

TAXPAYER PURCHASE DECISIONS ANALYSIS OF ELECTRONIC SERVICES OFFERED BY PAJAKKU.COM AS PARTNER OF THE DIRECTORATE GENERAL OF TAXES

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Abstract. This study aimed to determine the effect of price, promotion and ease of use of the product or service application to purchase decisions. In this study the survey method was used. The population is 100 taxpayers who have used the product or service application of PT Mitra Pajakku (Pajakku.com). Sampling using purposive sampling using a questionnaire. The method used is multiple regression analysis. The results show that price, promotion and ease of use of the product or service application partially have a positive and significant effect on purchasing decisions. Evidence from the results of multiple linear analysis test which shows the significant value of the variables that support the hypothesis. Therefore, the results of this study state that there is an influence on the price, promotion, ease of use of the product or service of Pajakku.com application to the purchase decision made by Taxpayers of Pajakku.com

Keywords: Price, Promotion, Ease of Use, Purchasing Decisions

Abstrak. Penelitian ini bertujuan untuk mengetahui pengaruh harga, promosi dan kemudahan penggunaan aplikasi produk atau jasa terhadap keputusan pembelian. Dalam penelitian ini digunakan metode survei. Populasi dalam penelitian ini adalah 100 Wajib Pajak yang pernah menggunakan aplikasi produk atau jasa PT Mitra Pajakku (Pajakku.com). Pengambilan sampel menggunakan purposive sampling dengan menggunakan kuesioner. Metode yang digunakan adalah analisis regresi berganda. Hasil penelitian menunjukkan bahwa harga, promosi dan kemudahan penggunaan aplikasi produk atau jasa secara parsial berpengaruh positif dan signifikan terhadap keputusan pembelian. Bukti dari hasil uji analisis linier berganda yang menunjukkan nilai signifikansi variabel-variabel yang mendukung hipotesis. Oleh karena itu, hasil penelitian ini menyatakan bahwa terdapat pengaruh harga, promosi, kemudahan penggunaan produk atau jasa aplikasi Pajakku.com terhadap keputusan pembelian yang dilakukan oleh Wajib Pajak Pajakku.com

Kata Kunci: Harga, Promosi, Kemudahan Penggunaan, Keputusan Pembelian

INTRODUCTION

Indonesia determines the direction in which its financing needs are carried out independently, namely through tax revenue, because a healthy, fair and independent State Budget is the goal of reducing the need for financing from debt sources. The Directorate General of Taxes (DGT) is an agency that has an important role in state revenue.

DGT has 500 operational offices with employees of more than 39,000 people spread throughout Indonesia. DGT is the largest unit in the Ministry of Finance. In 2018, the achievement of state revenue was realized from tax revenue of 92.41% of the 2018 State Budget target, whereas in 2019 state revenue from tax revenue is targeted at IDR 1,786.4 trillion, namely

82.5% of total state revenue. One of DGT's missions is services based on modern technology to facilitate the fulfillment of tax obligations. In this case the DGT issued the Director General of Taxes Regulation Number PER-11 / PJ / 2019 which contains Tax Application Service Providers (PJAP) on June 20, 2019.

Based on data from the website www.pajak.go.id, there are 9 PJAP registered as of 27 October 2019, one of which is PT Mitra Pajakku www.pajakku.com. In PER-11 / PJ / 2019 Chapter II article 2 explains that in order to fulfill obligations taxation for taxpayers, DGT can appoint PJAP, in which PJAP is obliged to provide services for providing taxation applications. DGT as a regulator also has a free tax application service with old and new technology, namely eSPT released since 2005, eBilling released since 2007, DJP online (<https://djponline.pajak.go.id>) released since 2014, eFaktur desktop has been released since 2016.

Table 1. DGT's Data Destination Statement 2015-2019

Tahun	Number of Registered Taxpayer	Electronic Annual Tax Report
2016	36 mm	7 mm
2017	40 mm	14 mm
2018	42 mm	18 mm
2019	44 mm	24 mm

Source: 2019 Directorate General of Taxes Performance Report

From the table above, the percentage of growth in electronic users is higher compared to the percentage of growth in number of taxpayers, this shows that the DGT is heading for the era of digitalization. So that is the reason why the DGT through PER-11/PJ/2019 affirms the appointment of PJAP to help provide electronic services to taxpayers.

The purpose of granting the authority to PJAP to build electronic services based on modern and latest technology to help taxpayers easily fulfill their tax obligations, the DGT becomes the focus of its main objective, namely achieving the state revenue target set annually and as a regulator. Meanwhile, DGT has a free access site provided by DGT as a government department that provides public services so that taxpayers carry out their tax obligations. So thus, PJAP must be able to innovate the electronic services offered are different and have different added values from the DGT, for example promoting and ease of use of electronic services accompanied by after-sales services or training needed to understand their use.

Table 2. Data of Statement of Objectives of the Directorate General of Taxes

Year	Number of Taxpayers Registered (million)	SPT via Electronic(million)
2016	36	7
2017	40	14
2018	42	18
2019	44	24

Source: Directorate General of Tax Performance Report

From the table above, it can be seen, the growth in the number of taxpayers with the growth of electronic users, where the percentage of growth in electronic users is higher, indicating that the

DGT is heading for the era of digitalization. So that is the reason why the DGT through PER 11 / PJ / 2019 affirms the appointment of PJAP to help provide electronic services to taxpayers. On the other hand, as described above, while the DGT also provides electronic services to taxpayers for free, based on the description above, there is an incompatible situation between the appointment of PJAPs that produce products and commercialize like a company in general to get income that is used for sustainability. company activities and the achievement of the highest profit. Whereas with the products produced by DGT and given free of charge, through DGT's Public Relations, DGT also conducts education (indirect promotion) on the massive use of DGT's products through its operational offices, which amount to approximately 500 units to taxpayers in throughout Indonesia.

How does PJAP (Pajakku.com) respond to this situation so that it is like a company that has the goal of getting the highest possible customers and profits with target consumers or users of the same product, namely taxpayers. Taxpayer Purchase Decisions in determining whether to use DGT products or one of the PJAPs (Pajakku.com) can be influenced by marketing stimuli such as price, promotion, and ease of use that affect the taxpayer's buying decision.

From the pre-survey data obtained by researchers, which involved 30 taxpayers as users of the Pajakku.com electronic service application, obtained the 3 highest factors that influence purchasing decisions, namely price, promotion and ease of use.

Purpose of Research

1. Proposed selling price affects purchasing decisions at Pajakku.com.
2. Promotion affects purchasing decisions at Pajakku.com.
3. Ease of use of electronic services affects purchasing decisions at Pajakku.com.

Theoretical study. Marketing management according to Kotler, Armstrong (2012) is marketing management is a series of processes carried out by companies to create value for customers and build strong relationships with customers in order to create value from these customers.

According to Assauri (2013) marketing management is:

"The activity of analyzing, planning, implementing, and controlling programs designed to form, build, and maintain profits from exchanges through target markets in order to achieve organizational goals in the long term".

It can be concluded that marketing management is an analyst process that is designed from the start, namely planning, organizing, exploiting, controlling and controlling all marketing processes to achieve predetermined and controlled targets.

Price

a. Definition of Price

According to Kotler and Armstrong (2013), "The amount of money charged for a good or service or the amount of money that consumers exchange for the benefits of owning or using the product or service". According to Philip Kotler (2012), "Price is the amount of money a customer must pay for that product". According to Buchari Alma (2011) defines that: "Price is the value of an item expressed in money".

From the above understanding, that the price policy is only temporary and must follow market price developments and must know the position of the product in the overall market situation.

b. Price Indicator

According to Tjiptono (2014) in relation to the following price strategy indicators:

1. Price is a statement of value of a product (a statement of value), 2. Price is a visible aspect (visible) to buyers, 3. Price is the main determinant of demand, 4. Price is directly related to income and profit, 5. Prices are flexible, meaning they can be adjusted quickly, 6. Price influences image and positioning strategy.

Promotion

a. Definition of Promotion

According to Hermawan (2013), promotion is one of the priorities of corporate marketing activities that are used to inform, persuade, and remind company products. According to Kotler and Armstrong (2014), Promotion is an activity that communicates product excellence and persuades customers to buy that product. According to Tjiptono (2015) promotion is an element of the marketing mix that focuses on efforts to inform, persuade, and remind consumers of the company's brands and products.

So promotion is an effort of the product owner how to inform and influence other people or parties to be interested in making purchases or transactions or exchanges of goods or services that are marketed. According to Suryadi, Didik (2011) promotion indicators:

1. Message, There is a message that will be transferred to someone else. The message here can be verbal or nonverbal depending on the media and the technique of implementing the advertisement. 2. Communicators, Is the party that delivers the message and has a particular interest in the delivery of advertisements. The advertisement communicator can be a business, social, or government institution, and may even be an individual. 3. Media, Advertisements are not aimed at a single communicant. Therefore, delivering advertisements requires certain media so that the process of transferring ideas is more effective. These media include television, radio, newspapers, magazines, films, websites, google ad words and others.

Ease of Use

a. Definition of Ease of Use

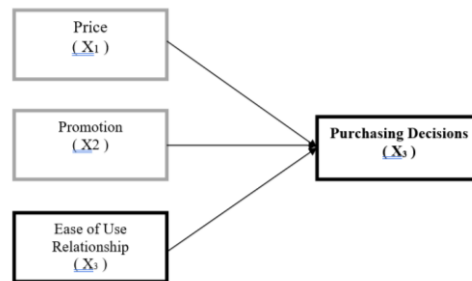
Ease is defined as the extent to which a person believes that using a technology will be free of effort. Jogiyanto (2007). Javadi (2012) states that consumers shop online when they get the convenience of shopping and the certainty of the products they need. Ease of Use is also defined as the extent to which a person believes that using a technology will be free from effort (Jogiyanto, 2007).

So it can be concluded that ease of use is everything that makes everything more comfortable and efficient, such as time and energy so that consumers can reach products or services and get the purchasing services they need without feeling difficult.

b. Ease of Use Indicator

In the research of Venkatesh and Davis (2000). divides the perceived ease of use indicators into the following:

1. Individual interactions with the system are clear and understandable (clear and understandable).
2. It doesn't take much effort to interact with the system (does not require a lot of mental effort).
3. The system is easy to use (easy to use).
4. Easy to operate the system according to what the individual wants to do or flexible (easy to get the system to do what he / she wants to do).



Picture 1. Conceptual Framework

Hypothesis Development

1. Price Relationship with Purchasing Decisions

Research results from Igir et al (2018), Brata at al (2017), Achidah at al. (2016), Pasaribu at al (2019), Chandra, Santoso (2019), Andriani at al (2019), Mulyasari (2019), Batu (2020) concluded that price has a significant effect on purchasing decisions. Can be made the hypothesis as follow.

H1: Price has a significant positive effect on purchasing decisions at Pajakku.com.

2. Promotion Relationship with Purchase Decisions

Research results from Brata at al (2017), Achidah at al. (2016), Pasaribu at al (2019), Andriani at al (2019), Batu (2020), Aji et al.(2019),) concluded that promotion has a significant effect on purchasing decisions. Can be made the hypothesis as follow.

H2: Promotion has a positive effect on Purchasing Decisions at Pajakku.com.

3. Ease of Use Relationship with Purchasing Decisions

Research results from Murni (2018), Ardyanto (2015), Ayuningtiyas, Gunawan (2018), Badir et al.(2020), concluded that Ease of Use has a significant effect on purchasing decisions. Can be made the hypothesis as follow.

H3: Ease of use has a significant positive effect on purchasing decisions at Pajakku.com.

METHOD

Research Design. This research uses quantitative research methods with a causal approach. According to Sugiyono (2016), the quantitative research method can be defined as a research method based on the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, quantitative or statistical data analysis, with the aim of testing predetermined hypotheses and using program assistance: software statistic SPSS (Statcal Package For Social Science) version 21.

Population and Research Sample. The population in this study is an unknown number of taxpayers who use electronic services. According to Sugiyono (2016), the number of samples taken in this study used the Lemeshow and Stanley formulas, this is because the population size is unknown or infinite.

Lemeshow's formula:

$$n = \frac{Z1^2 - \alpha/2P(1 - P)}{d^2}$$

Information:

n = total number of samples

z = z score at 95% confidence = 1.96 p

d = alpha (0.10) or sampling error = 10%

n = sample size

Data Collection Technique. Data collection methods used in this study are questionnaires. Collecting data is done by distributing a questionnaire form containing questions including determining the type of electronic service chosen, fair prices, known promotions, the scope of services received, how to use electronic services and determining purchasing decisions from taxpayers who carry out their tax reporting activities via Pajakku.com

RESULTS AND DISCUSSION

Respondents description

Table 1. Characteristics of respondents

Respondents characteristics based on Sex		
Sex	Frequency	Percentage (%)
Male	48	48 %
Female	52	52 %
Total	100	100%

Respondents characteristics based on Age		
Age	Frequency	Percentage (%)
17-25	16	16 %
26-30	52	52 %
31-40	21	21 %
> 40	11	11 %
Total	100	100 %

Respondents characteristics based on Recent Education		
Highest Degree Achieved	Frequency	Percentage (%)
Highschool	5	5%
Diploma	21	21%
Undergraduate	65	65%
Graduate	9	9%
Total	100	100%

Respondents characteristics based on Income		
Annual Salary (in mm Rupiah)	Frequency	Percentage (%)
< 10.000,-	2	2%
10.000,- - 50.000,-	19	19%
50.000,- - 100.000,-	31	31%
>100.000,-	48	48%
Total	100	100%

Based on Table 1, it shows that women make purchase decisions more often at Pajakku.com than men. The largest age group is at the age of 26-30 years (52%) with most of them being undergraduate (65%), and the majority income > 100,000 in millions of rupiah (74%).

Descriptive Statistics Test

Based on the 6 items of the purchasing decision variable: minimum value of 1.0, maximum value of 5.0, standard deviation of 0.455, and mean of 4.153 (agree). Based on the 6 items of the price variable: minimum value of 1.0, maximum value of 5.0, standard deviation of 0.478, and mean of 4.010 (agree). Based on the 5 items of the promotion variable: minimum value of 2.0, maximum value of 5.0, standard deviation of 0.520, and mean of 3.785 (agree). Based on the 6 items of the convenience variable: minimum value of 2.0, maximum value of 5.0, standard deviation of 0.401, and mean of 4.155 (agree).

Classic Assumption Test

Normality test obtained a significance of $0.510 > 0.05$, this means that the residual data in this study are normally distributed. Multicollinearity test results obtained tolerance of more than 0.10 and VIF less than 10, thus, it can be said that there are no multicollinearity symptoms among the independent variables in this study. The results of the Heteroscedasticity Test, using the Glejser test method, the three independent variables have a significance of 0.05, it can be said that there is no heteroscedasticity in this regression model. It is concluded that H_0 is accepted, and H_a is rejected, meaning that there is no linear relationship between the variable and the dependent variable. Meanwhile, the significance value of the ease of use variable is greater than > 0.05 . So, it can be concluded that H_0 is rejected, and H_a is accepted, meaning that there is a linear relationship with the ease of use variable, there is a linear relationship with the dependent variable.

Model Fit Test Results

Table 2. Determination Coefficient Test Results (R^2)

R Square	Adjusted R Square
0,545	0,530

Source: Data Processing Results using SPSS 21 Program

Based on table 2 above shows that the value of Adjusted R Square (R^2) is $0.530 = 53\%$. That is, the magnitude of the influence of the purchasing decision variable on the independent variable (free) in this study is 53% received from F Anova, the model can be used, the remaining 47% is influenced by other variables not included in this study such as: trust, product quality and so on.

F Anova Test Results

Table 3. F ANOVA Test Result

F	Significant
38,267	0,000

Source: Data Processing Results using SPSS 21 Program

Based on Table 3 shows that the results of the F ANOVA test obtained F count of 38.267 and a significance value of 0.000. F table can be seen in the statistical table at a significance level of 0.05 with df 1 (number of variables - 1) = 3, and df 2 ($n - k - 1$) or $100 - 3 - 1 = 96$, so the results obtained for F table is 2.70, then these results indicate that the regression model used in this study is appropriate and can be used for multiple linear regression analysis and hypothesis testing (t test).

Table 4. Multilinear Regression Analysis Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	0,500	0,371		1,346	0,181
Price (H)	0,488	0,085	0,513	5,716	0,000
Promotion (P)	0,111	0,083	0,127	1,342	0,183
Ease of Use (KPG)	0,307	0,086	0,270	3,564	0,001

Source: Data Processing Results using SPSS 21 Program

Based on Table 4, the multilinear regression formula is:

$$KP = 0,513 H + 0,127 P + 0,270 KPG$$

- The price variable regression coefficient of 0.513 states that the price has a positive effect on purchasing decisions. This means that the better the price, it will increase the purchasing decision.
- Promotion variable regression coefficient of 0.127 states that promotion has a positive influence on purchasing decisions. This means that the better the promotion, the purchasing decision will increase.
- The regression coefficient of the ease of use variable is 0.270, which states that ease of use has a positive effect on purchasing decisions. This means that the better the ease of use, the purchasing decision will increase.

Hypothesis Test Results

Table 5. Hypothesis test results

<i>Independent Variable</i>	t	Significant
<i>Price</i>	5,716	0,000
<i>Promotion</i>	1,342	0,183
<i>Ease of Use</i>	3,564	0,001

Based on Table 5 it can be seen that:

- Based on the results of hypothesis testing for the convenience variable, the t value of 5.716 is greater than t table 1.984 ($5.716 > 1.984$), and the significance of 0.000 is less than 0.05 ($0.000 < 0.05$), which means that the price has a significant effect on the purchasing decision.
- Based on the results of hypothesis testing for the promotion variable, it was obtained that the t value of 1.342 was smaller than the t table 1.984 ($1.342 < 1.984$) and a significance of 0.183 was greater than 0.05 ($0.183 > 0.05$), which means that promotion had no significant effect on the purchasing decision
- Based on the results of the hypothesis test for the ease of use variable, it was obtained that the t value of 3.564 was greater than the t table 1.984 ($3.564 > 1.984$) and the significance was 0.001 less than 0.05 ($0.001 < 0.05$), which means that ease of use had a significant effect on purchasing decision.

Research discussion

1. The Effect of Price on Purchasing Decisions

Based on the multiple linear regression test, it is known that the price has a positive effect on purchasing decisions and from the hypothesis test (t test) it is known that the price has a

significant effect on purchasing decisions. It can be concluded that price has a positive and significant effect on purchasing decisions. The results of this study are in line with the results of previous research conducted by Werry (2013) and Nugroho (2019) which concluded that prices are positive and have a significant effect on purchasing decisions.

2. The Effect of Promotion on Purchasing Decisions

Based on the multiple linear regression test, it is known that promotion has a positive correlation with purchasing decisions and from the t test it is known that promotion has a significant effect on purchasing decisions. It can be concluded that promotion has a positive and significant effect on purchasing decisions. The results of this study are in line with the results of previous research conducted by Samat (2016) which concluded that promotion has a significant positive effect on purchasing decisions.

3. Effect of Ease of Use on Purchasing Decisions

Based on the multiple linear regression test, it is known that ease of use has a positive correlation to purchasing decisions and from the t test it is known that ease of use has a significant effect on purchasing decisions. It can be concluded that the ease of use of the Pajakku.com application product or service has a positive and significant effect on purchasing decisions. The results of this study are in line with the results of previous research conducted by Situmorang (2019) which concluded that promotion has a positive and significant effect on purchasing decisions.

CONCLUSION

Conclusion

1. There is a positive and significant influence between price on purchasing decisions on the Pajakku.com product or service. This shows that the price given by the company can influence consumers to make purchases according to the consumer's budget.
2. There is a positive and significant influence between promotions on purchasing decisions on the Pajakku.com product or service. This shows that promotions through social media, the Pajakku.com portal, presentations and the worth of mouth of other users are considered in purchasing decisions.
3. There is a positive and significant influence between promotions on purchasing decisions on Pajakku.com application products or services. This shows that promotions through social media, the Pajakku.com portal, presentations and the worth of mouth of other users are considered in purchasing decisions.

Suggestions

1. Pajakku.com should expose its products and solutions, so that consumers or other taxpayers can find out the benefits that have been enjoyed by users or members of Pajakku so far.
2. Pajakku.com should make a price list of products or application services that are sold that can be accessed more easily and openly, so that it can attract consumers' attention and improve purchasing decisions for Pajakku.com application products or services.
3. Pajakku.com should make a video tutorial on how to use the application openly and easily accessible in order to increase consumer attractiveness to the application that Pajakku.com has.
4. Future research can improve the limitations of this study and increase the number of samples and data collection methods to obtain comprehensive results.

5. Considering that the variables outside the research are quite large, further research is expected to develop this research or combine the variables contained in this study with other variables: competitor, after sales service, and education services on paying tax awareness.

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