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THE EFFECT OF CONTENT MARKETING ON PURCHASE DECISIONS MEDIATED BY FOMO: A BEHAVIORAL ACCOUNTING PERSPECTIVE ON GENERATION Z

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ABSTRACT

Digital marketing has influenced consumer behaviour, particularly among Generation Z, who actively use social media. This study aimed to examine the effect of content marketing on Fear of Missing Out (FOMO) and purchase decisions, as well as the mediating role of FOMO among Generation Z students at Universitas PGRI Jombang. A quantitative explanatory approach was employed, involving 271 respondents selected through purposive sampling. Data were collected using a questionnaire and analysed using Structural Equation Modelling–Partial Least Squares (SEM-PLS) with SmartPLS 3. The results indicate that content marketing has a positive and significant effect on both FOMO and purchase decisions. FOMO also has a positive and significant effect on purchase decisions and mediates the relationship between content marketing and purchase decisions. From a behavioural accounting perspective, these findings suggest that consumer purchasing decisions are influenced not only by product information and perceived benefits but also by psychological responses and social pressures. This highlights the importance of considering psychological factors in understanding consumer economic decision-making.

Keywords: Content marketing; Fear of Missing Out (FOMO); purchase decisions; behavioural accounting; Generation Z

INTRODUCTION

The development of digital technology and social media has transformed the ways in which consumers obtain information, evaluate product alternatives, and make purchasing decisions. This transformation is particularly relevant to Generation Z, which has grown up with easy access to the internet and an intensive flow of digital information. The Indonesian Internet Service Providers Association reported that internet penetration in Indonesia reached 80.66%, while penetration among Generation Z reached 89.12% (APJII, 2025). This high level of connectivity indicates that digital media plays an important role in shaping consumption patterns, particularly in information searching and the evaluation of alternatives before making a

purchase. Consumers no longer rely solely on information provided by sellers but also consider social media content, user reviews, influencer recommendations, and the experiences of other consumers. These developments encourage businesses to adopt marketing strategies that not only attract consumers' attention but also foster their engagement. One widely used strategy is *content marketing*, which involves delivering informative, relevant, engaging, and consistent content to provide value to audiences and encourage consumer action (Hoefel, 2018).

One psychological factor that may explain this relationship is *Fear of Missing Out* (FOMO), which refers to the fear of missing out on experiences, information, or opportunities that others are enjoying(Patrick J Ginnis, 2020). Through social media, Generation Z is continually exposed to popular products, emerging trends, and promotional offers that may create a sense of urgency to make purchases. Such exposure may encourage consumers to consider purchasing products to keep up with trends or avoid feeling left behind (Setiawan et al., 2025). Nevertheless, purchasing decisions are not necessarily driven by FOMO, as consumers may also consider their needs, product benefits, prices, and financial capacity. From a behavioural accounting perspective, this phenomenon suggests that psychological and social factors may also influence individuals' economic decision-making. Therefore, examining FOMO as a mediating variable is important for understanding how content marketing may influence purchasing decisions, both directly and indirectly.

Although the use of content marketing in digital business continues to increase, its relationship with purchasing decisions requires further investigation because previous studies have reported mixed findings. Some studies have found that content marketing does not have a statistically significant effect on purchasing decisions, suggesting that marketing content does not always directly encourage consumers to purchase products. Other studies have highlighted the relevance of FOMO in the relationship between digital marketing and purchasing decisions among Generation Z. These findings indicate the need to investigate whether FOMO can explain the relationship between content marketing and purchasing decisions. This study examines the direct effects of content marketing on FOMO and purchasing decisions, the effect of FOMO on purchasing decisions, and the mediating role of FOMO in the relationship between content marketing and purchasing decisions among Generation Z students at Universitas PGRI Jombang. This research context also provides an opportunity to expand the empirical evidence on digital consumer behaviour among university students in Jombang, East Java, Indonesia.

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This study aims to analyse the effect of content marketing on FOMO, the effect of content marketing on purchasing decisions, the effect of FOMO on purchasing decisions, and the mediating role of FOMO in the relationship between content marketing and purchasing decisions. The findings are expected to contribute to the development of research on digital marketing and consumer behaviour by providing a more comprehensive understanding of the relationships between marketing content, psychological responses, and purchasing decisions. In practical terms, this study is expected to help businesses develop informative, relevant, and engaging marketing content while encouraging consumers to make more informed purchasing decisions by considering their needs, product benefits, and financial capacity. The findings are also expected to serve as a reference for future research examining psychological factors in digital consumer behaviour.

LITERATURE REVIEW

CONTENT MARKETING

Content marketing is a digital marketing strategy that focuses on creating and distributing relevant and valuable content to attract audiences (Vinerean, 2017). This strategy aims to build relationships with consumers by providing useful information, enabling them to understand product characteristics and benefits before making purchasing decisions (Sean McPheat, 2011). Content marketing is also discussed as part of a marketing strategy that can influence consumer responses to product information and promotional offers (Mahmud, 2024). In digital marketing, content marketing serves as a means of delivering information and shaping consumer perceptions of products. Informative content helps consumers understand product benefits, while relevant, consistent, and engaging content can increase consumer attention and engagement(Putra & Hayati, 2025).Such exposure may influence consumers' psychological responses, including concerns about missing out on trends or particular opportunities(Abdika et al., 2024). Therefore, content marketing can be examined in relation to FOMO and purchasing decisions.

The effectiveness of content marketing in supporting purchasing decisions is associated with the quality of information, the relevance of content to audience needs, consistency in message delivery, presentation appeal, and the ability of content to encourage consumer responses. These aspects help explain how consumers receive and evaluate marketing

information (Fitrianingsih, 2025). Accordingly, content marketing in this study is defined as a digital marketing strategy involving the delivery of high-quality, relevant, consistent, and engaging content to inform consumers and encourage responses to products.

Fear of Missing Out (FOMO)

Fear of Missing Out (FOMO) refers to the concern that others may be enjoying more rewarding experiences while an individual is not involved in them (Przybylski et al., 2013). (Patrick J Ginnis, 2020) associates FOMO with the fear of missing out on experiences, information, or opportunities considered important. Similarly, (Kaloeti et al., 2021) discuss FOMO as a psychological phenomenon associated with individuals' concerns about other people's experiences and activities.

In this study, FOMO is defined as a psychological response characterised by fear, anxiety, or concern about missing out on information, trends, and experiences followed by others. In relation to purchasing decisions, FOMO may encourage consumers to consider or make purchases in response to trends and opportunities they perceive as important. Therefore, FOMO is examined not only as a factor associated with purchasing decisions but also as a mediating variable that may explain the relationship between content marketing and purchasing decisions.

Purchasing Decisions

Purchasing decisions refer to the process through which consumers determine whether to purchase a product or service based on their needs and particular considerations(Kotler et al., 2023). (Laurensiu & Tiningrum, 2020) discusses purchasing decisions as consumer actions involving the selection of products to be purchased, while (Ishma, 2023) examine purchasing decisions as part of consumer behaviour in selecting and purchasing products. This process encompasses not only the final product choice but also the stages preceding and following the purchase.

In this study, purchasing decisions encompass need recognition, information search, evaluation of alternatives, the purchase decision, and post-purchase behaviour. These stages describe the process through which consumers make choices and evaluate products after purchase. Accordingly, purchasing decisions are examined to understand how marketing

information and psychological factors may be associated with consumer choices, particularly among Generation Z.

Behavioural Accounting

Behavioural accounting examines the relationship between accounting information and human behaviour, particularly in the use of information and decision-making processes. (Yusra, 2016) discusses the relationship between information and individual behaviour in decision-making. This perspective emphasises that decision-making is not determined solely by the availability of information but also by how individuals receive, understand, and use that information when making choices.

In this study, the behavioural accounting perspective is used to explain purchasing decisions as a form of consumers' economic decision-making. Content marketing is viewed as a source of information that may help consumers identify and evaluate products, while FOMO is understood as a psychological factor that may influence consumers' responses to information and trends on social media. Both factors may be associated with the process through which consumers make purchasing decisions. Thus, the behavioural accounting perspective provides a framework for understanding the relationship between marketing information, psychological responses, and decision-making behaviour. In the research model, behavioural accounting serves as a supporting perspective rather than a variable tested directly.

RESEARCH HYPOTHESIS

H1: Content marketing has a positive effect on Fear of Missing Out (FOMO).

H2: Content marketing has a positive effect on purchasing decisions.

H3: Fear of Missing Out (FOMO) has a positive effect on purchasing decisions.

H4: Fear of Missing Out (FOMO) mediates the relationship between content marketing and purchasing decisions.

RESEARCH METHODS

This study employed a quantitative approach using an explanatory research design to examine the relationships between variables based on the proposed hypotheses. The research was conducted at Universitas PGRI Jombang, Jombang Regency, East Java, Indonesia. Primary data

were collected through an online questionnaire using a five-point Likert scale, ranging from strongly disagree to strongly agree.

The population consisted of 837 active Generation Z students at Universitas PGRI Jombang from the 2022–2025 cohorts, based on data from the university's Academic and Student Affairs Administration Office (BAAK). The sample size was determined using Slovin's formula with a 5% margin of error, resulting in 271 respondents. Participants were selected using non-probability sampling with a purposive sampling technique. The criteria included active Universitas PGRI Jombang students belonging to Generation Z, actively using social media, having been exposed to content marketing, and having purchased or considered purchasing products online after viewing digital content.

This study examined three variables: content marketing as the independent variable (X), Fear of Missing Out (FOMO) as the mediating variable (Z), and purchasing decisions as the dependent variable (Y). Content marketing was measured through content quality, relevance, consistency, attractiveness, and the encouragement to take action. FOMO was measured through the fear of missing trends, the desire to keep up with the latest information, anxiety about not being involved, social comparison, and the urge to make decisions. Purchasing decisions were measured through need recognition, information search, evaluation of alternatives, purchase decisions, and post-purchase behaviour.

Data were analysed using Structural Equation Modelling–Partial Least Squares (SEM-PLS) with SmartPLS version 3. The measurement model (outer model) was evaluated in terms of convergent validity using outer loadings and the Average Variance Extracted (AVE), discriminant validity using the Fornell–Larcker criterion, and construct reliability using Composite Reliability and Cronbach's Alpha. Outer loadings of 0.70 or higher and an AVE of at least 0.50 were used as general benchmarks. Indicators with loadings below 0.70 were further assessed based on content validity, construct reliability, and theoretical considerations before any decision was made to remove them(Hair et al., 2017).

The structural model (inner model) was evaluated using the coefficient of determination (R^2) to assess the extent to which the predictor variables explained the variance in the endogenous variables. Hypotheses were tested using bootstrapping by examining path coefficients, t-statistics, and p-values. For two-tailed tests at the 5% significance level, an effect was considered statistically significant when the t-statistic exceeded 1.96 and the p-value was

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Volume 11. Nomer 2. Oktober 2026

below 0.05(Hair Jr. et al., 2021). The mediating role of FOMO was assessed by examining the statistical significance of the specific indirect effect of content marketing on purchasing decisions through FOMO.

RESULTS OF RESEARCH AND DISCUSSION

The descriptive analysis showed that content marketing had an overall mean score of 4.204, with content attractiveness recording the highest indicator mean (4.536) and the encouragement to take action recording the lowest (3.817). FOMO had a mean score of 3.746; the tendency to follow the latest information had the highest indicator mean (4.174), while anxiety about not being involved had the lowest (3.393). Meanwhile, purchase decisions had an overall mean score of 4.224, with information search recording the highest indicator mean (4.533) and the purchase decision stage recording the lowest (3.659). Overall, respondents tended to rate content marketing and purchase decisions positively, while their FOMO responses were at a moderate to relatively high level.

Convergent validity was assessed by examining the outer loading values of each indicator for content marketing (X), Fear of Missing Out (FOMO) (Z), which served as the mediating variable, and purchase decisions (Y). Reflective indicators are ideally expected to have outer loading values above 0.70. Indicators with low outer loadings should be examined further, while indicators with very low or negative values may be considered for removal if they fail to meet the measurement criteria and their removal is theoretically justified (Hair et al., 2017). Based on the analysis conducted using SmartPLS version 3, the measurement model after indicator removal is presented in Figure 1.

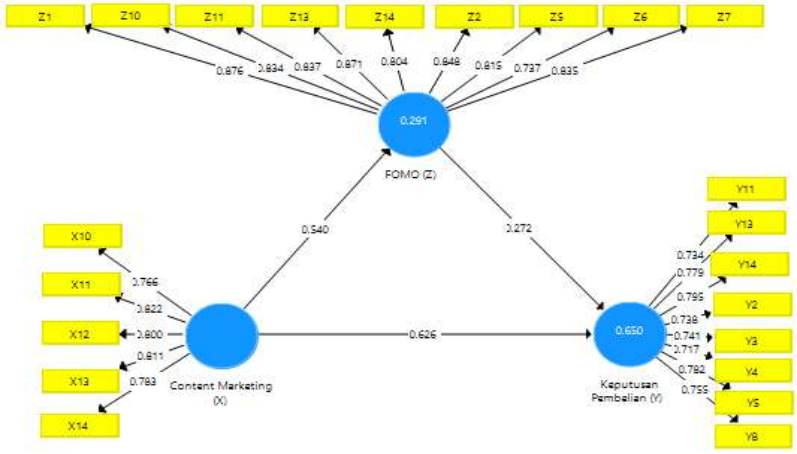


Figure 1. SmartPLS 3.0 Research Model
Source: Authors' analysis (2026).

E-ISSN 2527-3264
Volume 11. Nomer 2. Oktober 2026

AVE, Composite Reliability, and Cronbach's Alpha were used to assess convergent validity and the internal consistency of the constructs. AVE value of at least 0.50 indicates that a construct explains at least 50% of the variance in its indicators, while reliability values above 0.70 generally indicate adequate internal consistency.

Table 1
AVE Test Results

	Average Variance Extracted (AVE)	Notes
Content Marketing (X)	0.635	Valid
FOMO (Z)	0.688	Valid
Purchase Decisions (Y)	0.571	Valid

Table 2
Composite Reliability Test Results

	Composite Reliability	Notes
Content Marketing (X)	0.897	Reliable
FOMO (Z)	0.952	Reliable
Purchase Decisions (Y)	0.914	Reliable

Table 3
Cronbach's Alpha Test Results

	Cronbach's Alpha	Notes
Content Marketing (X)	0.856	Reliable
FOMO (Z)	0.943	Reliable
Purchase Decisions (Y)	0.893	Reliable

Source: Authors' analysis (2026).

The results indicate that all constructs met the criteria for convergent validity and reliability. Content marketing had an AVE of 0.635, Composite Reliability of 0.897, and Cronbach's Alpha of 0.856. FOMO had an AVE of 0.688, Composite Reliability of 0.952, and Cronbach's Alpha of 0.943. Purchase decisions had an AVE of 0.571, Composite Reliability of 0.914, and Cronbach's Alpha of 0.893. All AVE values exceeded 0.50, and all reliability values exceeded 0.70, indicating that the constructs were adequate for further analysis.

Discriminant validity was assessed using the Fornell–Larcker criterion to determine whether each construct was empirically distinct from the others. This test compares the square root of each construct's AVE with its correlations with the other constructs. The results are presented in Table 4.

E-ISSN 2527-3264
Volume 11. Nomer 2. Oktober 2026

Table 4
Fornell–Larcker Criterion Results

	Content Marketing (X)	FOMO (Z)	Purchase Decisions (Y)	Notes
Content Marketing (X)	0.797			Valid
FOMO (Z)	0.540	0.829		Valid
Purchase Decisions (Y)	0.773	0.610	0.756	Valid

Source: Authors' analysis (2026).

Table 4, the square roots of the AVE values were 0.797 for content marketing, 0.829 for FOMO, and 0.756 for purchase decisions. These values were greater than the corresponding correlations between constructs, indicating that the Fornell–Larcker criterion was satisfied and discriminant validity was established.

The structural model (inner model) was evaluated to assess the extent to which the predictor variable explained the endogenous variables. One of the measures used was the coefficient of determination (R^2), with the results presented in Table 5.

Table 5
Coefficient of Determination (R^2) Results

	R Square	R Square Adjusted	Notes
FOMO (Z)	0.291	0.289	Weak
Purchase Decisions (Y)	0.650	0.647	Strong

Source: Authors' analysis (2026).

The results show that the R^2 value for FOMO was 0.291 (adjusted R^2 = 0.289). This indicates that content marketing explained 29.1% of the variance in FOMO, while the remaining 70.9% was associated with factors outside the model. For purchase decisions, the R^2 value was 0.650 (adjusted R^2 = 0.647), meaning that content marketing and FOMO jointly explained 65.0% of the variance in purchase decisions. The remaining 35.0% was attributable to factors not included in the model.

E-ISSN 2527-3264
Volume 11. Nomer 2. Oktober 2026

The hypotheses were tested using the bootstrapping procedure in SmartPLS 3 by examining the path coefficients, t-statistics, and p-values. The direct-effect results are presented in Table 6, while the indirect effect through FOMO is presented in Table 7.

Table 6
Direct Effect Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Notes
Content Marketing (X) -> FOMO (Z)	0.540	0.542	0.050	10.634	0.000	Significant effect
Content Marketing (X) -> Purchase Decisions (Y)	0.626	0.623	0.068	9.510	0.000	Significant effect
FOMO (Z) -> Purchase Decisions (Y)	0.272	0.276	0.064	4.479	0.000	Significant effect

Source: Authors' analysis (2026).

The direct-effect analysis showed that content marketing had a positive and significant effect on FOMO (coefficient = 0.540, t-statistic = 10.634, $p < 0.001$); therefore, H1 was supported. Content marketing also had a positive and significant effect on purchase decisions (coefficient = 0.626, t-statistic = 9.510, $p < 0.001$), supporting H2. In addition, FOMO had a positive and significant effect on purchase decisions (coefficient = 0.272, t-statistic = 4.479, $p < 0.001$); thus, H3 was supported.

Table 7
Specific Indirect Effect Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Notes
Content Marketing (X) -> FOMO (Z) -> Purchase Decisions (Y)	0.147	0.149	0.035	4.136	0.000	Significant effect

Source: Authors' analysis (2026).

The specific indirect-effect analysis showed that content marketing had a positive and significant indirect effect on purchase decisions through FOMO (indirect coefficient = 0.147, t-statistic =

4.136, $p < 0.001$). These results indicate that FOMO mediates the relationship between content marketing and purchase decisions; therefore, H4 was supported.

CONCLUSIONS AND ADVICE

This study demonstrates that content marketing has a positive and significant effect on Fear of Missing Out (FOMO) among Generation Z students at Universitas PGRI Jombang. Engaging, relevant, consistent, and high-quality marketing content can increase consumers' attention to product information, trends, and opportunities presented through digital media. Exposure to such content may create concerns about missing out on certain trends or opportunities. These findings indicate that content marketing serves not only as a means of delivering product information but is also associated with consumers' psychological responses in the digital marketing environment.

The study also found that content marketing has a positive and significant effect on purchasing decisions, while FOMO has a positive and significant effect on purchasing decisions. Furthermore, FOMO mediates the relationship between content marketing and purchasing decisions. These results indicate that the influence of marketing content on purchasing decisions occurs both directly and through consumers' psychological responses. However, purchasing decisions should not depend solely on attractive content or the desire to follow trends; consumers should also consider their needs, product benefits, prices, and financial capacity.

From a behavioral accounting perspective, these findings highlight the importance of understanding psychological and social factors in economic decision-making. Marketing information can help consumers recognize their needs, search for information, and evaluate product alternatives, while FOMO may influence how consumers respond to trends and opportunities encountered on social media. Therefore, an understanding of consumer behavior can help businesses develop marketing strategies and evaluate the effectiveness and efficiency of digital marketing expenditures. This study also contributes to the literature on digital marketing and behavioral accounting by demonstrating that purchasing decisions are associated with both the information consumers receive and the psychological responses that accompany it.

Based on these conclusions, several practical recommendations and directions for future research are proposed as follows.

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1. Optimizing Content Marketing Strategies

Businesses should develop marketing content that is informative, engaging, and visually appealing. The findings indicate that content attractiveness had the highest mean score among the indicators, whereas the encouragement to take action had the lowest. Therefore, businesses should maintain the appeal of their content while providing clearer product benefits and easily understandable information to encourage consumers to take appropriate action.

2. Encouraging Rational Purchasing Decisions

Businesses should provide clear and accurate product information to help consumers understand product value rather than merely encouraging immediate purchases. This approach is important to ensure that consumers evaluate product alternatives based on their needs and financial capacity, while reducing the risk of impulsive purchases driven by social media trends.

3. Managing FOMO Ethically in Digital Marketing

Businesses should recognize that FOMO can be a psychological mechanism associated with purchasing decisions. Therefore, the use of trends, limited-time promotions, and information about product popularity should be reasonable, transparent, and non-misleading. Ethical marketing practices can help businesses build long-term consumer trust without exploiting consumers' fear of missing out on trends or opportunities.

4. Improving the Accountability of Digital Marketing Expenditures

Businesses should regularly evaluate their digital marketing expenditures to determine whether the costs incurred are proportionate to the results achieved. This evaluation can help management assess the effectiveness and efficiency of marketing activities. From a behavioral accounting perspective, such evaluations should also consider how consumers' psychological responses to marketing content relate to their purchasing decision-making processes.

5. Addressing Research Limitations and Developing Future Research

This study was limited to Generation Z students at Universitas PGRI Jombang. Future research is therefore encouraged to involve respondents from different regions, universities, or consumer groups to improve the generalizability of the findings. Further studies may also examine additional variables, such as consumer trust, brand image, and price perceptions. These developments are expected to provide a more comprehensive understanding of the relationships

between marketing information, psychological responses, consumer economic decision-making, and the effectiveness of digital marketing expenditures.

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