

Hypnotic Language And Behavioral Accounting Practices In Digital Marketing Of Batik MSMEs

Desi Qoriah, Farangiz Abdurashitova, Yaman Suryaman, Erik Kartiko

Accounting Major Economic Faculty Universitas Garut, 44151, Indonesia

Accounting Major L.N Gumilyov Eurasian National University, Kazakhstan

Abstract

In the digital economy era, Batik MSMEs increasingly rely on social media to construct product value, customer trust, and cultural legitimacy. This study tries to examine the role of persuasive linguistic strategies in shaping behavioral accounting practices within the digital marketing activities of Batik Garutan MSMEs. However, behavioral accounting studies have largely focused on numerical judgment and financial decision making, with limited attention to the influence of language on business behavior. Using a qualitative descriptive approach, this research analyzes promotional content from six Batik Garutan MSMEs across Instagram, Facebook, TikTok, and marketplace platforms. The data include captions, slogans, product descriptions, and promotional narratives. Through discourse analysis and thematic coding, the study identifies persuasive linguistic features such as emotional triggers, prestige wording, urgency expressions, and symbolic cultural narratives. The findings suggest that persuasive language functions not only as a marketing strategy but also as a behavioral accounting mechanism influencing perceived value, customer trust, pricing practices, and informal accountability within culturally based MSMEs.

Keywords: *Batik Garutan MSMEs, behavioral accounting, digital marketing discourse, hypnosis language, linguistic strategies*

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I. Introduction

The rapid growth of the digital economy has transformed the way Micro, Small, and Medium Enterprises (MSMEs) promote and sustain their businesses (Agyei et al., 2025; Limna et al., 2023). In Indonesia, Batik MSMEs increasingly depend on digital platforms such as Instagram, TikTok, WhatsApp Business, and online marketplaces to reach consumers and strengthen market visibility. For Batik Garutan enterprises, digital marketing is not merely a tool for selling products, but also a medium for communicating cultural identity and symbolic value. In practice, consumers are often attracted not only by the physical quality of batik products, but also by the persuasive language embedded in promotional content. Expressions such as “premium handmade,” “limited edition,” “exclusive motif,” and “feel the elegance” are strategically used to create emotional engagement and influence purchasing behavior (Ballester et al., 2025; Nguyen & Hoang, 2025).

Language in digital marketing plays a significant role in shaping consumer perception and economic behavior (Qoriah et al., 2025; Shrivastav et al., 2025). Persuasive expressions, emotional storytelling, and cultural narratives function as forms of hypnotic language that stimulate trust, urgency, prestige, and emotional attachment toward products. Within Batik Garutan marketing discourse, language becomes more than communication, it acts as a symbolic instrument that constructs perceived value and legitimizes pricing strategies. Consumers may perceive higher value and authenticity through linguistic framing even before evaluating the product physically. As a result, business actors often adjust sales strategies, discount decisions, pricing justification, and customer engagement practices based on how persuasive communication affects market response.

This phenomenon is closely related to behavioral accounting, which emphasizes that economic decisions are not entirely rational and numerical, but are also influenced by psychological, social, and communicative factors (Tariq et al., 2025; Purwanti, 2015). Previous behavioral accounting studies mainly focus on cognitive bias, financial judgment, and decision-making processes in accounting contexts, such as Camilli (2025); Rosyidah & Pratikto (2022); Overmans (2024). However, limited attention has been given to the role of persuasive language in shaping accounting-related business behavior, particularly within culturally based MSMEs. In the context of Batik Garutan enterprises, hypnotic language may influence how business owners interpret profit, build customer trust, justify product prices, and make strategic financial decisions. Therefore, language can be understood as part of behavioral mechanisms influencing accounting practices in digital business environments.

This study aims to identify the forms of hypnotic language used in the digital marketing content of Batik Garutan MSMEs and to analyze how such linguistic strategies influence behavioral accounting practices. The research focuses on persuasive elements such as emotional wording, scarcity language, prestige framing, cultural

storytelling, sensory expressions, and persuasive commands embedded in promotional discourse across social media platforms. Furthermore, this study explores the relationship between cultural identity and persuasive financial communication in order to explain how symbolic-cultural narratives contribute to perceived product value, consumer trust, and informal accountability practices within MSMEs.

Using a qualitative descriptive approach, this study analyzes promotional content from several Batik Garutan MSMEs operating through digital platforms. The data consist of captions, slogans, product descriptions, promotional narratives, and customer interaction discourse collected from Instagram, TikTok, Facebook, WhatsApp Business, and marketplace platforms. The research applies discourse analysis, thematic analysis, and psycholinguistic interpretation to understand how persuasive language constructs emotional engagement and shapes economic behavior. This study contributes theoretically to the development of behavioral accounting by integrating linguistic persuasion and cultural communication into accounting behavior analysis, while practically offering insights for culturally based MSMEs in strengthening digital branding and consumer engagement strategies.

Behavioral Accounting in MSME Practices

Behavioral accounting emerged from the criticism that economic and accounting decisions cannot always be explained through purely rational calculation. In many business situations, individuals make decisions based on perception, emotion, social influence, and psychological interpretation. This perspective shifts accounting from a purely technical activity into a behavioral process shaped by human interaction and communication. Within MSME environments, especially culturally based enterprises, accounting behavior is often influenced by informal considerations such as customer trust, emotional attachment, market trends, and symbolic value (Phuong, 2026; Faludi & Székelyné-Füller, 2025).

In the context of Batik MSMEs, business actors frequently determine pricing, promotional discounts, and sales strategies based not only on production costs or profit calculation, but also on customer response and perceived cultural value (Pratista & Santoso, 2024; Ridwan et al., 2025). A batik product framed as “exclusive,” “heritage,” or “premium handmade” may justify a higher selling price because consumers emotionally associate the product with prestige and authenticity. Consequently, accounting-related decisions become closely connected to communication strategies used in digital marketing activities.

Previous studies in behavioral accounting mainly discuss cognitive bias, financial judgment, managerial decision-making, and ethical behavior in accounting practices (Camilli et al., 2025; Ridwan et al., 2025). However, the role of persuasive language as a behavioral factor influencing accounting decisions remains underexplored. This study positions language as an important communicative element capable of shaping economic perception and influencing business behavior within digital marketing environments.

Hypnotic Language and Persuasive Communication

Hypnotic language refers to persuasive linguistic patterns designed to influence attention, emotion, perception, and decision-making processes (Al-Badawi & Al-Tarawneh, 2025; Martin, 2006). In marketing communication, hypnotic language is commonly used to create emotional engagement and stimulate consumer responses subconsciously. Rather than functioning as direct coercion, this type of language works through suggestion, imagination, emotional framing, and symbolic association.

Digital marketing content frequently employs persuasive expressions such as scarcity language (“only today,” “limited edition”), prestige framing (“premium collection,” “exclusive motif”), emotional wording (“feel the elegance”), and sensory expressions that invite consumers to imagine experiences associated with the product (Aman et al., 2024). Qoriah et al. (2025) state that linguistic strategies become increasingly important in online marketing because consumers cannot physically evaluate the product before purchase. As a result, language acts as a substitute for sensory experience and plays a role in constructing product value.

Several communication and psycholinguistic studies explain that persuasive language influences consumer trust and purchasing intention by activating emotional interpretation rather than logical reasoning alone (Cao et al., 2025; Wang et al., 2025). In social media marketing, storytelling and emotional narratives are often more effective than direct informational advertising because consumers tend to respond to identity, emotion, and symbolic meaning. For Batik Garutan MSMEs, persuasive language not only promotes products but also communicates cultural pride, local identity, and traditional value embedded within batik motifs and craftsmanship.

Cultural Identity and Symbolic Value in Batik Garutan

Batik is not merely a textile product but also a cultural representation containing historical, philosophical, and symbolic meanings. Batik Garutan possesses distinctive visual characteristics and cultural narratives closely related to Sundanese identity and local wisdom. In digital marketing practices, MSME actors frequently integrate cultural storytelling into promotional content to strengthen product legitimacy and emotional connection with consumers (Rizkita et al., 2025; Purwati et al., 2026)

Cultural expressions such as “*warisan budaya*,” “*karya tradisional*,” and “*motif khas Garut*” function as symbolic communication that enhances perceived authenticity and emotional value. Consumers may interpret these expressions as indicators of uniqueness, craftsmanship, and cultural prestige. Consequently, symbolic value contributes to consumers’ willingness to accept higher prices and strengthens trust toward the product (Chen et al., 2020)

From a behavioral accounting perspective, symbolic-cultural narratives can influence financial communication and business decisions indirectly. Karakousis (2025) and Rahmawati et al. (2025) agree, when products are perceived as culturally valuable, business actors may justify premium pricing strategies, reduce discount intensity, or prioritize brand image over short-term sales volume. Thus, cultural identity becomes economically meaningful within digital business practices and contributes to informal accountability between sellers and consumers.

Digital Marketing and Consumer Behavioral Response

The growth of social media platforms has significantly transformed consumer behavior and marketing communication patterns. Unlike conventional marketing, digital platforms encourage interactive communication, emotional storytelling, and personalized engagement. Consumers are continuously exposed to persuasive content through captions, videos, hashtags, testimonials, and influencer communication. In this environment, language becomes a strategic tool capable of shaping perception and stimulating purchasing behavior rapidly (Yusuf & Abas, 2024).

Research on digital consumer behavior indicates that emotional engagement strongly affects trust formation and purchase intention. Consumers are more likely to respond positively to messages that create emotional resonance, exclusivity, urgency, and identity alignment. Therefore, MSMEs increasingly rely on persuasive communication strategies to maintain competitiveness within crowded digital marketplaces (Shi et al., 2025).

For Batik Garutan MSMEs, digital marketing practices involve more than product promotion. Social media content often combines aesthetic visualization, cultural narration, emotional appeal, and persuasive wording simultaneously (Zhang et al., 2026). This integrated communication process potentially affects business decisions related to pricing strategies, promotional timing, and customer relationship management, which are closely associated with behavioral accounting practices.

Conceptual Framework

This study proposes that hypnotic language functions as a communicative mechanism influencing emotional engagement and perceived cultural value, which subsequently affects behavioral accounting decisions within MSMEs. Persuasive linguistic strategies embedded in digital marketing content stimulate customer trust and product legitimacy, encouraging business actors to adapt pricing strategies, sales decisions, and financial behavior according to market response.

The conceptual relationship can be illustrated as follows:

Figure 1. Conceptual relationship



This framework explains that language is not only represents as a promotional discourse but also can be claimed as a part of economic behavior construction within culturally based MSMEs.

Based on the theoretical discussion, this study proposes that persuasive and hypnotic language used in digital marketing does not merely function as promotional communication, but also shapes economic perception and behavioral accounting practices within Batik MSMEs. Emotional wording, prestige framing, scarcity expressions, and cultural storytelling are expected to influence customer trust, perceived product value, pricing justification, and sales-related decision making.

This study also assumes that cultural identity embedded in Batik Garutan marketing discourse contributes to symbolic legitimacy and informal accountability practices. Through persuasive communication, Batik MSMEs construct emotional engagement that affects both consumer behavior and business decision processes. Therefore, language is positioned not only as a communication tool but also as a behavioral mechanism influencing accounting-related practices in culturally based digital businesses.

II. Research Method

Research Approach

This study employs a qualitative descriptive approach to explore the use of hypnotic language in the digital marketing practices of Batik Garutan MSMEs and its relationship with behavioral accounting practices (Lin et al., 2025; Seiterö et al., 2025). A qualitative approach was selected because the study focuses on understanding meanings, persuasive expressions, symbolic communication, and behavioral interpretations embedded within digital marketing discourse. Rather than measuring numerical relationships, this research seeks to interpret how language constructs emotional influence, perceived value, and business decision-making within culturally based MSMEs.

The study also adopts an interpretative perspective because promotional language on social media contains implicit meanings, emotional framing, and symbolic-cultural representations that cannot be fully understood through quantitative analysis alone. Therefore, discourse interpretation becomes essential for identifying how persuasive communication influences both consumer perception and accounting-related business behavior.

Research Objects and Data Sources

The research focuses on several Batik Garutan MSMEs actively conducting digital marketing activities through social media and online marketplace platforms. The selected MSMEs represent culturally based creative businesses that consistently use persuasive promotional language in their digital communication. The platforms observed in this study include Instagram, TikTok, Facebook, WhatsApp Business, and marketplace product descriptions.

The primary data consist of digital promotional content collected from MSME social media accounts and online sales platforms. The data include captions, slogans, product descriptions, storytelling narratives, promotional videos, hashtags, customer interaction discourse, and persuasive marketing expressions. Particular attention is given to linguistic elements that contain emotional wording, prestige framing, scarcity expressions, sensory language, persuasive commands, and cultural narratives related to Batik Garutan identity.

Secondary data are obtained from previous studies, books, journal articles, and supporting literature related to behavioral accounting, persuasive communication, psycholinguistics, digital marketing, and cultural branding. These sources are used to strengthen theoretical interpretation and analytical discussion (Mezmir, 2020).

Data Collection Techniques

Data collection was conducted through documentation and digital observation techniques. The researcher systematically observed promotional activities and collected digital marketing content from selected MSME social media platforms over a specific observation period. Screenshots, captions, promotional texts, and customer engagement interactions were documented and categorized based on recurring persuasive linguistic patterns.

The observation process focused on identifying how business actors construct emotional appeal and symbolic value through language use. The researcher also examined repetitive persuasive expressions used to stimulate urgency, exclusivity, trust, and cultural legitimacy within product promotion.

To maintain data relevance, the selected promotional content met several criteria:

1. The content was publicly accessible through digital platforms.
2. The content contained persuasive or emotional promotional language.
3. The content represented Batik Garutan products and cultural identity.
4. The content showed active interaction or engagement with consumers.

Data Analysis Technique

This study applies discourse analysis combined with thematic analysis and psycholinguistic interpretation. Discourse analysis is used to examine how language constructs meaning, persuasion, and symbolic representation within digital marketing communication (Jaumier, 2026; Pacheco et al., 2026). The analysis emphasizes linguistic choices, narrative structures, emotional framing, and persuasive patterns embedded in promotional discourse.

Thematic analysis was conducted by categorizing recurring linguistic features into several themes, including emotional wording, scarcity language, prestige framing, sensory expressions, persuasive commands, and cultural storytelling. These themes were then interpreted to understand their relationship with consumer perception and behavioral accounting practices.

Furthermore, psycholinguistic interpretation was used to examine how persuasive language potentially influences emotional engagement, trust formation, perceived product value, and business decision-making behavior (Dakhi, 2026; Varo, 2021). Through this interpretative process, the study explains how language functions not only as a communication tool but also as a behavioral mechanism affecting pricing strategies, sales decisions, and informal accountability practices within Batik MSMEs.

The analysis process followed several stages: data reduction, coding, thematic categorization, discourse interpretation, and conceptual interpretation. The findings were continuously compared with relevant theoretical perspectives to ensure analytical consistency and academic validity.

Research Validity

To strengthen the credibility of the findings, this study applies source triangulation and theoretical triangulation. Source triangulation was conducted by comparing promotional content across different digital platforms and MSME accounts to identify consistent persuasive patterns. Meanwhile, theoretical triangulation involved integrating perspectives from behavioral accounting, psycholinguistics, persuasive communication, and digital marketing studies during the interpretation process.

The researcher also applied interpretative consistency by repeatedly reviewing linguistic patterns and contextual meanings to minimize subjective bias. This process was important because qualitative discourse analysis requires careful interpretation of symbolic and emotional communication embedded within promotional language.

Ethical Considerations

This study uses publicly accessible digital marketing content from MSME social media platforms and online marketplaces. The research does not involve manipulation of participants or confidential financial information. The collected data are analyzed solely for academic purposes, and the interpretation is conducted objectively while respecting the identity and creative ownership of the MSMEs involved in the study.

III. Results And Discussion

Digital Marketing Characteristics of Batik Garutan MSMEs

The findings reveal that the six Batik Garutan MSMEs actively utilize digital platforms as primary communication and marketing spaces. Social media platforms, particularly Instagram and TikTok, are not only used to display products but also to construct emotional narratives, cultural identity, and symbolic value surrounding Batik Garutan. The observed MSMEs include Batik Ceur Ria, Batik Namira, Batik Papandayan, Kampung Sisir, Batik Abaz, and Batik Kotama. Across these accounts, digital marketing practices consistently combine visual aesthetics with persuasive linguistic strategies intended to influence consumer perception and purchasing behavior, as other finding of Yahya et al. (2025) and Kolemba & Lewandowska (2025)

The promotional content generally emphasizes exclusivity, cultural authenticity, elegance, and emotional attachment. Product captions are frequently accompanied by expressions such as “premium handmade,” “limited collection,” “motif khas Garutan,” “elegant appearance,” and “exclusive batik identity.” These linguistic choices demonstrate that the MSMEs do not merely sell textile products, but also market emotional experiences and symbolic prestige. Furthermore, TikTok content tends to employ shorter persuasive expressions with stronger emotional stimulation, while Instagram captions provide more detailed storytelling regarding craftsmanship, local identity, and product uniqueness.

Another important finding is that customer engagement appears closely connected to persuasive communication style. Posts containing emotional wording, urgency expressions, and cultural storytelling generally receive higher interaction in the form of comments, shares, and product inquiries. This indicates that persuasive language functions as an important communicative strategy within digital business competition among culturally based MSMEs.

Forms of Hypnotic Language in Digital Marketing Content

One of the most dominant persuasive patterns identified in the promotional discourse is emotional wording. The MSMEs frequently use emotionally appealing expressions to create intimacy between the product and consumers (Hoo et al., 2026; Sinha & Chinki, 2025). Words such as “beautiful”, “elegant”, “go international”, “comfortable”, “exclusive”, and “special” are repeatedly embedded within captions and promotional videos.

For example, Batik Ceur Ria and Batik Namira often use phrases emphasizing feminine elegance and emotional confidence associated with wearing Batik Garutan products. This strategy constructs the impression that batik is not merely clothing but also part of personal identity and emotional expression. Consumers are indirectly encouraged to imagine themselves becoming more confident, graceful, and culturally connected through the product.

Figure 3. Emotional Wording and Affective Persuasion in Batik Garutan Promotion



(Source: Instagram promotional content of Batik Ceur Ria)

Figure 3 demonstrates the use of emotional wording as a persuasive communication strategy within Batik Garutan digital marketing discourse. The expression “*Guratan tangan yang dapat menghasilkan karya indah, dilukis dari hati*” (“Hand strokes that create beautiful artwork, painted from the heart”) emphasizes emotional intimacy and human creativity rather than product functionality alone. Linguistically, the phrase “*dilukis dari hati*” functions as an affective expression that associates batik production with sincerity, passion, and emotional dedication. This wording encourages consumers to perceive batik not merely as a commercial textile product, but as a personal artistic creation containing emotional value and human touch.

The visual representation of hand-drawn batik craftsmanship further strengthens the emotional narrative embedded in the caption. By displaying the manual production process, the promotional content creates a sense of authenticity and emotional connection between artisans and consumers. The discourse implicitly invites audiences to appreciate the patience, skill, and emotional involvement behind the creation of Batik Garutan. In digital marketing contexts, this emotional framing becomes particularly important because consumers cannot physically experience the production process directly (Ray, 2025; Manoharan, 2024)

From a psycholinguistic perspective, emotional wording stimulates affective interpretation prior to rational product evaluation. Varo (2021) states that consumers are more likely to develop emotional attachment

and trust when promotional communication emphasizes sincerity and artistic dedication. Within behavioral accounting practices, this emotional engagement contributes to perceived product legitimacy and value construction. Batik products represented as emotionally meaningful handmade creations may justify higher pricing strategies and strengthen consumer willingness to support culturally authentic MSME products.

From a psycholinguistic perspective, emotional wording stimulates affective interpretation before rational evaluation occurs. Consumers may develop emotional attachment toward products even before considering price or material quality. This finding supports the idea that emotional language contributes significantly to digital consumer behavior.

Scarcity Language and Urgency Framing

The study also found the extensive use of scarcity language and urgency framing within promotional content. Expressions such as “limited edition,” “ready stock today,” “only this week,” and “limited motif” appear frequently across TikTok captions and Instagram promotional posts.

Batik Papandayan and Batik Kotama particularly emphasize scarcity strategies to stimulate immediate purchasing decisions. By creating the perception that products are rare or temporarily available, the MSMEs encourage consumers to act quickly and reduce hesitation during the buying process.

This persuasive mechanism reflects behavioral economic tendencies where consumers respond emotionally to fear of missing opportunities. Within behavioral accounting practices, scarcity framing indirectly affects sales strategy and pricing behavior because limited products are often positioned as premium items with higher perceived value. Consequently, business actors may justify higher prices and reduce negotiation flexibility due to the constructed perception of exclusivity.

Prestige Framing and Symbolic Value Construction

Prestige framing emerges as another dominant linguistic strategy used by the observed MSMEs. Promotional discourse frequently associates Batik Garutan with luxury, cultural sophistication, and social identity. Terms such as “premium batik,” “exclusive collection,” “luxury motif,” and “high-quality handmade product” are strategically used to elevate product perception.

Kampung Sisir and Batik Abaz strongly integrate prestige language with visual presentation to strengthen symbolic value construction. Products are displayed through elegant photography, aesthetic video transitions, and carefully selected linguistic expressions that reinforce exclusivity and cultural pride.

Figure 2. Prestige Framing and Symbolic Exclusivity in Batik Garutan Digital Promotion



(Source: TikTok promotional content of Batik Garutan MSME)

The promotional content in Figure 2 demonstrates the use of prestige framing and symbolic exclusivity through the expression “Keistimewaan Batik Garutan yang Tak Tergantikan” (“The Irreplaceable Uniqueness of Batik Garutan”). Linguistically, the phrase “tak tergantikan” functions as a superlative persuasive expression that positions Batik Garutan as culturally superior and emotionally irreplaceable. Rather than focusing on technical

product specifications, the discourse emphasizes symbolic distinction and emotional prestige. The visual dominance of bold typography combined with strong red color representation further intensifies emotional stimulation and consumer attention within digital platforms.

From a psycholinguistic perspective, the promotional statement encourages consumers to associate Batik Garutan with exclusivity, authenticity, and cultural pride. The persuasive wording constructs perceived symbolic value before consumers evaluate the physical quality of the product. This finding indicates that digital marketing communication within Batik MSMEs operates through emotional imagination and identity construction rather than purely informational advertising.

In relation to behavioral accounting practices, prestige-oriented language contributes to pricing justification and perceived economic legitimacy. Products framed as culturally unique and irreplaceable are more likely to be positioned as premium commodities, allowing MSME actors to maintain higher pricing confidence and reduce negotiation pressure from consumers. Therefore, persuasive prestige discourse indirectly influences financial decision-making and market positioning strategies within culturally based MSMEs.

This finding indicates that persuasive communication contributes to symbolic economic value beyond material production cost. Consumers may perceive higher legitimacy and prestige simply through linguistic framing and digital presentation. As a result, MSME actors tend to develop pricing strategies based not only on production calculation but also on perceived symbolic value generated through marketing communication.

From the perspective of behavioral accounting, this practice demonstrates that financial decision-making is closely connected to perception management and emotional value construction rather than purely objective accounting calculation.

Cultural Storytelling and Local Identity

Cultural storytelling plays an essential role in the digital marketing discourse of Batik Garutan MSMEs. Almost all observed MSMEs integrate narratives about local identity, heritage, craftsmanship, and traditional values within their promotional content. Expressions such as “warisan budaya,” “motif khas Garut,” “karya pengrajin lokal,” and “melestarikan budaya Indonesia” repeatedly appear across social media platforms.

Batik Ceur Ria and Kampung Sisir particularly emphasize cultural narratives as part of their branding identity. The storytelling often explains the meaning of motifs, traditional production processes, and the connection between batik and Sundanese cultural heritage. Through this strategy, batik products are positioned not merely as commercial commodities but as cultural artifacts carrying historical and symbolic significance.

Figure 3. Cultural Storytelling and Heritage Preservation in Batik Garutan Promotion



(Source: Instagram promotional content of Batik Abaz)

Figure 3 illustrates the integration of cultural storytelling within the digital marketing discourse of Batik Garutan MSMEs. The expression “melestarikan budaya khususnya batik tulis garutan” (“preserving culture, especially Batik Tulis Garutan”) positions batik promotion not merely as a commercial activity, but as part of cultural preservation and collective identity construction. Unlike purely transactional advertising, the discourse emphasizes moral and cultural responsibility associated with traditional batik craftsmanship.

The visual representation of younger generations participating in batik activities strengthens the symbolic narrative of intergenerational cultural continuity. Through this strategy, Batik Abaz constructs emotional legitimacy by associating its products with educational values, local heritage, and social contribution. The use of hashtags such as #indonesianheritage and #batiktulisgarutan further reinforces cultural authenticity and national identity within the digital marketplace.

From a behavioral accounting perspective, cultural storytelling functions as an informal accountability mechanism. Consumer trust is developed not through formal financial disclosure, but through symbolic communication emphasizing authenticity, cultural commitment, and social value. Consequently, MSME actors may gain stronger customer loyalty and legitimacy because consumers perceive their purchases as contributing to cultural sustainability rather than merely buying fashion products.

This finding suggests that cultural narratives strengthen emotional legitimacy and consumer trust. Customers may feel that purchasing Batik Garutan also represents participation in cultural preservation. Consequently, symbolic-cultural value becomes economically meaningful and influences consumer willingness to accept premium pricing.

In behavioral accounting terms, cultural storytelling contributes to informal accountability practices. MSME actors develop trust and legitimacy not through formal financial reporting, but through symbolic communication that emphasizes authenticity, honesty, and cultural responsibility.

Hypnotic Language and Behavioral Accounting Practices

The findings indicate that hypnotic language significantly influences behavioral accounting practices within Batik Garutan MSMEs. Persuasive communication affects how business actors interpret customer behavior, determine pricing strategies, and evaluate product value. In many cases, pricing decisions are not solely based on production cost calculations, but also on emotional market response generated through digital communication.

For example, products framed as “exclusive,” “limited,” or “premium handmade” are consistently associated with higher selling prices. MSME actors appear confident in maintaining premium pricing because persuasive language successfully constructs perceived value and customer trust. Similarly, discount decisions are often adjusted according to emotional engagement levels observed through comments, inquiries, and social media interaction.

Figure 4. Hypnotic Language and Perceived Premium Value in Batik Garutan Promotion



(Source: Instagram promotional content of Batik Ceur Ria)

Figure 4 demonstrates how hypnotic language contributes to the construction of perceived premium value within Batik Garutan digital marketing practices. The expression “*Goresan tangan diiringi dengan kehati-hatian, menghasilkan karya yang luar biasa*” (“Hand strokes guided with carefulness produce extraordinary artwork”) combines emotional persuasion with symbolic value construction. Linguistically, the phrase emphasizes meticulous craftsmanship and emotional dedication, while the expression “*karya yang luar biasa*” functions as an evaluative superlative designed to elevate product perception beyond ordinary textile commodities.

The promotional discourse subtly directs consumers to associate the batik product with exclusivity, artistic sophistication, and exceptional quality. Rather than explicitly mentioning expensive pricing, the persuasive wording implicitly legitimizes higher economic value through the representation of careful manual production and extraordinary artistic outcomes. The visual presentation of softly colored handcrafted batik fabrics further strengthens the impression of elegance, uniqueness, and premium cultural aesthetics within the digital marketplace.

From a behavioral accounting perspective, this type of hypnotic language influences how economic value is interpreted and justified within MSME practices (Stott, 2016; Hafsa et al., 2023). The perception of “extraordinary” craftsmanship encourages consumers to accept higher prices because the product is framed as emotionally meaningful and artistically exclusive. Consequently, pricing decisions become socially and psychologically supported through persuasive communication rather than solely through production cost calculation. This finding reinforces the argument that accounting-related business behavior in culturally based MSMEs is strongly influenced by symbolic perception, emotional engagement, and language-driven value construction.

Another important finding is that digital engagement itself becomes an informal behavioral indicator influencing business decision-making. High interaction rates on emotionally persuasive content encourage MSMEs to repeat similar communication patterns in future promotions. Thus, social media response indirectly shapes accounting-related behavior such as sales forecasting, product positioning, and promotional budgeting.

These findings reinforce the argument that accounting behavior within MSMEs cannot be separated from communication practices and emotional interpretation. Behavioral accounting in digital business environments is increasingly influenced by symbolic value, persuasive discourse, and psychological engagement rather than solely numerical financial analysis.

IV. Discussion

This study demonstrates that hypnotic language functions as more than a marketing technique within Batik Garutan MSMEs. Persuasive communication acts as a behavioral mechanism capable of shaping emotional engagement, perceived product legitimacy, and accounting-related business decisions. The findings support behavioral accounting perspectives suggesting that economic decisions are socially and psychologically influenced rather than entirely rational.

The study also expands previous behavioral accounting discussions by introducing language and persuasive communication as important variables affecting economic behavior. While earlier studies mainly emphasize cognitive bias and financial judgment, this research shows that emotional wording, symbolic narratives, and cultural storytelling significantly contribute to pricing justification and customer trust formation within digital business practices.

Furthermore, the findings highlight the growing importance of cultural economy within digital marketing environments. Batik Garutan MSMEs successfully transform cultural identity into symbolic economic value through persuasive communication strategies. In this context, language becomes both a cultural instrument and an economic resource capable of influencing consumer perception and strengthening MSME competitiveness in digital marketplaces.

Overall, this study confirms that hypnotic language, emotional engagement, and cultural storytelling play an important role in shaping behavioral accounting practices within culturally based MSMEs. The integration between persuasive communication and economic behavior reflects the increasingly interdisciplinary nature of accounting studies in the digital era.

V. Conclusion

This study reveals that digital marketing within Batik Garutan MSMEs operates beyond conventional promotional activity. Language becomes a strategic resource that shapes emotional meaning, symbolic legitimacy, and economic perception simultaneously. Through persuasive expressions, cultural storytelling, and prestige-oriented communication, Batik MSMEs construct a marketing environment where consumers respond not only to products, but also to identity, emotion, and cultural imagination.

The findings indicate that hypnotic language contributes to the formation of perceived value and influences how business actors position products, maintain pricing confidence, and manage customer relationships in digital spaces. In this context, accounting-related behavior emerges as a socially constructed process influenced by communication dynamics and market emotion rather than purely numerical considerations. Digital engagement, customer trust, and symbolic value increasingly become informal indicators guiding business decision-making among MSMEs.

This study also highlights the importance of integrating linguistic and cultural perspectives into behavioral accounting research. The relationship between persuasive communication and economic behavior demonstrates that accounting practices within creative and culturally based industries cannot be separated from

symbolic interaction and emotional interpretation. For Batik Garutan MSMEs, cultural identity functions not only as heritage preservation but also as an economic asset capable of strengthening competitiveness within the digital marketplace. This research contributes to the growing interdisciplinary discussion connecting behavioral accounting, psycholinguistics, digital marketing, and cultural economy. The study opens opportunities for future research exploring how language-based persuasion influences financial behavior across broader creative industry sectors and digital business environments.

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