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The Intention to Implement Strategic Pricing Model Based on the Perspective of the Theory of Planned Behavior

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Abstract

This study aimed to obtain empirical evidence about factors influencing the intention in implementing strategic pricing model of SMEs in the fashion sector. The perspective used was the Theory of Planned Behavior. A survey was conducted as the research method, using questionnaires to inquire practitioners of Small and Medium Enterprises (SMEs) in East Java as respondents. In this study there were two variables used; attitude towards behavior, perceived behavioral control, and subjective norm as independent variables, and behavioral intention as the dependent variable. The data analysis method used was Regression. The research result showed that the attitude towards behavior and subjective norms had an influence on the intention to implement strategic pricing model. Meanwhile, Perceived Behavioral Control did not affect the intention to implement the model. In general, the results indicate the strategic pricing model as a useful model because it improves the quality in determining selling price. However, SMEs still perceive accounting as a difficult skill to learn. In terms of practice, the results of this study are useful to determine the SMEs' degree of interest to apply strategic pricing model. This is particularly notable due to the novelty of this model which, based on previous researches, the majority of SMEs have not yet adequately implemented their accounting system.

Keywords: Theory of Planned Behavior, strategic pricing model, fashion-based SME sector

