Exploring Impulsive Buying Motivation in Consumers From a Management Perspective and Sharia Accounting

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A R T I C L E   I N F O

A B S T R A C T

Impulse buying is consumer behavior without pre-purchasing products or irrational purchases associated with smooth and unplanned purchases, as well as high emotional impulses. This study aims to determine the tendency of impulsive buying among students at UIN North Sumatra and to find out whether there is a tendency for impulsive buying among students in terms of online shopping options including marketplaces, social media and e-commerce. The population in this study are students at UIN Sumatra. North as many as 100 respondents using purposive sampling. Data collection techniques with questionnaires. Using simple linear regression analysis. The results of this study indicate that partially there is a tendency for impulsive buying among students based on the choice of places to shop online with a tcount (8,496) > ttable (1,984) and with a Sig. (0.000) < (0.05), it can be concluded that the Impulsive Buying Tendency variable influences the Choice of Online Shopping Places. In terms of the coefficient of determination (R Square), which means that every 1% increase in Impulsive Buying Tendencies will increase the Choice of Online Shopping Places by 42.4%.

A B S T R A K

Pembelian impulsif adalah perilaku konsumen yang tanpa pertimbangan pada pra membeli produk atau pembelian tidak rasional yang dikaitkan dengan pembelian yang lancar dan tidak direncanakan, serta dorongan tingginya emosional. Penelitian ini bertujuan untuk mengetahui bagaimana mengeksplorasi motivasi impulsive buying pada konsumen perspektif manajemen dan akuntansi syariah serta untuk mengetahui apakah ada motivasi impulsive buying pada konsumen ditinjau dari pilihan tempat berbelanja online meliputi marketplace, media sosial dan e-commerce. Populasi dalam penelitian ini adalah konsumen sebanyak 100 orang responden menggunakan purposive sampling. Teknik pengumpulan data dengan kuesioner. Menggunakan analisis regresi linear sederhana. Hasil penelitian ini menunjukkan bahwa secara persial terdapat motivasi impulsive buying pada konsumen berdasarkan berdasarkan persfektif manajemen dan akuntansi syariah dengan nilai thitung (8.496) > ttabel (1.984) dan dengan tingkat Sig. (0,000) < (0,05), maka dapat disimpulkan bahwa variabel motivasi implusive buying berpengaruh terhadap konsumen. Secara koefisien determinasi (R Square) yang berarti setiap peningkatan 1% motivasi implusive buying, maka akan meningkatkan banyaknya konsumen sebesar 42,4%.

INTRODUCTION

Impulse buying is an individual's behavior in making unexpected or unplanned purchases. Each individual or buyer has different behaviors, usually before shopping the buyer will first record the requirements needed, for example the type of goods, how many products, etc. But in the case of impulse purchases in online shopping places, the purchases that occur are not based on the purchase plan, and usually occur once the urge or stimulus to have something seen at that time appears.

The ease of shopping on e-commerce or marketplace sites also encourages people to buy and sell online so that there is no need to meet directly between sellers and buyers. and no need to queue in making transactions. Purchased items will also be delivered to your home with just one press on your smartphone because there is a choice of product categories in this online shopping place.

With the development of this online shopping place, people are given ease in making transactions, so this can help and open up opportunities for businessmen to promote their products online. And this also has an impact on impulse purchases, people's consumption behavior patterns and makes Indonesia one of the potential markets that is quite good for e-commerce provider companies (Hikmah, 2020).

Impulsive buying behavior is also influenced by the management perspective, which is a perspective that emphasizes the importance of management paying attention to individual behaviors and habits in an organization, as well as the importance of self-management. Management is the science and art of regulating the process of utilizing human resources and other resources effectively and efficiently to achieve a certain goal. So when it comes to impulsive buying, viewed from a management perspective, it can be associated that to avoid impulsive buying, it would be better to manage yourself or individuals by making a record of the needs to be purchased instead of prioritizing desires (Arfan Ikhsan, 2014).

In addition to being influenced by management of themselves, other motivations that support implicit behavior are influenced by rapid technological advances, online shopping is the most popular medium used by consumers to shop when compared to offline shopping, consumers who make online purchases are more likely to make impulsive purchases due to space and time constraints, especially when shopping on e-commerce platforms. Implicit buying behavior can be triggered by strong cues that lure customers to make quick decisions without planning. This can be seen in figure 1 which shows the large number of e-commerce platform users in Indonesia, with Shopee as the platform that has the most visitors, namely 157.2 million visitors, and the least visited is Bukalapak with 20 million visitors.
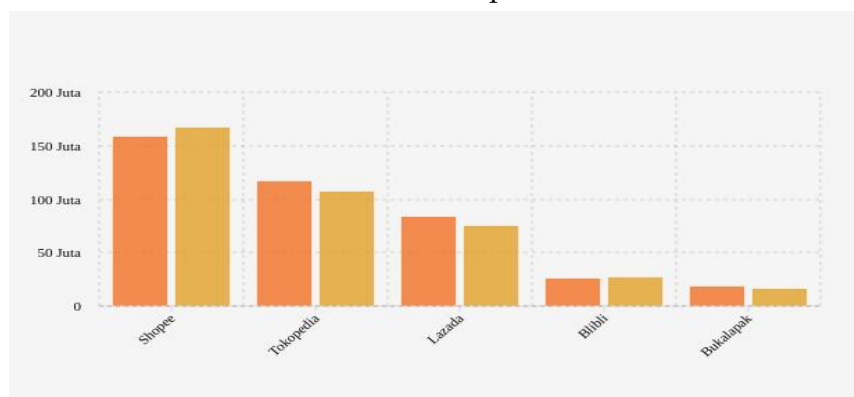

Figure 1. E-Commerce Visitors
Source: Databoks, Katadata (2023)

Based on the image above, it shows that E-Commerce greatly influences implicit behavior, which can be seen from the increase in E-Commerce users. In Indonesia, there are currently many web-based stores such as Lazada, Tokopedia, Olx, Shopee, Zalora, etc. Usually, students look for online stores that offer free shipping, limits, etc. Dahlia Krisnamurti mentioned several reasons why online stores are increasingly in demand by the public in general. (1) the cost is cheaper than the cost in the store; (2) free transportation, considering that web-based store shopping can be done in various cities and even countries, transportation

costs are charged until the goods arrive in the hands of customers; (3) a quiet environment when shopping. Customers are given true peace of mind when choosing internet-based stores and merchandise to buy without worrying about the store closing; (4) save transportation costs because there is an urgent reason to go to the store; (5) save labor and time because there is a strong reason to pack in the warehouse; (6) Fun in every way, shopping at night.

The implusive buying is based on an accounting perspective where accounting is the process of recording, summarizing, clarifying, processing and presenting transaction data and information to the parties who are entitled and interested as well as various activities related to finance. When associated with implusive buying from an accounting perspective, it is found that to avoid the occurrence of implusive buying, it allows customers to be able to see the inventory of goods directly and order goods in accordance with procedures (Abdun Nasir and Suhendi, 2018).

Although research on impulsive buying motivation in consumers provides valuable insights, there are still research gaps to be developed such as studies that may not have previously explored the potential, impact, and interaction between impulsive behavior motivation in consumers based on management and accounting perspectives. Furthermore, researchers can expand the scope to investigate the impact of variables related to impulsive buying motivation on consumers.

Judging from previous research, a research gap was found in Della's search, it was revealed that there was a very large positive relationship between the tendency to rush purchases and post-purchase lamentation for public high school students in Juang Local City, Bireuen Regency (Della Saphira, 2021). Given the picture that has been revealed above, analysts are interested to know how impulsive buying is in general. So in this study, the author will direct a study entitled "Exploring Impulsive Buying Motivation in Consumers: Sharia Management and Accounting Perspectives".

RESEARCH METHOD

The approach used in this study is quantitative through descriptive data analysis. The researcher took the research location of the State Islamic University of North Sumatra, the research was carried out for 6 months starting from the time of observation to the preparation of data results and research conclusions. The population in this study is e-commerce, social media and marketplace users and have made online purchases to students of the State Islamic University of North Sumatra class of 2018-2022, Based on sipandai.uinsu.ac.id, the number of students of the State Islamic University of North Sumatra class of 2018-2023 who are registered in odd and even semesters is 30,735 people. The sample technique uses the Slovin Formula with an error rate of 10%, the following will be explained for each department based on the number of students of the 2018-2022 batch registered at the State Islamic University of North Sumatra:

$$n = \frac{N}{1 + e^2}$$

Where :

n = Number of samples
N = Number of Population
e = Margin of Error

$$n = \frac{30,735}{1 + 30,735(0.1)^2}$$

$$n = \frac{30,735}{1 + 30,735(0.1)^2}$$

$$n = \frac{30,735}{31,735}$$

$$n = 96,8$$

This calculation resulted in 96.8 which was rounded up to 100 respondents.

The data analysis technique used is to use primary data, namely questionnaire results where researchers provide alternative questions or written statements to respondents in online questionnaires and secondary data generated from reading, studying and understanding books such as library studies, and other sources such as previous research. The data analysis methods in this study include instrument tests, which consist of validity and reliability tests, classical assumption tests, determination coefficient tests, simple linear regression analysis, hypothesis testing and descriptive statistical analysis, namely, presenting data on respondent characters such as semester level, and gender. Then rank the results of the respondents' questionnaires about what marketplaces are often visited, what social media is often visited, and the intensity of online shopping. Using SPSS 26 for windows.

RESULTS AND DISCUSSION
Description of Research Data
The questionnaire was distributed to 100 respondents who were consumers, namely UIN North Sumatra students for the 2018-2022 batch. The first part of the questionnaire is questions related to the questionnaire personal data. The questions for respondents' personal data include: year of generation, gender, marketplace users, social media users, and online shopping intensity.
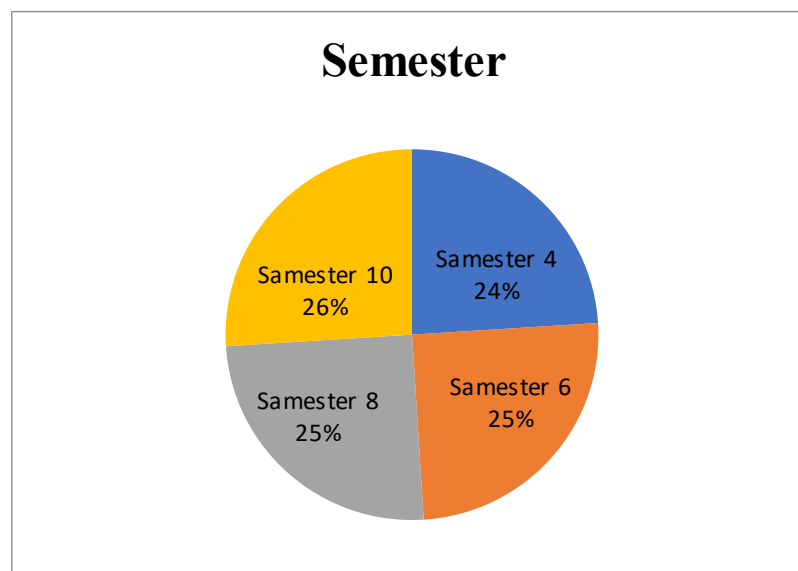

Figure 3. Respondents by Semester Level
Source: Data processed, 2023

Of the total 100 respondents, in semester 4 there were 24% who became respondents, in semester 6 there were 25%, in semester 8 there were 25% who became respondents and in semester 10 there were 26% who became respondents.
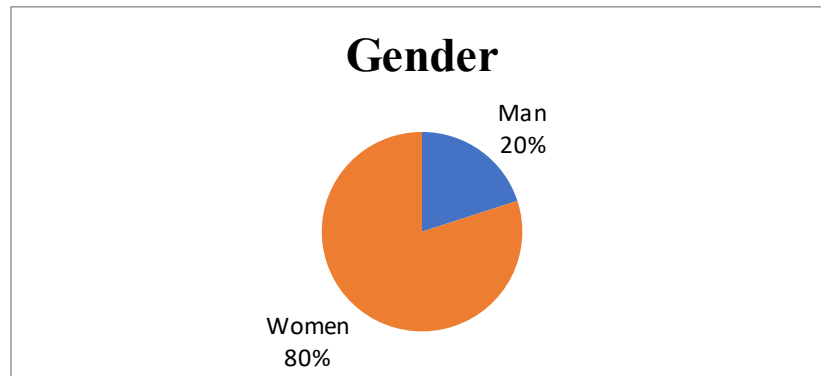
Figure 4. Respondents by Gender

Source: Data processed, 2023

Of the total 100 respondents, 80 people (80%) are female and the remaining 20 people (20%) are male. Higher levels of needs, likes to follow trends, motivation and interest in shopping which make female respondents more dominating than male respondents.
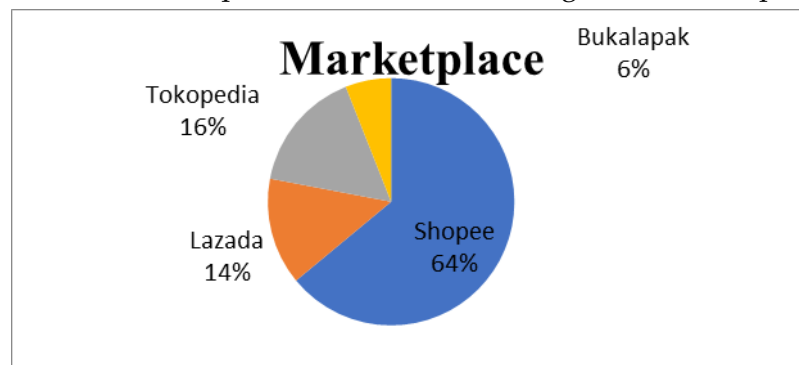

Figure 5. Respondents by Marketplace Users

Source: Data processed, 2023

Out of a total of 100 respondents, there are 6% of respondents who shop online using Bukalapak, there are 14% of respondents who shop online using Lazada, 16% of respondents who shop online using Tokopedia and 64% of respondents are dominated by online shopping using Shopee.
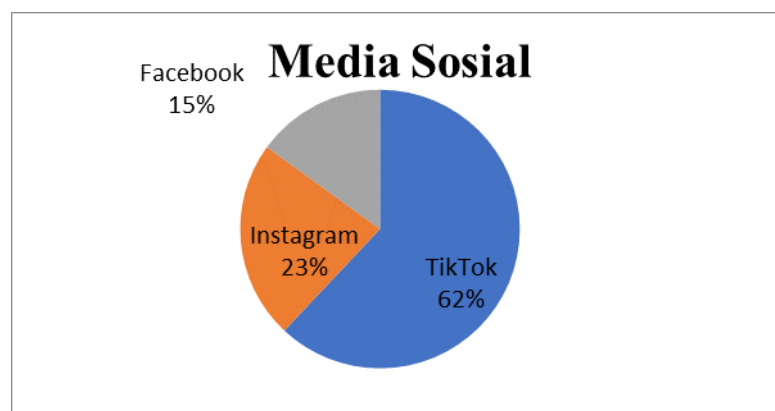

Figure 6. Respondents Based on Social Media Users

Source: Data processed, 2023

Out of a total of 100 respondents, there were 15% of respondents who shopped online using Facebook, 23% of respondents who shopped online using Instagram, and 62% of respondents were dominated by online shopping using TikTok.
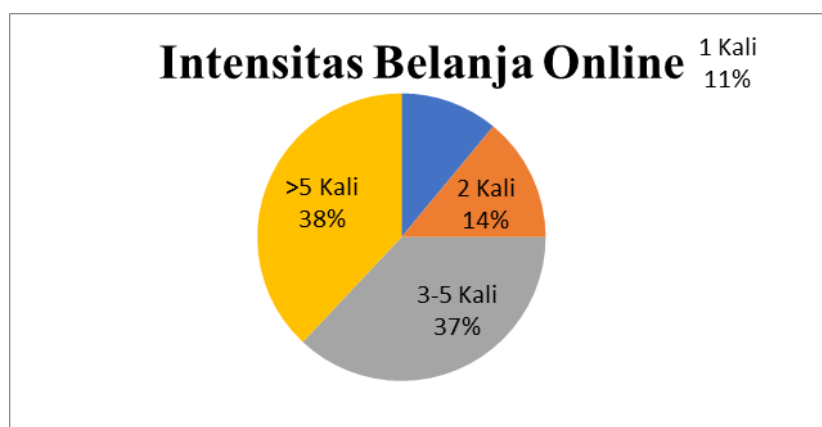
Figure 7. Respondents Online Shopping Intensity

Source: Data processed, 2023

Out of a total of 100 respondents, there were 11% of respondents who shopped 1 time, there were 14% of respondents who shopped online 2 times, 37% of respondents shopped 3-5 times and 38 respondents were dominated by online shopping more than 5 times.

Table 2. Validity Test

Variable	Question Item	R Count	R tabel	Information
Impulsive Buying Motivation (X)	Question X.1	0,705	0,197	Valid
	Question X.2	0,668	0,197	Valid
	Question X.3	0,841	0,197	Valid
	Question X.4	0,827	0,197	Valid
	Question X.5	0,742	0,197	Valid
	Question X.6	0,750	0,197	Valid
	Question X.7	0,707	0,197	Valid
	Question X.8	0,773	0,197	Valid
	Question X.9	0,855	0,197	Valid
	Question X.10	0,854	0,197	Valid
The Largest Number of Consumers (Y)	Question Y.1	0,708	0,197	Valid
	Question Y.2	0,798	0,197	Valid
	Question Y.3	0,849	0,197	Valid
	Question Y.4	0,812	0,197	Valid
	Question Y.5	0,785	0,197	Valid
	Question X.6	0,880	0,197	Valid
	Question X.7	0,794	0,197	Valid

Source: Data processed by SPSS 26, 2023

Based on the table above, it can be seen that the calculation value is greater than the table, so it can be concluded that the data contained in the data is valid.

Table 3. Reliability Test

Variable	Number of Questions	Croncbanch's Alpha	Information
Impulsive Buying Motivation (X)	10	0,779	Reliabel

The Largest Number of Consumers (Y)	7	0,794	Reliabel

Based on the table above, it shows that the value of Cronbach's Alpha variable impulsive buying and the number of consumers is greater than 0.60, so it can be concluded that this variable is reliable.

Table 4. Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.05320766
Most Extreme Differences	Absolute	.177
	Positive	.177
	Negative	-.120
Test Statistic		.177
Asymp. Sig. (2-tailed)		.200[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on the table above, it shows that the value of Asymp. Sig. (2-tailed) $0.200 > 0.05$ can be said that the data tested is distributed Normal.

Table 5. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	VIF
1	(Constant)	9.539	2.569		3.713	.000		
	Motivasi Impulsive Buying	.479	.056	.651	8.496	.000	1.000	1.000

a. Dependent Variable: The Number of Consumers

Based on the table above, it shows that each free variable has a Tolerance value of more than 0.10 and a VIF value less than 10,000. Therefore, it can be concluded that there is no multicollinearity between independent variables.
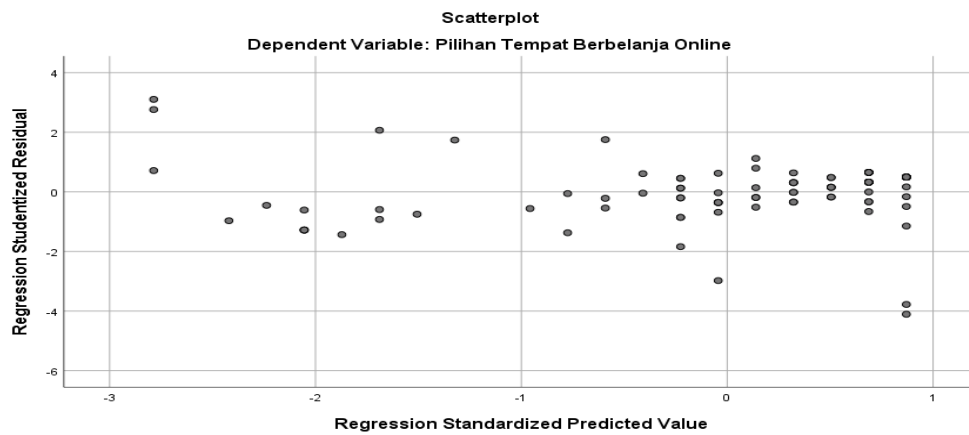
Source : Data processed by SPSS 26, (2023)

Figure 8. Heterokedacity Test Results

Based on the image above, it can be seen that the Scatterplot chart clearly shows that the spots are spreading out and not forming a reasonable pattern. So it is quite possible to reason that there is no heteroscedasticity.

Table 6. Results of Simple Linear Regression Calculation

Coefficients[a]

Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
1	(Constant)	9.539	2.569		3.713	.000		
	Motivasi Impulsive Buying	.479	.056	.651	8.496	.000	1.000	1.000

a. Dependent Variable: The Number of Consumers

Source : Data processed by SPSS 26, (2023)

Based on the table above, it is known that the estimated values of the regression equation model parameters are as follows:

Number of Consumers = 9.539 + 0.479 + e

The constant in the equation above is 9.539 indicating that there is an Impulsive Buying Motivation (X), for the number of consumers (Y) is 9.539 The regression coefficient for the Implusive Buying Motivation variable (X) has a positive value of 0.479. This means that every 1% increase in Implusive Buying Motivation will increase the Choice of the number of consumers by 0.479.

Table 7. Results of the Preliminary Test (t-Test)

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	9.539	2.569		3.713	.000		
Motivasi Impulsive Buying	.479	.056	.651	8.496	.000	1.000	1.000

a. Dependent Variable: The Number of Consumers

Source : Data processed by SPSS 26, (2023)

Based on the table above, the results of the partial test (t-test) were conducted to find out whether each of the independent variables used in this study was reviewed against the motivation of impulsive buying in students from the number of consumers (Y). The value of the table t is obtained by k = 2, n = 100 and df = n-k (100-2) so that the table t = 1.984 is obtained. The tcal value for the variable of impulsive buying tendency is 8.496 with a level of Sig. 0.000, with a tcal value of (8.496) > ttable (1.984) and with a level of Sig. (0.000) < (0.05), it can be concluded that the variable of motivational impulsive buying in students affects the number of consumers. So this study supports the hypothesis (Ha accepted and H0 rejected).

Table 8. Determination Coefficient Test (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.651[a]	.424	.418	3.069

a. Predictors: (Constant), Motivasi Impulsive Buying

b. Dependent Variable: The Largest Number of Consumers

Source : Data processed by SPSS 26, (2023)

From the table data above, the results in the first table are known that 0.424 shows that there is a simultaneous match between the variables Implusive Buying Tendency in Students Reviewed from the Choice of Online Shopping Places by 42.4%, the remaining 57.6% is influenced by other variables that are not included in this model.

DISCUSSION

The discussion in this study is aimed at explaining the results of the research with the purpose of research, namely Exploring the Motivation of Impulsive Buying in Sharia Management and Accounting Perspectives. The results of the study show that the variables of Impulsive Buying Motivation in Consumers from the Perspective of Sharia Management and Accounting. This can be seen from the tcal value for the Impulsive Buying Motivation variable is 8.496 with a level of Sig. 0.000, with a tcal value of (8.496) > ttable (1.984) and with a level of Sig. (0.000) < (0.05), it can be concluded that the variable of impulsive buying motivation in students affects the choice of online shopping places. So that this study supports the hypothesis that Ha is accepted and H0 is rejected. This means that for every 1% increase, it will increase the choice of online shopping places by 42.4%.

The results of this study are in line with the research of Muarti and Tri Kurniawati (Kurniawati, 2023) which shows the influence of price discounts and income on impulsive

buying in online shops (case study on education staff at Padang State University), and research conducted by Dwike Melisa and Ratna Damayanti shows that there is an influence of impusive buying on E-Commerce users in the city of Surakarta. (Damayanti, 2022)

In directing the exploration of the tendency of hasty shopping among students to the level of online shopping place selection, especially UIN North Sumatra students as an example. Analysts did not encounter any serious obstacles in seeking information, because the information taken by scientists was a relatively random test, And there is initial information that researchers have found in its implementation, most students have done online shopping through virtual entertainment, commercial centers, and online businesses because of internet shopping. Online is very beneficial to buyers such as low costs, restrictions, promotions, ease of buying products, things that are rarely found connected, comfort when lethargic taking off from home, free shipping, and good reviews. Most of the items purchased are garments, flagship items, hardware, house cleaning items, office stationery, children's goods and jewelry.

CONCLUSIONS

Based on the results of the research and discussion that has been carried out in this study to find out whether there is Implusive Buying Motivation in Sharia Management and Accounting Perspectives, the researcher concludes that Implusive Buying Motivation affects the number of consumers purely and simultaneously. This proves that the results of the hypothesis test can be accepted as true. This can be seen from the tcount value for the Implusive Buying Motivation variable is 8.496 with a Sig. level of 0.000, with a tcount value of (8.496) > ttable (1.984) and with a Sig. (0.000) < (0.05) level, it can be concluded that the Implusive Buying Motivation variable has an effect on the number of consumers. So that this study supports the hypothesis that Ha is accepted and H0 is rejected. This means that every 1% increase in Implusive Buying Motivation will increase the number of consumers by 42.4%.

Based on the results of the conclusion above, the researcher proposes suggestions to be of concern to the reader as follows. For the marketplace, cheap product prices are still a favorite for many respondents, so this needs to be maintained to increase visits to the marketplace, in addition to considering the products sold. Future researchers should investigate the main causes of impulse purchases, whether they are internal (affective and cognitive) or external factors. This is important because some results suggest that external energizers add to the rush to buy which is believed to be caused by internal factors that often use an emotional rather than mental perspective.

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