Volume 4, No. 10 October 2026, pp. 1709-1722
e-ISSN 3031-5786
DOI: https://doi.org/10.46799/adv.v4i10.738

ADVANCES IN SOCIAL HUMANITIES RESEARCH

Pink Tax Perception, Price Accountability, and Purchase Intention Among Personal Care Consumers

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Keywords:
pink tax perception; price accountability; business ethics; purchase intention; management accounting.

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Abstract

Pink tax is not treated as a formal tax, but as consumers' perception of possible gender-based price differences in products marketed to women compared with comparable products marketed to men or gender-neutral consumers. This study examines the relationship between Pink Tax Perception, Price Accountability, and Purchase Intention among personal care consumers. This study uses a quantitative survey approach involving 201 valid respondents in Indonesia who had purchased and compared personal care products. The data were analyzed using Partial Least Squares Structural Equation Modeling. The results show that Pink Tax Perception has a positive and significant effect on Price Accountability, and Price Accountability has a positive and significant effect on Purchase Intention. However, Pink Tax Perception does not have a significant direct effect on Purchase Intention. The mediation test shows that Price Accountability significantly mediates the relationship between Pink Tax Perception and Purchase Intention. These findings indicate that consumers' purchase intention is shaped not directly by pink tax perception, but through their evaluation of whether pricing practices are fair, transparent, and accountable.

INTRODUCTION

The personal care industry has become one of the most dynamic consumer product categories in Indonesia. Increasing public awareness of hygiene, skin health, appearance, and self-care has encouraged consumers to use personal care products as part of their daily consumption. Products such as facial wash, shampoo, body wash, deodorant, body lotion, razors, sunscreen, moisturizer, and hair care products are no longer viewed merely as complementary goods, but as products closely related to consumers' routines, preferences, and identities. This development has encouraged companies to apply more specific market segmentation strategies, including product differentiation based on gender, packaging, color, fragrance, product labels, and marketing communication (Jung et al., 2024; Kang et al., 2024; Kim & Moon, 2025) .

Gender-based product differentiation can help companies communicate product identity and target specific consumer preferences. However, this strategy may raise concerns when products with relatively similar functions are sold at different prices without clear differences in quality, size, ingredients, or benefits. This issue is often associated with the concept of the pink tax. Pink tax is not a formal tax imposed by the government, but a term used to describe the perception or indication that products marketed to women may be priced higher than comparable products marketed to men or gender-neutral consumers (et al., 2011; Gonzalez Guittar et al., 2022). In the context of personal care products, this perception may

arise when consumers compare similar products that differ mainly in color, packaging, label, fragrance, or target users (Hair et al., 2024; Ringle et al., 2023; Sarstedt & Moisescu, 2024) .

The issue of pink tax is relevant not only from the perspective of consumer behavior, but also from the perspective of management accounting, business ethics, and price accountability. In management accounting, pricing is a managerial decision that considers cost, margin, market position, and customer value. Nevertheless, pricing decisions also have ethical implications because consumers may evaluate whether the price set by a company is reasonable, transparent, and accountable (Pramesti, 2024; Wishart et al., 2024; Zhang & Zhang, 2026) . A price difference may be accepted when it reflects differences in product quality, size, ingredients, production costs, or additional benefits. Conversely, a price difference may be questioned when consumers perceive that it is mainly caused by gendered packaging or feminine positioning without substantial differences in product value.

Previous studies have discussed pink tax from various perspectives, including gender-based pricing, consumer protection, public policy, and gender discrimination in product markets (Duesterhaus et al., 2011; Gonzalez Guittar et al., 2022; Moshary et al., 2023; Utami, 2024). Some studies indicate that women may pay more for certain products or services marketed to them, while other studies suggest that price differences may also be influenced by product attributes, production costs, or consumer preferences. These mixed findings show that gender-based pricing is a complex issue. Therefore, this study does not attempt to claim that pink tax objectively occurs in all personal care products. Instead, it focuses on how consumers perceive possible gender-based price differences and how such perceptions shape their evaluation of price accountability.

In Indonesia, studies on pink tax remain relatively limited, especially in the field of accounting and business. Existing studies tend to discuss pink tax from legal, policy, or descriptive perspectives. Meanwhile, research that links pink tax perception with management accounting, business ethics, and price accountability is still underdeveloped. This gap is important because pricing is not only a technical decision to achieve profitability, but also a form of managerial responsibility that can influence consumer trust, perceived fairness, and purchase intention. When consumers perceive that a company does not provide a reasonable justification for price differences, they may question the accountability of the company's pricing practices.

Price accountability refers to consumers' perception that companies should set prices in a fair, transparent, and justifiable manner. In the context of personal care products, price accountability can be reflected in whether consumers believe that price differences are supported by clear reasons, such as quality, size, ingredients, benefits, or product performance. This concept is closely related to the price fairness literature, which explains that consumers evaluate price fairness by comparing actual prices with reference prices, competing products, previous prices, or prices paid by other consumers (Bolton et al., 2003; Xia et al., 2004). When consumers perceive price differences as reasonable and accountable, they may show stronger purchase intention toward products that offer fair and transparent value.

This study examines the relationship between pink tax perception, price accountability, and purchase intention among personal care consumers. Specifically, this study investigates whether pink tax perception positively affects price accountability, whether price

accountability positively affects purchase intention, whether pink tax perception directly affects purchase intention, and whether price accountability mediates the relationship between pink tax perception and purchase intention. This study uses a quantitative survey approach involving personal care consumers in Indonesia who have purchased personal care products and have compared similar products with different packaging, colors, labels, fragrances, or target users.

This study examines the relationship between pink tax perception, price accountability, and purchase intention among personal care consumers. Specifically, this study investigates whether pink tax perception positively affects price accountability, whether price accountability positively affects purchase intention, whether pink tax perception directly affects purchase intention, and whether price accountability mediates the relationship between pink tax perception and purchase intention. This study uses a quantitative survey approach involving personal care consumers in Indonesia who have purchased personal care products and have compared similar products with different packaging, colors, labels, fragrances, or target users. This study contributes to the literature in several ways: first, it extends the discussion of pink tax by positioning it within the field of management accounting, particularly in relation to price accountability and ethical managerial decision-making; second, it provides empirical evidence on how consumers evaluate perceived gender-based price differences in personal care products; and third, it explains the relationship between pink tax perception and purchase intention through the mediating role of price accountability. Practically, this study provides insights for companies to ensure that product differentiation and pricing strategies are supported by transparent and accountable value propositions, and for consumers and regulators, it highlights the importance of price transparency, fair pricing practices, and consumer awareness in evaluating personal care products.

METHOD

Research Design

This study uses a quantitative approach with an explanatory research design. The quantitative approach is used because this study aims to examine the relationship among latent variables, namely Pink Tax Perception, Price Accountability, and Purchase Intention. This study is explanatory because it investigates the direct and indirect effects of Pink Tax Perception on Purchase Intention through Price Accountability. The data used in this study are primary data collected through an online questionnaire distributed to personal care consumers in Indonesia.

Population and Sample

The population of this study consists of consumers in Indonesia who have purchased personal care products. Personal care products in this study include facial wash, shampoo, body wash, deodorant, body lotion, razors, sunscreen, moisturizer, hair care products, and other body care products that may have women's, men's, or gender-neutral variants.

The sampling technique used in this study is purposive sampling. The respondents were selected based on several criteria: first, they were at least 17 years old; second, they were domiciled in Indonesia; third, they had purchased personal care products within the last six months; and fourth, they had seen or compared personal care products with similar functions

but different packaging, colors, labels, fragrances, or target users. These criteria were used to ensure that respondents had relevant experience in evaluating personal care products and comparing product attributes related to gender-based differentiation.

A total of 241 responses were collected through the online questionnaire. After the screening process, 40 responses were excluded because they did not meet one or more of the respondent criteria. Therefore, the final sample used in this study consists of 201 valid responses. This number is considered adequate for analysis using Partial Least Squares Structural Equation Modeling because it exceeds the minimum sample requirement for the proposed model.

Data Collection and Measurement

Data were collected using a structured online questionnaire. The questionnaire consisted of screening questions, respondent demographic questions, and measurement items for the research variables. The screening questions were used to ensure that respondents met the criteria of this study. The demographic questions included gender, age, domicile, education level, occupation, monthly expenditure, product categories purchased, and purchasing channels.

The research variables were measured using a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree. The questionnaire items were adapted from previous studies and adjusted to the context of personal care products in Indonesia. The constructs in this study consist of Pink Tax Perception, Price Accountability, and Purchase Intention.

Pink Tax Perception refers to consumers' perception that personal care products marketed to women may be priced higher than comparable products marketed to men or gender-neutral consumers. This construct is measured by indicators related to perceived gender-based price differences, feminine packaging or design, gendered product labels, product function similarity, and price differences that are not fully supported by benefit differences.

Price Accountability refers to consumers' perception that companies should set prices in a fair, transparent, and justifiable manner. This construct is measured by indicators related to price fairness, price transparency, the reasonableness of price differences, the suitability of price with benefits, quality, size, and ingredients, and the need for companies to provide clear justification for price differences in similar products.

Purchase Intention refers to consumers' willingness to consider, purchase, repurchase, or recommend personal care products that are perceived to have fair, transparent, and reasonable prices. This construct is measured by indicators related to consumers' interest in buying products with prices that are consistent with the perceived benefits, willingness to repurchase fairly priced products, and willingness to recommend products considered reasonable and accountable in pricing.

Operational Definition of Variables

Table 1. Operational Definition of Variables

Variable	Operational Definition	Indicators	Source of Adaptation
Pink Tax Perception	Consumers' perception that personal care products marketed to	Gender-based price differences; feminine packaging or design;	Duesterhaus et al. (2011); Guittar et al.

Variable	Operational Definition	Indicators	Source of Adaptation
	women may be priced higher than comparable products marketed to men or gender-neutral consumers.	gendered labels; product function similarity; perceived price differences without clear benefit differences.	(2022); Moshary et al. (2023); Utami and Prastiwi (2024)
Price Accountability	Consumers' perception that companies should set prices in a fair, transparent, and justifiable manner.	Price fairness; price transparency; reasonable price differences; suitability of price with benefits, quality, size, and ingredients; company justification for price differences.	Bolton et al. (2003); Xia et al. (2004); (Campbell, 1999) ; (Konuk, 2018)
Purchase Intention	Consumers' willingness to consider, purchase, repurchase, or recommend personal care products that are perceived to have fair, transparent, and reasonable prices.	Willingness to buy; consideration of fair price; repurchase intention; recommendation intention; preference for products with transparent and reasonable pricing.	(Adams, 1965; Ajzen, 1991) ; (Dodds et al., 1991); Konuk (2018)

Data Analysis Technique

The data in this study were analyzed using Partial Least Squares Structural Equation Modeling. This method was selected because the research model involves latent variables and examines both direct and indirect relationships among variables. The analysis was conducted in several stages.

First, descriptive statistics were used to describe the characteristics of respondents and the general tendency of responses for each construct. Second, the measurement model was evaluated to assess the validity and reliability of the constructs. The measurement model evaluation includes outer loading, Cronbach's Alpha, Composite Reliability, and Average Variance Extracted. Indicators are considered valid when they have acceptable outer loading values, while constructs are considered reliable when Cronbach's Alpha and Composite Reliability values exceed the recommended threshold. Convergent validity is assessed using Average Variance Extracted.

Third, the structural model was evaluated to test the relationships among variables. The structural model evaluation includes path coefficients, t-statistics, p-values, and R-square values. Hypothesis testing was conducted using the bootstrapping procedure. The direct effects tested in this study include the effect of Pink Tax Perception on Price Accountability, the effect of Price Accountability on Purchase Intention, and the effect of Pink Tax Perception on Purchase Intention. The indirect effect was tested to examine whether Price Accountability mediates the relationship between Pink Tax Perception and Purchase Intention.

RESULTS AND DISCUSSION

Respondent Profile

This study collected 241 responses through an online questionnaire. After the screening process, 40 responses were excluded because they did not meet one or more respondent criteria. Therefore, the final sample used in the analysis consisted of 201 valid respondents. The respondent profile is presented in Table 2.

Table 2. Respondent Profile

Characteristic	Category	Frequency	Percentage
Gender	Female	146	72.6%
	Male	55	27.4%
Age	17–20 years	21	10.4%
	21–25 years	50	24.9%
	26–30 years	52	25.9%
	31–35 years	22	10.9%
	36–40 years	8	4.0%
	> 40 years	48	23.9%
Domicile	Java	128	63.7%
	Kalimantan	33	16.4%
	Sumatra	26	12.9%
	Sulawesi	12	6.0%
	Bali and Nusa Tenggara	2	1.0%
Education	Senior high school/equivalent	35	17.4%
	Diploma	29	14.4%
	Bachelor's degree	101	50.2%
	Master's degree	36	17.9%
Occupation	Student	31	15.4%
	Private employee	47	23.4%
	Civil servant/state-owned enterprise employee	69	34.3%
	Entrepreneur	43	21.4%
	Housewife	5	2.5%
	Others	6	3.0%
Monthly expenditure	< Rp1,000,000	23	11.4%
	Rp1,000,000–Rp2,999,999	53	26.4%
	Rp3,000,000–Rp4,999,999	57	28.4%
	Rp5,000,000–Rp7,999,999	39	19.4%
	≥ Rp8,000,000	29	14.4%

Source: Processed primary data, 2026

The respondent profile shows that most respondents were female, representing 72.6% of the total sample. This composition is relevant to the context of this study because the issue of pink tax is closely associated with products marketed to women. However, male respondents were also included because the study examines consumer perceptions toward personal care products that may be marketed to women, men, or gender-neutral consumers.

Based on age, the respondents were dominated by the 26–30 years category, followed by the 21–25 years category and respondents aged above 40 years. This indicates that the sample includes both younger and more mature consumers who may have experience in

purchasing and comparing personal care products. In terms of domicile, most respondents were located in Java, while the remaining respondents came from Kalimantan, Sumatra, Sulawesi, and Bali and Nusa Tenggara. This distribution indicates that the study involved respondents from several regions in Indonesia, although Java remained the dominant domicile.

In terms of education, most respondents held a bachelor's degree, followed by respondents with a master's degree and senior high school/equivalent education. Based on occupation, the largest group consisted of civil servants or state-owned enterprise employees, followed by private employees, entrepreneurs, and students. Regarding monthly expenditure, most respondents reported monthly expenditure between Rp3,000,000 and Rp4,999,999, followed by Rp1,000,000 to Rp2,999,999. Overall, the respondent profile indicates that the sample had sufficient experience and purchasing capacity to evaluate personal care products and their pricing.

In addition to demographic characteristics, respondents also reported the types of personal care products they frequently purchased and their purchasing channels. The most frequently purchased product categories were facial wash, shampoo, and body wash. Meanwhile, the most commonly used purchasing channels were supermarkets or minimarkets, followed by marketplace/e-commerce platforms and cosmetic or personal care stores. These findings indicate that respondents were familiar with personal care products and had access to different purchasing channels, allowing them to compare product attributes and prices across product categories and sellers.

Measurement Model Evaluation

The measurement model was evaluated to assess the validity and reliability of the constructs used in this study. The evaluation included outer loading, Cronbach's Alpha, Composite Reliability, and Average Variance Extracted. In the initial model, several indicators showed relatively lower loadings and affected the convergent validity of the constructs. Therefore, PTP1 and PI2 were removed from the final model because their removal improved the Average Variance Extracted value and the overall measurement quality. The final indicators used in the model consisted of PTP2–PTP7 for Pink Tax Perception, PFU1–PFU7 for Price Accountability, and PI1, PI3, PI4, PI5, PI6, and PI7 for Purchase Intention.

Table 3. Outer Loading Results

Construct	Indicator	Outer Loading	Description
Pink Tax Perception	PTP2	0.702	Valid
	PTP3	0.691	Acceptable
	PTP4	0.736	Valid
	PTP5	0.697	Acceptable
	PTP6	0.724	Valid
	PTP7	0.736	Valid
Price Accountability	PFU1	0.740	Valid
	PFU2	0.676	Acceptable
	PFU3	0.690	Acceptable
	PFU4	0.773	Valid
	PFU5	0.714	Valid
	PFU6	0.706	Valid
	PFU7	0.793	Valid

Construct	Indicator	Outer Loading	Description
Purchase Intention	PI1	0.726	Valid
	PI3	0.723	Valid
	PI4	0.806	Valid
	PI5	0.798	Valid
	PI6	0.681	Acceptable
	PI7	0.744	Valid

Source: SmartPLS output, 2026

Table 3 shows that most indicators had outer loading values above 0.70. Several indicators had loading values between 0.60 and 0.70, namely PTP3, PTP5, PFU2, PFU3, and PI6. These indicators were retained because the constructs met the reliability and convergent validity criteria, as indicated by Cronbach's Alpha, Composite Reliability, and Average Variance Extracted values. In addition, the indicators were theoretically relevant to the constructs measured in this study.

Table 4. Construct Reliability and Validity

Construct	Cronbach's Alpha	rho_a	Composite Reliability	AVE
Pink Tax Perception	0.811	0.818	0.862	0.511
Price Accountability	0.852	0.853	0.887	0.531
Purchase Intention	0.841	0.846	0.883	0.559

Source: SmartPLS output, 2026

Table 4 presents the reliability and convergent validity results. The Cronbach's Alpha values for all constructs were above 0.70, indicating that the indicators had good internal consistency. The Composite Reliability values were also above 0.70, which confirms the reliability of the constructs. Furthermore, the Average Variance Extracted values for Pink Tax Perception, Price Accountability, and Purchase Intention were above 0.50. These results indicate that the constructs met the convergent validity criteria.

Table 5. Discriminant Validity Results

Construct Relationship	HTMT
Price Accountability – Purchase Intention	0.903
Pink Tax Perception – Price Accountability	0.571
Pink Tax Perception – Purchase Intention	0.477

Source: SmartPLS output, 2026

Table 5 shows the discriminant validity results based on the Heterotrait-Monotrait Ratio. The HTMT values between Pink Tax Perception and Price Accountability and between Pink Tax Perception and Purchase Intention were below 0.90. The HTMT value between Price Accountability and Purchase Intention was 0.903, which is slightly above the commonly used threshold of 0.90. This result indicates that the two constructs are closely related. However, the value is only marginally above the threshold, and the cross-loading results showed that each indicator had its highest loading on its respective construct. Therefore, the constructs were retained for further structural model evaluation.

Structural Model Evaluation

After the measurement model met the required validity and reliability criteria, the structural model was evaluated to examine the explanatory power of the model. The structural model evaluation was conducted using the R-square value for the endogenous constructs, namely Price Accountability and Purchase Intention.

Table 6. R-Square Results

Endogenous Construct	R-Square	R-Square Adjusted
Price Accountability	0.243	0.240
Purchase Intention	0.597	0.593

Source: SmartPLS output, 2026

Table 6 shows that the R-square value of Price Accountability was 0.243. This result indicates that Pink Tax Perception explains 24.3% of the variance in Price Accountability. Meanwhile, the R-square value of Purchase Intention was 0.597, indicating that Pink Tax Perception and Price Accountability explain 59.7% of the variance in Purchase Intention. These results show that the model has sufficient explanatory power, especially in explaining Purchase Intention among personal care consumers.

Hypothesis Testing

Hypothesis testing was conducted using the bootstrapping procedure. The hypotheses were evaluated based on the path coefficient, t-statistic, and p-value. A hypothesis is supported when the p-value is less than 0.05. The results of the direct effect testing are presented in Table 7.

Table 7. Path Coefficient Results

Hypothesis	Relationship	Original Sample	T-Statistic	P-Value	Result
H1	Pink Tax Perception → Price Accountability	0.493	6.133	0.000	Supported
H2	Price Accountability → Purchase Intention	0.755	12.296	0.000	Supported
H3	Pink Tax Perception → Purchase Intention	0.035	0.459	0.646	Not supported

Source: SmartPLS output, 2026

Table 7 shows that Pink Tax Perception has a positive and significant effect on Price Accountability, with a path coefficient of 0.493, a t-statistic of 6.133, and a p-value of 0.000. Therefore, H1 is supported. This result indicates that higher consumer perception of possible pink tax practices is associated with higher concern toward price accountability.

The effect of Price Accountability on Purchase Intention is also positive and significant, with a path coefficient of 0.755, a t-statistic of 12.296, and a p-value of 0.000. Therefore, H2

is supported. This result indicates that consumers who perceive pricing as more accountable tend to show stronger purchase intention toward personal care products.

However, the direct effect of Pink Tax Perception on Purchase Intention is not significant, with a path coefficient of 0.035, a t-statistic of 0.459, and a p-value of 0.646. Therefore, H3 is not supported. This finding indicates that Pink Tax Perception does not directly influence Purchase Intention. Instead, consumers' purchase intention appears to be shaped more strongly through their evaluation of price accountability. The mediation effect was examined through the indirect effect of Pink Tax Perception on Purchase Intention through Price Accountability. The result is presented in Table 8.

Table 8. Indirect Effect Result

Hypothesis	Relationship	Original Sample	T-Statistic	P-Value	Result
H4	Pink Tax Perception → Price Accountability → Purchase Intention	0.373	4.975	0.000	Supported

Source: SmartPLS output, 2026

Table 8 shows that the indirect effect of Pink Tax Perception on Purchase Intention through Price Accountability is positive and significant, with a coefficient of 0.373, a t-statistic of 4.975, and a p-value of 0.000. Therefore, H4 is supported. Since the direct effect of Pink Tax Perception on Purchase Intention is not significant, while the indirect effect through Price Accountability is significant, the mediation pattern indicates indirect-only mediation. This result suggests that Pink Tax Perception influences Purchase Intention through consumers' evaluation of whether pricing practices are fair, transparent, and accountable.

The result of the first hypothesis shows that Pink Tax Perception has a positive and significant effect on Price Accountability. This finding indicates that consumers who perceive possible gender-based price differences in personal care products tend to pay more attention to whether companies provide fair, transparent, and justifiable pricing. In other words, when consumers notice that products with similar functions are differentiated based on packaging, color, fragrance, label, or target users, they may evaluate whether the price difference is reasonable. This result is consistent with Equity Theory, which explains that individuals assess fairness by comparing the input they provide with the outcome they receive. In the context of this study, consumers may question price differences when they believe that the benefits, size, ingredients, or product performance do not sufficiently justify the higher price.

This finding also supports the argument that pink tax perception is relevant to management accounting and business ethics. Pricing is not only a managerial tool for achieving profit, but also a decision that may be evaluated by consumers from an ethical perspective. Consumers may accept price differences when such differences are supported by product quality, additional benefits, or other clear value propositions. However, when price differences are perceived to be based mainly on gendered packaging or feminine positioning, consumers may demand greater price accountability from companies. Therefore, this finding suggests that companies need to communicate the basis of their pricing decisions more clearly, particularly when applying product differentiation strategies in personal care products.

The second hypothesis shows that Price Accountability has a positive and significant effect on Purchase Intention. This result indicates that consumers are more likely to consider, purchase, repurchase, or recommend personal care products when they perceive that the price is fair, transparent, and consistent with the benefits received. This finding is in line with the price fairness literature, which argues that consumers evaluate prices by comparing them with reference prices, competing products, previous prices, or prices paid by other consumers. When consumers perceive that a price is reasonable and accountable, they may have stronger confidence in their purchase decisions.

This result also emphasizes that purchase intention in the personal care market is not determined only by product function, brand image, or personal preference. Price accountability plays an important role because personal care products are often available in many variants and can be compared easily across brands, product categories, and purchasing channels. Consumers may be more willing to purchase products when they believe that the price reflects the product's value. Therefore, companies should not only focus on product differentiation, but also ensure that the pricing strategy is supported by clear and accountable reasons.

The third hypothesis is not supported because Pink Tax Perception does not have a significant direct effect on Purchase Intention. This finding indicates that consumers' perception of possible pink tax practices does not automatically lead to stronger purchase intention. One possible explanation is that consumers do not make purchase decisions based only on awareness of gender-based price differences. Instead, they may first evaluate whether the price difference is fair, reasonable, and accountable. Thus, Pink Tax Perception alone may not be sufficient to directly influence purchase intention.

This finding is important because it shows that consumer response to pink tax perception is not necessarily direct. Consumers may recognize possible gender-based price differences, but their purchase intention depends on how they interpret the fairness and accountability of the pricing practice. For example, a consumer may still purchase a product marketed to women if the higher price is perceived to be justified by better ingredients, quality, size, or product performance. Conversely, consumers may become more selective when price differences are perceived as lacking sufficient justification. Therefore, the insignificant direct effect of Pink Tax Perception on Purchase Intention does not weaken the relevance of pink tax perception, but rather shows that the effect operates through another evaluative mechanism.

The fourth hypothesis is supported because Price Accountability significantly mediates the relationship between Pink Tax Perception and Purchase Intention. This finding indicates that Pink Tax Perception influences Purchase Intention through consumers' evaluation of price accountability. Since the direct effect of Pink Tax Perception on Purchase Intention is not significant, while the indirect effect through Price Accountability is significant, the mediation pattern indicates indirect-only mediation. This means that Pink Tax Perception affects Purchase Intention only when consumers translate their perception of possible gender-based price differences into an evaluation of whether the company's pricing is fair, transparent, and justifiable.

This mediation finding strengthens the contribution of this study to management accounting and business ethics. The result suggests that pricing accountability is an important mechanism in explaining how consumers respond to perceived gender-based pricing. From a

managerial perspective, companies should not only consider cost, margin, and market segmentation when setting prices, but also the ethical and accountability aspects of pricing decisions. In the context of personal care products, companies need to ensure that product differentiation is supported by real value differences and communicated transparently to consumers. A pricing strategy that lacks accountability may create negative consumer perceptions and affect purchase considerations.

Overall, the findings show that Price Accountability plays a central role in the relationship between Pink Tax Perception and Purchase Intention. Pink Tax Perception increases consumers' concern toward accountable pricing, and Price Accountability subsequently strengthens Purchase Intention. However, Pink Tax Perception does not directly influence Purchase Intention. These results imply that consumers do not merely react to perceived pink tax, but evaluate whether the price difference can be justified. Therefore, the main issue is not only the existence of price differences, but also whether companies can provide transparent and accountable explanations for those differences.

CONCLUSION

This study examines the relationship between Pink Tax Perception, Price Accountability, and Purchase Intention among personal care consumers. The results show that Pink Tax Perception has a positive and significant effect on Price Accountability. This finding indicates that consumers who perceive possible gender-based price differences in personal care products tend to pay greater attention to whether companies provide fair, transparent, and justifiable pricing. The results also show that Price Accountability has a positive and significant effect on Purchase Intention, indicating that consumers are more willing to consider, purchase, repurchase, or recommend personal care products when they perceive the pricing to be fair and accountable.

However, this study finds that Pink Tax Perception does not have a significant direct effect on Purchase Intention. This result suggests that consumers' perception of possible pink tax practices does not automatically influence their purchase intention. Instead, the effect occurs through Price Accountability. The mediation test shows that Price Accountability significantly mediates the relationship between Pink Tax Perception and Purchase Intention. Therefore, Price Accountability plays a central role in explaining how consumers translate their perception of possible gender-based price differences into purchase considerations.

The theoretical implication of this study is that it extends the discussion of pink tax into the field of management accounting and business ethics. This study shows that pricing is not only a technical managerial decision related to cost, margin, and market positioning, but also an accountable decision that can be evaluated by consumers. By positioning Price Accountability as a mediating variable, this study provides evidence that consumer responses to perceived pink tax depend on whether price differences are viewed as fair, transparent, and justifiable.

The practical implication of this study is that companies need to ensure that product differentiation strategies are supported by clear value differences. In the context of personal care products, price differences should be justified by factors such as product quality, size, ingredients, performance, or additional benefits. Companies should also communicate the basis

of their pricing decisions transparently to reduce the risk of consumer perceptions of unfair or unaccountable pricing. For consumers, this study highlights the importance of comparing product prices, benefits, size, and ingredients before making purchase decisions. For regulators, the findings indicate the need to pay attention to transparency and fairness in gender-based product differentiation.

This study has several limitations. First, the data were collected through a survey, so the results reflect consumer perceptions rather than direct observation of actual market prices. Second, this study focuses on personal care products, so the findings may not be generalized to other product or service categories. Third, the respondents were selected using purposive sampling, which may limit the generalizability of the results. Future studies may combine survey data with actual price observation from retail stores or e-commerce platforms to compare consumer perceptions with market evidence. Future research may also examine other categories, such as fashion, beauty services, laundry, or other consumer services that may involve gender-based pricing. In addition, future studies may include other variables, such as brand trust, consumer awareness, perceived value, or consumer skepticism, to provide a broader explanation of consumer responses to pink tax perception.

FUNDING

This research was self-funded by the author, with no financial support from any institution, organization, or external party.

CONFLICT OF INTEREST

The author declares that there are no conflicts of interest in this study. The author is free from any commercial or financial relationships that could potentially lead to a conflict of interest.

AUTHOR CONTRIBUTION

Author 1 contributed to the conceptualization of the study, the writing of the manuscript draft, and data analysis. Author 2 served as the academic supervisor.

GENERATIVE ARTIFICIAL INTELLIGENCE USAGE STATEMENT

The author used Artificial Intelligence (AI) solely for grammar improvement and language checking. AI was not used in data collection, analysis, or the drawing of conclusions.

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