



## Consumer Preferences at Coffee Shops in Surabaya: Education, Income, and Perceptions of Taxes

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### ABSTRACT

This study examines the influence of education level, income, and consumer perception on tax *coffee shop* on consumer preferences in choosing *coffee shop* in Surabaya City. Primary data from 335 respondents were analyzed using binary logistic regression. The results showed that education level and income had no significant partial effect, while consumer perceptions of taxes did not *coffee shop* has a significant positive effect. This finding confirms that consumer acceptance of the tax component in the final price is more decisive in determining the choice *coffee shop* rather than demographic background. The implication is that businesses need to clarify pricing and tax information, while local governments need to strengthen consumer tax literacy.

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## **INTRODUCTION**

The growth of coffee shops in Indonesian cities reflects a broader shift in urban consumption patterns. Coffee shops are no longer visited solely for drinks, but are also used as places to study, work informally, socialize, and express lifestyle. This shift has made coffee consumption part of everyday urban culture, no longer just a functional purchase. National coffee statistics and recent reviews of the coffee sector show that coffee consumption remains strong and continues to support the expansion of cafes and similar businesses in major cities (International Coffee Organization, 2022; Center for Agricultural Data and Information Systems, 2023) In this context, Surabaya is an important location because it combines a large urban population, dense commercial activity, and a highly competitive food and beverage market.

The role of coffee shops in urban life also helps explain why consumer choices in this sector aren't solely driven by product attributes. A coffee shop may be chosen because it's comfortable, fits with a consumer's routine, promotes social interaction, or reflects a particular identity Ferreira et al. (2021). This demonstrates that coffee shops can function as spaces for consumption, connection, and community. This perspective is relevant for Surabaya, where coffee shops are increasingly emerging as urban social spaces. Therefore, consumer preferences in this market need to be understood as decisions shaped by economic conditions, lived experiences, and the meanings attached to the transaction itself.

This aspect of the transaction becomes even more important when the final price includes a local tax component. Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments Food and beverage services are subject to a Certain Goods and Services Tax (PBJT), making the tax directly present in the consumer's payment experience. Thus, consumers respond not only to menu prices but also to the visibility, fairness, and acceptability of the tax stated on the bill. Taxes that are perceived as clear and fair are acceptable as part of a formal service transaction, while taxes that feel unclear or disproportionate can discourage purchase.

Previous research on coffee shops generally emphasizes price, product quality, atmosphere, location, facilities, and service quality as the main drivers of consumer choice. Qotrunnada et al. (2025) shows that affordable prices, cafe atmosphere, service, and facilities remain the main factors in forming consumer preferences. Aprillia & Suryani (2020) also found that coffee shop atmosphere contributes to consumer satisfaction and behavioral intentions. Hadayanti & Royyan (2024) Further research shows that consumer preferences in coffee purchases are shaped by a combination of consumer characteristics and product attributes. On the other hand, tax studies show that fiscal levies can influence purchasing decisions when present directly in the context of consumption. Putri & Fajarudin (2023) as well as Simaremare & Nasution (2023) Both studies show that restaurant taxes influence purchasing decisions. However, these two streams of literature are rarely combined into a single model.

This article fills this gap by examining whether education level, income level, and tax perceptions influence consumer preferences in choosing taxed

coffee shops in Surabaya. Education is relevant because it can influence a person's ability to understand information and assess transaction components. Income is important because coffee shop spending is considered discretionary consumption and is theoretically related to purchasing power. Meanwhile, tax perceptions are crucial because this variable is closest to the final bill consumers actually face. This study's contribution lies in its attempt to position taxes not simply as an additional price, but as part of the perceived consumption experience, and then testing it alongside two socioeconomic variables in a single empirical model.

## LITERATURE REVIEW

### *Human Capital Theory (Becker, 1964)*

Human capital theory explains that education increases an individual's knowledge, information processing capacity, and decision-making abilities. In the context of consumption, individuals with higher education are often assumed to have better economic literacy and a stronger ability to differentiate product prices from other transaction components, including taxes. However, this theoretical expectation does not always hold true in experience-based consumption. When coffee shop visits are driven by atmosphere, routine, and symbolic value, education level may be less important than the overall perceived experience.

Empirical findings also suggest that coffee shop preferences are often shaped more by consumption context than by formal demographic differences. Aprillia & Suryani (2020) shows that atmosphere influences behavioral intentions through customer satisfaction, whereas Ferreira et al. (2021) depicts coffee shops as urban social spaces whose meaning extends beyond the utilitarian purchase of beverages. Based on this reasoning, education can indeed influence preferences, but the strength of this influence needs to be tested, not simply assumed.

H1: Education level influences consumer preferences in choosing a taxable coffee shop in Surabaya.

### *Theory of Consumption and Income (Keynes, 1936)*

Income is a classic determinant of consumption because it influences a household's ability to allocate spending between primary and non-primary needs. In Keynesian consumption theory, higher incomes expand opportunities for discretionary spending on goods and services. (Keynes, 1936) A visit to a coffee shop can be placed in this category because it is not a basic necessity and often involves paying for the atmosphere, convenience, and lifestyle value in addition to the drink itself.

However, the contemporary coffee shop market is also highly segmented. Consumers can choose from premium chains, mid-range cafes, and even more affordable outlets. This segmentation demonstrates that coffee shop consumption is no longer limited to high-income groups. Hadayanti & Royyan (2024) indicates that consumer choices in coffee purchases are influenced by purchasing patterns and product attributes, not solely by income. Thus, income

remains theoretically relevant, but its influence on preferences may not be linear in urban environments where coffee shops have become part of social routines.

H2: Income level influences consumer preferences in choosing a taxable coffee shop in Surabaya.

### *Tax Perceptions and Consumer Preferences*

Tax perception refers to how consumers understand, assess, and perceive the tax component inherent in a transaction. In practice, consumers perceive taxes not only as formal regulations but also as part of the fairness of the final price they pay. When tax components are clearly communicated and perceived as commensurate with the service received, resistance tends to be low. Conversely, when taxes are perceived as hidden, confusing, or excessive, consumers may perceive them as a burden that reduces the value of the transaction.

Therefore, tax perception is closely related to consumer preferences because it lies at the intersection of price transparency, service evaluation, and sense of transaction fairness. Putri & Fajarudin (2023) found that restaurant taxes influence purchasing decisions, and research Simaremare & Nasution (2023) showed a similar relationship in the context of fast food. The implications for coffee shops are quite clear: consumers are likely to continue to choose taxed outlets when the tax is perceived as normal and legitimate, but are likely to reject it when the tax reduces their perceived value of the transaction.

H3: Consumer perceptions of coffee shop taxes influence consumer preferences in choosing taxed coffee shops in Surabaya.

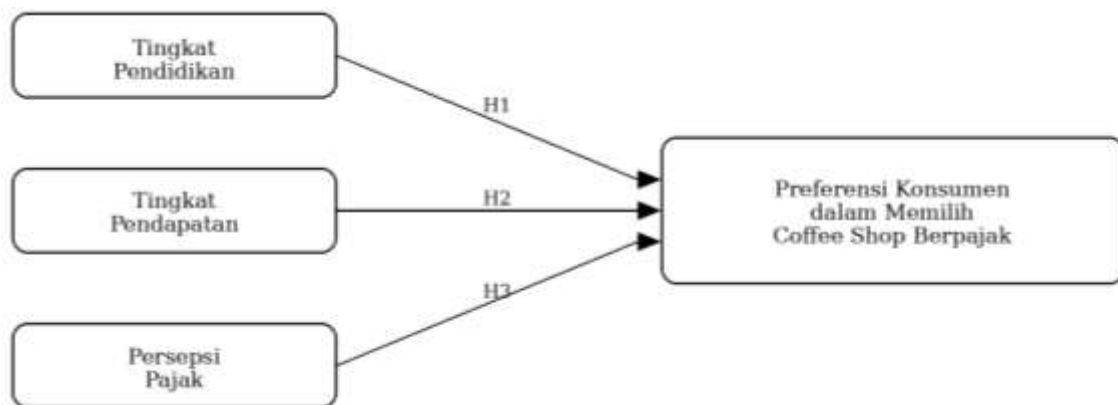


Figure 1. Conceptual Framework

## **METHODOLOGY**

This study uses a quantitative approach with an explanatory research type. This approach was chosen because the study aims to examine the causal relationship between education level, income level, and consumer perceptions of coffee shop taxes as independent variables with consumer preferences in choosing taxed coffee shops in Surabaya City as the dependent variable. The explanatory quantitative design is considered appropriate because the study not only describes the characteristics of respondents but also analyzes whether

variations in socioeconomic characteristics and tax perceptions are related to the likelihood of consumers choosing taxed coffee shops.

The study was conducted in Surabaya from December 2025 to January 2026. Surabaya was selected based on its characteristics as a metropolitan city with rapid development in the food and beverage sector, including the growth of coffee shops with diverse market segments. Furthermore, Surabaya has heterogeneous consumers in terms of age, education, income, and consumption purposes, making it a relevant location for analyzing consumer preferences for taxable coffee shops. The data used in this study is primary data obtained directly from respondents through an online questionnaire using Google Forms.

The study population was all coffee shop consumers in Surabaya. However, because the number of consumer visits is dynamic and no definitive sampling frame is available, the study population is categorized as an undefined population. To obtain a quantitative approach to population size, the researcher conducted observations at four coffee shops representing different market segments: Kopi Kenangan, Fore Coffee, Starbucks, and Excelso. Based on weekly observations, the number of visitors is estimated to reach around 2,600 people per week. This estimate was then used as the basis for determining the minimum sample size.

The sampling technique used was non-probability sampling with an accidental sampling or convenience sampling approach. This technique was chosen because respondents were determined based on their affordability and willingness to fill out the questionnaire, while the researcher did not have a complete population list of all coffee shop consumers in Surabaya. Respondents in this study were determined based on several criteria, namely having visited and made a purchase at a coffee shop in Surabaya City at least once in the past month, being at least 15 years old, and being willing to fill out the research questionnaire. The number of samples was determined using a Sample Size Calculator with a 95% confidence level, a 5% margin of error, and an estimated population of 2,600, resulting in a minimum sample size of 335 respondents.

The research instrument was a closed-ended questionnaire. The questionnaire was structured in two sections. The first section contained respondents' identities, including age, gender, education level, income level, coffee shops visited, and respondents' concerns about taxes on coffee shop transactions. The second section contained statement items used to measure the research variables, namely consumer perceptions of coffee shop taxes and consumer preferences in choosing taxed coffee shops. The questionnaire items were structured using simple, easy-to-understand sentences to reduce self-bias.

In this study, education level was operationalized as the respondent's last formal education level. This variable was then categorized into two categories: primary and secondary education, which includes elementary, middle, and high school/equivalent, and higher education, which includes diplomas (D3, D4, S1, S2, and S3). Income level was operationalized as the respondent's monthly income, which was grouped into two categories:  $\leq$ Rp3,000,000 and  $>$  Rp3,000,000. This grouping is used to differentiate consumer purchasing power and accommodate the needs of binary logistic regression analysis.

The consumer perception variable on coffee shop taxes was measured through 7 statement items reflecting respondents' understanding of the existence of taxes, their function, the clarity of levies, and their attitudes toward taxes imposed on coffee shop transactions. The term coffee shop tax in this study refers to the Certain Goods and Services Tax (PBJT) imposed on the provision of food and beverages. The measurement results were then converted into binary categories, namely respondents who did not understand taxes or had a negative attitude towards taxes were coded 0, while respondents who understood taxes or had a positive attitude towards taxes were coded 1. The dependent variable, namely consumer preferences in choosing a coffee shop with taxes, was measured through five statement items that described respondents' tendencies to choose or not choose a coffee shop with taxes. This variable was also coded binary, namely 0 for not choosing a coffee shop with taxes and 1 for choosing a coffee shop with taxes.

The stages of data analysis in this study include variable coding, validity testing, reliability testing, binary logistic regression model estimation, model significance testing, Pseudo R-Square value, model accuracy testing, and interpretation of odds ratios to explain the relationship between research variables. The binary logistic regression model used in this study can be written as follows:

$$\ln \left( \frac{P}{1-P} \right) = \dots\dots\dots (1)\beta_0 + \beta_1TP_i + \beta_2TP_a + \beta_3Pr$$

Before model estimation is performed, the instrument and model are tested through several stages. The classical assumption testing stages include validity, reliability, and multicollinearity testing. Reliability is measured using Cronbach's alpha with reference to Tavakol & Dennick (2011). Multicollinearity is assessed through the correlation between independent variables, with Gujarati & Porter (2009) used as a reference that a correlation <0.8 does not indicate a serious multicollinearity problem. After the classical assumption test, significance tests were conducted, namely the Wald test (partial) and the likelihood ratio test (simultaneous). This was followed by the Goodness of Fit test, Pseudo R-Square, and model accuracy tests, namely the classification table and the regression curve *Receiver Operating Characteristics* (ROC). The final stage is the interpretation of the Odds Ratio (OR) value.

All data processing and analysis were conducted using STATA 14 software. In this study, interpretation of the results was based not only on statistical significance but also on the substantive meaning of the relationship between variables in the context of coffee shop consumption in urban areas. Thus, the results of the analysis are expected to not only explain whether a variable is influential or not, but also provide an interpretive basis for how education, income, and tax perceptions work in shaping consumer preferences in the city of Surabaya.

## RESEARCH RESULT

This study involved 335 respondents who had made purchases at coffee shops in Surabaya City in the past month.

Table 1. Core Characteristics of Respondents

Indicator	Dominant Category	Percentage
Age	15-25 years	86.3%
Level of education	Higher education	76.1%
Income level	≤Rp. 3,000,000	70.7%
Attention to coffee shop tax	Pay attention to taxes	77.9%
Perceptions on taxes	Understand/positive towards taxes	94.33%
Preferences to choose	Choosing a taxable coffee shop	88.06%

Source: Processed data, 2026

In general, the respondent profile shows a predominance of the productive age group, particularly those aged 15-25, with a greater proportion of women than men. The majority of respondents also have higher education and a high income. ≤Rp3,000,000 per month, paying attention to taxes on coffee shop transactions, and still choosing coffee shops with taxes. This pattern demonstrates that coffee shop consumption in Surabaya is closely linked to the lives of young urbanites, who view coffee shops not only as places to buy drinks but also as social spaces, study spaces, and informal workspaces.

The predominance of respondents with higher education indicates that most consumers in the sample have a relatively good formal educational background. In theory, this could be linked to a better understanding of economic information and public policy, including understanding the cost components of transactions. However, the dominance of the highly educated group also means that educational variation in the sample is relatively limited. Although the majority of respondents are in the low-to-middle income group, they still actively visit coffee shops. This finding suggests that coffee shop consumption has become part of the urban routine across certain income groups, at least among the respondents in this study.

### ***Instrument Quality and Model Suitability***

Before model estimation was conducted, the instrument quality and model feasibility were first tested. All statement items in the consumer perception variable on coffee shop tax and consumer preference variable were proven valid, thus suitable for use to measure the research construct. The reliability of both variables is in the moderate category, with a Cronbach's Alpha value of 0.499 for tax perception and 0.546 for consumer preference. In the context of explanatory social research, this level of reliability is still acceptable because all items are valid and still reflect the concept being measured. The multicollinearity test showed correlation values of 0.218, -0.014, and -0.154, respectively, which means these values are <0.8. Therefore, there is no problem of high correlation between the independent variables, so all three variables can be included together in the model.

The model's suitability is further demonstrated by the GOF results. The Hosmer-Lemeshow test p-value of 0.694 and the Pearson Goodness of Fit of 0.623, both greater than 0.05, indicate a good fit. The pseudo-R-square value of 0.0895, or 8.95%, indicates that the model's explanatory power for variations in consumer preferences is still limited. This means that there are other factors outside the model that also influence consumer preferences. Nevertheless, the

model still has adequate classification capability. The classification accuracy rate reached 88.06%, while the AUC value of 0.6851 indicates that the model has sufficient discrimination ability. These results indicate that the model can be used to distinguish consumers who choose and those who do not choose tax-free coffee shops, although its predictive power is not yet very high.

**Binary Logistic Regression Estimation Results**

Based on the binary logistic regression estimation, the model obtained is as follows:

$$\ln \left( \frac{P}{1-P} \right) = \dots\dots\dots (2) 1,028 - 0,718T_{pi} - 0,591T_{pa} + 1,977Pr$$

The equation shows that education level and income level have negative coefficients, while consumer perception of coffee shop taxes has a positive coefficient on the consumer's chances of choosing a taxed coffee shop.

Table 2. Binary Logistic Regression Results

Variables	Coefficient	P-Value	Odds Ratio	Information
Education level (TPi)	-0.178	0.170	0.487	Not significant
Income level (TPa)	-0.591	0.108	0.553	Not significant
Consumer perception of coffee shop tax (Pr)	1,977	0,000	7,226	Significant positive
Simultan	21.94	0.0001		Significant
Constant	1,028	0.111	2,795	

Source: Processed data, 2026

Based on table 2, the education level variable (TPi) has a p-value of 0.170 > 0.05, which means it fails to reject H0. Therefore, the education level variable does not significantly influence consumer preferences in choosing a taxed coffee shop. The income level variable (TPa) has a p-value of 0.108 > 0.05, which means it fails to reject H0. Therefore, the income level variable does not significantly influence consumer preferences in choosing a taxed coffee shop. Meanwhile, the consumer perception variable on coffee shop taxes (Pr) has a p-value of 0.000 < 0.05, which means it successfully rejects H0. Therefore, the consumer perception variable on coffee shop taxes has a significant positive effect on consumer preferences in choosing a taxed coffee shop.

Simultaneously, the three independent variables significantly influence consumer preference in choosing a taxable coffee shop. This is indicated by the Likelihood Ratio chi2 value of 21.94 with a probability value of 0.0001. This finding shows that education, income, and tax perceptions jointly shape consumer preferences, although in partial testing only one variable appears significant. In other words, education and income remain present as socioeconomic backgrounds that shape the decision context, while tax perceptions serve as the closest channel to consumers' transaction experiences.

The partial test results indicate that education level does not significantly influence consumer preferences in choosing taxable coffee shops in Surabaya. This finding indicates that differences in education level are not a major differentiating factor in coffee shop consumption behavior among respondents in this study. Empirically, this can be understood from the characteristics of the

sample, which is dominated by the productive age group and higher education. When the majority of respondents have relatively similar information exposure, social environment, and consumption habits, then variations in education become less powerful in explaining variations in preferences. Furthermore, the decision to choose a coffee shop appears to be closer to direct consumption experiences, such as the comfort of the place, atmosphere, location, and social function of the coffee shop, rather than formal rational considerations that are assumed to increase with education level.

## **DISCUSSION**

### ***The Influence of Income Level on Consumer Preferences in Choosing Coffee Shops in Surabaya City***

Income level also had no significant effect on consumer preferences in choosing taxable coffee shops. This finding is interesting because, theoretically, income is a factor directly related to purchasing power and the ability to access non-primary goods and services. In Keynesian consumption theory, income determines the limits of household consumption capacity and influences the allocation of expenditures across various consumption types. However, the empirical results of this study indicate that income is not a strong enough determinant of consumer preferences in coffee shop consumption. This situation is understandable if coffee shops are viewed as part of the urban community's routine. The study respondents were consumers who had made a purchase at a coffee shop in the past month. This means they are already in the group that significantly allocates a portion of their spending to this activity. Once an expense becomes part of a routine or lifestyle, sensitivity to income can decrease, especially if the nominal expenditure per visit remains within a range considered reasonable. In this context, preference for coffee shops is more influenced by the perceived value of the consumption experience than by mere income.

This finding is in line with Samoggia & Riedel (2018) which explains that coffee consumption behavior is the result of a combination of various determinants, so that income is not always the sole explanation for consumption decisions. Other studies also show that functional needs, emotions, and consumer perceptions of coffee play a role in shaping consumption behavior (Samoggia et al., 2020). In addition, research Pardian et al. (2025) shows that income level is not always significant for consumption behavior because purchasing decisions are also influenced by consumer habits, preferences, and perceptions.

### ***The Influence of Consumer Perceptions on Coffee Shop Taxes on Consumer Preferences in Choosing Coffee Shops in Surabaya City***

Unlike the previous two variables, consumer perceptions of coffee shop taxes have been shown to have a positive and significant impact on consumer preferences. This finding indicates that the more positive consumers perceive taxes on coffee shop transactions, the greater their tendency to continue choosing coffee shops with taxes. This finding is a key finding of the study because it demonstrates that the most important factor is not simply the presence or absence

of levies, but rather how consumers perceive these levies in their actual transaction experiences. Normatively, tax on food and beverage transactions in coffee shops is within the PBJT framework as regulated in Law Number 1 of 2022, Government Regulation Number 35 of 2023, And Surabaya City Regional Regulation Number 2 of 2003 Therefore, in this study, the coffee shop tax is more accurately understood as a levy within the regional tax regime, not simply a price increase without a clear policy basis. When consumers perceive the levy as fair, transparent, and acceptable, resistance to the tax is lower.

This finding is in line with Putri & Fajarudin (2023) which shows that the imposition of restaurant tax has an impact on purchasing decisions, as well as Simaremare & Nasution (2023) which also found the effect of restaurant taxes on consumer purchasing decisions. The consistency of these results suggests that consumer responses to taxes are influenced not only by the size of the levy, but also by how the levy is understood in the transaction. In the coffee shop context, consumers assess taxes not only by the terminology, but also by whether the final price feels reasonable, whether the components of the levy are clearly presented, and whether the quality of service and the atmosphere of the place are commensurate with the price paid.

Thus, perceptions of taxes intersect with perceptions of price, service quality, and the overall consumer experience. As long as taxes are perceived as clear, fair, and commensurate with the benefits received, consumers are likely to continue choosing coffee shops with taxes. Conversely, if taxes are perceived as confusing, opaque, or overly burdensome, consumer resistance can potentially increase.

### *Simultaneous Influence*

Theoretically, this finding can be explained through the perspective of taxes and consumer behavior. Consumers generally do not respond to taxes solely based on formal regulations, but rather on how they appear in the total price paid. When taxes are perceived as clear, fair, and commensurate with the benefits received, psychological barriers to purchase are reduced. Conversely, if taxes are perceived as confusing, hidden, or unfair additional costs, resistance to transactions increases. Thus, perceptions of taxes serve as a psychological bridge between fiscal policy and consumer behavior. These findings suggest that consumer acceptance of taxed coffee shops is closely linked to their perception of the overall quality of the transaction. Taxes do not stand alone as a cost component, but rather intersect with perceptions of the final price, information transparency, service quality, and the experience of the place. Consumers are less likely to reject taxes when they perceive the total price to be reasonable compared to the benefits received. Therefore, these findings strengthen the argument that consumer preferences for urban lifestyle services are shaped not only by socioeconomic conditions but also by perceptions of transaction fairness.

Overall, the research results show that consumer preferences in choosing taxed coffee shops in Surabaya are more strongly influenced by perceptions of taxes than by educational background and income. While education and income remain important as structural contexts, neither is strong enough to be the

primary explanatory factor individually. Instead, tax perceptions are the variable most closely related to consumers' concrete payment experiences. This finding confirms that in coffee shop consumption, consumer decisions are not entirely determined by narrow economic logic. Consumers come to coffee shops not only for drinks but also for the comfort, atmosphere, interaction, and social experience. As long as coffee shops can provide value that meets consumer expectations, taxes tend to remain acceptable.

## CONCLUSION AND RECOMMENDATIONS

This study concludes that consumer preferences in choosing taxed coffee shops in Surabaya are more strongly influenced by tax perceptions than by education and income. Education level and income level do not have a significant partial effect, while tax perceptions have a positive and significant effect. At the same time, all three variables are simultaneously significant, indicating that consumer preferences arise from a combination of socioeconomic background and transaction experience. The most important practical implication is that coffee shop businesses need to improve the transparency of price and tax information, while local governments need to strengthen public understanding of PBJT so that taxes are perceived as a reasonable part of formal consumption, rather than an unclear additional burden.

## ADVANCED RESEARCH

This study still has limitations that require attention. First, the model's ability to explain variations in consumer preferences is still limited, indicating that other factors outside the model, such as product quality, atmosphere, location, promotion, brand image, and frequency of visits, also have the potential to influence consumer decisions. Second, the distribution of respondents, dominated by young age groups, higher education, and respondents who prefer coffee shops with taxes, results in limited variation in some variables. Third, this study was only conducted in Surabaya City, so generalizing the results to other regions must be done with caution. Based on these limitations, further research is needed to develop a more comprehensive model by adding marketing and consumption experience variables, expanding the scope of the study area, and comparing consumer preferences across various coffee shop segments to provide a more in-depth understanding of urban consumption behavior and tax revenues.

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