



## Effect of Customer Retention on Profitability of Savannah Sugar Company Numan, Adamawa State

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### Abstract

*This study examined the relationship between customer service and customer satisfaction in relation to the profitability of Savannah Sugar Company, Numan, Adamawa State, Nigeria. It adopted a conceptual review and content analysis approach, analyzing relevant literature to determine the impact of these variables on the company's profitability. The findings revealed that both customer service and customer satisfaction contribute positively to profitability, with customer satisfaction exerting a stronger influence. Based on these results, the study recommends that companies, business organizations, and dealers should prioritize strategies that enhance and sustain customer service and satisfaction to improve customer retention and boost profitability.*

**Keywords:** Customer retention, Customer service, Customer satisfaction, Profitability & Company.

## I. INTRODUCTION

As customers are the backbone of any organizational, firms without customers would not be able to sustain their performance. This is because such firms are believed to have no revenues, no profits and therefore no market value. (Molapo and Mukwada, 2019). Accordingly, managing customers is deemed to be very crucial organizational agenda in which the key focus has been switched in recent years from attracting new customers to preserving existing ones. Both practitioners and scholars have discovered that it is much easier and cheaper to retain the existing customers than investing on the potential customers. A decent customer retention level is believed to be a significant contributor towards improvement in the overall firm performance. (Farquhar, 2014). A glimpse on the existing researches on customer retention highlights that financial sector has been thoroughly investigated which leave a room for a detailed investigation on customer retention within the fast-food industry. Customer retention is seen as an obligation by a customer to carry out organizational transactions with a particular firm on a regular basis (Hansemark & Albinsson, 2019). In addition, (Molapo and Mukwada, 2019) have ascertained that firms are all out to foil attempts by customers to switch retailers and indirectly retain them. also, (Erdis, 2019) has established that firms direct their marketing efforts to please their current customers in order to retain them and foster long-term relationships with them. Customers will frequently patronise firms which meets their needs and hence, an enduring relationship will be fostered (Fill, 2015).

Farquhar, (2014) claimed that retained customers increase firms' profits because acquiring new customers are a costly affair. This is in line with the findings of (Reichheld and Schefter, 2017) which ascertained that firms that are able to raise customer retention by five per cent would be able to boost profits by 25 – 95 per cent. In addition, the costs of acquiring new customers are five times more than retaining an existing customer for a firm (Tu, Lin, & Chang, 2018). Thus, boosting customer retention will increase firm's profits and performance by leaps and bounds (Sim, Mak & Jones, 2018).

However, customer retention is not given the attention due to it, by most firms especially the fast-food industry. Perhaps, it has been found that customer retention has more impact on profits than market share, economies of scale and other variables that are considered to provide competitive advantage to a firm (Mead, 2023). In fact, it has been found that companies, which reduced customer defections by 5 per cent, could boost profits from 25 per cent to 85 per cent (Reichheld & Earl Sasser Jr, 2025).

Traditionally, marketing management has relied on permutations and combinations of the marketing mix elements (product, price, place and promotion) to achieve market dominance through enhanced market share by acquiring new customers. This approach considers the formation of homogeneous segments of relatively heterogeneous customers. It does not take into account the history of association between the customer and the seller and hence does not reveal the actual buying behaviour of the (customer. Aggressive branding and promotions are other tactics used by sellers adopting the traditional marketing approach. But brands with the highest market share are not always the most profitable. In some cases, they may even be unprofitable.

The relationship marketing approach on the other hand, focuses on customer retention, encouraging increased spending and on long-term relationships with customers. Gronroos, a research scholar, has stated - 'Marketing is to establish, maintain and enhance relationships with customers and other parties at a profit so that the objectives of the parties involved are met. This is done by a mutual exchange and fulfillment of promises'. Customer retention should thus become a part of the strategic marketing planning process of any organization. It is on this note that the study sought to investigate the effect of customer retention on profitability of Savannah Sugar Company Numan, Adamawa state. Specifically, to assess the effect of customer services on profitability of Savannah Sugar Company Numan, Adamawa State. Also to examine the effect of customer satisfaction on profitability of Savannah Sugar Company Numan, Adamawa State.

## II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Profitability

Profitability is a measurement of efficiency. It is not an absolute number. Rather, it's a metric used to determine the scope of a company's profit compared to the size of the business and ultimately its success or failure (Horton *et al.*, 2025). Profitability can tell key stakeholders whether a company can sustain its position in the market and continue to grow. It is the extent to which a company earns a profit. There are two parts to a company's profitability: revenue and expenses. As such, a company is profitable if its revenue exceeds its expenses. Profitability refers to a company's ability to generate income relative to its revenue, assets, or equity. It is a key indicator of financial health and efficiency, showcasing how well a company can convert sales into profit. Understanding profitability is essential for stakeholders to assess the viability and sustainability of a business (Smith, D. (2024). There are various metrics used to measure profitability, including gross profit margin, operating profit margin, and net profit margin. Each of these metrics provides insights into different aspects of a company's financial performance. By analyzing these ratios, investors and management can make informed decisions regarding resource allocation and strategic planning.

Profitability refers to a firm's capacity to generate profits. According to Sarngadharan and Rajitha (2011), profit and profitability differ in how they measure earning power: profit is an absolute indicator of a firm's earnings, whereas profitability is a relative measure that reflects the efficiency and sustainability of those earnings. Profit represents the income earned by a firm within a particular period, while profitability shows whether that performance has been stable, improving, or deteriorating, and identifies the extent of possible improvement. Consequently, two firms may record the same level of profit but differ in their profitability. Profitability signifies a firm's ability to produce net income from its operational activities during an accounting period and is often a key factor influencing investment decisions. Firms striving for higher profits tend to attract more investors. Many executives also regard financial performance as a fundamental measure of success; firms achieving substantial profits are generally viewed as financially sound and well-managed (Moeljadi, 2014). Profitability thus represents the ultimate financial outcome of a series of strategic and managerial decisions (Brigham *et al.*, 2006).

### Customer Retention

Customer retention is a system of activities for improving the transaction process, based on the positive positioning of the customer, and the consequential readiness for successive purchasing. Retention strategies work best when company retention level is high because only a small 5% increase in retention can increase company performance not only because of increased revenue from loyal customers but also, because of reduced costs of serving long-time customers. The two possibility can be differentiated from the customer, point of view with concern to customer satisfaction, loyalty and constrained (Bilemel, 2018). Customer retention refers to customers stated continuation of a business relationship with the firm, (Timothy, 2016). Customer retention involves the steps taken by a selling organization in order to reduce customer defection. Successful customer retention starts with the first contact an organization has with a customer and

continues throughout the entire lifetime of a relationship. Customer retention is important to most companies because the cost of acquiring a new customer is far greater than the cost of maintaining a relationship with a current customer (RO King, 2015).

Several studies put emphasis on the significance of customer retention in the banking industry (Dawkins and Reich held, 2012). The argument for customer retention is relatively straightforward. It is more economical to keep customers than to acquire new ones. The costs of acquiring customers to “replace” those who have been lost are high. This is because the expense of acquiring customers is incurred only in the beginning stages of the commercial relationship (Reich held and Kenny, 2019). In addition, long-term customers buy more and if satisfied may generate positive word of mouth promotion for the company.

## Customer Services

The average service provider in business is often unaware of what customer service means. In a broad sense, customer service is anything a company does to for customer that enhance the experience of customers. Customer service can be defined as the totality of what an organization does to add value to its products and service from the perspective to customer (Machand and Diggins, 2016). Lucas (2015), describe customer service as the ability of knowledgeable, capable and enthusiastic employees to deliver products and services to their internal and external customer in such a way that it satisfies identified and unidentified needs to customers, and ultimately, result in positive word of mouth advertising and repeat business.

Customer service is the provision of service to customer before, during and after a purchase. Essentially, customer service is any back-up service that a company provides to customer to maintain their loyalty and to secure sales. It must be kept in mind that it is not the actual service that is of important, but rather the perception that a customer has of the service (Brink and Berndt, 2018). Every company prefers to acquire loyal customer but only certain customer and wandering customers to company profit rest of the customer may disappear with time. Loyal customer is grouped as true friends, butterflies, barnacles and stranger. True friend's ends are such customer who always express more sales and leads company towards profit without other expensive advertisement. Next group is butterflies who are not particularly loyal but have spent money on the product and brought in good revenue. Barnacles are third group of loyal customers who rarely make a purchase and may not bring more profit. The fourth of loyal customer is a stranger who is not necessarily loyal to the company. Loyal customers buy more, more regularly, and the cost of selling to them is low and they will recommend that product to others (Reinart and Kumar 2017).

## Customer Satisfaction

Customer satisfaction is the key influencing factor of customer retention practice. Customer satisfaction is defined as a sense of comfort and attachment that results from achieving customer's expectation and anticipation (Mulindwa, 2015). Faizan, Nawaz and Khan (2013), were of the opinion that satisfaction is a critical scale of how well a customer's needs and demands are met while customer loyalty is a measure of how likely a customer is to repeat the purchase and engage in relationship activities.

According to (Zeitaml, Bitner and Gremel, 2019), Satisfaction is when the customer evaluates whether a product or service has met their needs and expectations. Knowing which customer's expectation of a product or service are the SME can then tailor their product or service offering accordingly to fulfil these needs and satisfy these wants which in turn can lead to customer satisfaction (Cant, 2021).

Customer's perception towards firm's performance is also seen as a catalyst in satisfying customers as it is believed that customers who are satisfied and contented with the firm's performance would be loyalists of the firm (Gustafsson 2019). Secured customers are very satisfied patrons who will definitely recommend and continue to purchase from the firm. On the other hand, satisfied customers are patrons who will probably recommend and continue purchasing from the provider due to their satisfaction with the firm. Meanwhile, dissatisfied customers are believed to discontinue their purchases with firms besides not recommending firm to others due to their dissatisfaction level. However, the attitude of vulnerable customers towards the firm is susceptible due to their magical satisfaction with the firm. Firms loyalty program that rewards customers based on their cumulative purchase is an essential being on indirect effort to enhance customer retention practice (Lewis, 2019). It inherently encourages repeat buying by providing incentives for customers to accelerate their frequency of buying sometimes even in a larger volume (Lewis, 2019). Customer satisfaction can be also described as a pleasant experience that creates an emotional bond between a customer and the firm (Yeung and Edwin, 2018).

***H01: Customer service has no significant effect on Profitability of Savannah Sugar Company Numan, Adamawa State.***

Olugbenga *et al.*, (2024), examined how customer retention influences organizational profitability within Nigeria's Fast-Moving Consumer Goods (FMCG) industry. Adopting a cross-sectional survey design, data were obtained from 248 employees across ten FMCG firms located in Oyo State, South West Nigeria. Results showed a strong positive relationship ( $r=0.783$ ,  $p < 0.01$ ) between customer retention and organizational profitability, underscoring retention as a crucial factor in achieving sustained profit growth. The research further analyzed key dimensions of customer retention such as personalized marketing, loyalty programs, product quality, and customer support all of which demonstrated significant positive links with profitability. Survey evidence also identified customer satisfaction as the principal determinant of retention, highlighting the necessity of understanding and fulfilling customer expectations. In light of these outcomes, the study recommends that FMCG firms should strategically focus on retention initiatives, particularly through personalized marketing and quality customer service, to boost profitability and strengthen long-term competitiveness in Nigeria's FMCG market.

Hakimi *et al.*, (2024), examines how emerging technologies—Block-chain, Artificial Intelligence (AI), Augmented Reality (AR), and the Internet of Things (IoT)—are transforming Afghanistan's tourism industry. Using Structural Equation Modeling (SEM) and purposive sampling, data were obtained from 21 tourism agencies and 79 key stakeholders across various provinces. A mixed-methods design integrating both quantitative and qualitative data provided a comprehensive view of the dynamics of technology adoption. Ethical standards, including informed consent and participant confidentiality, were strictly maintained. The empirical evidence reveals widespread positive perceptions of these technologies' transformation role. Descriptive statistics demonstrate their significant influence on enhancing operational efficiency, productivity, stakeholder collaboration, and financial performance within the Afghan tourism sector. Results from One-Sample T-Tests confirm a statistically significant improvement in collaboration with stakeholders, though challenges in implementing advanced technologies remain. The study contributes practical insights by proposing strategic actions such as targeted technology adoption, capacity building, strengthened public-private partnerships, a focus on cyber security, active community participation, and ongoing monitoring and evaluation. By linking academic research with industry practice, the findings deliver actionable guidance for Afghan tourism agencies. Ultimately, this research not only enriches theoretical perspectives but also offers concrete strategies to help agencies leverage innovative technologies. It further calls for continuous investigation into emerging technologies to ensure sustained growth and adaptability in the global tourism landscape.

Sarkar *et al.*, (2024) investigates sustainable dual-channel retailing strategies within an imperfect production environment operating under a flexible manufacturing system. The manufacturer, whose production process is susceptible to defects, markets products through both online and offline channels. The analysis considers potential green investments aimed at improving production efficiency, minimizing waste, and lowering carbon emissions, as well as the option of outsourcing part of the production to an external partner. A mathematical model is developed to incorporate these elements and to determine the optimal product allocation across channels, pricing decisions, production rates, and investment levels for emission reduction. The model further reflects how consumer demand responds to eco-friendly initiatives and channel pricing. The findings provide valuable insights for firms seeking to balance financial performance, environmental sustainability, and production efficiency within a dual-channel framework by leveraging subcontracting. Numerical results indicate that partial outsourcing increases overall profit by 2.03%, investments in emission reduction raise profit by 4.95%, production flexibility contributes a 13.50% profit improvement, and effective channel coordination yields a profit increase of 38.54%.

Tiutiu *et al.*, (2025) evaluates a conceptual framework identifying key factors that influence consumer interactions, experiences, behavior, and their intention to revisit online stores. Using data collected from 272 Romanian online shoppers between 2021 and 2022, structural equation modelling with Smart PLS was employed for analysis. The findings reveal a positive relationship between online customer service, consumer behaviour, and store atmosphere. Ethical practices in online sales also exert a favourable impact on consumer behaviour within virtual stores. Furthermore, online store technology shows a strong association with consumer behaviour and online interactions. This research advances the Theory of Planned Behaviour by establishing critical connections among online customer service and related factors, offering insights into online purchasing behaviour and consumers' willingness to return to online stores.

***HO<sub>2</sub>: Customer satisfaction has no significant effect on Profitability of Savannah Sugar Company Numan, Adamawa State.***

Bhattacharya *et al.*, (2021) explores the overall connection between customer satisfaction and the profitability of utility firms, seeking to uncover the underlying causal mechanisms. Drawing on data from U.S. public utility companies, the authors reveal that although customer satisfaction may not directly influence future revenues, it positively impacts future profitability by lowering operating costs. Specifically, they observe that higher satisfaction levels lead to reduced spending on distribution, customer service, and sales and administrative functions. The results, supported by additional post hoc analyses, suggest that customer satisfaction (1) enhances organizational efficiency by minimizing the costs and employee efforts needed to manage dissatisfied customers, and (2) promotes stronger customer trust and cooperation.

These outcomes offer valuable insights for both corporate managers and regulators, contributing meaningfully to market-based asset theory and regulatory economics.

Bernhardt *et al.*, (2000) assessed satisfaction and performance across a nationwide fast-food restaurant chain. The researchers examined 342,308 customer surveys, 3,009 employee responses, and performance data collected over 12 months. While results showed a clear positive relationship between customer satisfaction and employee satisfaction at single points in time, no meaningful link was found between customer or employee satisfaction and performance in cross-sectional analysis. In contrast, time-series analysis indicated that shifts in customer satisfaction are positively and significantly related to changes in business performance over time.

Thus, although various short-term factors may cloud the immediate impact, increases in customer satisfaction contribute substantially to higher profits in the long term.

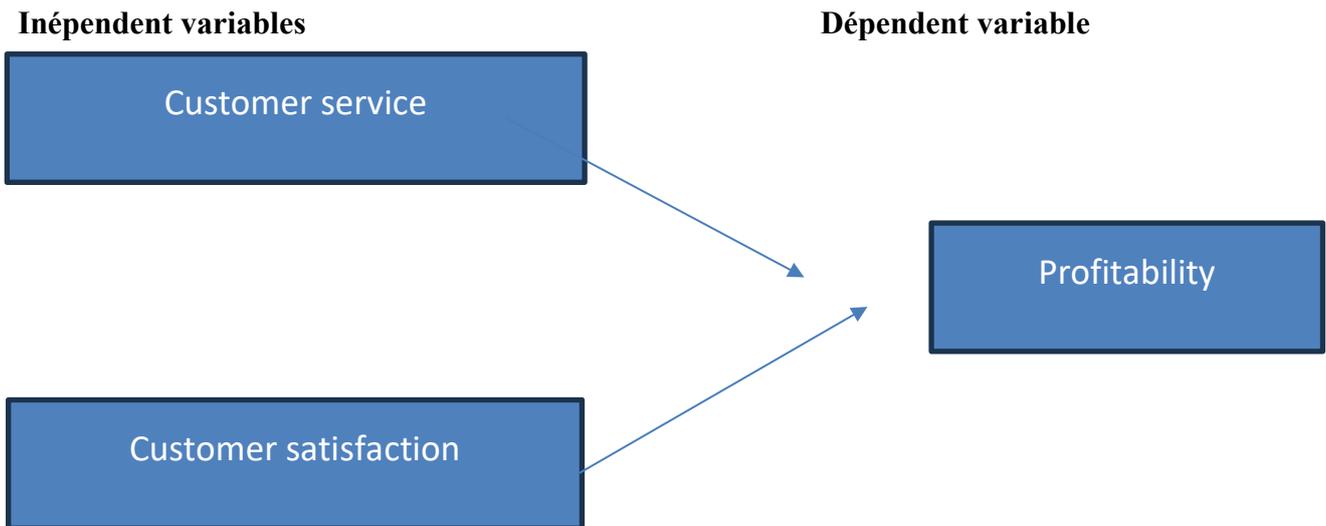
Hussain *et al.*, (2025) examine the impact of relationship marketing on customer retention, as well as the moderating role of customer loyalty and the mediating role of customer satisfaction by means of relationship marketing theory. In today's business climate, companies of all sizes and types prioritize customer retention and acquisition. Customer retention, satisfaction, and loyalty are essential for a company's profitability and growth, whereas building strong, long-term relationships with customers is at the core of relationship marketing. Developing trust, commitment, communication, and conflict management skills are all essential components of fostering these relationships, which ultimately result in increased customer satisfaction and retention. The study population consisted of 5276 employees working at different courier services offices across the Khyber Pakhtunkhwa province, Pakistan. A sample size of 385 was calculated using the Krejcie and Morgan sampling formula, and data were collected through self-administered questionnaires adapted from previous studies. The data-driven results indicate a positive relationship between relationship marketing, customer satisfaction, and customer retention in the services sector of Pakistan. Additionally, customer satisfaction mediates this relationship, while customer loyalty moderates it. These results have significant implications for companies seeking to retain and satisfy their customers.

Eriksson, *et al.*, (2025) investigates the nonlinear association between customer satisfaction and both the level and growth of individual customer revenue within the banking industry. It evaluates the hypothesis that customer satisfaction yields diminishing returns at higher satisfaction levels and considers the moderating effects of customer characteristics and temporal patterns. Drawing on data from 19,054 clients of a Swedish bank, the research integrates subjective satisfaction ratings with objective financial and demographic information. Regression models are employed to estimate the influence of satisfaction on revenue levels and growth, controlling for major customer attributes. The durability of nonlinear effects is tracked for up to four years following satisfaction measurement, using data covering 2013–2017. Results indicate that customer satisfaction correlates positively with both revenue level and growth; however, the relationship is nonlinear. Evidence points to diminishing returns at the upper satisfaction range, as customers scoring 80–89 contribute more revenue than those scoring 90–100. This plateau effect is weakly significant (at the 10% level) and does not apply to revenue growth. Satisfaction accounts for less than one percent of the variance in revenue, suggesting that other determinants exert stronger influence. The effect is more apparent among older, low-income women without debt, while wealth shows no impact. Nonlinear influences diminish after the first year, though gender remains a consistent moderator. Overall, the research offers fresh insights into the nonlinear nature of the satisfaction–revenue relationship in banking and emphasizes the limited financial gains from maximizing satisfaction, advocating for nuanced segmentation and marketing approaches among highly satisfied customers.

Restrepo-Morales *et al.*, (2024) investigates the intricate relationships among Customer Satisfaction, Innovation, and Product Quality and their influence on the performance of Micro, Small, and Medium Enterprises (MSMEs) in the dynamic Iberoamerican business context. Using a quantitative approach, the research analyzes how these three factors interact and collectively shape the operational outcomes of MSMEs across the region. Performance was measured through an index based on self-reported data, gathered from a large-scale survey of 9,300 Iberoamerican MSMEs. The results indicate that company origin, size, and age play crucial roles in determining the extent of innovation within MSMEs. In Colombia, innovation has contributed to resilience in certain local sectors. Importantly, younger, medium-sized enterprises tend to be more innovative compared to older firms and micro-enterprises. The findings offer valuable insights for theory and practice, providing guidance for policymakers, business owners, and other stakeholders committed to supporting MSME growth and development in the Iberoamerican region.

## Conceptual Framework

Drawing from the reviewed literature, the study identifies customer retention as the independent variable, measured through customer service and customer satisfaction. The research subsequently examines how these two dimensions; customer service and customer satisfaction affect the profitability of Savannah Sugar Company, Numan, Adamawa State, Nigeria. The conceptual relationship between the independent and dependent variables is illustrated schematically below.



**Figure 1: Conceptual Framework of the Study adapted from (Olugbenga *et al.*, 2024; Eriksson *et al* 2025)**

### III. METHODOLOGY

The study employs a conceptual and content analysis methodology, which facilitates an examination of how customer service and customer satisfaction influence the profitability of Savannah Sugar Company in Numan, Adamawa State, Nigeria. This approach enables the researcher to observe and analyze existing information on the topic without conducting practical experiments. Instead, the study relies on reviewing previous research, case studies, textbooks, and reputable journal articles related to the subject. By synthesizing and analyzing this literature, the study evaluates the relationship between customer service, customer satisfaction, and profitability. Conclusions are then drawn based on the reviewed, observed, and analyzed sources.

### IV. RESULTS AND DISCUSSIONS

This portion of the study presents the result of the conceptual and content review based on the objectives and hypotheses formulated earlier in the beginning of this study. Based on the reviewed literature, hypothesis one, state that, customer service has no significant effect on Profitability of Savannah Sugar Company Numan, Adamawa State. However, after through analysis and review the hypothesis was rejected. Therefore, customer service has significant effect on Profitability of Savannah Sugar Company Numan, Adamawa State. This is consistent with the findings of Olugbenga *et al.*, (2024), & Tiutiu *et al.*, (2025) that revealed the existence of significant relationship between customer service and Profitability. Similarly, hypothesis two, state that, customer satisfaction has no significant effect on Profitability of Savannah Sugar Company Numan, Adamawa State, was also rejected. Henceforth, customer satisfaction has significant effect on Profitability of Savannah Sugar Company Numan, Adamawa State. This supported the results of Bhattacharya *et al.*, (2021) & Eriksson, *et al.*, (2025) that found that there is significant relationship between customer satisfaction and Profitability. The policy implications and recommendation were drawn thereafter from the findings of the study.

### V. CONCLUSION AND RECOMMENDATIONS

Customer service and customer satisfaction are critical drivers of profitability for sugar companies, as they directly influence customer loyalty, retention, and operational efficiency. Satisfied customers are more likely to make repeat purchases, recommend the brand, and contribute to positive word-of-mouth, which can boost sales and reduce marketing costs. In the sugar industry, studies have shown that improving service quality and customer satisfaction can lead to higher profits, even in regulated or less competitive environments, by lowering operating costs and increasing customer trust. Effective customer service fosters loyalty, reduces churn, and encourages repeat business, which are essential for long-term profitability. Companies that invest in training, feedback systems, and technology for customer service see measurable improvements in customer lifetime value and referral rates. In utility and commodity sectors like sugar, higher customer satisfaction correlates with lower operating costs, as satisfied customers require less intervention and generate fewer complaints. Research in the sugar industry indicates that while profitability ratios may not always vary significantly among companies, customer satisfaction and service quality are key differentiation for sustainable growth. Case studies show that sugar companies that prioritize customer service and product support can adjust their offerings to better meet market needs, leading to improved financial performance. Satisfied customers are more likely to remain loyal, reducing the need for costly acquisition efforts and supporting stable revenue streams. Based on these findings, the study recommends that;

- i. Management of savannah sugar company and others should invest in systematic customer service approaches, including feedback collection, staff training, and technology integration.
- ii. Management of savannah sugar company and others should use data analytics to monitor customer satisfaction and profitability metrics, enabling targeted improvements. They should also balance short-term profit goals with long-term customer satisfaction to avoid reputation damage and revenue erosion.

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