Research Article

The Influence of Import Duty on K-pop Album and Photocard Merchandise Purchase Decisions Among Young K-pop Fans in Indonesia

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Abstract.

This research investigates the impact of import duties on purchasing decisions for K-pop albums and photocard merchandise among young K-pop fans in Indonesia. Focusing on individuals aged 12–25 who have purchased K-pop merchandise, the research explores how international trade policies, especially import duties, influence consumer behavior within the global entertainment industry. Data were collected through a survey using a structured questionnaire. The sample, consisting of 100 participants, was selected using non-probability purposive sampling and determined with the Lemeshow method. The questionnaire underwent a validity test (Pearson Bivariate Test), a reliability test (Cronbach's Alpha), a heteroscedasticity test, an F-test (simultaneous), and a *T*-test (partial). Descriptive statistical analysis was used to examine merchandise purchasing patterns, the frequency of purchases, respondents' understanding of import duties on K-pop merchandise, and how these duties influence purchasing decisions. The findings reveal that import duties have a significant impact on young Indonesian K-pop fans' decisions to purchase albums and photocards.

Keywords: import duties, Indonesia, purchasing decisions, K-pop merchandise, K-pop

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1. Introduction

K-Pop, or Korean Pop, has developed into a global trend in recent years, including in Indonesia. According to Ratnasari et al. [1], K-Pop is a music genre that originated in South Korea, encompassing various styles such as pop, dance, electro-pop, hip hop, rock, R&B, and electronic music. The catchy music, energetic choreography, and visually appealing K-Pop idols have attracted many fans, especially teenagers. This Korean pop culture has become increasingly popular among young K-Pop fans in Indonesia. Many teenagers follow their idols' activities through social media, including information about concerts, album releases, fashion styles, food, and even daily activities [2].

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One form of fan support for K-Pop idols is by purchasing official merchandise such as albums and photocards. An album contains the latest songs from K-Pop idols, while a photocard is a photo card featuring individual or group images of K-Pop idols. Currently, the number of K-Pop fans has grown globally, including in Indonesia. Based on data from the Statista Research [3], 41% of the K-Pop population in Indonesia in 2023 showed that K-Pop is very popular. According to data released by GoodStats [4], Indonesia also has the largest number of K-Pop fans globally. Data from the IDN Times survey (2019) as cited in Angela [5] shows that 38.1% of K-Pop fans in Indonesia are generally aged between 15 and 20. According to Indonesia's Ministry of Health (2024) as cited in Rahmayani et al. [6], those aged 10–18 are classified as teenagers, a crucial developmental stage for identity formation and consumption behavior. At this age, teenagers are highly influenced by global trends and social media, including pop culture phenomena like K-Pop.

Being a K-Pop fan involves not only supporting their idols through screens but also by purchasing K-Pop merchandise. This purchase is both a desire and a form of support for their idols. The more frequently they make purchases, the greater the support they show to their idols. Based on purchasing decision theory, consumers typically pass through multiple stages before making a purchase, beginning with recognizing a need, searching for information, evaluating alternatives, making the purchase decision, and engaging in post-purchase behavior [7]. In the context of K-Pop, teenagers as fans purchase merchandise not only to fulfill emotional needs but also as a symbol of support and loyalty to their idols.

The most common forms of K-Pop merchandise purchased by K-Popers are photocards, lightsticks, and albums. The imposition of import duties on K-Pop merchandise is regulated by PMK No. 96 of 2023 concerning Customs, Excise, and Tax Provisions on Imported and Exported Goods, with Statista Research Department data explaining that 7.5% of K-Popers were aware of the tax but did not reduce their purchasing interest. Based on our pre-research data, 81.4% of respondents stated that the imposition of import duties on K-Pop merchandise did not decrease their interest in purchasing. This indicates that teenagers, as K-Pop fans, are not concerned about the additional import duties on every album and photocard they buy, due to their fanaticism toward K-Pop idols. Therefore, consumptive behavior emerges among K-Pop fans, which can influence business opportunities and customs tax revenue in Indonesia.

According to data from the Pahlevi [8], K-Pop physical album sales recorded 53.73 million albums sold in 2021. This is the first time physical album sales have surpassed 50 million since records began in 2011. Continuous purchases of a product are determined

by consumer purchase decisions. According to Gunawan [9], a purchasing decision is a process where consumers identify the problems they face, then seek details about a specific product or brand. Purchasing decisions are the actions consumers take to determine whether they will buy a product [10]. In line with the interpretation above, the purpose of this study is to determine the imposition of additional import duty fees can influence purchasing decisions for K-Pop merchandise on teenage K-Popers in Indonesia.

2. Literature Review

Kotler [11] identifies three main factors that influence consumer purchasing decisions: internal, external, and situational. Internal factors such as motivation, perception, and lifestyle reflect the individual characteristics of consumers. External factors, which come from the surrounding environment, include the company's marketing efforts such as product, price, and promotion. Meanwhile, situational factors relate to the specific conditions under which the purchase decision is made. The complex interactions between these three factors shape consumer behavior. From this, import duties are classified as an external factor in purchasing decisions because they affect the price of the product. A deep understanding of these factors allows companies to design effective and targeted marketing strategies, by adjusting product offerings and marketing communications according to the changing needs and desires of consumers.

Research conducted by Rufaidah and Noviani [12] at the Bandung Customs Office provides interesting findings regarding the effect of import duty rates, import volume, and import value on state revenue. The outcomes displayed that there is a direct and meaningful correlation between import duty rates and state revenue from import duties. This means that when the government decides to increase the import duty tariff on a product, the state revenue from import duty on that product will automatically increase. This shows that the import duty tariff policy is one of the effective instruments for the government to increase state revenue.

Veronica and Paramita [13] revealed that the popularity of K-Pop encourages fans to buy and use merchandise and physical albums of K-Pop idols. These albums are often printed in various packaging and different versions. Although the songs in each version have the same track list, fans often purchase different versions with the aim of collecting and obtaining photocards, simply for their enjoyment. From the research conducted, the authors are engaged in further exploring the collision of import duty

tariff policies on the purchasing decisions of Kpop fans. This offers an opportunity to understand how international trade policies can affect consumer behavior in a global entertainment industry such as Kpop.

3. Material and Methods

The following is a research hypothesis based on the problem formulation and theoretical studies previously described (Figure 1):

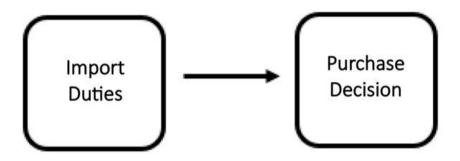


Figure 1: Hypothesis model. Source: Processed by researchers.

This research uses a quantitative research approach. Quantitative research is a research method based on an assessment of the data obtained and tends to use data analysis using formulas and numbers, so that it races to quantity and size. Through a quantitative research approach, the interpretation of research results tries to explain the results of the study by generalizing as empirical facts or general truths [14]. The writing approach using quantitative methods aims to measure the correlation between the variables of the Effect of Import Duties on Purchasing Decisions for K-Pop Album and Photocard Merchandise on Teenage K-Popers in Indonesia.

Determination of the research location is used to facilitate the determination of research targets. The research functions in finding the effect of the import duty variable on the K-Pop merch purchase decision variable in the form of albums and photocards. The subjects of this research are teenage K-Popers aged between 12 and 25 years who have purchased K-Pop merchandise. Therefore, the location of this research is teenage K-Popers in Indonesia.

The population that researchers use is a type of infinitive population because the exact number is unknown [15]. The inclusion criteria or characteristics that need to be met by each person from the population who can be taken as a sampell: 1) Indonesian

citizen, 2) Like K-Pop, 3) Aged between 12-25 years old. The sample of this research is non-probability sampling which is taken by accidental sampling technique. The sampling technique will affect the number of samples taken. The number of samples used in this study refers to the opinion of Lemeshow et al. [16] because the population in this study is infinitive so that the sample value (n) obtained is 100 people based on rounding from 96.04.

Data directly received from data sources (respondents/samples/informants). In this study using primary sources of results from questionnaires / surveys. In this study the authors used a Likert scale with five levels based on Sugiyono in measuring the responses of respondents. Secondary data sources are obtained from literature studies, literature, previous research reports, electronic media, and relevant references. Data analysis in this study used a descriptive statistical approach. This study also uses non-linear regression analysis technique which is an analysis to determine the relationship between the independent variable (X) and the dependent variable (Y). Before that, a validity test, reliability test, and classical assumption test were carried out to show that the test had escaped data normality, autocorrelation, and heteroscedasticity.

4. Results and Discussion

In this research, descriptive statistics were employed to explain the initial and final values of each independent and dependent variable during the study period. This analysis also includes the maximum value, minimum value, and average of each variable during the period. In this way, researchers can provide a clear understanding of the distribution and characteristics of the data being analyzed.

TABLE 1: Descriptive statistics results.

	N	Minimum	Maximum	Mean	Std. Deviation
Imposition of Import Duty	115	33	50	41,36	3,601
K-Pop Merchandise Purchase Decision	115	41	70	57,69	7,287
Valid N (listwise)	115				

Source: Researcher processed data (2024).

Based on the Table 1, there are 115 respondents who have filled out and provided answers to the questionnaire. In variable X (import duty), the minimum value is 33 while

the maximum value is 50. Variable X (import duty) has an average (mean) value of 41.36. The mean value of 41.36 can be stated as a form that represents respondents' answers to variable X (import duties). Meanwhile, in variable Y (purchasing decisions), the minimum value is 41 and the maximum value is 70. Variable Y has an average value (mean) of 57.69. The mean value of 57.69 can be considered as a representation of respondents' answers regarding variable Y (purchasing decisions).

a. Validity Test

Researchers conducted a validity test to assess the extent to which the measuring instrument used in the study can accurately measure the variable in question. A study is considered valid if the instrument used is able to measure what should be measured and can reveal data from the variables studied appropriately. The validity test helps ensure that the research results reflect the actual conditions, so that they can provide relevant and useful information for further analysis. Based on the validity test results, the rTable value is 0.182. Then the research data can be declared valid (Pearson Correlation> rTable).

b. Reliability Test

Researchers conducted a reliability test using the Cronbach Alpha calculation, which shows that the variables used to measure the concepts in this study have a high level of reliability. This reliability test ensures that the measurement instrument is consistent and stable in producing data, so that it can be relied upon for further analysis. The results of this test indicate that the research instrument can be used to provide accurate and consistent information about the variables under study. Based on the reliability test results, the Cronbach's Alpha value is 0.857. The research findings can be deemed credible with a significant value of 0.857 (0.857> 0.05).

4.1. Classical assumption test

This study uses one independent variable and one dependent variable, Therefore, just the three classic assumption test: the normality, linearity, and heteroscedasticity tests are needed. These three tests will be carried out by researchers, namely:

4.1.1. Normality test

This research conducted a normality test with the aim of knowing whether the research findings are close to normal distribution or not. Researchers have obtained numbers based on the normality test, which show that the research data is normally distributed (the test result number> 0.05). The Asymp Sig value is derived from the results of the normalcy test. 0.200 (2-tailed) value. The research data can be deemed regularly distributed with a significant value of 0.200 (0.200> 0.05).

4.1.2. Linearity test

This study conducted a linearity test to determine whether there is a linear relationship between the dependent variable and each independent variable. The deviation from linearity value, as determined by the linearity test findings, is 0.001. With a significant value derived from Deviation from Linearity of 0.001, the research data can be declared non-linear data (0.001 < 0.05).

4.1.3. Heteroscedasticity test

This study conducted a heteroscedasticity test using the Glejser method to determine whether there are abnormalities or symptoms of heteroscedasticity in the regression model. A significance value of 0.062 is derived from the heteroscedasticity test results. With a significance value of 0.062, the research data can be declared free from symptoms of heteroscedasticity (0.062> 0.05).

4.2. Quadratic non linear regression analysis

The model summary table provides information that 27.4% of import duties are able to explain purchasing decisions with a standard error model of 6.265 (Tables 2 and 3).

The following linear regression equation is derived from the quadratic non-linear regression analysis results displayed in Table 2:

$$y = \beta 0 + \beta 1X$$

Y = -182.084 + 10.713X

with information:

TABLE 2: Quadratic non linear regression test results.

Model Summary and Parameter Estimates									
Dependent Variable:									
Equation		Model Summary					Parameter Estimates		
R Square F df1 df2 Sig. Constan						Constant	b1	b2	
Linear	0,206	29,325	1	113	0,000	19,703	0,918		
Logarithmic	0,217	31,329	1	113	0,000	-86,696	38,829		
Quadratic	0,274	21,097	2	112	0,000	-182,084	10,713	-0,118	
Exponential	0,196	27,573	1	113	0,000	29,453	0,016		
The independent variable is Imposition of Import Duty.									

Source: Researcher processed data (2024).

y = response variable in the observation

 β 0 = intercept parameter

 β 1 = slope parameter

X = predictor variable at observation

TABLE 3: Coefficient test results.

Model Summary						
R	R Square	Adjusted R Square	Std Error of the Estimate			
0,523	0,274	0,261	6,265			
The Independent variable is imposition of Import Duty.						

Source: Researcher processed data (2024).

The constant value is -182.084, which means that the consistent value of import duties as an independent variable is -182.084 (negative). This means that the higher the import duty, the lower the decision to purchase K-Pop merchandise. Meanwhile, the regression coefficient value is 10.713 (positive). This means that the relationship between the independent variable, namely import duties and the dependent variable, namely purchase intention, is positive (unidirectional). So, the conclusion is, every time there is an increase in import duty by 1%, the decrease in purchasing decisions for K-Pop merchandise will also increase by 10.713.

4.2.1. Correlation coefficient test®

According to the table above, the correlation coefficient value is 0.523. This value represents that there is a correlation relationship among the import duty variable and the purchase intention variable of 52.3%.

4.2.2. Determination coefficient test (R²)

According to the table above, the coefficient of determination (R²) value is 0.206. This means that import duties as an independent variable have an influence of 20.6% on purchasing decisions serve as the dependent variable. Meanwhile, the remaining value of 79.4% is impacted by additional variables that are outside influences that are not investigated in this research.

4.2.3. T test (hypothesis)

According to T test results in the table above, the estimated T value is 5.251 (Table 4), which exceeds the T table value of 1.981. Since the estimated T value is greater than the T table value, it may be argued that import tariff, as an independent variable, has a considerable effect on purchase intention, the dependent variable. Furthermore, a significance score of 0.000, which is less than 5%, indicates that the null hypothesis is rejected. Based on a comparison of the computed T value to the T table and the significance value, the hypothesis test of this study can be summarized as seen in Table 5. Furthermore, according to the determination test (Table 6), Adjusted R Square is obtained at 0.199 (close to zero), so the independent variable has limited in running all variable variations.

TABLE 4: T test results.

Coefficients								
	Unstandardize	ed Coefficients	Standardized Coefficients	t	Sig			
	B Std. Error		Beta					
Imposition of Import Duty	0,016	0,003	0,443	5,251	0			
(Constant)	29,453	3,738		7,879	0			
The dependent variable is In(K-Pop Merchandise Purchase Decision).								

Source: Researcher processed data (2024).

TABLE 5: Recapitulation of research hypothesis test.

	Hypothesis	Results
H1	The imposition of additional costs in the form of import duties (X) has an effect on K-Pop merchandise decisions	Accepted

Source: Researcher processed data (2024).

TABLE 6: Determination test.

					Change Statistic				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square	F Change	df1	df2	Sig. F Change
1	454 ^a	0,206	0,199	6,521	0,206	23,325	1	113	0,000
a. Predictors: (Constant), Imposition of Import Duty									
b. Dependent Variable: K-Pop Merchandise Purchase Decision									

Source: Researcher processed data (2024).

4.3. Data interpretation

The findings of hypothesis testing reveal that import duties have a considerable effect on purchase decisions, supporting the hypothesized hypothesis. Thus, the research hypothesis stating that import duties affect purchasing decisions is proven correct. This indicates a substantial link between variable X (import duties) and variable Y (purchasing decisions). Iln this context, the results indicate that changes in import duties affect the purchasing behavior of K-Pop merchandise among teenage K-Pop fans. The study also found that the higher the import duty applied, the greater the influence on consumers' decision to purchase the merchandise.

In purchase decision theory, consumers will consider many factors before making a decision, one of which is the final price which is affected by import duties. This theory supports the research findings that import duties, which increase the price of goods, influence purchase decisions. Import duties can affect consumers' perception of the value of the goods being purchased, thereby influencing their interest in making a purchase.

According to the author, this result can be explained by the logic that consumers, especially teenagers who are the main segment of this study, are very sensitive to price changes. When import duties are applied, the final price of K-Pop merchandise increases, which in turn may reduce purchase intention. Teenage K-Popers, who are often financially constrained, may be more cautious about spending money on merchandise if the price increases due to import duties. Therefore, the author argues that purchasing decisions in this age group are particularly vulnerable to being affected by changes in import duty policies.

The findings of other earlier studies are consistent with the results of this study. For example, Yusuf [17]'s research found that changes in import duty clearance limits affect consumer preferences in shopping for imported goods. This shows K-Pop merchandise.

In addition, Pongoh et al. [18]'s study also supports this finding, where K-Pop fans showed a negative reaction to an increase in tax rates for imported merchandise. The increase in tax rates or import duties is considered burdensome, and this affects fans' decision to purchase merchandise.

that import duties directly affect consumer behavior, including in the context of the purchase of merchandise.

Iskandar and Zuliestiana [19] research further strengthens the relationship between consumer behavior and purchasing decisions for K-Pop merchandise, where purchasing decisions are influenced by Consumer perceptions of the price and value of the products available. This study reveals that import tariffs, which alter the price of items, play a crucial part in the purchasing decision-making process. Thus, the study's findings are in line with other studies showing that import duties have a substantial impact on teenage customers' decisions to buy K-Pop items.

5. Conclusion

The proliferation of the K-Pop wave in Indonesia has stimulated K-Popers' acquisition of K-Pop merchandise, such as albums and photocards, where the transactions are subject to import tariffs. The objective of this study is to explore the influence of import tariffs on the decision to purchase K-Pop albums and photocard items among teenage K-Popers in Indonesia. This research targets K-Pop enthusiasts aged between 12-20 years who reside in Indonesia, using non-probability sampling obtained through the accidental technique method, as determined by Lemeshow's technique, with a total of 100 respondents. This research employs quantitative methods, utilizing primary data collected via surveys and secondary data through literature reviews. Descriptive statistical methods were applied to analyze the collected data to describe the types of merchandise frequently purchased, respondents' understanding of the imposition of import tariffs on K-Pop goods, and the purchasing decisions of K-Popers regarding merchandise subject to import tariffs.

The findings revealed that import tariffs, as the independent variable (X), affect the decision to purchase merchandise, which is the dependent variable (Y). Based on the outcomes of the quadratic nonlinear regression analysis and test results, it can be inferred that import tariffs as an independent variable have a significant effect on purchasing decisions, the dependent variable. Consequently, import taxes greatly

influence teenage K-Popers' decisions to purchase K-Pop photocards and albums. These results offer a more comprehensive understanding of the behavior of K-Pop consumers in Indonesia toward K-Pop album merchandise and photocards.

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