

The Influence of Price (VAT) and Brand Image on Purchase Decisions of Scarlett Skincare Products in TikTok Shop through Consumer Trust as a Mediating Variable among Generation Z in Indonesia

Dela Aprilia¹, Zaenul Muttaqien²,
Program Studi Manajemen, Universitas Islam Kadiri, Indonesia
Email : dellaaprilia60245@gmail.com

Keywords –

Price (VAT), Brand Image, Consumer Trust, Purchase Decision, TikTok Shop

Abstract.

This study aims to examine the effect of Price (VAT) and Brand Image on Purchase Decisions of Scarlett skincare products through TikTok Shop, with Consumer Trust serving as both a mediating and moderating variable among Generation Z in Indonesia. A quantitative approach was employed, targeting Generation Z consumers who have purchased Scarlett products via TikTok Shop. The sample was determined using purposive sampling, with the criteria of respondents aged 13–28 years. Based on the Rao Purba formula, the minimum required sample size was 96.4 respondents, rounded up to 100, which is considered appropriate according to Roscoe's rule of thumb suggesting an ideal range of 30 to 500 respondents. Data were collected using questionnaires with a five-point Likert scale and analyzed with SmartPLS software. The findings reveal that Price (VAT), Brand Image, and Consumer Trust have a positive and significant effect on Purchase Decisions, both directly and indirectly. More specifically, Consumer Trust plays a mediating role in strengthening the influence of Price (VAT) and Brand Image on Purchase Decisions. Thus, Consumer Trust emerges as a key factor that bridges and reinforces the interrelationships among the variables, resulting in a more consistent and significant impact on Purchase Decisions.

INTRODUCTION

Changes in consumer behavior in the digital era have driven a major shift in shopping patterns, particularly among Generation Z, known as digital natives. This generation is accustomed to using social media not only for communication but also as a means of seeking information and conducting transactions (Wibowo & Ayuningtyas, 2024). One platform that has experienced rapid growth is TikTok Shop, which is now one of the most popular e-commerce channels in Indonesia. The emergence of TikTok Shop has successfully combined entertainment with online commerce, thus influencing how consumers, especially Generation Z, make purchasing decisions (Majid et al., 2024). This phenomenon is also experienced by local brands such as Scarlett, which offers skincare products and has successfully attracted the attention of young people with promotional strategies through influencers, short videos, and direct interaction with consumers. However, despite this increase in popularity, various factors can influence consumer purchasing decisions, including price, tax burdens such as Value Added Tax (VAT), and psychological factors such as consumer trust.

Problems arise when the government-imposed VAT increase has the potential to impact consumer purchasing power, particularly for non-primary products such as skincare. According to consumer behavior theory, price is one of the main factors consumers consider before deciding to purchase a product (Irona & Triyani, 2022). If the price is perceived as too high, consumers tend to delay purchases, switch to substitute products, or even reduce consumption of that product. This becomes even more important when associated with Generation Z, who are known to be critical, selective, and more sensitive to price changes than previous generations. In this context, the role of consumer trust as a mediating variable becomes relevant. Consumer trust can strengthen purchase intentions despite price increases, as consumers feel confident in the quality, safety, and benefits of the products offered (Han et al., 2022). Therefore, further research is needed

on how price (VAT) and psychological factors such as consumer trust can influence purchasing decisions, particularly for Scarlett skincare products marketed through TikTok Shop.

In marketing, price is not only viewed as a value proposition but also as a signal of quality (Tam et al., 2022). Price-Quality Inference Theory explains that consumers often associate high prices with better product quality (Cronley et al., 2005). However, excessively high prices can create psychological barriers that discourage consumers from purchasing. Generation Z, despite their consumerist tendencies, is also highly rational in weighing price against perceived benefits. In the context of the VAT increase, Generation Z consumers may perceive that skincare prices have increased without significant added value, thus influencing purchasing decisions (Subur & Syata, 2024). Therefore, it is important to examine the extent to which price, especially after the addition of VAT, can influence Generation Z's purchasing behavior towards Scarlett skincare products on TikTok Shop. This research is relevant to understanding young people's consumption patterns in the face of economic changes and tax regulations.

In addition to price, purchasing decisions are also influenced by consumer trust (Hapson et al., 2021). Trust Transfer Theory explains that consumers tend to build trust based on experience, brand reputation, and transaction security (Leung et al., 2023). On the TikTok Shop platform, consumers often feel hesitant due to widespread issues related to fraud, counterfeit goods, and product quality that does not meet expectations. This makes trust a crucial factor in mediating the relationship between price and purchasing decisions. Scarlett, as a local brand, has strived to build trust through transparency, positive user reviews, and endorsements from well-known influencers. However, research is still needed to determine whether consumer trust can truly strengthen purchasing decisions when prices increase due to the VAT policy. Therefore, this study is important to explain how the mechanism of consumer trust works to mediate the influence of price on purchasing decisions.

Furthermore, brand image cannot be ignored in influencing consumer behavior (Parris & Guzman, 2023). According to Consumer-Based Brand Equity theory, a strong brand image can build positive consumer perceptions and drive purchase intentions (Ones et al., 2024). Scarlett has successfully positioned itself as a local skincare brand with a clear positioning: quality products at affordable prices. Scarlett's popularity is further strengthened by its presence on TikTok Shop, which facilitates direct interaction with consumers. However, in the context of this study, brand image is not the primary variable; instead, the focus is directed at price, consumer trust, and purchasing decisions. This is important to define the research boundaries to align with the problem formulation. Therefore, this study focuses on the influence of price (VAT) on purchasing decisions mediated by consumer trust, without expanding the discussion to other aspects not included in the research variables.

The problem becomes even more complex when considering the behavior of Generation Z, who tend to have trust issues with new brands and online shopping platforms. They are more selective in choosing products to buy, frequently reading reviews, comparing prices, and paying attention to product authenticity before making a transaction (Kara & Min, 2024). This suggests that while competitive pricing is a primary attraction, the final purchase decision is heavily influenced by the level of trust in the brand and platform (Ramadhan & Ali, 2024). Therefore, this research is urgently needed, particularly to answer whether consumer trust truly acts as a mediating variable that can strengthen the influence of price on purchasing decisions. Therefore, the research results are expected to provide a clearer empirical picture of Generation Z consumer behavior in Indonesia.

Based on this description, a clear research gap exists that needs to be addressed. Most previous studies have focused solely on the influence of price and brand image on purchasing decisions without considering the role of consumer trust as a mediating variable. However, in the context of e-commerce and social media platforms like TikTok Shop, consumer trust plays a vital role. This research will make a significant contribution to filling this gap by in-depth examining how price (VAT) and consumer trust interact to influence purchasing decisions for Scarlett skincare

products among Generation Z in Indonesia. Therefore, this research has not only academic significance but also practical benefits for companies and the wider community.

Previous research shows that price perception has a significant effect on skincare purchasing decisions in the online shop @selfcare.id (e-commerce) because consumers tend to respond to prices that are perceived to be appropriate to the product's value (Iswiyanti et al., 2024). In line with this research, another study found that the price variable (price perception) has a positive and significant effect on purchasing decisions for cosmetic products (object: Wardah) in a sample of UMSIDA students, relevant as evidence that price perception is an important factor in purchasing decisions for skincare products in the local online/offline context (Aini & Indayani, 2024). However, the results of another study stated that price perception was found to be insignificant on purchasing decisions for Wardah Lightening products (marketplace), indicating that other factors (e.g., suitability/quality) are more dominant (Sulistyawati et al., 2023).

In research on Brand Image on purchasing decisions, previous research shows that in skincare consumers, brand image increases purchasing decisions, even the effect can be strengthened by parasocial interactions indicating the importance of brand perception on social media (Afriani, 2024). In line with this research, other research states that brand image has a positive and significant effect on purchasing decisions, meaning that a good brand image can increase consumers' tendency to buy (Lahus et al., 2023). In contrast to these two studies, research (Norma et al., 2023) shows that in research on Scarlett consumers in TikTok Shop, brand image was found to have no significant effect on purchasing decisions, indicating the unique character of the platform/brand or segment.

In a study on Consumer Trust in Purchasing Decisions, a study conducted among MS Glow consumers (Batam City) found that consumer trust has a significant positive effect on online purchasing decisions. This finding indicates that brand trust contributes to purchasing decisions (Gulo & Suhadi, 2024). Consistent with this research, another study found that consumer trust significantly influences purchasing decisions (Mita, 2024). Contrary to these two studies, another study (Sari et al., 2020) found a positive but insignificant effect on purchasing decisions, indicating that trust alone is insufficient without other drivers.

Previous research revealed a gap. Therefore, further research is needed to expand the information and strengthen the findings of the study titled "The Influence of Price (VAT) and Brand Image on Purchasing Decisions for Scarlett Skincare Products on TikTok Shop through Consumer Trust as a Mediating Variable among Generation Z in Indonesia."

RESEARCH METHODS

This study uses a quantitative approach to analyze the influence of VAT (X1) and Brand Image (X2) on Purchase Decisions (Y) for Scarlett skincare products on TikTok Shop, with Consumer Trust (Z) as the mediating variable and moderating variable that strengthens or weakens the relationship between the variables. The quantitative method emphasizes hypothesis testing through numerical data analysis with statistical procedures, ensuring objective and generalizable results (Sekaran & Bougie). Data collection was conducted by distributing a Google Form questionnaire to respondents who met the research criteria. In addition to primary data, this study also utilized secondary data in the form of journals, scientific articles, and other literature relevant to the research topic.

The population in this study was Generation Z consumers in Indonesia (aged 17–26) who had purchased Scarlett skincare products through the TikTok Shop application. The sample size was determined using the Rao Purba formula with a 95% confidence level and a 10% margin of error [50].

The Rao Purba formula:

$$n = \frac{Z^2}{4(Moe)^2}$$

Description:

n: Minimum sample size
 Z: Confidence level (95% = 1.96)
 Moe: Margin of Error (10% = 0.10)
 Calculation:
 $n: 1.92^2 / 4(0.10)^2$
 n: 96.4

Based on the calculation results, the minimum sample size above, the required number of samples is 96.4 and rounded to 100 consumers. this rounding can be said to be appropriate based on roscoe's theory, which states that the ideal sample size ranges from 30 to 500 samples. data analysis was carried out using the partial least squares (pls) method, which is part of the structural equation modeling (sem) approach. pls was chosen because it is suitable for predictive research and involves mediating and moderating variables (mayangsari & aminah, 2022). the relationship between latent variables can be determined through the application of this method (sari et al., 2022). model evaluation is carried out in two stages: the outer model and the inner model.

RESULTS AND DISCUSSION

Respondent Demographics

A general overview of the characteristics of the respondents in this study was obtained through an analysis of several demographic aspects, such as gender, age, and profession. The background of the respondents who participated in the questionnaire can be understood from this information. Detailed demographic data is presented in the following table.:

Tabel 1. Respondent Demographics

Category	Items	Amount	Presentation
Gender	Female	85	85%
	Male	15	15%
Age	13–18 Years	16	16%
	19–22 Years	50	50%
	23–28 Years	34	34%
Occupation	Student/College Student	48	48%
	Employee/Staff	25	25%
	Entrepreneur	7	7%
	Unemployed	20	20%

Source: Questionnaire Data (2025)

Based on Table 1, the characteristics of respondents in this study were dominated by women, namely 85 people (85%), while men only numbered 15 people (15%). This shows that Scarlett skincare products through TikTok Shop are more in demand by female consumers. When viewed from the age range, the majority of respondents were in the 19–22 year age group as many as 50 people (50%), followed by the 23–28 year age group as many as 34 people (34%), and the 13–18 year age group as many as 16 people (16%). All of these age groups are in the Generation Z range, which according to demographic theory was born in the period 1995–2010, so at the time this study was conducted, Generation Z was in the teenage to young adult age (13–28 years). In terms of profession, the majority of respondents were students as many as 48 people (48%), followed by employees as many as 25 people (25%), unemployed respondents as many as 20 people (20%), and the rest were entrepreneurs as many as 7 people (7%). This composition reflects that the majority of Generation Z skincare consumers are still in higher education or early in their careers, but they are already exhibiting consumer behavior in the use of personal care products. Therefore, this demographic data illustrates that Generation Z in Indonesia, particularly women aged 19–22 years old with a student background, is the most dominant market segment in purchasing Scarlett skincare products through TikTok Shop.

Data analysis

Data processing in this study used the PLS-SEM approach with the assistance of SmartPLS 3.0 software. The analysis stages were carried out in two main parts: evaluation of the measurement model (outer model) and testing of the structural model (inner model).

Measurement Model Testing (Outer Model)

The Outer Model Test is conducted to determine specifications and assess the extent to which indicators represent the latent variables being measured. This process includes testing convergent validity, discriminant validity, and composite reliability. Convergent validity testing is conducted using the outer loading or loading factor value, where an indicator is considered valid if its loading factor value is above 0.7.

Tabel 2. *Loading Factor*

Variable	Price (VAT)	Brand Image	Consumer Trust	Purchase Decision
X1.1	0.822			
X1.2	0.813			
X1.3	0.769			
X1.4	0.791			
X2.1		0.794		
X2.2		0.831		
X2.3		0.802		
Z1			0.822	
Z2			0.831	
Z3			0.884	
Y1				0.749
Y2				0.782
Y3				0.775
Y4				0.754
Y5				0.713

Source: Data processed by SmartPLS 3.0 (2025)

Based on the loading factor values listed in the previous table, all indicators for each research variable have values above 0.7. This confirms that these indicators have met validity requirements and are therefore suitable for use in the next stage of analysis. In addition to referring to loading factors, indicator validity can also be tested using convergent validity, measured using the Average Variance Extracted (AVE) value. The AVE values for each variable are shown in Table 3.

Tabel 3. *Convergent Validity (AVE)*

Variable	Average Variance Extracted (AVE)	Description
Price (VAT) (X1)	0.639	Valid
Brand Image (X2)	0.655	Valid
Consumer Trust (Z)	0.716	Valid
Purchase Decision (Y)	0.570	Valid

Source: Data processed by SmartPLS 3.0 (2025)

The results presented in Table 3 show that all variables in this study have Average Variance Extracted (AVE) values exceeding the 0.5 threshold. This condition provides empirical evidence

that each construct meets the requirements for convergent validity, as the variance explained by the indicators is greater than the variance of their measurement errors. Therefore, the constructs used in this study can be declared valid. Furthermore, Table 3 also presents the second method used to ensure the reliability of construct validity measurements comprehensively..

Tabel 4. *Discriminant Validity (Fornell-Larcker Criterion)*

Variable	Brand Image (X2)	Price (VAT) (X1)	Consumer Trust (Z)	Purchase Decision (Y)
Brand Image (X2)	0.809			
Price (VAT) (X1)	0.650	0.799		
Consumer Trust (Z)	0.598	0.576	0.846	
Purchase Decision (Y)	0.717	0.679	0.686	0.755

Source: Data processed by SmartPLS 3.0 (2025)

In the table presented, the numbers in bold represent the square root of the Average Variance Extracted (AVE), while the other numbers indicate the level of correlation between constructs. If the square root of the AVE is higher than the correlation between constructs, this indicates that each construct has a better ability to explain its own indicators compared to the indicators of other constructs. Thus, the criteria for discriminant validity have been met, and this research model can be declared statistically valid.

Tabel 5. *Discriminant Validity (Cross Loadings)*

Indicators	Brand (X2)	Image (X1)	Price (VAT) (X1)	Consumer Trust (Z)	Purchase Decision (Y)
X1.1	0.467	0.822	0.430	0.510	
X1.2	0.464	0.813	0.437	0.516	
X1.3	0.583	0.769	0.459	0.481	
X1.4	0.556	0.791	0.505	0.642	
X2.1	0.794	0.490	0.429	0.594	
X2.2	0.831	0.501	0.481	0.546	
X2.3	0.802	0.581	0.537	0.598	
Y1	0.626	0.459	0.521	0.749	
Y2	0.487	0.426	0.471	0.782	
Y3	0.591	0.528	0.550	0.775	
Y4	0.464	0.557	0.475	0.754	
Y5	0.519	0.581	0.556	0.713	
Z1	0.491	0.528	0.822	0.588	
Z2	0.466	0.495	0.831	0.609	
Z3	0.562	0.436	0.884	0.541	

Source: Data processed by SmartPLS 3.0 (2025)

The test results in the cross-loading table show that each indicator has the highest loading value on the intended construct, compared to the values on other constructs. This indicates that these indicators are able to accurately measure their constructs while distinguishing themselves from other constructs in the model. Therefore, it can be concluded that the instrument used in this study meets the criteria for discriminant validity, in accordance with the guidelines for analysis using SmartPLS. After ensuring validity, the next step is to conduct a reliability evaluation to test the internal consistency of each construct. This reliability is measured using three main parameters: Cronbach's Alpha, composite reliability (rho_a), and composite reliability (rho_c). According to the theory used in PLS-SEM-based quantitative research, a construct can be considered reliable if its value is above the minimum threshold of 0.7. Therefore, the reliability test results presented in

the following table serve as the basis for assessing the stability and consistency of the analyzed constructs..

Tabel 6. Composite Reliability

Variable	Cronbach's Alpha	rho_A	Composite Reliability	Description
Brand Image (X2)	0.737	0.738	0.851	Reliable
Price (VAT) (X1)	0.812	0.816	0.876	Reliable
Consumer Trust (Z)	0.801	0.801	0.883	Reliable
Purchase Decision (Y)	0.811	0.812	0.869	Reliable

Source: Data processed using SmartPLS 3.0 (2025)

The results presented in Table 6 indicate that all latent variables have reliability values above the threshold of 0.7. This finding indicates that the indicators for each construct are able to consistently measure the intended concept, thus meeting the requirements for internal consistency reliability. Therefore, the constructs used in this study can be considered to have an adequate level of reliability for further analysis..

Measurement Model Testing (Inner Model)

The next stage is testing the inner model, an analytical framework used to describe the causal relationships between latent variables. In the PLS-SEM approach, the strength of the relationship is estimated using the path coefficient, while its significance is tested using the bootstrapping method, which produces a t-statistic. If the t-value obtained exceeds the critical limit, the relationship between constructs can be considered significant. In this way, the inner model provides a more comprehensive picture of the direction, strength, and significance of the relationships between variables in the research model.

R-Square Test

The quality of a structural model is assessed through the R-Square (R^2) test. This coefficient of determination indicates the extent to which endogenous latent variables can be explained by exogenous latent variables. The R^2 value ranges from 0 to 1, with values closer to 1 indicating a better predictive capability of the model. In the context of PLS-SEM-based research, R^2 is considered an important indicator because it provides a measure of the extent to which variations in endogenous constructs are influenced by exogenous constructs. Therefore, evaluating the R^2 for each endogenous variable is a crucial initial step in assessing the overall strength of the structural model.

Tabel 7. Uji R-Square Test Result (R^2)

Variable	R Square	Adjusted R Square
Consumer Trust (Z)	0.418	0.406
Purchase Decision (Y)	0.654	0.643

Source: Data processed using SmartPLS 3.0 (2025)

Based on the results shown in Table 7, the R-Square value for the Consumer Trust (Z) variable is 0.418. This indicates that approximately 41.8% of the variation in the Consumer Trust construct can be explained by the exogenous variables used in the model, while the remaining 58.2% is influenced by other factors outside the study. Meanwhile, the Purchase Decision (Y) variable has an R-Square value of 0.654, meaning that 65.4% of the variation in the purchase decision can be explained by the Consumer Trust construct and other variables in the model, while the remaining 34.6% is explained by external factors. Referring to the criteria stated, the R-Square value of 0.418 is included in the moderate category, while the value of 0.654 can be categorized as strong in explaining endogenous variables. Thus, it can be concluded that this research model has good predictive ability, especially for the Purchase Decision construct, so that the constructed structural model can be considered adequate to explain the relationship between latent variables.

F-Square (f²)

F-Square(f²) is used to assess the quality of the model, where the difference in f² values reflects the variation in the contribution of each exogenous variable in explaining the endogenous variable, where a value of 0.02 is considered small, 0.15 moderate, and 0.35 large. From the data processing in this study, the following F-Square (f²) was obtained:

Tabel 8. *F-Square (f²)*

Variable	Consumer Trust (Z)	Purchase Decision (Y)
Brand Image (X2)	0.148	0.180
Price (VAT) (X1)	0.104	0.105
Consumer Trust (Z)	–	0.176

Source: Data processed by SmartPLS 3.0 (2025)

Based on the F-Square test results in Table 8, it is known that the Brand Image variable (X2) has a moderate effect on Consumer Trust (Z) with an f² value of 0.148, and also contributes moderately to Purchase Decisions (Y) with an f² value of 0.180. Furthermore, the Price variable (X1) shows an f² value of 0.104 on Consumer Trust (Z) and 0.105 on Purchase Decisions (Y), both of which fall into the small effect category. Meanwhile, the Consumer Trust variable (Z) has an f² value of 0.176 on Purchase Decisions (Y), which falls into the moderate effect category. Thus, it can be concluded that Brand Image (X2) and Consumer Trust (Z) play a significant role in influencing Purchase Decisions (Y), while the Price variable (X1) tends to have a relatively small effect.

Hypothesis Testing

This hypothesis testing was conducted by analyzing the values from the path coefficients table to measure the direct effect. Path coefficients were tested using a bootstrapping process to obtain t-statistics or P-values as well as values from the original sample. If the p-value is <0.05, it can be concluded that there is a direct effect between the variables. If >0.05, no significant direct effect was found. Below are the path coefficient values from the test results..

Tabel 9. Hypothesis Testing

Variable Relationship	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Result	Hypothesis
Brand Image (X2) → Consumer Trust (Z)	0,387	0,392	0,099	3,910	0,000	Positive and Significant	Accepted
Brand Image (X2) → Purchase Decision (Y)	0,352	0,345	0,078	4,498	0,000	Positive and Significant	Accepted
Price (VAT) (X1) → Consumer Trust (Z)	0,325	0,330	0,107	3,030	0,003	Positive and Significant	Accepted

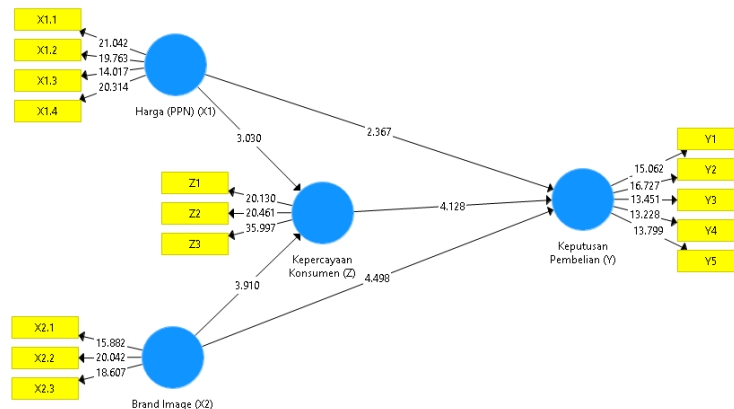
Price (VAT) (X1) → Purchase Decision (Y)	0,264	0,273	0,112	2,367	0,018	Positive and Significant	Accepted
Consumer Trust (Z) → Purchase Decision (Y)	0,323	0,327	0,078	4,128	0,000	Positive and Significant	Accepted
Brand Image (X2) → Consumer Trust (Z) → Purchase Decision (Y)	0,125	0,127	0,042	2,973	0,003	Positive and Significant	Accepted
Price (VAT) (X1) → Consumer Trust (Z) → Purchase Decision (Y)	0,105	0,110	0,049	2,139	0,033	Positive and Significant	Accepted

Source: Data processed by SmartPLS 3.0 (2025)

Based on Table 9, the explanation of the hypothesis test results above is as follows. H1 = For the Brand Image (X2) variable on Consumer Trust (Z), the parameter coefficient value is 0.387, the T-Statistic is 3.910, and the P-Value is 0.000. Since the T-Statistic is > 1.96 and the P-Value is < 0.05 , it can be concluded that Brand Image has a positive and significant effect on Consumer Trust. Thus, H1 is accepted. H2 = For the Brand Image (X2) variable on Purchase Decisions (Y), the parameter coefficient value is 0.352, the T-Statistic is 4.498, and the P-Value is 0.000. Since the T-Statistic is > 1.96 and the P-Value is < 0.05 , Brand Image has a positive and significant effect on Purchase Decisions. So, H2 is declared accepted. H3 = The Price (VAT) variable (X1) on Consumer Trust (Z) obtained a parameter coefficient value of 0.325, a T-Statistic value of 3.030, and a P-Value of 0.003. Because the T-Statistic > 1.96 and the P-Value < 0.05 , Price (VAT) has a positive and significant effect on Consumer Trust. Thus, H3 is declared accepted.

H4 = The Price (VAT) variable (X1) on Purchasing Decisions (Y) obtained a parameter coefficient value of 0.264, a T-Statistic value of 2.367, and a P-Value of 0.018. Because the T-Statistic > 1.96 and the P-Value < 0.05 , Price (VAT) has a positive and significant effect on Purchasing Decisions. Therefore, H4 is declared accepted. H5 = In the variable Consumer Trust (Z) towards Purchasing Decisions (Y), the parameter coefficient value is 0.323, the T-Statistic value is 4.128, and the P-Value is 0.000. Because the T-Statistic > 1.96 and the P-Value < 0.05 , Consumer Trust has a positive and significant effect on Purchasing Decisions. Therefore, H5 is declared accepted. H6 = The Brand Image (X2) variable, through Consumer Trust (Z) on Purchasing Decisions (Y), obtained a parameter coefficient value of 0.125, a T-Statistic value of 2.973, and a P-Value of 0.003. Since the T-Statistic > 1.96 and the P-Value < 0.05 , Consumer Trust is proven

to mediate the influence of Brand Image on Purchasing Decisions positively and significantly. Thus, H6 is declared accepted. H7 = The Price (VAT) variable (X1) through Consumer Trust (Z) on Purchasing Decisions (Y) obtained a parameter coefficient value of 0.105, a T-Statistic value of 2.139, and a P-Value of 0.033. Since the T-Statistic > 1.96 and the P-Value < 0.05, Consumer Trust also mediates the influence of Price (VAT) on Purchasing Decisions positively and significantly. Therefore, H7 is declared accepted.



Gambar 2. Hasil Bootstrapping SmartPLS (2025)

DISCUSSION

Price (VAT) influences purchasing decisions (H1)

The research results show that price (VAT) has a positive and significant impact on purchasing decisions. Generation Z respondents in this study assessed Scarlett's price as relatively competitive and commensurate with the quality provided, despite the additional VAT. Price transparency and the presence of digital promotions in the form of discounts, vouchers, or bundling programs further strengthen the positive perception of the product's economic value. This condition shows that consumers do not only consider price as a cost burden, but also as a reflection of the value they receive. Prices that are considered reasonable can reduce consumer hesitation to buy, thereby speeding up the decision-making process. Thus, prices accompanied by tax clarity and the added value of digital promotions are important factors in driving purchasing decisions for Scarlett skincare products on social media-based e-commerce platforms such as TikTok Shop.

Brand Image influences Purchasing Decisions (H2)

Research findings prove that Brand Image has a positive and significant influence on Purchasing Decisions, where the better the Scarlett brand image, the more likely Generation Z consumers are to purchase products through TikTok Shop. A high parameter coefficient indicates that a strong brand reputation can reduce consumer hesitation in making purchasing decisions. Generation Z is known as rational and emotional consumers, where their decisions are influenced not only by the functional benefits of the product, but also by the symbolic value attached to the brand. Scarlett has successfully positioned itself as a brand close to young people through creative digital communication strategies, collaborations with influencers, and consistency in displaying a positive image on social media. This makes consumers feel confident in their choices and encouraged to make purchases even without considering too many alternatives. Thus, brand image plays a direct role as a strong driving factor in the purchasing decision-making process, especially in the skincare industry which is heavily influenced by reputation and public perception.

Price (VAT) influences consumer confidence (H3)

This study found that Price (VAT) has a positive and significant influence on Consumer Trust. This finding indicates that even though the price of Scarlett skincare products includes value-added tax, consumers still consider the price to be reasonable and commensurate with the benefits they receive. This suggests that Generation Z assesses prices not only in terms of nominal value, but

also from aspects of fairness, transparency, and legitimacy. When consumers realize that the price they pay reflects an official product that meets regulatory standards, their perception of trust will be strengthened. In other words, clear and transparent pricing can serve as a signal that the product is safe, high-quality, and reliable. In this context, price not only acts as a transaction tool but also as an indicator of product credibility that can build consumer confidence to make a purchase.

Brand Image Influences Consumer Trust (H4)

The results of this study indicate that Brand Image has a positive and significant effect on Consumer Trust, meaning that the better the Scarlett brand image in the minds of consumers, the higher the level of trust formed. A positive parameter coefficient illustrates that a strong brand identity, consistent reputation, and Scarlett's popularity on digital platforms can foster consumer confidence in using the product. Generation Z, who were respondents in this study, are a group that is highly exposed to social media content, so brand image is a key indicator in assessing product credibility. In the context of skincare products, brand image is not only a visual symbol or trade name, but also a reflection of the quality, safety, and effectiveness of the product offered. Brands that are perceived positively by consumers will more easily gain trust because consumers feel assured of the product's benefits, low risk of use, and suitability to their needs. Thus, a strong brand image is not only a competitive advantage but also an important foundation in building and maintaining consumer trust in a competitive digital market.

Consumer Trust Influences Purchasing Decisions (H5)

This study provides evidence that Consumer Trust has a positive and significant influence on Purchasing Decisions. This shows that the higher a consumer's level of trust in Scarlett, the greater their likelihood of making a purchase. In the skincare industry, trust is highly influential because it relates to aspects of safety of use, product effectiveness, and suitability to individual needs. Generation Z, as Scarlett's primary consumers, tends to be more confident in making purchases if they feel confident in the quality and reputation of the products they choose. Trust can reduce the perception of risk that often arises in online shopping, such as concerns about product quality, safety, or authenticity. Therefore, building and maintaining trust is a crucial factor in driving purchasing decisions in the digital era.

Price (VAT) influences purchasing decisions through consumer trust (H6)

Research findings also show that consumer trust mediates the relationship between price (VAT) and purchasing decisions. Clear and transparent prices, even including VAT, are perceived as a sign of product honesty and legality. This fosters consumer confidence that the product they are purchasing is safe and meets standards, thus strengthening their decision to purchase. With trust, price, which could initially be a barrier, becomes a driving factor that drives purchasing behavior. This suggests that consumer trust can mitigate potential negative perceptions of price, creating a more constructive relationship between price and purchasing decisions.

Brand Image Influences Purchasing Decisions through Consumer Trust (H7)

The results of the study indicate that consumer trust acts as a mediating variable in the relationship between brand image and purchasing decisions. This means that a good Scarlett brand image is not only able to encourage consumers to purchase directly, but also indirectly through increased trust. A consistent brand image provides a signal of quality and legitimacy, so that trust is formed and ultimately strengthens consumer intentions to make a purchase. In this mechanism, trust functions as a psychological bridge that connects positive perceptions of the brand with actual behavior in making purchasing decisions. This condition explains that brand image works more effectively when it succeeds in forming a strong sense of trust in consumers.

CONCLUSION

The conclusion of this study is that all proposed hypotheses have been proven to have a positive and significant influence, both directly and indirectly, on purchasing decisions for Scarlett skincare products on TikTok Shop, involving Generation Z as respondents. The brand image variable has been proven to be a dominant factor that not only strengthens consumer trust but also encourages

consumers to make purchasing decisions more quickly and confidently. On the other hand, the price variable (VAT) also provides a positive contribution because price transparency accompanied by tax is perceived as a form of clarity, legality, and appropriateness of value to the quality of the product offered. Furthermore, consumer trust emerged as a key variable that acts as a mediator in the relationship between price and brand image with purchasing decisions. Trust functions as a psychological mechanism that reduces doubt and strengthens consumer confidence before purchasing. Thus, this study confirms that the success of Scarlett's marketing strategy through TikTok Shop depends on a combination of strong brand image, price clarity, and ongoing efforts to build and maintain consumer trust, which together contribute to increased purchasing decisions among Generation Z.

Although this study yielded consistent results and supported the proposed hypothesis, several limitations should be noted for further research. First, this study focused on only one skincare brand, Scarlett, with respondents limited to Generation Z consumers in Indonesia. Therefore, the results cannot be fully generalized to other skincare brands or different generational groups. Second, the data collection technique used was a perception-based questionnaire, which is likely influenced by respondents' subjectivity in answering each question. Third, the variables used in this study were limited to price (VAT), brand image, consumer trust, and purchasing decisions, whereas in practice, other factors can also influence consumer behavior, such as product quality, user reviews, digital promotions, and social influence. Therefore, further research is recommended to expand the brand coverage and involve respondents across generations for more comprehensive results. Furthermore, future researchers can add other relevant variables and use a mixed methods approach to obtain more in-depth results and more comprehensively describe consumer behavior in the context of purchasing skincare products on social media-based e-commerce platforms.

AKNOWLEDGEMENT

The author extends his gratitude to Allah SWT for all His grace, gifts, and guidance, enabling the successful completion of this article. The completion of this paper is inseparable from the assistance, support, and guidance of various parties who have provided valuable contributions throughout the writing process. Therefore, the author sincerely expresses his appreciation and gratitude to all those who have assisted, both directly and indirectly, in ensuring the successful completion of this article in accordance with its intended purpose

REFERENCES

- W. Wibowo and F. Ayuningtyas, "Generation Z as Future Consumers: Characteristics, Preferences, and New Challenges," *Buana Komun. J. Researcher. And Study of Commun. Science*, vol. 5, no. 2, pp. 90–99, Dec. 2024, doi: 10.32897/buanakomunikasi.2024.5.2.3937.
- M. K. A. Majid, N. Sa'dullah, and L. Rahmawati, "Phenomena and Online Shopping Behavior Through TikTok Shop on Generation Z: An Islamic Consumption Perspective," *J. Ilm. Ekon. Islam*, vol. 10, no. 02, pp. 1796–1806, 2024, doi: <http://dx.doi.org/10.29040/jiei.v10i2.13383>.
- V. Della Irona and M. Triyani, 'Factors Influencing Consumer Behavior: Product Quality, Price, and Promotion (Literature Review SMM)', *J. Multidisciplinary Science*, vol. 1, no. 1, pp. 174–185, Jul. 2022, doi: 10.38035/jim.v1i1.26.
- M. S. Han, D. P. Hampson, Y. Wang, and H. Wang, 'Consumer Confidence and Green Purchase Intention: An Application of the Stimulus-Organism-Response Model', *J. Retail. Consum. Serv.*, vol. 68, p. 103061, Sep. 2022, doi: 10.1016/j.jretconser.2022.103061.
- M. Ma, V. Wy. Tam, K. N. Le, and R. Osei-Kyei, 'Factors affecting the price of recycled concrete: A critical review', *J. Build. Eng.*, vol. 46, p. 103743, Apr. 2022, doi: 10.1016/j.jobbe.2021.103743.

- M. L. Cronley, S. S. Posavac, T. Meyer, F. R. Kardes, and J. J. Kellaris, 'A Selective Hypothesis Testing Perspective on Price-Quality Inference and Inference-Based Choice', *J. Consum. Psychol.*, vol. 15, no. 2, pp. 159–169, Jan. 2005, doi: 10.1207/s15327663jcp1502_8.
- Hikmayani Subur and Wahyu Muh Syata, "Analysis of the Impact of Value Added Tax (VAT) Rate Increases on Society and Inflation in Indonesia," *J. RUMPUN Manaj. DAN Ekon.*, vol. 1, no. 5, pp. 205–210, Nov. 2024, doi: 10.61722/jrme.v1i5.3045.
- D. P. Hampson, S. Gong, and Y. Xie, "How Consumer Confidence Affects Price-Conscious Behavior: The Roles of Financial Vulnerability and Locus of Control," *J. Bus. Res.*, vol. 132, pp. 693–704, Aug. 2021, doi: 10.1016/j.jbusres.2020.10.032.
- W. K. S. Leung, M. K. Chang, M. L. Cheung, and S. Shi, 'Swift trust development and prosocial behavior in time banking: A trust transfer and social support theory perspective', *Comput. Hum. Behav.*, vol. 129, p. 107137, Apr. 2022, doi: 10.1016/j.chb.2021.107137.
- D. L. Parris and F. Guzmán, 'Evolving brand boundaries and expectations: looking back on brand equity, brand loyalty, and brand image research to move forward', *J. Prod. Brand Manag.*, vol. 32, no. 2, pp. 191–234, Jan. 2023, doi: 10.1108/JPBM-06-2021-3528.
- Y. D. S. O. Enes, G. Demo, R. B. Porto, and T. S. Zulato, 'What Is Next for Consumer-Based Brand Equity in Digital Brands? Research Itineraries and New Challenges', *Sustainability*, vol. 16, no. 13, p. 5412, Jun. 2024, doi: 10.3390/su16135412.
- A. Kara and M. K. Min, "Gen Z consumers' sustainable consumption behaviors: influencers and moderators," *Int. J. Sustain. High. Educ.*, vol. 25, no. 1, pp. 124–142, Jan. 2024, doi: 10.1108/IJSHE-08-2022-0263.
- I. Ihsan Ramadhan and H. Ali, "The Effect of Price and Promotion on New Products and Customer Decisions," *J. Pendidik. Siber Nusantara*, vol. 2, no. 4, pp. 183–188, Nov. 2024, doi: 10.38035/jpsn.v2i4.296.
- A. S. Iswiyanti, S. A. Rachmat, A. F. Sidiq, and T. P. Salsabila, "The Influence of Product Quality and Price Perception on Skincare Product Purchase Decisions in the Online Shop @Selfcare.Id", *Aliansi J. Manaj. Dan Bisnis*, vol. 18, no. 2, Jan. 2024, doi: 10.46975/aliansi.v18i2.529.
- Q. Aini and L. Indayani, 'Analysis of Brand Image, Product Quality, and Product Reviews on Purchasing Decisions for Wardah Skincare in Sidoarjo', *UMSIDA Prepr. Serv.*, 2024, doi: <https://doi.org/10.21070/ups.2404>.
- B. S. Sulistyawati, F. N. Istiqomah, H. Mustofa, K. M. Diski, V. S. Melati, and M. D. Rahadhini, "The Influence of Price Perception and Brand Image on Purchasing Decisions: A Case Study of Wardah Cosmetics Surakarta Consumers", . September, vol. 6, no. 2, 2023, [Online]. Available: <http://ejurnal.ung.ac.id/index.php/JIMB>
- S. Afriani, "The Influence Of Brand Image, Product Quality, and Brand Trust On Consumer Purchase Decisions For Camille Beauty Products In Batam City", vol. 5, no. 1, 2024, doi: DOI: 10.51742/akuntansi.v5i1.1203.
- Adriana S. Lahus, Ardy F. Lamatokan, Herybertus S. Meot, Simon Sia Niha, and E. G. C. Watu, "The Influence of Brand Image and Social Media Marketing on Purchasing Decisions at the Tiktok Shop", *Organ. J. Econ. Manag. Finance*, vol. 2, no. 2, pp. 107–118, Jul. 2023, doi: 10.58355/organize.v2i2.21.
- D. M. Norma, D. K. Sari, and L. Indayani, 'Consumer Behavior: Purchase Decisions for Skin Care Products in Sidoarjo', *UMSIDA Arch.*, 2023, doi: <https://doi.org/10.21070/ups.932>.
- I. Gulo and Suhardi, "The Influence of E-Wom, Consumer Trust, and Brand Awareness on Purchase Decisions for Ms Glow Skincare Products in Batam City", *Sci. J.*, 2024.
- E. D. A. Mita, "The Influence of Halal Labels, E-Wom, FOMO, and Brand Trust on Purchase Decisions for Halal Skincare Products (A Case Study of the Muslim Community in Tuban Regency)", *J. Econ. and Islamic Business*, vol. 7, no. 3, pp. 117-118. 107–120, 2024.

- M. P. Sari, L. A. Rachman, D. Ronaldi, and V. F. Sanjaya, "The Effect of Price, Promotion, and Trust on Purchase Decisions for Y.O.U Products," vol. 1, no. 2, 2020.
- U. Sekaran and R. Bougie, "Research Methods for Business."
- M. Mayangsari and S. Aminah, "The Effect of Product Ratings, Promotions, and Cash on Delivery (COD) Services on Purchase Decisions on the Shopee Marketplace in Sidoarjo," *Ekon. J. Econ. Bus.*, vol. 6, no. 2, p. 498, Sep. 2022, doi: 10.33087/ekonomis.v6i2.592.
- D. K. Sari, M. Yani, L. Indayani, and M. D. Chabibah, "The Role of Product Innovation and Entrepreneurial Orientation Towards Marketing Performance Through Competitive Advantage". *EAI*, Aug. 23, 2022