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Analysis of the Influence of Korean Wave and Import Tax Rates on The Decision to Purchase Official BTS Merchandise by the Army

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Abstract

The globalization has influenced all aspects of human life. One of the global phenomena growing widely and rapidly is the Korean Wave culture, which can be interpreted as the spread of a wave of modern popular culture from the world of South Korean entertainment throughout the world in the form of popular music (K-Pop), drama series (K-Drama), films, culinary delights, clothing styles (K-Fashion) and beauty products. This research aims to investigate the influence of the Korean Wave and Import Tax Rates on ARMY'S decision to purchase BTS official merchandise. The research method used is a quantitative descriptive method. This research sample was taken using a non-probability sampling technique, namely purposive sampling.The population consist of 268,044 students in the city of Medan. The data were collected through online questionnaire distributed via Google Form to 100 respondents and through interviews with 4 respondents. The data were analyzed using a multiple linear regression technique, conducted with the assistance of IBM SPSS version 29. The results of the research show that the Korean wave partially has a positive and significant effect on the ARMY'S decision to purchase Official BTS merchandise, while the Import Tax Rate partially has a negative and significant effect on the ARMY'S decision to purchase official BTS merchandise. The Korean wave and import tax rates simultaneously have a positive and significant effect on the ARMY'S decision to purchase official BTS merchandise.

Keywords: Culture; Korean Wave; Import Tax Rates; Purchase Decisions: Official Merchandise

1. Introduction

Currently, the flow of globalization has influenced all aspects of life.human life. In the last two decades, one of the global phenomena that has developed widely and rapidly is the wave of Korean culture known as the "Korean Wave" or in Korean called "hallyu". The impact of this phenomenon is very much felt in everyday life, especially among the millennial generation and generation Z. According to (Seong et al., 2014) the Korean Wave can be interpreted as the spread of a wave of modern popular culture from the South Korean entertainment world to the whole world in the form of popular music (K-Pop), drama series (K-Drama), films, culinary, clothing styles (K-Fashion) and beauty products.

The main factor driving the growth of global enthusiasm for the Korean Wave is the rapid development of information technology and the ease of accessing information. Korean pop music or often called K-Pop is one of the Korean wave products that is very popular, especially among millennial's. The K-Pop industry has made a significant contribution to the South Korean economy.

Indonesia is the fourth most populous country in the world and is home to millions of K-Pop lovers or commonly referred to as K-Poper's (Faturrazaq, RA, & Sukresna, IM, 2023). In 2019, Twitter announced a list of countries that tweeted the most about K-Pop artists throughout 2019 and Indonesia was in 3rd place after Thailand and South Korea. YouTube is also a fairly large K-Pop

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consumption channel, where in 2021 the K-Pop Girl Group BLACKPINK has reached a total of 9.15 billion views on YouTube. Based on countries, Indonesia has the most views with 758 million views (Shim Sun-Ah, 2021). According to YouTube data analysis by Joong Ang Ilbo on "YouTube Views of K-Pop Artists by Country", Indonesia is in the top 5 for the most views for official music videos and lyric videos between March 2021 and February 2022. Research conducted by the Korean Culture and Information Service (KOCIS) found that 66% of K-Pop fans are in their 20s, 18% are in their 30s, 8% are in their 40s, 6% are in their 50s, and 2% are in their 60s (Hidayati & Indriana, 2021).

Development *Korean Wave* has been widely sought after by K-Pop fans in Indonesia. K-Pop fans follow the development of their idols through social media starting from comeback information, album releases, concerts, food styles and daily activities of the idols (Amirah, 2020). K-Pop fans usually form groups called fandoms, namely communities of fans who have high enthusiasm for the same K-Pop boyband or girl band. One of the largest K-Pop fandoms in the world is ARMY. ARMY (Adorable representative MC for Youth) is the name of a fandom or fan group of K-Pop boybands from South Korea, namely BTS (Bangtan Sonyeondan) throughout the world. As one of the largest fandoms in the world, it is not surprising that in Indonesia ARMY also dominates K-Pop fans. ARMYs in Indonesia are spread across various regions from various circles, especially the millennial generation and generation Z.

The increasing Korean Wave will also increase the number of imports of South Korean products to Indonesia, so that import tax revenues will also increase (Putri, 2018). Because BTS merchandise and products come from South Korea which are products from outside Indonesia, of course the transactions carried out are included as a form of international trade in the import sector. The high demand for imported products will affect the domestic industry. Therefore, to control trade and protect the domestic industry, the Indonesian Government has set a policy of imposing import tax rates.

Due to the entry of these imported goods, the Directorate General of Customs and Excise (DJBC) as the agency The State, is directly responsible for the supervision of goods and helps check incoming shipments. One of the main tasks of the Directorate General of Customs and Excise is to collect state revenues in the field of customs and excise in the form of import duties, export duties, excise and taxes in the context of imports (Purwana, 2019:1). Indonesia is a country that relies on the taxation sector as its main source of revenue (Bernardin, 2017). The imposition of import tax rates will affect the price of imported goods entering Indonesia, the higher the import tax rate, the higher the price of imported goods.

The results of research conducted by Riski Febriana, et al. (2023), stated that the Korean wave, in this case K-Pop, increases fanaticism and consumer behavior. K-Pop fans so that it has a positive effect on business opportunities and customs revenues in Indonesia. In addition, in the research of Rico Juliansyah (2023), it was stated that the policy of changing the new tax rate of the tax treaty between Indonesia and South Korea had a significant and positive effect on the decision to purchase K-Pop merchandise. Meanwhile, in the research of Meila Hasna Arifiana (2021), the popular culture variable in this case, the Korean wave, had a positive and significant effect on consumer decisions. However, the import tariff variable showed that consumer decisions were not influenced by import tariffs.

2. Literature Review

2.1. Korean Wave

Korean Wave or in Korean called "hallyu" is a global phenomenon that has developed widely and rapidly in the last two decades, which refers to the very significant increase in the popularity of South Korean culture throughout the world. In mid-1999, this term was first coined by Beijing journalists in China who were surprised by the rapid development of the popularity of Korean entertainment and culture in China (Kim, 2007). According to (Seong et al., 2014) Korean Wave can be interpreted as the spread of a wave of modern popular culture from the South Korean entertainment world to the whole world in the form of popular music (K-Pop), drama series (K-Drama), films, culinary, clothing styles (K-Fashion) and beauty products.

2.2. Korean Pop (K-Pop)

Korean Pop or K-Pop is a type of pop music accompanied by a distinctive dance in the form of dance choreography originating from South Korea and becoming a growing music trend today. The development of K-Pop music began with trot music that developed in the early 1990s, marked by the emergence of the three-member singing group "Soe Taiji and the Boys". The music of "Soe Taiji and the Boys" combines American music culture such as rap, rock, techno and R&B with Korean lyrics and new types of music. This is a breakthrough in the Korean music industry towards the pop and hip hop generation, whose types of music are acceptable in society.

2.3. Import Tax Rates

According to Law No. 28 of 2007, the definition of tax is a mandatory contribution to the state which is owed by an individual or body that is coercive based on the Law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. According to Prof. Dr. Rochmat Soemitro, SH, tax is a contribution from the people to the state treasury based on the law (which can be enforced) without receiving any reciprocal services (counter-performance) that can be directly demonstrated and is used to pay for general expenses. Tax is the main source and the largest source of income for the Indonesian State.

The state agency that is directly responsible for monitoring imported goods and helping to check incoming shipments is the Directorate General of Customs and Excise (DJBC). The Directorate General of Customs and Excise (DJBC) is under and responsible to the Minister of Finance, with the task of organizing the formulation and implementation of policies in the field of supervision, law enforcement, services and facilitation, as well as optimization of state revenues in the field of customs and excise in accordance with the provisions of laws and regulations. (beacukai.go.id)

Meanwhile, state revenues in the field of customs and excise include import duties, export duties and taxes in the context of imports (PDRI) (Purwana, 2019:1). The term customs is tax levy on goods or commodities in export and import activities. Imported goods entering the territory of Indonesia will be subject to import duties. Import Tax (PDRI) is a levy imposed by the Government of Indonesia on imported goods entering the territory of Indonesia including VAT, PPnBM and also PPh Article 22, which is calculated based on the value of imported goods. (klikpajak.id)

The legal basis underlying the import regulations regarding shipped goods is the Ministerial Regulation Finance (PMK) Number 199/PMK.010/2019 concerning Customs, Excise, and Tax on Imported Goods. Customs adjusts the value of import duty exemption on shipments from previously $75 to $3 per shipment. For textiles, shoes and bags, import duties are still imposed.

Import tax provisions in PMK Number 199/PMK.010/2019:

- If the import value is <$3 per shipment, import duty is free, but is subject to a VAT rate of 11%
- If the import value is >$3 to $1500 per shipment, import duty is subject to 7.5% and VAT 11%
- If the import value is >$1500 per shipment, import duties, VAT and PDRI are subject to it. And you must use the PIB (Notification of Import of Goods) or PIBK (Notification of Import of Special Goods) documents.

2.4. Buying decision

According to Alma (2011), the government's decision Elian is a consumer decision that is influenced by financial economics, technology, politics, culture, products, prices, locations, promotions, physical evidence, people and processes, thus forming an attitude in consumers to manage all information and draw conclusions in the form of responses that arise what products will be purchased. According to Kotler (2011), purchasing decisions are a form of consumer action to want to buy or not to a product.

2.5. Official Merchandise

Merchandise is a product that used for promotional needs of companies, institutions, or brands (www.souvia.co.id). Official K-Pop merchandise, are items produced and released directly by the agency or company that oversees the idols. Usually official K-Pop merchandise is in the form of albums, light sticks, photobooks, photocards, accessories, clothing, and many more. These official merchandise are usually also designed directly or the idea and process of making merchandise cannot be separated from the contribution of the idols. Usually official merchandise is offered at certain events, for example when an idol makes a comeback or releases a new album.

2.6. ARMY

ARMY (Adorable Representative MC for Youth) is the name a from BTS fandom worldwide (ibighit.com). Fandom is a community or group of fans who have high enthusiasm for the same person, hobby or activity. Based on data from the Army census conducted on April 1 - May 31, 2022, more than 500,000 armies worldwide became respondents in this global survey project from more than 100 countries and regions. Based on the graph, there are 20 countries where the most army respondents live, Indonesia is in third place. Based on the survey, 70% of Army are aged 18 - 60 years, of which 96.23% are women (btsarmycencus.com, 2022).

2.7. Research Concept Framework

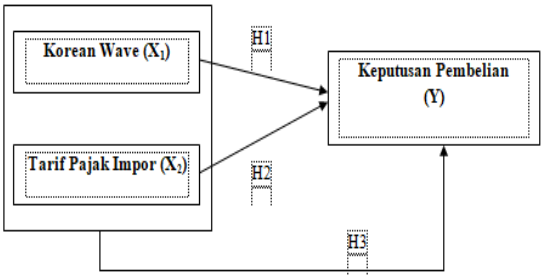

Figure 1. Conceptual Framework

Hypothesis

Based on the research conceptual framework, the author proposes The hypothesis is as follows:
H1: Korean wave has a positive and significant influence on ARMY's decision to purchase Official BTS Merchandise.
H2: Import tax rates have a positive and significant effect on ARMY's decision to purchase Official BTS Merchandise.
H3: Korean wave and import tax rates have a positive and significant influence on ARMY's decision to purchase Official BTS Merchandise.

3. Research Methodology

This study uses a descriptive method with a quantitative approach. Where the data used in this study is primary data. Primary data is data obtained from the first source either from individuals (Abdullah, M. 2015). Primary data collection was obtained using questionnaire and interview techniques (mix method).

This research was conducted by creating a questionnaire using Google Form which was measured using *Likert Scale*. Then share the G-Form link via the WhatsApp application and also Instagram Story to the Army as research respondents. In addition, related to interviews, the researcher conducted interviews with 5 respondents who live in the city of Medan.

Population in pen This elite is all students in Medan City, with sampling using non-probability sampling techniques, namely purposive sampling, which is a sampling technique with certain criteria. The criteria for determining the sample in this study are:

1. Students who study and are in Medan City.
2. Students who are K-Pop fans, especially ARMY
3. Have you ever or frequently purchased official BTS merchandise?

To determine the number of respondents to be studied, the author uses the Slovin calculation method. Thus, in this study the number of samples is 100 respondents.

The analysis technique used is multiple linear regression with the help of the SPSS application to analyze the influence of the Korean Wave variable and import tax rates. regarding the decision to purchase official BTS merchandise by ARMY.

4. Results and Discussion

4.1. Questionnaire Description

The questionnaire was created using media *google form*, consisting of 27 question items, using a Likert scale measurement. The author began collecting research data and publishing the questionnaire on April 20, 2024 on the WhatsApp and Instagram social media platforms, then continuously distributed by the author until it could meet the respondent sample. On May 25, 2024, the respondent sample had reached 100 people, and the online questionnaire was closed or stopped being published by the author. The distribution related to the distribution of the questionnaire is presented in the following table:

Table 1. Distribution of Questionnaire Distribution

No	Kuesioner	Jumlah	Persentase
1	Target responden kuesioner	100	100%
2	Realisasi responden kuesioner	100	100%

4.2. Respondent Characteristics

4.2.1. Based on Sample Criteria

Sampling using techniques *non probability sampling* namely purposive sampling, which is a sampling technique with certain criteria. The following is a description of respondents based on sample criteria:

Table 2. Description of Respondents Based on Sample Criteria

No	Kriteria Sampel	Jumlah	Persentase
1	Mahasiswa yang kuliah dan berada di Kota Medan	100	100%
2	Mahasiswa yang merupakan Penggemar K-Pop, khususnya ARMY	100	100%
3	Pernah atau sering melakukan pembelian *merchandise official* BTS	100	100%
Total		**100**	**100%**

Table 2 shows that out of 100 respondents who filled out the questionnaire link, all of them met the criteria as research samples. Which means 100% met the criteria as research samples.

4.2.2. By Gender

Based on gender, respondents are divided into 2, namely male and female. Here is a description of the number of respondents based on gender:

Table 3. Description of Respondents Based on Gender

No	Kriteria Sampel	Jumlah	Persentase
1	Laki-Laki	2	2%
2	Perempuan	98	98%
Total		**100**	**100%**

Table 3 shows There were 2 male respondents and 98 female respondents, with a percentage of 100%.

4.2.3. By Age

The following is a description of the number of respondents based on gender:

Table 4. Description of Respondents Based on Age

No	Usia	Jumlah	Persentase
1	18 Tahun	10	10%
2	19 Tahun	17	17%
3	20 Tahun	18	18%
4	21 Tahun	19	19%
5	22 Tahun	23	23%
6	23 Tahun	9	9%
7	24 Tahun	4	4%
Total		**100**	**100%**

Table 4 shows that the respondents are aged between 18-24 years, where there are 10 respondents aged 18 years, 17 respondents aged 19 years, 18 respondents aged 20 years, 19 respondents aged 21 years, 23 respondents aged 22 years, 9 respondents aged 23 years and 4 respondents aged 24 years, with a percentage of 100%.

4.3. Descriptive Statistical Analysis

After the data collection process was carried out and the number of respondents who filled out the questionnaire link had met the sample size, namely 100 copies, the author carried out an analysis. Descriptive statistics to obtain information or an overview of existing data include minimum value, maximum value, average value (mean), range, standard deviation and variance.

The following are the results of descriptive statistical tests for each p variable. Research:

Table 5. Results of Descriptive Statistical Tests

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
KoreanWave	100	20.00	9.00	29.00	22.9300	3.32804	11.076
TarifPajakImpor	100	17.00	6.00	23.00	18.6700	3.16883	10.042
KeputusanPembelian	100	20.00	9.00	29.00	23.2300	3.08091	9.492
Valid N (listwise)	100						

Sumber : Data Primer SPSS Versi 29, 2024

Based on the table above, it can be concluded that:

1. The Korean Wave variable (X1), from 100 respondents studied, has a range of 20.00, a minimum value of 9.00, a maximum value of 29.00, an average value (mean) of 22.93, a standard deviation of 3.32804 and a variance of 11.076.
2. The Import Tax Rate variable (X2), from 100 respondents studied, has a range of 17.00, a minimum value of 6.00, a maximum value of 23.00, an average value (mean) of 18.67, a standard deviation of 3.16883 and a variance of 10.042.
3. The Purchase Decision Variable (Y), from 100 respondents studied, has a range of 20.00, a minimum value of 9.00, a maximum value of 29.00, an average value (mean) of 23.23, a standard deviation of 3.08091 and a variance of 9.492.

4.4. Data Analysis Results

4.4.1. Instrument Quality Test

In this study, a questionnaire was used data collection instrument. Thus, the quality of the questionnaire needs to be tested. In this case, the quality test of the instrument used is the validity and reliability test.

4.4.2. Validity Test

In this study, data validity will be measured using bivariate Pearson with correlation technique, by calculating the correlation between the score of each question item with the total score. If :

1. Pearson Correlation Result <sig. 0.05 means valid
2. Pearson Correlation result ≥sig. 0.05 means invalid

Base decision making for further validation testing, if:

1. If r count is positive and r count > r table then the questionnaire is declared valid.
2. If r count is negative and r count < r table then the questionnaire items are declared invalid.

This study consists of variable Korean wave (X1), import tax rates (X2), purchasing decisions (Y) with a total of 17 questions related to the research variables.

Table 6. Results of the Validity Test of the Korean Wave Variable (X1)

Variabel	Item Pertanyaan	R_{Hitung}	R_{Tabel}	Sig.	Keterangan
Korean wave (X1)	X1_1	0,865	0.195	,001	Valid
	X1_2	0,757	0.195	,001	Valid
	X1_3	0,758	0.195	,001	Valid
	X1_4	0,768	0.195	,001	Valid
	X1_5	0,496	0.195	,001	Valid
	X1_6	0,721	0.195	,001	Valid

Table 7. Results of the Validity Test of the Korean Wave Variable (X1) SPSS

Correlations

		X1_1	X1_2	X1_3	X1_4	X1_5	X1_6	X1_Total
X1_1	Pearson Correlation	1	.589**	.683**	.598**	.293**	.634**	.865**
	Sig. (2-tailed)		<,001	<,001	<,001	.003	<,001	<,001
	N	100	100	100	100	100	100	100
X1_2	Pearson Correlation	.589**	1	.452**	.550**	.258**	.422**	.757**
	Sig. (2-tailed)	<,001		<,001	<,001	.010	<,001	<,001
	N	100	100	100	100	100	100	100
X1_3	Pearson Correlation	.683**	.452**	1	.486**	.287**	.373**	.758**
	Sig. (2-tailed)	<,001	<,001		<,001	.004	<,001	<,001
	N	100	100	100	100	100	100	100
X1_4	Pearson Correlation	.598**	.550**	.486**	1	.192	.460**	.768**
	Sig. (2-tailed)	<,001	<,001	<,001		.056	<,001	<,001
	N	100	100	100	100	100	100	100
X1_5	Pearson Correlation	.293**	.258**	.287**	.192	1	.266**	.496**
	Sig. (2-tailed)	.003	.010	.004	.056		.007	<,001
	N	100	100	100	100	100	100	100
X1_6	Pearson Correlation	.634**	.422**	.373**	.460**	.266**	1	.721**
	Sig. (2-tailed)	<,001	<,001	<,001	<,001	<,001		<,001
	N	100	100	100	100	100	100	100
X1_Total	Pearson Correlation	.865**	.757**	.758**	.768**	.496**	.721**	1
	Sig. (2-tailed)	<,001	<,001	<,001	<,001	<,001	<,001	
	N	100	100	100	100	100	100	100

Sumber : Data Primer SPSS Versi 29, 2024

**. Correlation is significant at the 0.01 level (2-tailed).

Based on tables 6 and 7, it can be seen that all question items have a sig value <0.05 and r count > r table so that the questionnaire for variable X1 is declared valid.

Table 8. Results of the Validity Test of the Import Tax Rate Variable (X2) SPSS

Correlations

		X2_1	X2_2	X2_3	X2_4	X2_5	X2_Total
X2_1	Pearson Correlation	1	.504**	.329**	.280**	.508**	.682**
	Sig. (2-tailed)		<,001	<,001	.005	<,001	<,001
	N	100	100	100	100	100	100
X2_2	Pearson Correlation	.504**	1	.525**	.474**	.674**	.825**
	Sig. (2-tailed)	<,001		<,001	<,001	<,001	<,001
	N	100	100	100	100	100	100
X2_3	Pearson Correlation	.329**	.525**	1	.538**	.584**	.751**
	Sig. (2-tailed)	<,001	<,001		<,001	<,001	<,001
	N	100	100	100	100	100	100
X2_4	Pearson Correlation	.280**	.474**	.538**	1	.593**	.744**
	Sig. (2-tailed)	.005	<,001	<,001		<,001	<,001
	N	100	100	100	100	100	100
X2_5	Pearson Correlation	.508**	.674**	.584**	.593**	1	.872**
	Sig. (2-tailed)	<,001	<,001	<,001	<,001		<,001
	N	100	100	100	100	100	100
X2_Total	Pearson Correlation	.682**	.825**	.751**	.744**	.872**	1
	Sig. (2-tailed)	<,001	<,001	<,001	<,001	<,001	
	N	100	100	100	100	100	100

Sumber : Data Primer SPSS Versi 29, 2024

**. Correlation is significant at the 0.01 level (2-tailed).

Table 9. Results of the Validity Test of the Import Tax Rate Variable (X2)

Variabel	Item Pertanyaan	R_{Hitung}	R_{Tabel}	Sig.	Keterangan
Tarif Pajak Impor (X2)	X2_1	0,682	0.195	,001	Valid
	X2_2	0,825	0.195	,001	Valid
	X2_3	0,751	0.195	,001	Valid
	X2_4	0,744	0.195	,001	Valid
	X2_5	0,872	0.195	,001	Valid

Based on tables 8 and 9, it can be seen that all question items have a sig value <0.05 and r_{count}> rtable so that the questionnaire variable X2 is declared valid.

Based on tables 10 and 11, it can be seen that all question items have a sig value <0.05 and r_{count}> r table so that the questionnaire for variable Y is declared valid.

Table 10. Results of the Validity Test of the Purchase Decision Variable (Y) SPSS

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Y_Total
Y1	Pearson Correlation	1	.345	.388	.219*	.329	.290	.682
	Sig. (2-tailed)		<,001	<,001	.029	<,001	.003	<,001
	N	100	100	100	100	100	100	100
Y2	Pearson Correlation	.345	1	.516	.473	.322	.333	.717
	Sig. (2-tailed)	<,001		<,001	<,001	.001	<,001	<,001
	N	100	100	100	100	100	100	100
Y3	Pearson Correlation	.388	.516	1	.243*	.185	.197*	.619
	Sig. (2-tailed)	<,001	<,001		.015	.066	.050	<,001
	N	100	100	100	100	100	100	100
Y4	Pearson Correlation	.219*	.473	.243*	1	.395	.467	.670
	Sig. (2-tailed)	.029	<,001	.015		<,001	<,001	<,001
	N	100	100	100	100	100	100	100
Y5	Pearson Correlation	.329	.322	.185	.395	1	.562	.680
	Sig. (2-tailed)	<,001	.001	.066	<,001		<,001	<,001
	N	100	100	100	100	100	100	100
Y6	Pearson Correlation	.290	.333	.197*	.467	.562	1	.687
	Sig. (2-tailed)	.003	<,001	.050	<,001	<,001		<,001
	N	100	100	100	100	100	100	100
Y_Total	Pearson Correlation	.682	.717	.619	.670	.680	.687	1
	Sig. (2-tailed)	<,001	<,001	<,001	<,001	<,001	<,001	
	N	100	100	100	100	100	100	100

Sumber : Data Primer SPSS Versi 29, 2024

*. Correlation is significant at the 0.05 level (2-tailed).

Table 11. Results of Validity Test of Purchase Decision Variable (Y)

Variabel	Item Pertanyaan	R_{Hitung}	R_{Tabel}	Sig.	Keterangan
Keputusan Pembelian (Y)	Y1	0,682	0.195	,001	Valid
	Y2	0717	0.195	,001	Valid
	Y3	0,619	0.195	,001	Valid
	Y4	0,670	0.195	,001	Valid
	Y5	0,680	0.195	,001	Valid
	Y6	0,687	0.195	,001	Valid

4.4.3. Reliability Test

Reliability testing is intended to measure the consistency of an instrument in revealing phenomena from a group of individuals even though it is carried out at different times. A questionnaire can be said to be reliable if in research produces consistent measurements even when used repeatedly.

In this study, reliability testing was carried out using SPSS Version 29, with statistical tests. *Cronbach Alpha*(α). Where according to Ghozali (2018), if a variable has a Cronbach Alpha (α) value > 0.70 then the variable can be declared reliable or has good reliability.

Table 12. Reliability Test Results

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded[a]	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.903	.904	17

Sumber : Data Primer SPSS Versi 29, 2024

Based on the table above, the value *Cronbach Alpha*(α) is 0.903>0.70. So it can be stated that the data tested is reliable and meets the quality test of the research instrument.

4.4.4. Classical Assumption Test

The classical assumption test is carried out to determine whether the assumptions expected in the analysis are true. The linear regression equation can be met. In this study, the tests to be carried out consist of normality tests, multicollinearity tests, and heteroscedasticity tests.

4.4.5. Normality Test

In this study, the normality test was carried out using SPSS V version 29, with one sample Kolmogorov-Smirnov statistical analysis. The basis for decision making is:

1. If the Sig. value>0.05 then the data is normally distributed.
2. If the Sig. value <0.05 then the data is not normally distributed.

The following is a table of normality test results:

Table 13. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.83481610
Most Extreme Differences	Absolute	.136
	Positive	.112
	Negative	-.136
Test Statistic		.136
Asymp. Sig. (2-tailed)[c]		.072

Sumber : Data Primer SPSS Versi 29, 2024

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on table 13, the results of the normality test, it can be seen that the value*Asymp. Sig.*(2-tailed) 0.072 > 0.05 so it can be stated that the data is normally distributed.

4.4.6. Multicollinearity Test

To find out whether there are symptoms of multicollinearity, it is measured by looking at the VIF value (*Variance Inflation Factor*) and Tolerance value. Where if the VIF value ≤ 10.00 and the tolerance value ≥ 0.10 then there is no multicollinearity symptom.

Table 14. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	4.843	1.397		3.468	<,001		
	KoreanWave	.516	.065	.557	7.938	<,001	.743	1.347
	TarifPajakImpor	.352	.068	.362	5.153	<,001	.743	1.347

Sumber : Data Primer SPSS Versi 29, 2024

a. Dependent Variable: KeputusanPembelian

From table 14 of the multicollinearity test results above, it can be seen that each independent variable has a VIF value ≤ 10.00 and a value *tolerance*≥ 0.10. Thus, it can be stated that all independent variables do not show symptoms of multicollinearity.

4.4.7. Heteroscedasticity Test

A good regression model is a model that does not experience heteroscedasticity. In this study, the method used to detect symptoms of heteroscedasticity is the test. *Glacier* statistically. Based on decision making:

1. If Sig.≥0.05, then there are no symptoms of heteroscedasticity.
2. If Sig.≤0.05, then there is a symptom of heteroscedasticity.

Based on table 15 test results heteroscedasticity, shows that each independent variable has a Sig. value ≥ 0.05. Thus, it can be concluded that in this regression test there is no symptom of heteroscedasticity.

Table 15. Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	5.682	.887		6.402	.008
	KoreanWave	-.027	.041	-.066	-.649	.518
	TarifPajakImpor	-.206	.043	-.479	-4.748	.071

Sumber : Data Primer SPSS Versi 29, 2024

a. Dependent Variable: RES2

4.4.8. Multiple Linear Regression Test

Multiple linear regression test aor often called Multiple regression, functions to determine the extent of the influence of independent variables on dependent variables (Ghozali, 2018:94).

Table 16. Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	4.843	1.397		3.468	<,001
	KoreanWave	.516	.065	.557	7.938	<,001
	TarifPajakImpor	-.352	.068	-.362	-5.153	<,001

Sumber : Data Primer SPSS Versi 29, 2024

a. Dependent Variable: KeputusanPembelian

Based on the results of the regression test in table 16,then the research model equation obtained is as follows:

$$Y = 4.843 + 0.516X1 + (-0.352X2) + e$$

Based on this equation, it can be explained as follows:

1. Based on the regression results in table 4.16, the constant value (a) is 4.843, this shows that if the Korean Wave and Import Tax Rate variables are assumed to have a value of 0, then the Purchase Decision variable will have a positive value of 4.843.
2. Based on the regression results in table 4.16, the regression coefficient value of the Korean Wave variable is positive at 0.516, which means that for every one unit increase, ARMY's Decision to Purchase Official BTS Merchandise will increase by 0.516.
3. Based on the regression results in table 4.16, the regression coefficient value of the Import Tax Rate variable is negative at (-0.352), which means that for every one unit increase, ARMY's Decision to Purchase Official BTS Merchandise will decrease by 0.352.

4.5. Hypothesis Testing

4.5.1. Partial Hypothesis Test (t-Test)

If tcount ≤ ttable or if the Sig. value>0.05 then there is no influence of the dependent variable on the independent variable. This means that the hypothesis is rejected.

If tcount > ttable or if the Sig. value <0.05 then there is an influence of the dependent variable on the independent variable. This means that the hypothesis is accepted.

In this study, the level of confidence used is 95%, so the value of α = 0.05. The ttable value can be calculated using the following formula:

$$\text{Ttable} = (\alpha/2\,;\, nk - 1)$$

Information:
α : Confidence level
n : Number of samples/respondents
k : Number of independent variables
So the t table value can be calculated as follows:
t table = (α/2; nk-1)
t table = (0.05/2; 100-2-1)
t table = (0.025; 97)

Based on the equation above, it can be seen in the attachment, the t value$_{table}$ for α = 0.025 and at df = 97, it is 1.985. This t table value applies in the first and second hypothesis tests.

Table 17. T-Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	4.843	1.397		3.468	<,001
	KoreanWave	.516	.065	.557	7.938	<,001
	TarifPajakImpor	-.352	.068	-.362	-5.153	<,001

Sumber : Data Primer SPSS Versi 29, 2024

a. Dependent Variable: KeputusanPembelian

Based on the table 17 the results of the t-test above, then the results of the hypothesis testing are as follows:

1. From the results of partial testing (t-test) of the Korean wave variable (X1) on purchasing decisions (Y), the regression coefficient value was obtained as 0.516 and the calculated t value was 7.938 > t table of 1.985 with a significance value of 0.001 <0.05. Based on the decision-making criteria, it can be concluded that the hypothesis is accepted, which means that the Korean wave partially has a positive and significant effect on Purchasing Decisions.
2. From the results of partial testing (t-test) of the Import Tax Rate variable (X2) on purchasing decisions (Y), the regression coefficient value was obtained as -0.352 and the calculated t value was -5.153 <t table of 1.985 with a significance value of 0.001 <0.05. Based on the decision-making criteria, it can be concluded that the hypothesis is rejected, which means that the Import Tax Rate partially has a negative and significant effect on Purchasing Decisions.

4.5.2. Simultaneous Hypothesis Testing (F Test)

The F test is conducted by comparing the F count value with F table. And the Sig.F value <0.05 with the following decision-making basis:

1. If Fcount ≤ Ftable or if the Sig. value>0.05 then there is no influence of the dependent variable on the independent variable. This means that the hypothesis is rejected.
2. If Fcount ≥Ftable or if the Sig. value <0.05 then there is an influence of the dependent variable on the independent variable. This means the hypothesis is accepted.

Table 18. F Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	606.422	2	303.211	88.246	<,001[b]
	Residual	333.288	97	3.436		
	Total	939.710	99			

Sumber : Data Primer SPSS Versi 29, 2024

a. Dependent Variable: KeputusanPembelian

b. Predictors: (Constant), TarifPajakImpor, KoreanWave

In this study, the level of confidence used is 95%, so the value of α = 0.05. F value$_{table}$can be calculated using the following formula:

$$Ftable = F(k-1\,;\,nk)$$

Information:
α : Confidence level
n : Number of samples/respondents
k : Number of variables (dependent + independent)

So the value of F_{table} can be calculated as follows:
Ftable = F(k-1 ; nk)
Ftable = F(3-1; 100-3)
Ftable = F(2; 97)

Based on the equation above, it can be seen in the attachment, the F table value at a significance level of 5% and at a Degree of Freedom (df1) of k-1 (3-1 = 2) and a denominator degree of freedom (df2) of (100-3 = 97), is 3.09.

Based on table 4.17 the results of the F test above, the F count value is 88.246> F table of 3.09 with a significance value of 0.001<0.05. Based on the decision-making criteria, it can be concluded that the hypothesis is accepted, which means that the Korean wave and Import Tax Rates simultaneously have a positive and significant effect on the Purchase Decision of Official BTS Merchandise by ARMY.

4.5.3. Test of Correlation Coefficient I and Determination Coefficient (R2)

The basis for making decisions on correlation coefficient tests is that if the significance value is <0.05 then there is a correlation. While if the significance is> 0.05 then there is no correlation. The level of closeness of the correlation relationship of variables can be seen in Table 3.4. Correlation Coefficient Category.

The coefficient of determination test is used to determine how much the independent variables have an influence on the dependent variable. The coefficient of determination ranges from 0 (zero) to 1 (one), ($0 \leq R2 \leq 1$). If R2 is greater (approaching one), then it can be said that the influence of the independent variables on the dependent variable is stronger. Conversely, if R2 is smaller (approaching zero), then it can be said that the influence of the independent variables on the dependent variable is smaller.

Table 19. Results of Correlation Coefficient I and Determination (R2) Tests

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.803[a]	.645	.638	1.85364

Sumber : Data Primer SPSS Versi 29, 2024

a. Predictors: (Constant), TarifPajakImpor, KoreanWave

Based on table 19 above, the correlation coefficient shows the r figure of 0.803, so it can be concluded that there is a strong relationship between the independent variable and the dependent variable, namely 0.803.

For the results of the determination coefficient R2 shows an R square figure of 0.645 or 64.5% so it can be concluded that the ability of the independent variables, namely the Korean Wave variable and Import Tax Rates, can explain the dependent variable, namely the Decision to Purchase Official BTS Merchandise by ARMY with an ability of 64.5% while 35.5% can be influenced by other factors outside the research variables.

4.6. Interview Results

The interview session conducted by the author focused on obtaining additional information related to the analysis of the influence of the Korean wave and import tax rates on ARMY's decision to purchase official BTS merchandise.

Based on the first question related to whether you know about the Korean Wave and follow its development, it can be said that of the 4 respondents, they do know and are familiar with the term Korean wave. Not only do they like K-Pop, they also like other Korean wave products such as K-drama, K-beauty, K-food, and so on.

Based on the second question related to whether you are aware of the imposition of import tax rates on official merchandise that you buy and how you respond, all respondents are aware of the imposition of import tax rates on official merchandise that they buy. Respondents 1 and 4 stated that they do not have a problem with the imposition of import tax rates as long as the rates are still within reasonable limits and do not burden importers too much. Respondent 2 stated that he did not feel any problem at all with the import tariffs. Respondent 3 stated that the imposition of tax rates has quite an impact on the increase in the price of goods so that it is burdensome to make purchases through imports.

Based on the third question related to how influential the Korean wave is to your decision to purchase official BTS merchandise, respondents 1 and 3 stated that it is quite influential where the Korean wave increases interest in buying, but can still be considered by various other factors. Respondents 2 and 4 stated that the Korean wave is very influential to the decision to make a purchase, where even considering several things, the principle is "it is better to regret buying than regret not buying".

Based on the fourth question related to how influential the import tax rate is to your decision in purchasing official BTS merchandise, respondents 1 and 3 stated that as students, the imposition of import tax rates greatly influences the decision to make a purchase, this is because the higher the import tax rate, the higher the price of goods entering Indonesia will be, thus burdening the pockets of students such as students. Respondent 2 answered that the import tax rate is quite influential in his purchasing decision, but loyalty to idols is much more important. Respondent 4 answered that as a BTS official merchandise consignment service provider, the import tax rate greatly influences customer decisions in purchasing merchandise, especially when the tax rate increases so that as the consignment service owner, he will wait until the tax rate returns to normal before purchasing and sending merchandise to Indonesia

Based on the explanation of the questions, it can be said that the Korean wave has a positive effect on purchasing decisions made by ARMY, meaning that respondents agree that the more the Korean wave increases, the decision to make a purchase also increases. Meanwhile, import tax rates have an effect on purchasing decisions made by ARMY, but inversely. This means that the higher the import tax rate, the lower the decision to make a purchase. Conversely, the lower the import tax rate, the higher the purchasing decision. This also shows that the Korean wave and import tax rates both influence purchasing decisions of ARMY.

5. Conclusion and Suggestions

5.1. Conclusion

Based on the results of the analysis and discussion of the research entitled "Analysis of the influence of the Korean wave and import tax rates on the decision to purchase official BTS merchandise by ARMY", the following conclusions can be drawn:

1. The Korean wave variable (X1) partially has a positive and significant effect on ARMY's decision to purchase official BTS merchandise.
2. The import tax rate variable (X2) has a partial negative and significant effect on ARMY's decision to purchase official BTS merchandise.
3. The Korean wave and import tax rates variables simultaneously have a positive and significant effect on ARMY's decision to purchase official BTS merchandise.

5.2. Suggestion

1. In future research, it is hoped that researchers can use other potential variables such as trends, product quality, consumer behavior, tax treaties, import tax revenues, customs, and so on, to conduct further research related to this research.
2. It is hoped that the taxation system in Indonesia, especially customs, can work honestly, correctly and transparently, so as not to take advantage of taxpayers' awareness in paying taxes for personal interests.
3. In this official merchandise buying and selling activity, there are many distributors who open consignment service businesses that are still not registered as PKP (Taxable Entrepreneurs). It is hoped that business actors who have met the requirements can be aware of the importance of paying taxes, taking care of NPWP, and being registered as active PKP.
4. It is hoped that ARMY and students can become pioneers in raising awareness of the importance of paying taxes to the wider community.

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