



**THE EFFECT OF VALUE-ADDED TAX AND ELECTRONIC SYSTEMS ON
NETFLIX PURCHASE DECISIONS
(Survey on Students of Indo Global Mandiri University)**

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Abstract

This study aims to determine the effect of value added tax and electronic systems on Netflix purchasing decisions. The subjects of this study were active students of Universitas Indo Global Mandiri in 2024-2025. The sample of this study was obtained through the Slovin formula, resulting in 97 respondents. The data analysis technique was multiple linear regression, with validity and reliability tests used in measuring the questionnaire. Based on the results of the simultaneous test that has been conducted, it was found that the variables of Value Added Tax (X1) and Electronic Systems (X2) have a significant influence on Netflix Purchasing Decisions with a significance value of $0.000 < 0.05$. The results of the partial test show that the significance value of Value Added Tax (X1) on Netflix Purchasing Decisions is $0.032 < 0.05$. This means that H0 is rejected and H1 is accepted, which means that Value Added Tax has a positive effect on Netflix Purchasing Decisions. The significance value of Electronic Systems (X2) on Netflix Purchasing Decisions is $0.000 < 0.05$. This means that H0 is rejected and H2 is accepted, which means that the Electronic System has a positive influence on Netflix Purchase Decisions.

Keywords: Value Added Tax, Electronic Systems, Purchasing Decisions, Netflix



INTRODUCTION

A nation's development is inseparable from adequate resource support, one of which comes from state revenue. Among these various revenue sources, taxes are the main backbone for funding various government programs, from infrastructure development to the provision of public services (Schoeman et al., 2022). In Indonesia, awareness of the importance of taxes continues to grow along with increasing public literacy, especially among the younger generation. However, it cannot be denied that tax issues are still often considered a difficult and unpopular topic, especially when directly related to daily life. Yet, taxes are intimately connected to the activities of modern society, whether consciously or not.

Value Added Tax (VAT) is one of Indonesia's main sources of state revenue and has been implemented since 1985 based on Law Number 8 of 1983 concerning VAT on Goods and Services and Sales Tax on Luxury Goods (Asiah et al., 2023). As an indirect tax, VAT is charged to the end consumer, but collected and remitted by businesses, making this system efficient in its implementation (Aulia et al., 2025). Over time, VAT has undergone various revisions to adapt to global economic conditions and national fiscal needs, one of which is through the Harmonization of Tax Regulations Law (UU HPP), which came into effect in 2022, which raised the VAT rate from 10% to 11%. Therefore, VAT policy in Indonesia continues to evolve in response to economic dynamics and the country's needs, while also demanding understanding and compliance from all economic actors, both producers and consumers.

Along with the growth of the digital economy, the Indonesian government has expanded the scope of VAT to electronic commerce (PMSE), including digital services. Based on Minister of Finance Regulation (PMK) Number 48/PMK.03/2020, foreign businesses selling digital goods or services to Indonesian consumers are required to collect and remit 11% VAT in accordance with the HPP Law. This step reflects the government's commitment to creating a level playing field between conventional and digital businesses and addressing the challenges of taxing cross-border economic activity. According to the OECD (2021), many countries have begun levying taxes on foreign digital services as a means of adapting to the digital economy, which recognizes no geographical boundaries. Therefore, the implementation of VAT in Indonesia's digital sector is a concrete form of fiscal adaptation to the era of global digital transformation, while simultaneously expanding the country's tax base without limiting the growth of digital innovation.



The implementation of Value Added Tax (VAT) on digital services has the potential to influence consumer purchasing decisions, particularly among students. Purchasing decisions are defined as mental and behavioral processes.

Consumers choose, purchase, and use products based on perceived value and cost (Kotler & Keller, 2016). The imposition of VAT on digital services increases the total subscription cost, which in the context of students with limited purchasing power can be a determining factor in their subscription decisions. Thus, the interaction between price increases due to VAT and price sensitivity among students makes VAT a significant variable that can hinder or delay subscription decisions.

An electronic system is a program that processes and transmits data electronically to support business operations and decision-making (Lingga et al., 2024). Electronic (digital) systems have brought significant changes to the way consumers conduct transactions and make purchasing decisions. In the context of digital services like Netflix, electronic systems enable consumers to make purchases quickly, easily, and flexibly through various digital platforms. Instant access to services, pricing information, and content features encourages consumers, including students, to actively weigh the benefits and costs before deciding to subscribe. Electronic systems not only facilitate transactions but also encourage consumers to be more selective and rational in their purchasing decisions, especially when there are price changes due to fiscal policy.

As one of the world's leading Over-The-Top (OTT) services, Netflix has become a global favorite for enjoying various forms of entertainment easily and personally. In Indonesia, Netflix's popularity is growing.

Netflix continues to show a significant upward trend, particularly since the COVID-19 pandemic, which has changed people's habits of accessing entertainment from home. College students are a key segment in this user growth, given their need for practical, ubiquitous entertainment. The dynamic nature of student lifestyles, the need for flexibility in time management, and the academic pressures that drive the search for relaxation reinforce Netflix's role as a primary choice (Yuliana et al., 2022). Furthermore, other supporting factors such as easy access via electronic devices, relatively affordable subscription fees, flexibility in choosing viewing times, and a diverse range of content across various genres add to the platform's appeal. By considering these factors, Netflix has positioned itself as a digital entertainment platform highly relevant to the needs and preferences of today's college students.

Since the Value Added Tax (VAT) rate increase from 10% to 11% under the 2022 Tax Regulation Harmonization Law, consumer behavior has shifted toward



accessing paid digital services, including Netflix. This rate increase has directly impacted subscription package prices, increasing the cost burden borne by end users, including students.

The changes in PMSE VAT rates are reflected in the following data:

Table 1.
Changes in PMSE VAT Rates

Year	PMSE VAT Rates	Legal Basis & Description
2021	10%	rates apply to PMSE transactions.
2022	11%	Starting April 1, 2022, the VAT rate will increase to 11% as mandated by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law).
2023–2024	11%	The PMSE VAT rate remains at 11% during this period.
2025	12%	Starting January 1, 2025, the VAT rate will increase to 12% using a different value DPP (11/12) in accordance with the provisions of the HPP Law.

(Source: Directorate General of Taxes, 2025)

These changes have caused some students who previously subscribed regularly to reconsider their subscriptions, choosing to share accounts with friends, switch to cheaper packages, or even temporarily cancel their subscriptions. This aligns with the characteristics of students who generally have financial constraints and are highly sensitive to price changes. Based on initial findings, in addition to the price increase due to VAT, students' decisions to maintain or cancel their subscriptions are also influenced by their perceptions of Netflix's value, such as content quality, ease of access, and the need for entertainment amidst academic pressure. Thus, this phenomenon demonstrates that the implementation of an 11% VAT not only has an economic impact but also changes the dynamics of digital consumption behavior among students.

This was also felt by students at the Indo Global Mandiri University (UIGM) Palembang who are part of the service consumers. Netflix At UIGM itself, students living in areas with poor connectivity often experience obstacles in optimally accessing e-services, making them hesitant to pay for subscriptions because they don't get the best experience. Meanwhile, many users still don't fully understand how digital transactions work, including data security, account



authentication, and managing electronic payments. This lack of understanding leads to distrust in the system, which ultimately delays or hinders purchasing decisions.

The Netflix service rates are detailed as follows:

Table 2.
Netflix Service Rates

Package Type	Price Before VAT	12% VAT (DPP Other Values)	Price After VAT	Video Quality
Mobile	Rp. 54,000	Rp5,940	Rp. 59,940	SD (480p)
Basic	Rp. 65,000	Rp7,150	Rp72,150	HD (720p)
Standard	Rp. 120,000	Rp. 13,200	Rp133,200	Full HD (1080p)
Premium	Rp. 186,000	Rp20,460	Rp206,460	Ultra HD (4K + HDR)

(Source: Netflix, 2025)

The change in VAT policy also impacted UIGM students' perceptions of relatively affordable entertainment, particularly services like Netflix. The increase in VAT from 10% to 12% (other value added tax) on digital services has caused some students to complain about having to pay for it.

Allocating additional expenses from a limited monthly budget. Furthermore, there's a growing perception that this policy is biased toward students, who are active users of digital services for entertainment and relaxation. Some students believe that services like Netflix should receive incentives or special treatment from the government, given their role in maintaining mental health and providing safe entertainment during their studies. This phenomenon has led to students being critical of purchasing decisions, which they believe don't fully consider their circumstances and purchasing power.

Based on the background and phenomena above, the researcher is interested in conducting research on "The Effect of Value Added Tax and Electronic Systems on Netflix Purchasing Decisions".



LITERATURE REVIEW

1. Theory of Planned Behavior

The Theory of Planned Behavior, developed by Icek Ajzen (1991), is an extension of Reasoned Action Theory (TRA), which explains that human behavior is rational and influenced by individual intentions. These intentions are formed from several main factors, namely attitudes toward behavior (behavioral beliefs), subjective norms, and behavioral control (control beliefs). Attitudes toward behavior relate to an individual's assessment of the benefits or consequences of an action, while behavioral control reflects the extent to which an individual feels they have the ability or control to carry out the action.

In the context of taxation, specifically Value Added Tax (VAT) on digital services like Netflix, this theory is used to understand students' responses to tax policies. Students' attitudes toward VAT, whether they perceive it as a burden or a contribution to the government, will influence their intention to maintain their subscription. Furthermore, perceptions of the ease, security, and efficiency of electronic systems can also strengthen or weaken their intention to use the service.

In general, in purchasing decisions, TPB explains that consumer intentions are influenced by three main components: attitudes towards products or services, subjective norms of the social environment, and perceptions of behavioral control such as financial ability and ease of access to technology.

2. Value Added Tax

Value Added Tax (VAT) is a tax on transactions of goods and/or services imposed on taxpayers with Taxable Entrepreneur (PKP) status (Julito & Ramadani, 2024). VAT serves as the primary source of state revenue and a regulatory instrument to finance various government needs and national development (Chandra et al., 2023; Asah & Widajantie, 2024; Abramova et al., 2021). The government continues to optimize tax revenue through the expansion and intensification of tax policies (Putri et al., 2024).

VAT is an indirect tax, where the burden is borne by consumers, while sellers are responsible for collecting and remitting it to the government (Asri & Suseno, 2023). VAT is levied on the added value that arises in every process of producing and distributing goods or services (Fathur et al., 2020).

In the context of electronic commerce (PMSE), VAT is imposed at 10% of the Tax Base, as per PMK No. 48/PMK.03/2020. This regulation governs the collection of VAT on digital goods and services imported from abroad, with specific criteria for businesses designated as collectors.



The main dimensions of VAT include taxpayer understanding, tax fairness, and the effectiveness and efficiency of its implementation system (Asri & Suseno, 2023).

3. Electronic Systems

An electronic system is a computer and network-based system used to automatically process, manage, and transmit data to support business operations and decision-making (Lingga et al., 2024). This system enables the rapid and real-time collection, processing, and delivery of information, thereby increasing work efficiency and reducing manual errors. In practice, such as in e-commerce, electronic systems are capable of processing customer transactions, sending purchase confirmations, and automatically presenting sales reports to management. This makes electronic systems a source of accurate and relevant information to support business decisions.

In addition, electronic systems are also related to digital marketing, namely marketing activities through digital media such as websites, social media, email, and search engines to attract and retain customers (Kotler & Armstrong, 2018).

The main dimensions of electronic systems include system security, ease of use, information availability, and system reliability (Lingga et al., 2024). These four dimensions reflect the level of data protection, ease of access, completeness of information, and system stability in supporting the user experience.

4. Purchase Decision

A purchasing decision is a consumer's decision to select and purchase a product after considering various available alternatives (Harahap & Amanah, 2022). This process involves evaluating options and selecting the best decision based on consumer needs and preferences. In decision-making, individuals typically go through several stages, such as identifying a problem or need, seeking information, evaluating alternatives, and finally making a purchase (Hafizhudin & Afriansyah, 2019; Kumontoy et al., 2023).

Purchasing decisions arise from a choice between two or more alternatives, where consumers consider whether a product can meet their needs, desires, and expectations (Selvia, 2022). The outcome of these decisions can lead to satisfaction or dissatisfaction. Therefore, purchasing decisions are a crucial aspect influenced by various factors, including product appeal, consumer behavior, and the company's marketing strategy.

According to Philip Kotler and Gary Armstrong (2018), there are several dimensions to purchasing decisions. First, product confidence, which is the consumer's belief after considering relevant information. Second, buying habits, which are influenced by the social environment and the experiences of those



closest to them. Third, recommendations to others, which reflect the consumer's trust in the product through positive experiences or reviews. Fourth, repeat purchases, which is the consumer's tendency to repurchase a product they find satisfactory.

Overall, purchasing decisions are the end result of a complex evaluation process and are an important indicator in understanding consumer behavior.

RESEARCH METHOD

This study focused on students at Universitas Indo Global Mandiri (UIGM) Palembang as Netflix consumers. The goal was to analyze perceptions of the Value Added Tax (VAT) policy on Electronic Commerce (PMSE) and its impact on purchasing decisions. The study was conducted from January to June 2025, with respondents limited to active UIGM students who used Netflix.

The type of research used is quantitative, an approach that emphasizes the analysis of numerical data to test hypotheses (Sugiyono, 2019). The data sources in this study consist of primary and secondary data, but the primary data used is obtained directly through questionnaires distributed to respondents. Questionnaires are the primary instrument for data collection because they are able to systematically gather information in accordance with the research objectives (Sugiyono, 2019).

Data collection techniques used included interviews, questionnaires, and observation, but this study focused on the questionnaire method as the primary technique. The study population was all 3,105 active UIGM students in 2021–2024. The sample was determined using a purposive sampling technique, with the criteria being active students and Netflix users. The sample calculation using the Slovin formula resulted in 97 respondents with a 10% margin of error (Sugiyono, 2019).

The data analysis technique used was quantitative descriptive analysis with the help of the SPSS version 25 application. This analysis aims to process numerical data into information that can be used for decision-making (Sugiyono, 2019). Before the analysis was carried out, the data quality was tested through validity and reliability tests. The validity test used the Product Moment correlation with the criteria of $r_{count} > r_{table}$, while the reliability test used Cronbach's Alpha with a minimum limit of 0.6 (Sugiyono, 2019).

Next, classical assumption tests were conducted, including normality, multicollinearity, and heteroscedasticity tests, to ensure the regression model met statistical requirements (Ghozali, 2018). The normality test used the Kolmogorov-



Smirnov method, with a significance level of >0.05 indicating normally distributed data. Multicollinearity tests were performed using VIF values <10 and tolerance values >0.10 , while heteroscedasticity tests were analyzed using scatterplot patterns (Ghozali, 2018).

Hypothesis testing was conducted using a partial t-test to determine the effect of each independent variable on the dependent variable with a 5% significance level. In addition, multiple linear regression analysis was used to examine the relationship between VAT (X1) and electronic systems (X2) on purchasing decisions (Y) (Ghozali & Latan, 2018). The coefficient of determination (R^2) test was used to measure the model's ability to explain the dependent variable (Ghozali, 2018).

The variables in this study consist of VAT (X1), electronic systems (X2), and purchasing decisions (Y). Each variable has dimensions and indicators measured using a Likert scale. This scale is used to measure respondents' attitudes, perceptions, and opinions regarding the phenomenon under study, with a score range from 1 (strongly disagree) to 5 (strongly agree) (Sugiyono, 2019).

RESULTS AND DISCUSSION

1. Overview

Netflix is an American streaming service company founded by Reed Hastings and Marc Randolph in 1997. Initially, Netflix operated as a DVD rental service by mail, but in 2007 transformed into an internet-based video on demand (VoD) platform with a subscription system. This transformation was driven by the development of digital technology and changes in consumer behavior in accessing entertainment. Netflix then grew rapidly and expanded its reach globally, starting from international expansion to Canada in 2010 to being present in more than 190 countries by 2016. In addition, since 2013 Netflix began producing original content (Netflix Originals), such as House of Cards and Stranger Things, which have become a major attraction for customers worldwide.

Netflix has been available in Indonesia since 2016, but initially faced obstacles in the form of blocking by several internet service providers due to content regulation issues. After adjustments, the service has been more widely accessible since 2020. Netflix also implemented a localization strategy by providing an Indonesian-language interface, local subtitles and dubbing, and featuring Indonesian film content such as The Big 4 and The Night Comes for Us. Currently, Netflix is one of the most popular streaming platforms in Indonesia and competes with services like Vidio and Disney+ Hotstar.



In its operations, Netflix is also subject to tax regulations in various countries. In Indonesia, the government implemented a Value Added Tax on Electronic Commerce (VAT PMSE) through PMK No. 48/PMK.03/2020, which came into effect on August 1, 2020, with an initial rate of 10% and increasing to 11% in April 2022. Netflix has been appointed as a VAT collector for PMSE by the Directorate General of Taxes, so the tax is charged directly to consumers in subscription bills. This policy aims to create fairness between domestic and foreign digital businesses and increase state revenue from the digital economy sector.

Universitas Indo Global Mandiri (UIGM) is a private university in Palembang established in 2008 from the merger of STMIK and STIE Indo Global Mandiri. UIGM is under the Indo Global Mandiri Foundation and has various faculties, such as Computer Science, Economics and Business, Administration and Humanities, Science and Technology, and Engineering. In addition to undergraduate programs, UIGM also offers postgraduate programs such as the Master of Management. The university focuses on the development of science, technology, and entrepreneurship, and actively collaborates with various institutions to improve the quality of education. Supported by modern facilities and a digital-based learning system, UIGM is committed to producing competent graduates who are ready to compete globally.

The survey respondents showed that of the 97 UIGM students, the majority were female (59.79%), while males comprised 40.21%. Based on age, the majority of respondents were aged 19–21 (45.36%), followed by those aged 22–24 (30.93%), those aged 25–28 (18.56%), and those aged 29 and above (5.15%). In terms of class, respondents were dominated by the class of 2020 (38.14%), followed by those from 2021 (24.74%), 2022 (18.56%), 2024 (12.37%), and 2023 (6.19%).

Based on semester, the majority of respondents were in their final semester, namely semester 10 (38.18%), followed by semester 8 (24.74%), semester 6 (18.56%), semester 2 (12.37%), and semester 4 (6.19%). This data indicates that respondents were predominantly final-year students who have more mature academic experience, and are therefore expected to be able to provide more relevant and in-depth insights into the research topic.

2. Data Quality Test Results

a. Validity Test Results

Validity testing is a testing technique used to determine the extent to which a research instrument (such as a questionnaire) measures what it is supposed to measure. In other words, validity testing aims to ensure that each question in the



instrument is truly relevant and representative of the construct or variable being studied. The following are the results of the validity test.

Table 3.

Results of the Validity Test of the Value Added Tax Variable (X1)

Item	r count	r table	Information
X1.1	0.726	0.199	Valid
X1.2	0.786	0.199	Valid
X1.3	0.852	0.199	Valid
X1.4	0.668	0.199	Valid
X1.5	0.722	0.199	Valid
X1.6	0.704	0.199	Valid
X1.7	0.729	0.199	Valid
X1.8	0.772	0.199	Valid

(Source: processed data, 2025)

Based on Table 3 Validity Test Results of Value Added Tax Variable (X1), it can be interpreted that all question items (X1.1 to X1.8) have a calculated r value greater than the r table of 0.199, so that all items are declared valid, it can be concluded that all question items in the Value Added Tax variable (X1) are statistically valid and suitable for use in research. Thus, the measurement instrument for the Value Added Tax variable is able to measure the intended construct precisely and accurately. This good validity strengthens the reliability of the data obtained from respondents.

Table 4.

Results of the Validity Test of the Electronic System Variable (X2)

Item	r count	r table	Information
X2.1	0.802	0.199	Valid
X2.2	0.772	0.199	Valid
X2.3	0.835	0.199	Valid
X2.4	0.842	0.199	Valid
X2.5	0.835	0.199	Valid
X2.6	0.731	0.199	Valid
X2.7	0.702	0.199	Valid
X2.8	0.692	0.199	Valid

(Source: processed data, 2025)

Based on Table 4 of the Validity Test Results of the Electronic System Variable (X2), it can be interpreted that all statement items from X2.1 to X2.2 have



a calculated r value greater than the table r of 0.199, so that all are declared valid. With the validity of all items that meet the criteria, it can be concluded that the measurement instrument for the Electronic System variable (X2) as a whole is valid and can be used in research. This shows that each question used is able to represent and measure the Electronic System variable accurately and consistently.

Table 5. Results of the Validity Test of the Purchase Decision Variable (Y)

Item	r count	r table	Information
Y.1	0.698	0.199	Valid
Y.2	0.677	0.199	Valid
Y.3	0.806	0.199	Valid
Y.4	0.677	0.199	Valid
Y.5	0.720	0.199	Valid
Y.6	0.695	0.199	Valid
Y.7	0.721	0.199	Valid
Y.8	0.682	0.199	Valid

(Source: processed data, 2025)

Based on Table 5. Validity Test Results of the Purchase Decision Variable (Y), all statement items from Y.1 to Y.8 have a calculated r value greater than the table r of 0.199, so all are declared valid. Thus, it can be concluded that all question items in the Purchase Decision variable (Y) are suitable for use in research because they have met the validity requirements. This indicates that all statement items in the instrument are able to measure the purchase decision variable precisely and accurately.

b. Reliability Test Results

Reliability testing indicates that an instrument is reliable enough to be used as a data collection tool because it is well-established. The following are the results of this research's reliability testing.

Table 6. Reliability Test Results

Variables	Cronbach's alpha	Cronbach's alpha standard value	Information
value-added tax	0.905	0.600	Reliable
Electronic Systems	0.918	0.600	Reliable
Buying decision	0.894	0.600	Reliable

(Source: processed data, 2025)



Based on the reliability test results presented in Table 6, it is known that all variables in this study have Cronbach's Alpha values that exceed the standard value of 0.600. Variable X1 (Value Added Tax) has a reliability value of 0.905, variable X2 (Electronic Systems) of 0.918, and variable Y (Purchase Decision) of 0.894. These values indicate that all three variables have a very good level of internal consistency. Thus, the research instrument used can be said to be reliable and can be trusted to measure the variables studied. This indicates that the data obtained through the questionnaire is suitable for use in further analysis.

3. Results of the Classical Assumption Test

Classical assumption tests were conducted to ensure the feasibility of the regression model, including tests for normality, multicollinearity, and heteroscedasticity. Based on the results of the normality test using the One-Sample Kolmogorov-Smirnov method, the Asymp. Sig. (2-tailed) value was 0.200, which is greater than 0.05. This indicates that the residual data is normally distributed, so the normality assumption in the regression model has been met (processed data, 2025).

Furthermore, the multicollinearity test showed that the Value Added Tax and Electronic Systems variables had a Tolerance value of 0.875 (>0.10) and a Variance Inflation Factor (VIF) value of 1.143 (<10). These results indicate the absence of a high correlation between the independent variables, thus the regression model is free from multicollinearity issues and is suitable for use in the analysis (processed data, 2025).

In the heteroscedasticity test, the scatterplot results show that the residual points are randomly distributed and do not form a specific pattern. This irregular distribution indicates the absence of heteroscedasticity in the regression model. Thus, the residual variance can be considered constant, and the assumption of homoscedasticity is met (processed data, 2025).

Overall, the results of the classical assumption test show that the regression model in this study has met the statistical requirements, so it can be used for further analysis in a valid and reliable manner.

4. Hypothesis Test Results

The results of the hypothesis test indicate that the variables of Value Added Tax (VAT) and Electronic Systems have a significant influence on Purchasing Decisions. In the partial test (t-test), VAT has a significance value of 0.032 (<0.05) with a coefficient of 0.170, while Electronic Systems has a significance value of 0.000 (<0.05) with a coefficient of 0.424 (processed data, 2025). This indicates that both variables individually have a positive and significant influence on purchasing decisions. Theoretically, VAT influences purchasing decisions



because it has a direct impact on increasing the price of goods or services, thereby reducing purchasing power and encouraging consumers to postpone or shift purchases to other alternatives. The perception of higher prices due to taxes can also affect consumer purchasing intentions.

Meanwhile, electronic systems have a more dominant influence, as reflected in the higher beta coefficient (0.461). This indicates that ease of access, speed, and convenience in digital transactions, such as e-commerce and online payment platforms, can improve purchasing decisions. Electronic systems also enable consumers to obtain information quickly and conduct transactions efficiently, thereby increasing consumer satisfaction and trust (processed data, 2025).

In the simultaneous test (F test), an F value of 21.708 was obtained with a significance level of 0.000 (<0.05), indicating that VAT and Electronic Systems simultaneously have a significant effect on Purchasing Decisions (processed data, 2025). This confirms that the combination of economic factors (price due to tax) and technological factors (ease of system) simultaneously influence consumer behavior.

The results of the multiple linear regression analysis produced the equation: $Y = 14.590 + 0.170 \text{ VAT} + 0.424 \text{ Electronic System} + e$. This equation shows that both independent variables have a positive relationship to purchasing decisions, with the Electronic System contributing a greater influence (processed data, 2025).

Furthermore, the coefficient of determination test showed an R^2 value of 0.585, meaning that 58.5% of the variation in Purchasing Decisions can be explained by the VAT and Electronic Systems variables, while the remaining 41.5% is influenced by other factors outside the study (processed data, 2025). Thus, the research model has quite strong explanatory power.

Discussion

1. The Effect of Value Added Tax on Netflix Purchasing Decisions

The results of the research test show that Value Added Tax (X1) has a significant influence on Netflix Purchasing Decisions (Y). The influence of each independent variable (X) on the dependent variable (Y) is carried out using a partial test (t-test). The results of the partial test show that the significance value of Value Added Tax (X1) on Netflix Purchasing Decisions is $0.032 < 0.05$. This means that H_0 is rejected and H_1 is accepted, which means that Value Added Tax has a positive influence on Netflix Purchasing Decisions.

When subscription prices increase due to additional taxes, some consumers become more cost-sensitive, which can influence their interest or decision to subscribe. This suggests that consumers consider price when making purchasing



decisions, including for digital services like Netflix. These findings align with research by Alistiqomah (2025) and Lingga et al. (2024), which found that VAT influences consumer purchasing decisions.

Based on the Theory of Planned Behavior proposed by Ajzen (1991), a person's decision to perform an action, including purchasing a product or service, is influenced by intentions formed from three main factors: attitude toward the behavior, subjective norms, and perceived behavioral control. This can be explained by the fact that price increases due to VAT can shape consumers' negative attitudes toward Netflix subscriptions because they are considered less commensurate with the benefits obtained. Furthermore, price increases also affect perceived behavioral control, namely consumers' perceptions of their ability to pay subscription fees. When the cost burden is perceived as increasingly heavy, the intention to subscribe can decrease, thus directly impacting purchasing decisions.

2. The Influence of Electronic Systems on Netflix Purchasing Decisions

The results of the research test show that the Electronic System (X2) has a significant influence on the Netflix Purchase Decision (Y). The influence of each independent variable (X) on the dependent variable (Y) was carried out using a partial test (t-test). The results of the partial test show that the significance value of the Electronic System (X2) on the Netflix Purchase Decision is $0.000 < 0.05$. This means that H_0 is rejected and H_2 is accepted, which means that the Electronic System has a positive influence on the Netflix Purchase Decision.

Ease of access, transaction speed, and a user-friendly application interface encourage consumers to feel comfortable and efficient when making purchases. A good electronic system enhances the user experience, thereby strengthening consumers' intention and decision to subscribe to digital services like Netflix. These results align with those of (Aljarbou, 2023) and (Hans, 2024), which state that online shopping (e-commerce) systems significantly influence purchasing decisions.

Based on the Theory of Planned Behavior (Ajzen, 1991), a person's decision to take action is influenced by behavioral intentions, which are formed from attitudes toward the behavior, subjective norms, and perceived behavioral control. Reliable, fast, and easy-to-use electronic systems can shape consumers' positive attitudes toward purchasing, as they perceive the subscription process as more efficient and convenient. Furthermore, perceived behavioral control also increases when consumers feel capable and confident in using the electronic system, such as an application or digital platform for transactions. Thus, a good



electronic system strengthens consumers' intention to purchase and ultimately has a significant impact on purchasing decisions for digital services like Netflix.

3. The Influence of Value Added Tax and Electronic Systems on Netflix Purchasing Decisions

Based on the results of the simultaneous test conducted, it was found that the variables Value Added Tax (X1) and Electronic Systems (X2) have a significant influence on Netflix Purchasing Decisions with a significance value of $0.000 < 0.05$. These results confirm that these factors together play an important role in influencing purchasing decisions.

This suggests that price increases due to VAT influence students' attitudes and price considerations, while the ease of electronic systems influences perceived ease of access and convenience. These two factors simultaneously shape purchasing intentions and encourage or hinder purchasing decisions based on perceived benefits and convenience.

The Theory of Planned Behavior explains that VAT influences consumer attitudes toward purchasing, as price increases due to the tax can lead to negative perceptions of product value. Meanwhile, accessible and efficient electronic systems increase perceived behavioral control, which is students' belief that they are capable and comfortable conducting digital transactions. The combination of these two factors influences purchase intentions, which ultimately impacts purchasing decisions for digital services like Netflix.

CONCLUSION

Based on the results of the research and discussion that have been carried out in the previous chapter IV, the following conclusions can be drawn:

1. Value Added Tax Influences Netflix Purchasing Decisions of Students at Indo Global Mandiri University.
2. Electronic Systems Influence Netflix Purchasing Decisions Among Students of Indo Global Mandiri University.
3. Value Added Tax and Electronic Systems Influence Netflix Purchasing Decisions of Students at Indo Global Mandiri University.

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