

Palangka Raya City Community's intent to pay motor vehicle tax at the Technical Implementation Unit, Palangka Raya Regional Revenue Services

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Abstract

This study investigates the impact of attitudes, subjective norms, and perceived control factors on individuals' intention to pay motor vehicle tax and the influence of intention and control variables on post-payment behaviour of motor vehicle tax at UPT PPD Palangka Raya. The utilized framework is the theory of planned behaviour, specifically the evolution of the Theory of Reasoned Action (Fishbein), employing multiple linear regression analytic techniques. Four hundred individuals who made motor vehicle tax payments at UPT PPD Palangka Raya were selected for sampling. The analysis findings indicate that most motor vehicle taxpayers at UPT PPD Palangka Raya are adult government employees (PNS), predominantly male, with a high school education and an income ranging from above 1 million to 3 million rupiahs. However, there is still a deficiency in public confidence towards UPT PPD Palangka Raya as a whole. The provision of motor vehicle tax payment receipts is influenced by factors such as the credibility of personnel, environmental conditions, and technical services. Additionally, close individuals such as family members, close friends, and neighbours can serve as references and motivators for paying vehicle tax. The people of Palangka Raya city demonstrate a strong willingness and punctuality in paying motor vehicle tax, despite income being an inhibiting factor and the law acting as a compulsion factor. The resale price of motorized vehicles also plays a factor in willingness. It is worth noting that attitude has a significant impact on intention, as well as societal norms. Subjectivity does not have a substantial impact on intention. However, control variables have a substantial impact on intention. Additionally, both intention and control factors significantly influence the post-payment behaviour of motor vehicle tax.

Keywords: attitudes, beliefs, control factors, evaluative, normative, motivational, subjective

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1. INTRODUCTION

The city of Palangka Raya is one of the cities that is growing and developing both in terms of population growth, economy and other physical development as well as the existence (impact) of development in all sectors, especially the cross-regional land transportation sector between districts and provinces in Kalimantan. A clear impact can be seen from the development of the number of motorized vehicles, both two-wheeled, four-wheeled and six-wheeled, as in Table 1. below.

Table. 1. Number of Motorized Vehicles in Palangka Raya City, 2020-2022.

Type of Motor Vehicle	Number of Motorized Vehicles in Palangka Raya City		
	According to Type and Function		
	2020	2021	2022
Saloon car	1.788	1.788	1.784
Jeep	4.523	4.523	4.692
Minibus	33.220	33.220	34.978

Microbus	331	331	337
Bus	22	22	22
Pickup Car	11.336	11.336	11.836
Light Truck	987	987	1.010
Truck	3.977	3.977	4.242
Motorcycle	288.543	288.543	300.526
Three-wheeled Motorcycle	783	783	930
Palangka Raya	345.510	345.510	360.347

Source: Palangka Raya in 2022 figures.

Based on the data presented in Table 1, it is evident that the quantity of motorized vehicles in Palangka Rata is consistently rising, particularly between the years 2021 and 2022. This scenario demonstrates that the Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Fee (BBN-KB) have the potential to provide local revenue for local governments. These areas should be further investigated and developed accordingly. However, some phenomena indicate that this area's full potential has not been thoroughly exploited.

When examining this issue via a sociological lens, several elements, such as economic conditions, culture, and politics, exert significant influence. However, when considering a more specific perspective, particularly the conduct of the community concerning their willingness to pay motor vehicle tax, it can be observed that there is a noticeable lack of intention among the community in Palangka Raya City to fulfil this obligation. Fishbein's Theory of Reasoned Action, which later evolved into the Theory of Planned Behavior, posits that attitudes, subjective norms, and perceived control factors heavily influence intentions. These intentions, in turn, influence payment behaviour regarding vehicle tax.

Researchers are interested in utilizing the Theory of Reasoned Action due to its comprehensive nature. This theory asserts that intentions do not solely determine consumer behaviour but also post-purchase behaviour, which is influenced by various factors that either support or hinder purchasing decisions (Mou & Benyoucef, 2021). Subjective norms refer to the effect of experienced individuals seen as references on one's behaviour (Santos & Liguori, 2020). Two factors determine it: belief in other individuals (normative beliefs) and the urge to emulate others. Attitude refers to an intense preoccupation or judgmental expression towards psychological objects (such as things, institutions, people, or ideas) that is conveyed through positive or negative values (such as happiness or unhappiness) (Patnaik, 2021). Attitude is determined by belief in an object and judgment of that object (Sukma et al., 2023). In addition to subjective standards and attitudes, motor vehicle taxpayers perceive control elements influencing their intentions. Intentions and perceived control variables such as satisfaction and loyalty significantly impact purchasing behaviour, specifically post-purchase (Farhan et al., 2020).

Attitudes, subjective norms, and control factors are the determinants of intentions. Intention refers to the consumer's decision-making process that leads to the desire to purchase things, such as commodities or services (Hassan et al., 2021). In this context, it pertains to paying motor vehicle tax. An essential factor in formulating policies to enhance the public's willingness to pay motor vehicle tax, simultaneously reduce arrears, and increase local revenue is comprehending the public's intention to pay motor vehicle tax for the Palangka Raya Regional Revenue Service Technical Implementation Unit (UPT PPD). By comprehending Fishbein's theory on intention, particularly individuals' intention to pay taxes and the influencing factors, it can be utilized to formulate policies to attract people's intention to pay motor vehicle taxes. This can be achieved by enhancing confidence in the factors that determine attitudes and norms. Factors based on personal opinions and the ability to influence or direct something.

2. LITERATURE REVIEW

Understanding Consumer Behavior

Consumer behaviour is a decision-making process, and individuals carry out physical activities in evaluating, obtaining, and using these goods and services (Petcharat & Leelasantitham, 2021). There are two essential things from the consumer behaviour definition: 1) the decision-making process, and 2). Physical activities to obtain and use economic goods and services (Dewi et al., 2022). Each individual has different behaviour in fulfilling their desires and needs.

Consumer behaviour is divided into two parts:

- 1 Visible behaviour: the variables included are the number of buyers, time, because of whom, with whom, and so on.

2 Invisible behaviour, the variables include perception, memory of information and feelings of ownership by consumers.

The concept of consumer behaviour can be implemented in people's behaviour in paying motor vehicle tax as follows:

1. People's behaviour in paying motor vehicle tax results from decision-making.
2. Decision-making is a process that involves several activities, including seeking information from other people who are considered experienced as references and assessing and evaluating various attributes as factors related to paying motor vehicle taxes, which results in attitudes.
3. Belief in what others have done and being willing to obey them is a subjective norm.
4. A positive attitude and supporting the influence of subjective norms will generate interest.
5. Furthermore, the relationship between interest and decision is that the presence of directed interest will result in a decision to try; if it is satisfactory, then you will accept, in this case, paying taxes.
6. So, the relationship between interest and the decision to buy or pay taxes is that interest gives rise to belief and judgment (evaluation), which is part of the decision process.

Factors that Influence Consumer Behavior

Understanding consumer behaviour in purchasing decisions is based on psychological and sociological terms (Manuere et al., 2022).

1. Psychological

Three types of psychological factors that are widely applied to consumer buying behaviour and general human behaviour are:

- a. Motivation is a process of encouragement that causes behaviour even though it does not provide a precise direction for that behaviour.
- b. Perception is the interpretation of sensations, a process that leads to behaviour.
- c. Learning plays a vital role in behaviour, especially for new buyers, because buying is a free action for consumers.

2. Sociology

Humans tend to gather and form groups, which can be formal or informal and can include associations between neighbours, business associations, social culture and so on.

A more detailed model of the factors that influence consumer behaviour includes cultural, social, personal, and psychological circumstances (Qazzafi, 2020).

Understanding Attitude

Attitudes typically involve making a judgment (either accepting or rejecting) on the object or product they are encountering. Attitude refers to the mental and neurological state of readiness to respond to an object, which is shaped by experience and directly or dynamically affects behaviour (Afnibar, 2020). Attitudes typically significantly influence behaviour, making enhancing attitudes a valuable objective in marketing (Kurdi et al., 2022). Confidence is a crucial attribute of an attitude. Attitudes possess the significant attribute of being dynamic rather than static.

Consequently, numerous attitudes will transform as time progresses. Consumers' sentiments are undoubtedly influenced by their past experiences. Attitudes frequently arise from direct interactions with the subject of the attitude. Nevertheless, attitudes can be shaped even without direct interaction with an item.

The attitude model comprises three components, with cognitive being the first. This component involves an individual's observations, which transform into perceptions and knowledge (Galesic et al., 2021). The knowledge is acquired through direct experiences with attitude objects and information from different sources (Delshab et al., 2022). The affective component refers to a consumer's emotional response or feelings towards a specific brand or product, a key element of their attitude. Consumer researchers typically view these feelings and emotions as evaluative elements. They assess and judge objects individually or broadly, specifically in relation to the object of one's attitude.

The conative component, the final component of the attitude model, pertains to an individual's inclination or likelihood to engage in a particular activity or behave in a given manner towards the attitude object. According to specific interpretations, the conative component may encompass actual conduct exhibited by oneself.

Attitudes serve as a means to adapt, regulate behaviour, convey personal values, and organize experiences (Yasir et al., 2021). Attitude refers to the extent of the favourable or unfavourable impact associated with psychological objects (Gaiseanu, 2020). Psychological objects encompass a variety of

elements, such as symbols, words, slogans, institutions, individuals, and ideas. Individuals can vary regarding the positive and negative impacts they experience from psychological objects.

Interest in Behavior (Reasoned Action Model)

Attitudes based on experience may be related to behaviour compared to attitudes based on indirect experience (Rather, 2021). This means that the attitudes of consumers who have purchased and consumed a product or service should be more predictive of their future purchasing behaviour than those who do not have such experience. Past/actual behaviour is the best predictor of future behaviour without being mediated by attitude.

Bentler and Speckart saw ambiguity in the attitude-behavior relationship, namely:

1. Can adding attitudes and subjective norms to the causal system that creates interest in behaviour increase predictability compared to only predicting behaviour based on interest in behaviour?
2. Is the influence of attitudes and subjective norms on behaviour entirely mediated by behavioural interest, or can both be influenced directly by behaviour?

Bentler and Speckart stated that actual behaviour directly influences behavioural intentions and future behaviour. The concept of thinking to determine the relationship between actual behaviour, attitudes and subjective norms towards interest is adopted from the Model of Attitude Behavior Relations (Indrianto et al., 2022). The Theory of Reason Action discusses the relationship between attitudes, interests and behaviour, and argues that other factors such as subjective norms, influence a person's behavioural interest. So attitudes and subjective norms produce interest, while interest will produce behaviour for the future (Zhuang et al., 2021).

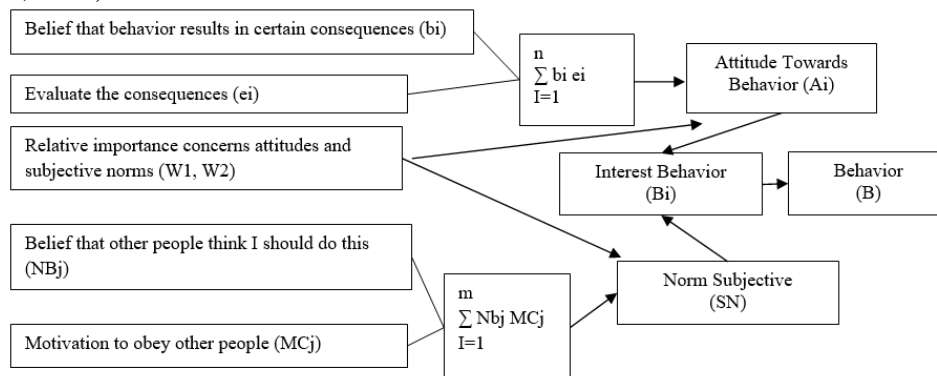


Figure 1. Model Theory of Reasoned Action

Source: (Sok et al., 2021)

A person's beliefs are often formed based on knowledge of an object and information from external sources (Sukma et al., 2023). The Theory of Reason Action, also known as the Reasoned action model, is an attitude model that discusses the relationship between attitudes, interest in behaviour and behaviour in addition to other factors such as subjective norms (Listiyau, 2024). Reasoned action theory emphasizes the rationality of a person's behaviour and that the targeted action is within the person's conscious control (Brand & Ekkekakis, 2021). Basic model by expanding or adding a new variable, namely perceived behavioural control, to pay attention to one's own will (Irwansyah et al., 2021). Perceived behavioural control is the condition of a person who believes an action is easy or difficult. This includes past experiences and existing obstacles. Perceived behavioural control can influence intentions or directly affect behaviour (Lim & Weissmann, 2023). The modified model became known as the theory of planned behaviour.

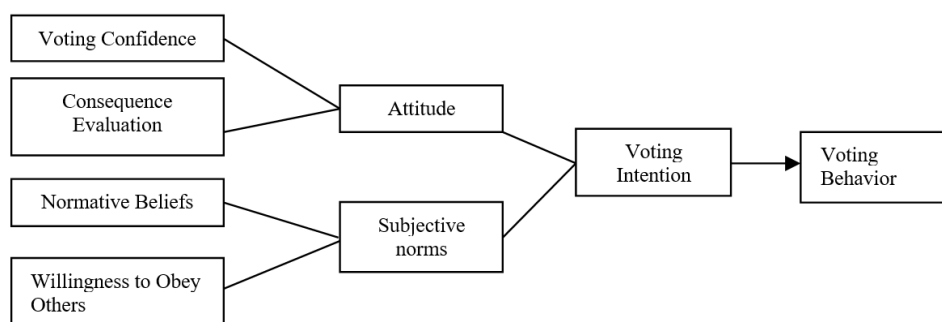


Figure 2. Theory of Reasoned Action (Fishbein)

The theory of reasoned action and planned behaviour are interrelated and do not conflict (Conner, 2020). In other words, the theory of planned behaviour develops the theory of reasoned action. A comparison between the theory of reasoned action and planned behaviour can be seen below.

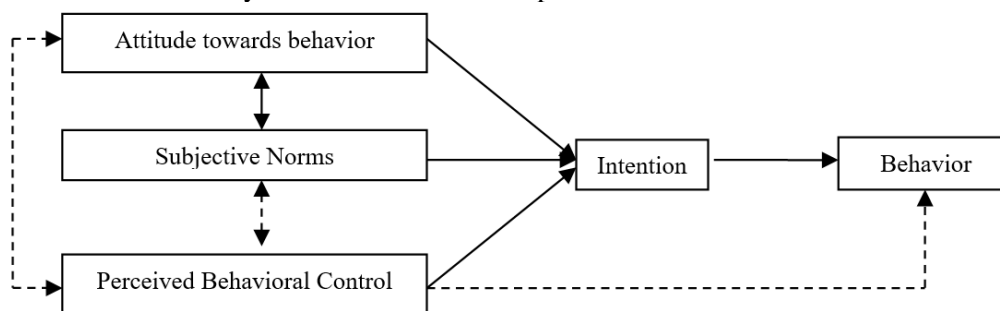


Figure 3. Comparison between the theory of reasoned action and the theory of planned behaviour
Source: (Ajzen, 2020)

In the theory of reasoned action, there is a relationship between attitude variables, subjective norms, intentions, and consumer behaviour. Meanwhile, developing this theory into a theory of planned behaviour shows that there are additional lines in dotted form. Generally, the better the attitudes and subjective norms towards buying behaviour and the greater the perceived behavioural control, the stronger the consumer's intention to purchase question (Intayos et al., 2021). Furthermore, the intention is seen as a determining variable for actual behaviour. The stronger the consumer's intention to purchase, the greater the success of the behaviour prediction or behavioural goal. Although the intention variable determines purchasing behaviour, other factors, such as opportunities and resources like money and time, will also influence consumers' purchase decisions.

Fishbein's attitude model is based on the idea that attitudes are formed by the components of beliefs and feelings (Syah et al., 2023). Using this model, the first step is determining the attributes of the attitude object. The next step is to analyze the evaluative dimensions associated with each attribute (e). For example, for a particular brand of jeans, if there are attitude scores for three brands of jeans, then we can see the comparison of the three scores, which one is the highest and the lowest

3. METHOD

The data collection technique used in this research is a questionnaire technique, where leaflets with questions asked are given to people who pay motor vehicle tax at the Palangka Raya Regional Revenue Service Technical Implementation Unit (UPT PPD). The population in this study are all people who own motorized vehicles, especially 2 (two) and 4 (four) wheels in the city of Palangka Raya. The number of samples to be taken is 400 motor vehicle taxpayers in Palangka Raya. The sampling technique used is accidental sampling. Anyone who comes to pay taxes when the data is collected will be used as a sample until the number is 400 respondents. Accidental sampling is a sample taken by chance close to the researcher or encountered by the researcher (Sugiyono, 2017). Meanwhile, sampling incidence is the appearance of a sample at the time of research that meets the requirements to be used as a sample. Of the 400 people who pay motor vehicle tax, the sample is based on vehicle type as follows:

1. Passenger car = 17 people
2. Bus = 1 person
3. Truck = 6 people
4. Motorbikes = 376 people

4. RESULT AND DISCUSSION

The similarities in the influence of attitudes, subjective norms and control factors on intentions can be seen below.

Table 2. Estimation of Multiple Linear Regression Equations The Influence of Attitudes, Subjective Norms and Control Factors on Intentions

Model	Koefisien	T _{hitung}	Sig t
Constant	2,372	8,198	0,000
Attitude	0,029	2,536	0,012
Subjective Norms	0,016	1,461	0,145

Control Factors	0,171	2,753	0,006
R	0,228		
R Square	0,052		
R Adjusted	0,045		
F Hitung	7,260		0,000

Based on the table above, the regression equation for the influence of attitudes, subjective norms, and control factors on intentions is as follows:

$$Z = 2.372 + 0.029X_1 + 0.016X_2 + 0.171X_3 + \epsilon$$

Information :

- The constant 2.372 shows the intention score of the taxpayer community (lack of intention) when they do not take a stand (0) and are not influenced by other people (0). There are no supporting factors (0), and this condition is significant, as evidenced by a sig value of $0.000 < 0.05$ or the $= 8.198 > t_{0.05} (396) = 1.645$.
- b1 The magnitude of the influence of attitude on the intention to pay motor vehicle tax is 0.029, which is significant, as evidenced by the sig value of $0.012 < 0.05$. In other words, attitudes influence intentions, meaning that for every change/increase in attitude by 1 unit, intentions will change/increase by 0.029 units. Or: the $= 2.536 > t_{0.05} (396) = 1.645$, H_0 is rejected, and H_a is accepted.
- b2 The magnitude of the influence of other people (subjective norms) on the intention to pay motor vehicle tax is 0.016, and this influence is not significant, as evidenced by the sig value of $0.145 > 0.05$. In other words, other people do not influence the intention to pay motor vehicle tax. Or: the $= 1.461 < t_{0.05} (396) = 1.645$, H_0 is accepted, and H_a is rejected.
- b3 The magnitude of the influence of supporting factors (control factors) on the intention to pay motor vehicle tax is 0.171, which is significant, as evidenced by a sig value of $0.006 < 0.05$. In other words, supporting factors influence the intention to pay tax, meaning that for every change/increase in supporting factors by 1 unit, the intention to pay motor vehicle tax will change/increase by 0.171 units. Or: the $= 2.753 > t_{0.05} (396) = 1.645$, H_0 is rejected, and H_a is accepted.
- $R^2 = 0.052$ (5.20%) shows the significant contribution (contribution) of attitudes, subjective norms and control factors in influencing the variation (up and down) of intention to pay motor vehicle tax at 5.20%. Other factors influence the remaining 94.80%.
- $F_h \text{ Sig} = 0.000 < 0.05$ shows that the multiple linear regression estimation model found above is significant (fit), so this equation model can be used to project changes in intentions to pay motor vehicle tax with changes in attitudes, subjective norms and control factors. Or: $F_h = 7,260 > F_{0.05} (3; 396) = 3,950^*$, then H_0 is rejected, and H_a is accepted (*Significant at a confidence level of 90%).

Table. 3. Estimation of Multiple Linear Regression Equations The Influence of Intentions and Control Factors on Behavior

Model	Koefisien	T_{hitung}	Sig t
Constant	2,884	11,664	0,000
Intention	0,109	2,352	0,019
Control factors	0,108	1,938	0,053
R	0,167		
R Square	0,028		
R Adjusted	0,023		
F Hitung	5,664		0.004

This research has an advantage in that it examines two variables, control and behavioural characteristics, which prior researchers have not investigated. However, when applied to the community of motor vehicle taxpayers at UPT PPD Palangka Raya, subjective norms do not substantially influence the desire to pay motor vehicle tax. Anecdotally, those who contribute taxes acknowledge some impact from others when paying motor vehicle tax. However, this influence does not considerably affect their willingness to pay said tax. It is customary for motor vehicle owners to pay motor vehicle tax as it is their obligation. Additionally, the payment of motor vehicle tax significantly impacts the selling price. Therefore, the intention to pay tax is not influenced by others. Although various factors contribute to the intention to pay motor vehicle tax, attitude and control factors play a crucial role. Attitude, shaped by beliefs and positive service quality evaluations, influences this intention. Additionally, control factors, particularly

income, significantly impact the intention to pay motor vehicle tax. If supporting factors like income align with the tax payment, the intention to pay will be higher.

Hence, the findings of this study primarily pertain to the regional government, specifically the Revenue Department, and its role in making decisions to enhance public engagement in motor vehicle tax payment. To achieve this, they should prioritize the quality of UPT PPD Palangka Raya services, particularly by focusing on personal credibility, as it can foster a favourable disposition. Alternatively, it considers the negative impact on individuals who pay motor vehicle tax. Additionally, it considers individuals' capacity to pay motor vehicle tax, considering income as a determining element affecting their intentions.

5. CONCLUSION

Based on the results of the analysis of both descriptive statistics and linear regression regarding the characteristics of motor vehicle taxpayers, attitudes towards UPT PPD Palangka Raya service attributes, subjective norms, perceived control factors, post-payment intentions and behaviour, it can be concluded as follows:

1. Belief and evaluative ness regarding the service attributes of UPT PPD Palangka Raya, which form attitudes, it seems that there are still several factor items that have not convinced the motor vehicle tax paying public, including:
 - a. Factor items still not convincing are the reasonableness of tax rates, ease of service process flow, entry into the state treasury, and honesty of personal service.
 - b. Factor items considered still not good (not good) are speed in service, ability to solve problems faced by the public in paying motor vehicle taxes, honesty, alertness, cleanliness and technology used in the service process.
2. This situation illustrates that there is still a lack of public trust in UPT PPD Palangka Raya as the provider of motor vehicle tax payment receipt services, especially regarding the credibility of personnel, environmental factors, and technical services.
3. Attitudes and control factors are proven to influence the intention to pay motor vehicle tax significantly. Still, subjective norms do not significantly influence the intention to pay motor vehicle tax. This is thought to be because paying motor vehicle tax is an obligation as a member of society who owns a motor vehicle, so they do not need to be motivated by others.
4. Intentions and control factors are proven to influence the post-payment behavior of motor vehicle tax significantly. This shows that if control factors support an intention to pay motor vehicle tax, it will create satisfaction and loyalty.
5. The total coefficient of determination shows that it is only able to explain changes in behaviour after paying motor vehicle tax by changes in attitudes, subjective norms, control factors and intentions of 0.078 (7.80%) and the remaining 92.20% is influenced by other factors not included in models, such as global economic factors (inflation) which push the prices of necessities to increase which can reduce the motor vehicle tax financing budget for each family, a culture that ignores obligations, government policies that are less aggressive and consistent in implementing the law, and so on.

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