intention will be mediated by attitude towards cosmetic products purchase intention.

#### **Perceived Behavioural Control**

Perceived Behavioural Control, as defined by (Icek Ajzen, 1980), refers to an individual's perception of possessing the necessary resources, abilities, and opportunities to engage in a specific behaviour. In addition to an individual's attitude towards the behaviour and subjective norms, this factor influences behavioural intentions and actual behavioural performance. (Madden et al., 1992) confirmed that PBC assists as a motivator for an entity's behavioural intentions and actual behaviour. Past studies by (Delistavrou & Tilikidou, 2022; Ghazali et al., 2017; Kasri et al., 2023; Singhal & Malik, 2018), have consistently shown that PBC has had a momentous impact on the purchase intention of cosmetic products. Therefore, the research, proposes the following hypothesis:

H6a: An increase in Perceived Behavioural Control towards cosmetic products will increase consumer's intention to purchase cosmetic products.

H6b: An increase in Perceived Behavioural Control towards cosmetic products will increase consumer's attitude to purchase cosmetic products.

H6c: The effect of Perceived Behavioural Control on cosmetic purchase intention will be mediated by attitude towards cosmetic products purchase intention.

### **Research Methodology**

#### **Participant Profile**

The empirical study gathered data from 632 respondents aged 20 years and above and had previous experience purchasing and using cosmetics. The study was conducted specifically in the state of Goa, India. Purposive sampling was employed to gather the data, and the sample size adhered to the "10-times rule" suggested by (Hair, J.F., Black, W.C., Babin, B.J., Anderson, R.E. and Tatham, 1998). The results discovered that the most of the participants were female, accounting for 57.3% while 42.7% were male. The age group between 20-40 years was the most represented, with 37.0% falling in the 20-30 age range and 37.5% in the 31-40 age range. In terms of marital status, 58.5% of participants were married and 40.5% were unmarried. Urban residents constituted the majority, accounting for 56.5% of the participants, while 43.5% resided in rural areas. In relation to educational qualifications, a significant proportion had completed either graduation (38%) or post-graduation (39.4%). Regarding employment, the majority (80.4%) were engaged in the service sector, with only 3.8% being homemakers. In terms of monthly income, the majority of participants reported earning 20,000 or more. In terms of cosmetics usage, 62.3% of participants used both chemical and green cosmetics, 25.0% used only chemical cosmetics, and 12.7% used only green cosmetics. The majority (43.5%) used cosmetics once a day, and the most common buying behaviour was purchasing cosmetics once a month (35.4%).

#### **Measurements**

The research instrument consisted of two sections. The first section focused on items related to hedonic value, utilitarian value, product knowledge, and the dimensions of the Theory of Planned Behaviour. The second section collected demographic information, including participants' gender, age, marital status, residence, education, employment, income, types of cosmetics used, usage frequency, purchase frequency, and monthly cosmetic expenditure.

Most of the items in the research instrument were adapted from existing scales utilised in prior studies, and they were rephrased to align with the objectives of this study. The items related to the TPB dimensions, namely attitude, perceived behavioural control, and subjective norms, were derived from multiple sources, including studies by (Ghazali et al., 2017), (Mamun et al., 2020) and (Cronan & Al-Rafee, 2008). Purchase intention was measured using items from studies by (Ghazali et al., 2017), (Pop et al., 2020), (Shimul et al., 2021). Product knowledge items were adapted from studies by (Ghazali et al., 2017) and (Briliana & Mursito, 2017). Hedonic value items were derived from studies by (Ho et al., 2020), (Ajitha & Sivakumar, 2017) and utilitarian value items from (Ho et al., 2020), and one item generated specifically for this study.

Participants rated their agreement with each item on a 7-point Likert scale ranging from 1 (Strongly disagree) to 7 (Strongly agree). The content validity of the questionnaire was evaluated using the Content Validity Index as



recommended by (Yusoff, 2019). Input from seven subject matter experts ensured the items were relevant, representative, and aligned with the target population's perspectives.

A pilot study with 131 participants assessed the reliability and validity of the measurement instrument, facilitated data reduction, and identified dimensions. Items with factor loadings below 0.50 were excluded, while those with loadings of 0.50 or higher were retained, ensuring a robust and reliable tool.

### **Sampling**

The participants in this research study were chosen using judgment sampling. They were provided with data about the research's objective and the data collection process. The participants were assured that their data would be treated confidentially, and no incentives were provided for their participation. The information for the study was collected through an offline survey, allowing the researchers to address any queries the participants had about the questionnaire. A total of 650 surveys were circulated, out of which 632 were considered usable for examination. Both male and female cosmetic users participated in filling out the questionnaire.

### **Results**

#### **Preliminary Analysis**

The dataset was initially assessed for missing responses using SPSS software, and none were identified (Aggarwal et al., 2020). To detect multivariate outliers, Mahalanobis Distance ( $D^2$ ) was applied, revealing no issues. Data normality was evaluated through skewness and kurtosis, with all values falling within the acceptable range of  $\pm 2$ , indicating no normality concerns (Garson, 2012).

To address potential common method bias, Harman's single-factor analysis was performed as per (Shkoler & Tziner, 2017). An unrotated exploratory factor analysis showed that the primary factor accounted for 23.869% of the variance, well below the 50% threshold, confirming the absence of significant common method bias. This comprehensive examination ensured the data's suitability for subsequent analysis.

#### **Pilot Study**

To ensure a robust model, an exploratory factor analysis was conducted using the maximum likelihood extraction method, guided by the recommendations of (Cautin, R. L., & Lilienfeld, 2015). This approach, based on eigenvalues greater than one, identified distinct factors among the questionnaire items while providing a goodness-of-fit test for the factor solution (Anderson & Gerbing, 1988). Data analysis was performed using SPSS software on a sample of 131 participants.

The suitability of the data for exploratory factor analysis was confirmed through the Kaiser-Meyer-Olkin measure and Bartlett's Test of Sphericity. The Kaiser-Meyer-Olkin value of 0.836, significant at a 0.01 confidence level, exceeded the threshold of 0.6 (Kaiser, 1974), validating the adequacy of the sampling. Exploratory factor analysis results revealed standardized factor loadings above 0.5 for all variables, ensuring strong construct reliability by (Osborne et al., 2011).

The analysis identified seven distinct factors. The first factor, "attitude," comprised eight items, while the second factor, "purchase intention," included five items. The third factor, "subjective norms," also consisted of five items. "Utilitarian value" and "perceived behavioural control" formed the fourth and fifth factors with four and three items, respectively. The sixth factor, "product knowledge," and the seventh factor, "hedonic value," each comprised three items. Collectively, these factors accounted for 72.03% of the total variance, exceeding the critical minimum value suggested by (Osborne et al., 2011), ensuring the model's methodological validity.

#### **Research Model Analysis**

The study utilized Harman's single-factor test to address potential same-source bias and Common Method Variance, as the dimensions of study constructs, including predictors and conditions, were based on responses from the same participants. Common Method Variance arises when a single factor explains a significant portion of the variance across variables (Podsakoff et al., 2003). An unrotated factor analysis revealed that the primary factor accounted for 32.548% of the total explained variance, well below the 50% threshold, indicating Common Method Variance was not a significant concern in this research.

Data analysis was conducted using the variance-based Partial Least Squares (PLS) method with SmartPLS 4.0 software, following the two-stage approach proposed by (Anderson & Gerbing, 1988). In the first stage, the measurement model was assessed for convergent and discriminant validity, examining the relationships between observed variables and their respective constructs. In the second stage, the structural model was analysed to evaluate the hypotheses.

Bootstrapping with 5000 resamples, as suggested by (Hair et al., 2016), was employed to estimate the significance of outer loadings and path coefficients, ensuring the statistical reliability of results through confidence intervals and resampling techniques. This comprehensive approach validated the study's constructs and established the robustness of its structural relationships.

Table 1: Measurement items and outer loadings.

<b>Constructs</b>	<b>Items</b>	<b>Details</b>	<b>Outer Loading</b>	<b>Cronbach's Alpha</b>
Attitude (ATT)	ATT1	I think using cosmetic products is a good for me	0.862	0.949
	ATT2	I think using cosmetic products is pleasant for me	0.875	
	ATT3	I think using cosmetic products is beneficial to me	0.885	
	ATT4	I think using cosmetic products is a wise decision to me	0.862	
	ATT5	I think using cosmetic products is desirable to me.	0.853	
	ATT6	I have a positive attitude toward cosmetic products	0.854	
	ATT7	I think using cosmetic products is favourable to me	0.852	
	ATT8	I think using cosmetic products is safe to me	0.831	
Hedonic Value (HV)	HV1	Using cosmetics products would give me a pleasure	0.941	0.945
	HV2	Using cosmetics products is enjoyable	0.963	
	HV3	Cosmetic product consumption enhances the quality of my life.	0.945	
Purchase Intention (PI)	INT1	I would like to recommend cosmetic products to other people	0.821	0.908
	INT2	I intend to continue buying cosmetic products in future	0.864	
	INT3	I will buy cosmetic products as soon as I run out of them	0.882	
	INT4	The probability that I would purchase cosmetic products is high	0.875	
	INT5	I have decided to purchase cosmetic products on a regular basis	0.835	
Perceived Behavioural Control (PBC)	PBC1	I am confident that I can buy cosmetic products if I want them	0.89	0.860
	PBC2	I have the resources and ability to buy cosmetic products	0.928	
	PBC3	I completely have control over the purchase of cosmetic products	0.83	
Product Knowledge (PK)	PK1	I have better knowledge of cosmetic products compared to my friends and relatives	0.877	0.881
	PK2	I have enough knowledge to differentiate between chemical cosmetic products, and green cosmetic products	0.918	
	PK3	I understand the features of cosmetic products	0.9	
Subjective Norms (SN)	SN1	Buying cosmetic products would help me feel accepted	0.826	0.869

Constructs	Items	Details	Outer Loading	Cronbach's Alpha
	SN2	People I listen to have the ability to convince me to purchase cosmetic products	0.865	
	SN3	The majority of people who matter to me believe that I should buy cosmetic products	0.824	
	SN4	My family members believe that buying cosmetic products is good for me	0.825	
	SN5	I learned about cosmetic products from my friends	0.693	
Utilitarian Value (UV)	UV1	Cosmetic products which I use have good functionality	0.872	0.890
	UV2	Using cosmetic products helps me in solving physical appearance-related problems.	0.902	
	UV3	Cosmetic products satisfy my physical appearance-related needs well	0.885	
	UV4	Using cosmetic products gives me a confidence	0.803	

Source: Prepared by authors

### Measurement Model Assessment

Outer Loadings, Composite Reliability, and Average Variance Extracted were utilised to evaluate convergent validity. (Hair, J. F., Jr., Hult, G. T. M., Ringle, C., & Sarstedt, 2016) state that the outer loading indicating indicator reliability needs to be more than 0.70. All of the outer loadings are shown in Table 1, ranging from 0.693 to 0.963, demonstrating the accuracy of each measurement indicator. Additionally, none of the Composite Reliability values fell below the 0.70 minimum required threshold (Chin, 1998). They varied between 0.904 and 0.965, signifying a high level of internal consistency among the items. See Table 2. In addition to that, every single one of the Average Variance Extracted values was higher than 0.50 (see 2). According to (Hair, J. F., Jr., Hult, G. T. M., Ringle, C., & Sarstedt, 2016), if an AVE value is at least 0.50, it specifies that a latent variable can explain, regularly more than half of the variance that is associated with its indicators. As a result, the measurement model has acquired a level of convergent validity that is adequate and satisfactory. We analysed the discriminant validity following (Fornell & f. larche, 1981). Table 2 demonstrates that all of the square roots of the Average Variance Extracted, shown in bold on the diagonals, are larger than the associations between the constructs, shown on the rows and columns corresponding to those square roots. This indicates that discriminant validity was attained because each reflective construct connected more sturdily to its own pointers than to others. Therefore, the discriminant validity of the construct measures had been thoroughly proved. An analysis of the structural model will be presented and discussed.

Table 2: Convergent Validity and Discriminant Validity

	CR	AVE	ATT	HV	INT	PBC	PK	SN	UV
ATT	0.958	0.739	<b>0.859</b>						
HV	0.965	0.902	0.42	<b>0.95</b>					
INT	0.932	0.732	0.443	0.293	<b>0.856</b>				
PBC	0.914	0.781	0.269	0.272	0.265	<b>0.884</b>			
PK	0.927	0.808	0.208	0.324	0.045	0.168	<b>0.899</b>		
SN	0.904	0.654	0.357	0.377	0.219	0.164	0.465	<b>0.809</b>	
UV	0.923	0.75	0.326	0.325	0.434	0.364	0.2	0.271	<b>0.866</b>

Source: Prepared by authors

Note: The square root of AVE is shown by the diagonals (in bold).

The lower part of the matrix displays correlations between the latent constructs.

The upper part of the matrix contains a report of shared variances.

### Structural Model Assessment

According to (Hair, J.F., Black, W.C., Babin, B.J., Anderson, R.E., and Tatham, 1998), it is challenging to establish a general guideline for an adequate amount of R2 value because it rests on the intricacy of the model and this domain. Higher values denote higher degrees of predicting accuracy. The R2 number ranges from 0 to 1. (Cohen, 1988) proposed that endogenous latent variables with R2 values of 0.26, 0.13, or 0.02 may be categorized as substantial, moderate, or weak. R2 values for the endogenous construct for attitude and intention to purchase, as shown in Table 3, are 0.26 and 0.31, respectively. The findings demonstrate that the endogenous variables in the model are fulfilled overall, with the total model accounting for around 0.31 of the variances in intention to purchase. According to (Cohen, 1988), the R2 values of attitude and intention to purchase were significantly above 0.26, indicating a substantial model. The results of this research's hypothesis test, which was based on the path coefficient and T statistics, are shown in Table 3. The standardized path coefficients range in value from -1 to +1. Strong positive correlations are specified by appraised path coefficients close to +1, and vice versa for negative values. According to (Hair, J. F., Jr., Hult, G. T. M., Ringle, C., & Sarstedt, 2016), projected coefficient values near to zero are typically not meaningful. In this stage, we evaluated the consequence and applicability of the structural model links. 16 hypotheses based on the Theory of planned Behaviour, including Perceived Behavioural Control, Subjective Norms, Attitude, and Intention, and other variables, including Hedonic Value, Utilitarian Value, Social Norms, and Product Knowledge, were tested, including mediation analysis. In the context of antecedents to attitude, consumers' Hedonic value ( $\beta = 0.27$ ,  $t = 6.35$ ,  $p < 0.00$ ), Utilitarian value ( $\beta = 0.14$ ,  $t = 3.22$ ,  $p < 0.00$ ), Subjective Norms ( $\beta = 0.21$ ,  $t = 5.18$ ,  $p < 0.00$ ), Perceived behavioural control ( $\beta = 0.113$ ,  $t = 2.855$ ,  $p < 0.04$ ) and Subjective Norms ( $\beta = 0.21$ ,  $t = 5.18$ ,  $p < 0.00$ ) positively associated to attitude, elucidating 26% of the variance in attitude. Therefore, H2b, H3b, H5b, and H6b are supported. The outcome, however, demonstrates no correlation between PK (Product Knowledge) ( $\beta = -0.03$ ,  $t = 0.63$ ,  $p = 0.53$ ) and attitude. H4b is, therefore, not supported. Concerning the indicators of the intention to buy cosmetics, Positive correlations were found between attitude and Utilitarian Value ( $\beta = 0.30$ ,  $t = 7.22$ ,  $p = 0.00$ ). PK is inversely associated to intention ( $\beta = -0.14$ ,  $t = 3.40$ ,  $p = 0.00$ ). Accounting for 31% of the PI variance. H1, H3a, and H4a are therefore supported. H2a, H5a, and H6a are not supported by the results because there is no significant link between HV ( $\beta = 0.07$ ,  $t = 1.79$ ,  $p = 0.07$ ), SN ( $\beta = 0.06$ ,  $t = 1.33$ ,  $p = 0.18$ ), and PBC ( $\beta = 0.07$ ,  $t = 1.756$ ,  $p = 0.079$ ) on PI.

### Indirect Path Estimation

Table 3 represents indirect hypotheses. Rendering to the results, Attitude has substantial mediating effect amid Hedonic value and Purchase intention ( $\beta = 0.083$ ,  $t = 4.565$ ,  $p = 0.0$ ), and Utilitarian value and Purchase intention ( $\beta = 0.044$ ,  $t = 3.119$ ,  $p = 0.002$ ), and Subjective Norms and Purchase intention ( $\beta = 0.064$ ,  $t = 4.052$ ,  $p = 0.0$ ), and PBC and Purchase intention ( $\beta = 0.034$ ,  $t = 2.674$ ,  $p = 0.008$ ), hence H2c, H3c, H5c and H6c are accepted. H4c is rejected, relating to the implication of Attitude s in mediating Product Knowledge and Purchase intention ( $\beta = -0.007$ ,  $t = 0.625$ ,  $p = 0.0532$ ). The result revealed H2c, H5c and H6c has full mediation effect and H3c hypothesis has partial mediation.

Table 3: Evaluation of the structural model

Model Fit Indicators and R2

SRMR	0.045	d_ULS	1.013	Chi-Square	1864.34	NFI	0.872
R2 for Attitude	<b>0.26</b>			R2 for PI	<b>0.31</b>		

### Direct effect

Hypotheses	Relationships	STD Beta	t-Values	p-Values	Supported
H1	ATT -> PI	0.30	7.26	0.00	Yes
H2a	HV -> PI	0.07	1.79	0.07	No
H2b	HV -> ATT	0.27	6.35	0.00	Yes
H3a	UV -> PI	0.30	7.22	0.00	Yes
H3b	UV -> ATT	0.14	3.32	0.00	Yes
H4a	PK -> PI	-0.14	3.40	0.00	Yes
H4b	PK -> ATT	-0.03	0.63	0.53	No
H5a	SN -> PI	0.06	1.33	0.18	No
H5b	SN -> ATT	0.21	5.18	0.00	Yes
H6a	PBC -> PI	0.07	1.756	0.079	No
H6b	PBC -> ATT	0.113	2.855	0.004	Yes

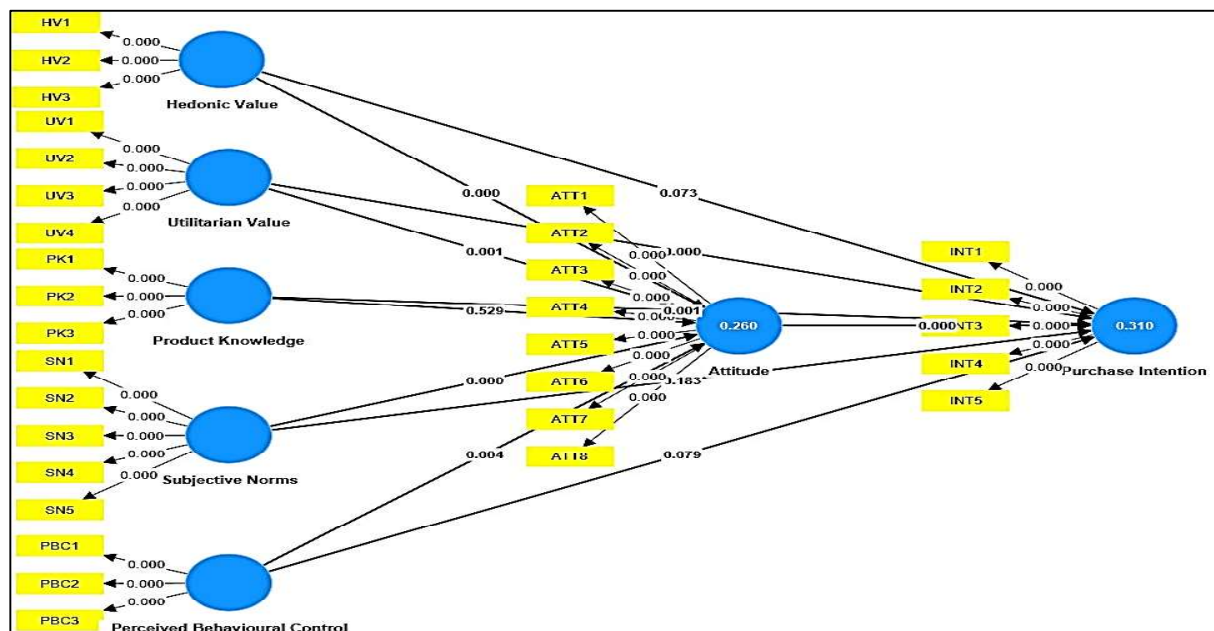
Hypotheses	Relationships	STD Beta	t-Values	P-Values	Supported
H1	ATT -> PI	0.30	7.26	0.00	Yes
H2a	HV -> PI	0.07	1.79	0.07	No
H2b	HV -> ATT	0.27	6.35	0.00	Yes
H3a	UV -> PI	0.30	7.22	0.00	Yes
H3b	UV -> ATT	0.14	3.32	0.00	Yes
H4a	PK -> PI	-0.14	3.40	0.00	Yes
H4b	PK -> ATT	-0.03	0.63	0.53	No
H5a	SN -> PI	0.06	1.33	0.18	No
H5b	SN -> ATT	0.21	5.18	0.00	Yes
H6a	PBC -> PI	0.07	1.756	0.079	No
H6b	PBC -> ATT	0.113	2.855	0.004	Yes

Total Effect

Hypotheses	Relationships	STD Beta	t-Values	p-Values	Supported
H2c	HV -> INT	0.156	3.809	0	Yes
H3c	UV -> INT	0.343	8.144	0	Yes
H4c	PK -> INT	-0.146	3.406	0.001	Yes
H5c	SN -> INT	0.12	2.883	0.004	Yes
H6c	PBC -> INT	0.104	2.534	0.011	Yes

Source: Prepared by authors

Attitude (ATT), Purchase Intention (PI), Hedonic Value (HV), Utilitarian Value (UV), Product Knowledge (PK), Subjective Norms (SN), Perceived Behavioural Control (PBC).



Source: Prepared by authors

## Discussion

The result of the structural model analysis provided meaningful insight into the factors that affect the attitude of cosmetic consumers and their subsequent purchase intention in the milieu of cosmetic products in Goa, India. The research used the extended TPB by incorporating and examining the effect of variables such as Hedonic value (HV), Utilitarian value (UV), Product knowledge (PK), Subjective Norms (SN), Perceived behavioural control (PBC) as significant antecedent influencing Attitude (ATT) and subsequently Purchase intention (PI). The results of the research discovered that it was consistent with previous research by (Ajitha & Sivakumar, 2017; Ghazali et

al., 2017; Ho et al., 2020) on consumer perceived values influencing the attitude and purchase intention. The results also confirm the mediating effect of attitude in association to factors and purchase intention. Firstly, the study found that hedonic value, utilitarian value, subjective norms, and perceived behavioural control all positively influence attitudes toward cosmetic products. These factors include pleasure and enjoyment from the products, practical benefits, societal norms, and the ability to control purchasing decisions. However, there wasn't a significant link between product knowledge and attitudes, indicating limited impact. Secondly, Attitude, utilitarian value, and product knowledge influenced purchase intention, while hedonic value and subjective norms did not. Attitude strongly predicted intent, followed by utilitarian value and product knowledge. Hedonic value and subjective norms had no significant effect on attitude. The study also examined attitude as a mediator between hedonic value, utilitarian value, subjective norms, product knowledge, and perceived behavioural control on purchase intent. Results showed attitude fully mediated the link between hedonic value, subjective norms, and perceived behavioural control with intent, indicating attitude's role in mediating these effects. Attitude partially mediated the connection between utilitarian value and purchase intent, suggesting it played a role alongside direct effects. However, product knowledge did not significantly impact intent through attitude, showing its influence on intent was not mediated by attitude.

## **Conclusion**

In conclusion, the study's findings contribute significantly to existing literature. Positive attitudes notably increase the intention to purchase cosmetic products. Hedonic and utilitarian values impact attitudes positively, but hedonic value's direct effect on purchase intent is inconclusive. Product knowledge influences intent positively, but not attitudes. Subjective norms and perceived behavioral control relate affirmately to attitudes. The study also examines attitudes as mediators between factors and purchase intent. Attitudes fully mediate the link between hedonic value and intent, and partially mediate for utilitarian value, subjective norms, and perceived behavioral control. Product knowledge's mediating effect on intent through attitudes isn't supported. For cosmetic brands, this emphasizes the importance of fostering positive attitudes through hedonic and utilitarian values, using subjective norms, and addressing perceived behavioral control. Marketing campaigns can spotlight product enjoyment, benefits, and functionality, while considering social norms and individual purchasing control.

## **Limitations and Future Scope**

It is necessary to identify the restrictions of this research. Firstly, the study was directed in the specific context of Goa, India, and the findings may not be fully generalizable to other regions or cultural settings. Future studies could consider cross-cultural comparisons to explore potential variations in attitudes and purchase intentions toward cosmetic products. Secondly, the data collection relied on self-reported measures, subject to response biases such as social desirability or recall bias. Future studies could employ observational or experimental designs to complement self-report measures and enhance the validity of the findings. Lastly, the research focused on a selected set of factors influencing attitudes and purchase intentions toward cosmetic products. There may be other relevant factors not included in this study that could impact consumer behaviour. Future research could explore additional factors or examine the interplay between different variables to provide a more inclusive understanding of consumer behaviour in the cosmetics industry. Despite these limitations, the study offers valuable insights into consumers' attitudes and purchase intentions towards cosmetic products in Goa, India. The findings can guide marketers and cosmetic brands in developing targeted strategies to meet consumer preferences and drive market growth.



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