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IMPROVING SALES PERFORMANCE THROUGH PRICING AND PROMOTIONAL STRATEGIES: EVIDENCE FROM CV EURO UPVC

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ABSTRACT

This study examines the relationships of Pricing Strategy and Promotional Strategy with Sales Performance at CV Euro UPVC in Medan, Indonesia. A quantitative associative design was applied using purposive sampling of 60 internal respondents from a population of 72 personnel involved in sales, promotion, pricing, or turnover management. Data were collected through a 1–5 Likert-scale questionnaire and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4.1.1.8. The primary measurement model retained six indicators for each construct. Results show that Pricing Strategy is positively and significantly related to perceived Sales Performance ($\beta = 0.493$, $t = 7.316$, $p < 0.001$), while Promotional Strategy also has a positive and significant relationship ($\beta = 0.426$, $t = 4.375$, $p < 0.001$). The model explains 45.6% of the variance in Sales Performance ($R^2 = 0.456$). Company records, however, show declining turnover and target achievement from 2023 to 2025; therefore, the survey findings reflect respondents' assessments rather than evidence of improved actual sales. The findings suggest that CV Euro UPVC should evaluate pricing decisions and promotional activities systematically. The single-company setting and potential conceptual overlap of two performance indicators should be considered when interpreting the results.

Keywords: PLS-SEM, Pricing Strategy, Promotional Strategy, Sales Performance, UPVC.

INTRODUCTION

Competition in the building materials and construction industry increasingly requires companies to manage marketing decisions in an integrated manner. In the context of UPVC products, purchasing decisions are not only related to nominal price but also to specification suitability, material quality, design, durability, measurement and installation services, and order fulfillment certainty. These conditions position pricing and promotional strategies as important parts of the process of creating and delivering company value.

Pricing Strategy is the company's process of setting and reviewing prices in relation to costs, market conditions, competition, transaction characteristics, and customer-perceived value. In B2B settings, these decisions affect both profitability and competitiveness.

Pricing strategy is part of the marketing mix that determines customer value perceptions and company competitiveness. (Rezeki et al., 2022) examine the relationship between consumer behavior, price, and purchase decisions, (Rezeki et al., 2023) while discuss the marketing mix in relation to purchasing decisions. These studies provide relevant context for the role of price and marketing decisions in market outcomes, although they do not directly test internal assessments of pricing strategy and sales performance in a B2B UPVC company. (Pratista & Santoso, 2024) also show how structured cost-plus pricing can support margin planning and promotional flexibility in an MSME context.

Promotional Strategy covers communication about product information, benefits, and offers through relevant channels. (Maier & Dost, 2024) show that advertising support can strengthen retailer price promotions, while (Phumchusri et al., 2023) examine how promotional pricing relates to daily sales outcomes. (Kim, 2025) highlights that price-promotion effectiveness may depend on perceived quality and risk.
Research on promotion and sales outcomes also provides useful context. (Rezeki et al., 2023) and (Hamonangan & Sutejo, 2023) examine promotional strategy in relation to purchase decisions or purchase intention, while (Alimudin et al., 2022) study promotional strategies through social media marketing and sales volume among MSMEs. These studies differ from the present company-level B2B setting, but they support examining promotion as a way to communicate product value and stimulate sales-related outcomes.

Table 1.
CV Euro UPVC Sales Turnover and Target Achievement, 2023–2025

Period	Total Sales (Rp)	Sales Target (Rp)	Achievement
2023	7,773,611,250	8,400,000,000	92,54%
2024	6,745,549,500	8,400,000,000	80,30%
2025	5,126,096,500	8,400,000,000	61,02%

Source: Internal sales and annual sales-target records of CV Euro UPVC for 2023–2025.

CV Euro UPVC is a company engaged in the production and marketing of UPVC products in Medan, North Sumatra. Its products include doors, windows, partitions, and other UPVC products that can be customized according to project requirements. The customized nature of the products means that the sales process involves technical communication, specification adjustments, price calculation, consultation, production, and installation. Therefore, internal personnel involved in sales, promotion, turnover management, and pricing policies possess relevant knowledge for assessing the research constructs.
CV Euro UPVC's turnover decreased from Rp7,773,611,250 in 2023 to Rp5,126,096,500 in 2025. During the same period, achievement relative to the sales target declined from 92.54% to 61.02%. This condition indicates a sales performance issue that requires investigation. This study examines whether pricing and promotional strategies are associated with this condition.
A substantial proportion of research on pricing and promotion has been conducted in retail, digital commerce, or consumer-product contexts. (Guchhait et al., 2024) developed an optimization model for retail channels, (Maier & Dost, 2024) examined grocery retail, and (Kim, 2025) used an online consumer decision context. (Alimudin et al., 2022) focused on social-media promotion and MSME sales volume, while (Wijayanto et al., 2024) examined pricing strategy and promotional activities in relation to marketing performance in Indonesian start-ups. These contexts differ from CV Euro UPVC, which sells customized construction products through a sales process requiring technical consultation. The contextual gap lies in the need for empirical evidence regarding the relationship between Pricing Strategy and Promotional Strategy and Sales Performance in a UPVC company.
The literature indicates that pricing and promotional strategies can be understood as interrelated decisions in value creation, but studies examine these mechanisms through different methods and outcomes. (Wang et al., 2024) model the combination of promotional mix and pricing under uncertainty in product value, while (Friess & Kassemeier, 2024) focus on the consequences of price increases in B2B relationships.(Phumchusri et al., 2023) analyze promotional pricing against daily sales data, and (Wijayanto et al., 2024) investigate pricing and promotional activities in Indonesian start-ups. This study positions both constructs as direct predictors of Sales Performance and tests their structural relationships within a single-company context.

Table 2.
Summary of Relevant Previous Studies

Author/Year	Context	Relevant findings	Research gap
Friess & Kassemeier (2024)	International B2B	Price increases are associated with consequences for customer relationship financial performance.	Different outcome and international B2B context; the combination of pricing and promotional strategies and Sales Performance in UPVC has not been tested.
Guchhait et al. (2024)	Retail channel	The model optimizes pricing and promotional effort for profit decisions under stochastic demand.	Mathematical/optimization approach; a latent model based on company informant perceptions has not been tested in the UPVC industry.
Maier & Dost (2024)	Grocery retail	Digital/print advertising support for price promotions produces different sales effects across channels.	FMCG/retail context; the direct relationships of Pricing Strategy and Promotional Strategy with Sales Performance in a UPVC company have not been tested.
Kim (2025)	Online travel booking	The effect of price promotion depends on online reviews and decision context; promotions do not always produce the same effect.	Based on consumer digital transactions; it does not explain the pricing–promotion process in customized construction-product sales.
Wang et al. (2024)	Promotional mix model	Identifies conditions under which a combination of promotional strategies is optimal or one strategy should be abandoned.	Theoretical/optimization model; it does not provide PLS-SEM empirical evidence from a UPVC company.

Source: Compiled from the research articles cited in the manuscript.

Empirical findings concerning price promotions are not entirely consistent. (Phumchusri et al., 2023) analyze promotional pricing and daily sales outcomes, while (Maier & Dost, 2024) report an additional sales effect from advertising support for price promotions. (Kim, 2025) shows that the effectiveness of price promotions depends on decision context and quality signals. (Alimudin et al., 2022) also report that sales-promotion activities through social media can relate to MSME sales volume, although effects differ across promotional components. These findings should not be generalized to every industry. Therefore, this study provides an empirical test at CV Euro UPVC using internal respondents with knowledge of sales, promotion, turnover, and pricing policies.

Based on these three gaps, this study focuses on testing two direct relationships: Pricing Strategy to Sales Performance and Promotional Strategy to Sales Performance. The study does not develop a new framework; instead, it uses empirical test results as an evaluation input for the company.

This study contributes evidence from a UPVC company using internal respondents involved in sales, promotion, turnover management, or pricing. Its findings can inform the review of pricing and promotional activities, addressing a context-specific gap in research on customized building products.

LITERATURE REVIEW

Strategic Marketing Management Theory views marketing strategy as a managerial process that connects organizational objectives, market conditions, internal capabilities, and value creation. (Kotler et al., 2024) position marketing decisions as part of the process of creating and delivering value, while (Mikalef et al., 2023) emphasize the relationship between organizational capabilities and competitive position. (Wijayanto et al., 2024) provide empirical context by examining pricing strategy and promotional activities in relation to marketing performance in Indonesian start-ups. In this study, this perspective provides the general framework for explaining why pricing and promotional decisions are treated as strategic constructs.
At CV Euro UPVC, pricing and promotional decisions do not operate independently because both are used in the product offering process, which is adapted to customer specifications and needs. Thus, this theory provides the basis for linking company-level marketing decisions with sales outcomes observed through Sales Performance.

Sales Performance

Sales Performance describes a company's sales outcomes, including its ability to achieve sales targets, maintain or increase transactions, and generate turnover. Marketing capability research connects a firm's ability to manage markets and customers with business performance (Morgan et al., 2022), while manufacturing research highlights the relevance of product quality and total quality management to business performance (Nainggolan et al., 2024).
In this study, Sales Performance is measured from the perspective of internal company informants who have access to knowledge about sales developments. The construct includes increases in sales over time, achievement of sales targets, increases in the number of transactions, increases in turnover, the contribution of pricing strategy to turnover, and the contribution of promotional activities to turnover. This definition is aligned with the research data source so that Y is not positioned as a consumer-experience assessment.

Pricing Strategy

Pricing Strategy refers to a company's ability to set, adjust, and evaluate prices so that they are aligned with costs, market conditions, competition, transaction characteristics, and the value offered.(Liozu & Hinterhuber, 2022) position pricing capability as a strategic capability that needs to be managed systematically, while (Kotler et al., 2024) emphasize the importance of value creation and price management in supporting profitable growth. (Pratista & Santoso, 2024) illustrate the practical role of cost-based pricing in protecting margins while allowing carefully considered promotional discounts.
For UPVC products, price may reflect dimensions, design, profile type, glass specifications, accessories, installation, and project complexity. The construct therefore covers value alignment, competitiveness, flexibility, and suitability for customer requirements in customized transactions.

Promotional Strategy

Promotional Strategy refers to a set of communication activities used by a company to convey product information, benefits, advantages, and offers to the target market. (Kotler et al., 2024) emphasize the importance of integrated marketing communication, while (Mikalef et al., 2023) demonstrate the relevance of digital capabilities in supporting interaction and organizational performance. In this study, promotion is broadly understood to include communication activities conducted through appropriate media, product information delivery, support for customer acquisition, promotional programs, and evaluation of promotion based on sales results.

Research on service promotion by (Kotler et al., 2024) , SME export promotion by (Obadia & Vida, 2024) and social-media promotional strategies among MSMEs by (Alimudin et al., 2022) together with the relationship-marketing perspective of (Morgan et al., 2022), supports the importance of communicating product benefits and sustaining customer engagement through relevant channels. These settings differ from CV Euro UPVC, so they provide contextual rather than direct evidence. Thus, the promotional indicators in this study assess not only promotional frequency but also the quality of information delivery and evaluation of promotional outcomes.

The customized nature of UPVC products requires promotional communication to provide sufficient information regarding specifications, benefits, design, durability, and services. Accordingly, the quality of promotional implementation is viewed as part of the company's capability to support the sales process.

Strategic Marketing Management Theory explains how marketing decisions support organizational objectives through the creation of customer value and improved performance. From this perspective, Pricing Strategy and Promotional Strategy are complementary managerial decisions that should reflect market conditions, company goals, and the characteristics of each transaction.

Pricing Strategy forms the basis of the economic offering, while Promotional Strategy clarifies the benefits, information, and value proposition accompanying the offering. For customized UPVC products, both are relevant because sales decisions involve specification communication, negotiation, price adjustment, and explanation of benefits. Thus, the theoretical synthesis of this study is directed parsimoniously toward the relationships among X1, X2, and Y. Additional theories are used only insofar as they help explain these relationships. The research model tests two direct paths: Pricing Strategy → Sales Performance and Promotional Strategy → Sales Performance.

Effect of Pricing Strategy on Sales Performance

A company's ability to set and adjust prices can affect sales outcomes because price is part of the offering, margin, competitiveness, and transaction-negotiation decisions. (Rezeki et al., 2022) connect price with purchase decisions, while (Wijayanto et al., 2024) examine pricing strategy as one of the factors associated with marketing performance. In the B2B context, price changes may have consequences for customer relationship performance (Friess & Kassemeier, 2024) . At CV Euro UPVC, a pricing strategy consistent with costs, quality, competitive conditions, and transaction characteristics can theoretically support the sales process. Based on this argument, the following hypothesis is formulated:

H1: Pricing Strategy has a positive and significant effect on Sales Performance at CV Euro UPVC.

Effect of Promotional Strategy on Sales Performance

Promotional Strategy plays a role in providing information and strengthening communication of product value. (Phumchusri et al., 2023) examine promotional pricing in relation to sales, while (Maier & Dost, 2024) show that communication support for price promotions can generate additional sales effects, although effectiveness depends on the channel. (Alimudin et al., 2022) also examine social-media promotional strategies in relation to MSME sales volume. (Kim, 2025) shows that promotional outcomes can be influenced by decision context and perceived quality. At CV Euro UPVC, targeted, informative promotional activities that are evaluated based on sales results can theoretically support sales performance. Based on this argument, the following hypothesis is formulated:

H2: Promotional Strategy has a positive and significant effect on Sales Performance at CV Euro UPVC.

Three IBEC proceedings provide related evidence: (Nadilla, 2022) studied promotional mix and motorcycle purchase decisions; (Hamonangan & Sutejo, 2023) examined discounts and viral marketing; and (Lim & Situmorang, 2024) studied promotion and brand image. Their consumer-level outcomes differ from company-level sales performance in this study.

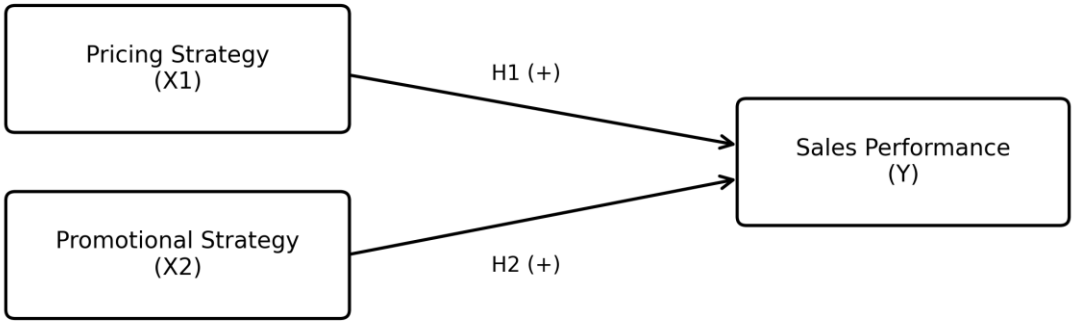


Figure 1. Conceptual Framework of the Study

RESEARCH METHOD

This study employed a quantitative approach with an associative method to examine the relationship between Pricing Strategy (X1) and Promotional Strategy (X2) and Sales Performance (Y) at CV Euro UPVC. The study was conducted at CV Euro UPVC in Medan, North Sumatra. Supporting data on turnover and sales targets for 2023–2025 were used to describe the sales performance phenomenon.

Table 3.
Operational Definitions and Measurement Indicators

Construct	Variable	Code	Indicator
X1	Pricing Strategy	X1.1	Product prices are set according to the company's costs and business conditions.
X1	Pricing Strategy	X1.2	Product prices are set by considering competitors' prices.
X1	Pricing Strategy	X1.3	The prices set by the company are consistent with the quality of the products offered.
X1	Pricing Strategy	X1.4	The company has clear pricing policies in the sales process.
X1	Pricing Strategy	X1.5	The company can adjust prices according to transaction conditions or characteristics.
X1	Pricing Strategy	X1.6	Pricing policies help the company increase sales value.
X2	Promotional Strategy	X2.1	The company conducts promotions regularly to increase sales.
X2	Promotional Strategy	X2.2	Promotions are conducted through media appropriate to the company's target customers.
X2	Promotional Strategy	X2.3	Product information is communicated clearly through promotional activities.

Construct	Variable	Code	Indicator
X2	Promotional Strategy	X2.4	Promotional activities help sales personnel acquire new customers.
X2	Promotional Strategy	X2.5	Promotional programs encourage customers to make purchases.
X2	Promotional Strategy	X2.6	The company evaluates promotional activities based on the sales results obtained.
Y1	Sales Performance	Y1.1	The company's sales increase over time.
Y2	Sales Performance	Y1.2	The company is able to achieve its established sales targets.
Y3	Sales Performance	Y1.3	The number of company sales transactions increases.
Y4	Sales Performance	Y1.4	The company's turnover value increases.
Y5	Sales Performance	Y1.5	The pricing strategy implemented helps increase company turnover.
Y6	Sales Performance	Y1.6	The promotional activities conducted help increase company turnover.

Source: Developed by the researcher for this study based on the construct definitions and conceptual literature reviewed. The Pricing Strategy indicators are conceptually informed by research on strategic pricing and pricing capabilities (Liozu & Hinterhuber, 2022; Pratista & Santoso, 2024). The Promotional Strategy indicators draw on marketing management and promotional communication literature (Kotler et al., 2024; Maier & Dost, 2024; Rezeki et al., 2022, 2023)). The Sales Performance indicators draw on marketing and organizational performance literature (Morgan et al., 2022) .These sources provide conceptual grounding; the individual statements were developed for the CV Euro UPVC context and are not presented as verbatim items from a previously validated scale.

The study population comprised 72 personnel at CV Euro UPVC. Purposive sampling was used, and 60 personnel were included as respondents because they met the study's inclusion criteria: having direct involvement in, or sufficient knowledge of, the company's sales process, pricing policies, promotional activities, sales targets, sales transactions, or relevant financial and turnover records. The remaining 12 personnel were not included because they did not meet these criteria. Respondents were treated as internal company informants rather than end consumers.

The research instrument used a 1–5 Likert scale: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree. Primary data were obtained from the responses of 60 internal company respondents. Secondary data consisted of company sales and target documents for 2023–2025 and relevant scientific literature.

The researcher developed the questionnaire from construct definitions and tailored it to internal informants. Pricing Strategy (X1) used six items on price competitiveness, value alignment, flexibility, consistency, affordability relative to specifications, and customer suitability. Promotional Strategy (X2) used six items on information clarity, reach, attractiveness, consistency, relevance, and product awareness. Sales Performance (Y) used six items on sales growth, target achievement, transactions, turnover, and related outcomes. Table 3 presents the operational definitions and indicator mapping.

The PLS-SEM procedure follows the guidance of (Hair et al., 2022) . Measurement development and evaluation are also informed by (Guenther et al., 2023), (Ringle et al., 2023) and (Sarstedt & Liu, 2024) particularly for construct operationalization, convergent validity, and discriminant validity. Pricing decisions in business-to-business settings are further contextualized by (Friess & Kassemeier, 2024) and (Jhamb et al., 2023) .

Analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4.1.1.8. Outer model evaluation included outer loadings, internal reliability through Cronbach's alpha and composite reliability, convergent validity through AVE, and discriminant validity through HTMT. Inner model evaluation included R^2 and f^2. Hypothesis testing was conducted using bootstrapping to obtain path coefficients, standard deviations, t-statistics, and p-values. The significance level was 5%.

Table 4.
Outer Loadings

Indicator	Outer Loading
X1.1	0.783
X1.2	0.786
X1.3	0.823
X1.4	0.732
X1.5	0.773
X1.6	0.786
X2.1	0.725
X2.2	0.694
X2.3	0.712
X2.4	0.694
X2.5	0.818
X2.6	0.693
Y1.1	0.819
Y1.2	0.802
Y1.3	0.812
Y1.4	0.750
Y1.5	0.657
Y1.6	0.584

The primary measurement model retains all six Sales Performance indicators (Y1.1–Y1.6), consistent with the questionnaire and the specified main analysis. The lower outer loadings of Y1.5 and Y1.6 and their conceptual overlap with Pricing Strategy and Promotional Strategy are acknowledged when interpreting the findings.

RESULTS

Table 5.

Reliability and Convergent Validity

Construct	Cronbach's Alpha	rho_A	Composite Reliability (rho_C)	AVE
Pricing Strategy	0.872	0.878	0.904	0.610
Promotional Strategy	0.822	0.839	0.868	0.524
Sales Perfomance	0.835	0.855	0.879	0.551

Source: Primary data processing using SmartPLS 4.1.1.8.

The measurement model indicates acceptable internal consistency and convergent validity for the three constructs based on the construct-level reliability and AVE values reported in Table 5. The outer loadings for Pricing Strategy range from 0.732 to 0.823, while Promotional Strategy loadings range from 0.693 to 0.818. For Sales Performance, Y1.5 loads at 0.657 and Y1.6 at 0.584, below the commonly preferred 0.708 guideline. These two indicators are retained in the primary six-indicator model as specified in the study instrument, but their lower loadings and conceptual overlap with X1 and X2 warrant caution in interpreting the measurement results.

Table 6.
Heterotrait–Monotrait Ratio (HTMT)

Construct	X1	X2	Y
Pricing Strategy	—	—	—
Promotional Strategy	0.158	—	—
Sales Perfomance	0.586	0.530	—

Source: Primary data processing using SmartPLS 4.1.1.8.

Cronbach's alpha and composite reliability values for all constructs are above 0.70, while AVE values for all constructs are above 0.50. Statistically, these results indicate adequate internal consistency and convergent validity for the measurement model used. The HTMT values between constructs are 0.158 for X1–X2, 0.586 for X1–Y, and 0.530 for X2–Y. All values are below the commonly used 0.85 threshold, indicating no evidence of a discriminant-validity problem based on HTMT. However, HTMT results do not eliminate the separate conceptual concern that Y1.5 and Y1.6 refer directly to the predictor constructs.

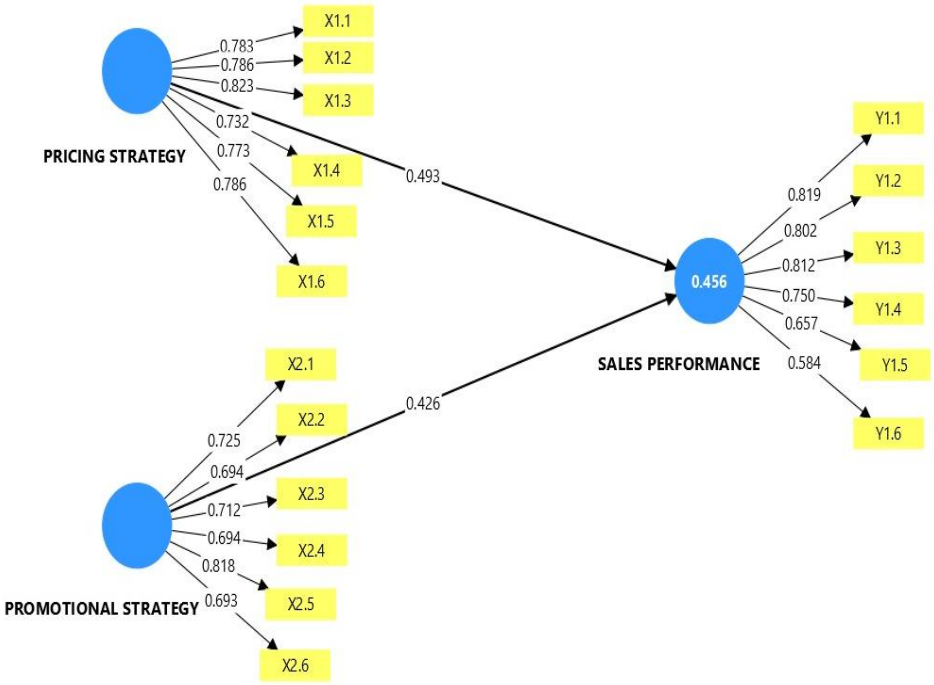


Figure 2. PLS Algorithm Results

Figure 2 presents the PLS algorithm results for the primary six-indicator model. The outer loadings show the relationships between each indicator and its construct. The structural paths are positive for Pricing Strategy (X1) to Sales Performance (Y) (β = 0.493) and Promotional Strategy (X2) to Sales Performance (Y) (β = 0.426). The R^2 value of 0.456 indicates that the two predictors jointly explain 45.6% of the variance in Sales Performance. These estimates describe the primary model; the indicator loadings for Y1.5 and Y1.6 should be interpreted cautiously because of their lower values and potential conceptual overlap with the predictor constructs.

Table 7.
Explained Variance and Effect Sizes

Metric / Relationship	R^2	Adjusted R^2	f^2
Sales Performance (Y)	0.456	0.437	—
Pricing Strategy (X1) → Y	—	—	0.445
Promotional Strategy (X2) → Y	—	—	0.332

Source: Primary data processing using SmartPLS 4.1.1.8.

The R^2 value for Sales Performance is 0.456, indicating that Pricing Strategy and Promotional Strategy jointly explain 45.6% of the variance in the Sales Performance construct as measured in this survey. The remaining 54.4% of variance is associated with factors outside the two predictors included in the model.

The f^2 values are 0.445 for X1 → Y and 0.332 for X2 → Y. These values indicate that each predictor makes a meaningful contribution to explaining the endogenous construct under commonly used effect-size guidelines.

The bootstrapping results show that Pricing Strategy has a positive and statistically significant relationship with Sales Performance ($\beta = 0.493$, $t = 7.316$, $p < 0.001$), supporting H1. Promotional Strategy also has a positive and statistically significant relationship with Sales Performance ($\beta = 0.426$, $t = 4.375$, $p < 0.001$), supporting H2. The p-values are reported as $p < 0.001$ because SmartPLS may display 0.000 after rounding; this does not mean that the probability is mathematically zero.

DISCUSSION

H1: Pricing Strategy and Sales Performance. Pricing Strategy has a positive and statistically significant relationship with perceived Sales Performance ($\beta = 0.493$, $t = 7.316$, $p < 0.001$). This is consistent withRezeki et al. (2022) , whose study links price considerations with consumer decisions, although their unit of analysis was consumers rather than internal employees. Hamonangan & Sutejo (2023) also examined price discounts in relation to purchase intention in TikTok e-commerce. These studies provide related evidence that price-related decisions can be relevant to market outcomes, but they do not directly replicate the present employee-assessment model. Related evidence from Prabowo et al. (2025), using a manufacturing-company setting and SEM-PLS, also reports that price and promotion are associated with sales, although its model and unit of analysis differ from this study. Wijayanto et al. (2024) likewise examine pricing strategy and promotional activities in relation to marketing performance in Indonesian start-ups; their multi-factor context provides related, but not identical, evidence for the present model. In the customized UPVC context, pricing needs to reflect specifications, installation, project complexity, costs, and perceived value. The result supports H1 within the limits of the survey design and does not establish that pricing changes caused actual turnover to rise.

H2: Promotional Strategy and Sales Performance. Promotional Strategy has a positive and statistically significant relationship with perceived Sales Performance ($\beta = 0.426$, $t = 4.375$, $p < 0.001$). This result is broadly consistent with research examining promotion and sales-related outcomes, including Alimudin et al. (2022), Phumchusri et al. (2023), and Rezeki et al. (2023), although their retail and MSME contexts differ from the B2B UPVC setting. Maier & Dost (2024) show that advertising support for price promotions can produce different sales effects across channels, while Kim (2025) indicates that promotional effects depend on decision context and perceived quality signals. Nadilla (2022) and Lim & Situmorang (2024) provide related evidence on promotional activities and consumer purchase outcomes. The present result extends this discussion by examining internal company assessments of sales performance in a customized UPVC business.

The study is limited by its single-company setting, the use of assessments from 60 internal respondents, and the inclusion of two Sales Performance items (Y1.5 and Y1.6) that conceptually overlap with Pricing Strategy and Promotional Strategy. Although the population comprised 72 personnel, the purposive sample included only the 60 who met the study's inclusion criteria; therefore, the findings should be interpreted in relation to these eligible internal informants and not generalized automatically to all employees or other firms. Future research should improve the measurement instrument, report respondent-role distribution, describe inclusion criteria in detail, and combine perceptual measures with objective turnover, transaction counts, target achievement, and project-level sales records.

CONCLUSION

The findings support both research hypotheses. Pricing Strategy has a positive and statistically significant relationship with perceived Sales Performance at CV Euro UPVC ($\beta = 0.493$, $t = 7.316$, $p < 0.001$), and Promotional Strategy also has a positive and statistically significant relationship with perceived Sales Performance ($\beta = 0.426$, $t = 4.375$, $p < 0.001$). Together, the two predictors explain 45.6% of the variance in Sales Performance ($R^2 = 0.456$). These results represent the assessments of internal respondents and do not establish that actual turnover increased, particularly because company records indicate declining turnover and target achievement from 2023 to 2025. The lower loadings and possible conceptual overlap of indicators Y1.5 and Y1.6 should also be considered when interpreting the findings.

RECOMMENDATION

CV Euro UPVC should review prices against production and installation costs, competitor benchmarks, project complexity, and customer-perceived value. Promotion should be evaluated through qualified inquiries, quotation conversion, follow-up response, and sales outcomes. Future studies should use longitudinal data, multiple companies, and independent sales records.

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