

THE ROLE OF MACHINE LEARNING ALGORITHMS IN SHAPING THE HEDONIC TREADMILL FROM THE PERSPECTIVE OF MENTAL ACCOUNTING

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ABSTRACT

The development of subscription-based video streaming services has transformed the way humans consume entertainment by granting users the freedom to watch any film, anytime, and anywhere. The presence of such services has become the biggest disruptor to conventional television stations, DVD producers, and even cinema services. Film consumption behaviors have undergone a shift triggered by the Covid-19 pandemic. Individuals have become accustomed to enjoying films from the comfort of their homes or their familiar surroundings, rather than having to travel far or purchase and store DVD discs. The streaming service business has skyrocketed and amassed a large number of subscribers. This reality indicates a change in the consumer decision-making patterns for video streaming services. Streaming services are perceived to provide more advantages or benefits compared to cost or sacrifices. In accounting studies, this phenomenon is referred to as mental accounting. Thus far, there have been few scientific studies attempting to address the topic of mental accounting in the video streaming service industry, particularly in relation to framing strategies and the creation of hedonic treadmills built from machine learning algorithms. This research aims to explain how successful video streaming service businesses create hedonic treadmill conditions for their customers, binding them to addiction. This study employs a qualitative method with an interpretative approach to video streaming services to design a conceptual model of how video streaming service businesses' machine learning algorithms create hedonic treadmills for their customers. The research findings indicate that machine learning algorithms can play a role in creating hedonic treadmills through the creation of five relevant values: compatibility, variability, originality, personalization, and flexibility through recommendation and prediction systems.

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INTRODUCTION

The service of video streaming or subscription video on demand (SVOD) seems to have become a new entertainment necessity for those who are well-established with their basic needs. Such innovation has even disrupted conventional television channel services and, to some extent, movie theaters. These services offer diverse content, flexibility in viewing time and medium, as well as personalization at more affordable prices compared to conventional methods (McKenzie et al., 2023); (Tengeh & Udoakpan, 2021). The number of subscribers to these services continues to increase annually with the emergence of various SVOD or streaming video offerings such as Netflix, Disney+ Hotstar, Viu, Vidio, Prime, and Hulu. According to (Dean, 2024), the number of Netflix subscribers reached 260.28 million worldwide, with a revenue of \$33.72 billion in 2023. What are the strengths of video streaming services and how do they build their strategies?

Humans always engage in analysis and calculation in their minds when faced with economic decision-making choices, including choosing their film-watching preferences. Whether consciously or subconsciously, humans apply a similar system to accounting to calculate the gains and losses in the situations they face, especially in consumption activities (Thaler, 2019), popularized by the term mental accounting. This simple process can organize the preference allocation of financial resources

into different mental categories or accounts, such as fulfilling food needs, paying housing debts, paying school fees, subscribing to video streaming services, leisure activities, and so forth. The hedonic treadmill is the most intriguing component in the concept of mental accounting. The hedonic treadmill can be interpreted as a person's tendency for emotional pleasure to return to a baseline at some point, akin to the analogy of running on a treadmill machine that always returns to its original position or neutral condition (Diener et al., 2006). This study attempts to examine how video streaming service applications build attachment with customers, thus encouraging viewers to become more active and continuously revisit the platform, akin to pursuing endless inner satisfaction.

Research has emerged discussing the decision-making basis for choosing video streaming services as conducted by (Nagaraj et al., 2021), finding factors such as 24/7 access, HD video quality, diverse content, and access from various devices as drivers for subscription. Similarly, (Kwak et al., 2021) found that age, monthly income, education, occupation, relational needs, pleasure, self-fulfillment, and sense of achievement also serve as decision-making bases for subscribing to such services. Furthermore, numerous studies on mental accounting have been found, such as (Skwara, 2023) study on the impact of mental accounting on the purchasing process, which identified four main points influencing the decision-making process: funds, goals, prices, and payments. Mainstream research on mental accounting has also been found in studies by (Guvén & Sørensen, 2012); (Leonard, 2008). (Rospitadewi & Efferin, 2017) study also addressed the theme of mental accounting, with its conclusion regarding efforts to create a better world through paradigm shifts in happiness and spirituality. Research addressing the phenomenon and experiences of informants that are highly heterogeneous or not bound to a single homogeneous activity lacks strong justifications for comparability. Similarly, (Dwi & Malang, 2022) study attempted to discuss hedonic treadmill behavior in terms of asset acquisition, or (Santi et al., 2019) study discussing the impact of mental accounting on investment decisions among students conventionally. Meanwhile, (Silva et al., 2023) revealed the strong role of mental accounting in financial behavior aspects and its potential expansion into marketing aspects to understand its influence on consumer decisions. The disciplinary area of this research is also quite narrow, focusing on finance and providing suggestions for marketing, thus there are still opportunities for development regarding how mental accounting formation plays a role, especially in hedonic treadmill behavior triggered by product features.

To address various gaps, this research focuses on a specific case regarding decision-making within a homogeneous context, namely the selection of video streaming services, specifically Netflix. The choice of Netflix as the object is based on its large number of subscribers worldwide, thus considered to have a relatively greater impact compared to other services. This is done to enhance comparability and minimize subjectivity in building a conceptual model of hedonic treadmill creation through the reliability of machine learning algorithms in digital video streaming services. Additionally, to provide a new perspective on the triggers of this behavior not from business functions (such as finance or marketing), but rather from the aspects of product features supported by machine learning technology and data analytics. The findings of this research are not only beneficial for video streaming service providers but also for businesses in other fields with similar patterns, contributing to the field of behavioral accounting scholarship.

RESEARCH METHODS

This research employs a qualitative interpretive approach to the responses and behaviors of users in choosing video streaming services. The selection of this approach is intended to study and comprehensively explain the behavioral aspects in the context of mental accounting and to build a conceptual model of how algorithms and data analytics of video streaming services contribute to creating conditions of hedonic treadmill for users. The data acquisition method used is participatory

observation of the UI user interface or Netflix application interface and user experience or the experiences and impressions of using the application. The researcher explores Netflix features to understand the process of creating hedonic treadmill behavior for customers, aiming to obtain data directly related to the strength of this service. Data acquisition is also conducted through interviews with nine frequent Netflix customers who interact heavily with the video streaming service. The combination of these two techniques is a form of triangulation aimed at enhancing data reliability or reducing bias in the data analysis process (Neuman, 2011).

The data obtained will then be analyzed through grouping, relevance searching, and storytelling to obtain information regarding how Netflix interface and experience features contribute to the creation of hedonic treadmill and how customers' impressions and experiences relate to Netflix features. This step is taken to present a more holistic and reliable picture from two perspectives, Netflix and users. The discussion phase involves comparing field findings with various relevant literature used in this research to draw conclusions about the conceptual model of hedonic treadmill creation through digital technology-based video streaming service applications.

RESULTS AND DISCUSSION

This research found a variety of preferences among individuals in choosing video streaming services. However, it can be categorized into values that most customers seek, which include compatibility, price, variability, HD video quality, originality, personalization, flexibility, and comfortability (ads free). People are willing to spend money in hopes of finding pleasure through film entertainment. This section will present field findings and discuss values relevant to the topic of this research, particularly regarding machine learning algorithms. Informants in this study admitted that their subscription transactions were efforts to find happiness. For example, Participant B felt that the amount of money spent was proportional to the enjoyment received. They felt they benefited greatly from the variety of film options that could be easily accessed anytime. The relevant values identified are compatibility, variability, originality, personalization, and flexibility.

Access compatibility is an important factor related to the ease and practicality of accessing and using video streaming applications. Netflix and several other services have developed compatibility across various gadget platforms and overcome operating system barriers. Individual subscription considerations, as expressed by participants S and H, are also influenced by ease of access factors. S values flexibility and ease of access from various devices as the main advantages, while H highlights the ease of using the service on television as an important factor. Netflix is considered more accessible without ads interruptions, while experiences with other services are considered less practical. This factor is an important consideration for H in choosing a service that can be easily used by family members on various devices such as tablets, smartphones, laptops, and smart TVs. Some smart TV brands have even installed Netflix access buttons, as revealed by H:

“Kalau di TV ku jujur aja buat nyari tombol Disney+ itu susah, kalau Netflix itu gampang, jadi dari TVnya aja udah mendukung untuk nonton Netflix, sedangkan Disney+ saat aku pertama kali punya TV aja bahkan harus install dulu Disney+, TVnya ga langsung punya, terus susah lah nyarinya, makanya mamaku juga kalau buat kubeliin buat jangka panjang ga mungkin ditonton mamaku, susah buat ngajarinnya kalau Netflix gampang.”

In this regard, (Chavda, 2022) mentions that the Netflix application can even be identified as a pioneer in Over-the-Top (OTT) media platforms that provide direct services to various devices such as personal computers, laptops, smartphones, and tablets using the internet and related technologies (Chung, 2014). Compatibility with various gadgets is an attraction and ease for users to access video streaming services with any device. Generally, Netflix's segmentation targets those who have more than one device, such as a laptop or desktop computer, and a smartphone.

Variability is a strength of value offered by Netflix. From observations of various video streaming services, it can be concluded that Netflix has the most diverse content. Informants P, A,

and D admitted to choosing Netflix because of the abundance of film choices offered. P feels the freedom to choose films from Japan, especially anime, and Korean dramas. For them, Netflix is like a one-stop shop. Additionally, the majority of informants tend to enjoy drama and romance film genres with an age rating of 18+, indicating a preference for more mature content, and TV series are more popular than movies. In this regard, A states:

"I think it's best to watch on Netflix mostly because I'm confused about what to watch on Netflix, and there are many choices, and Youtube now can't show long movies, so like it or not, you have to go to Netflix, the resolution is high too, and there are many subtitles, so it's like Netflix is complete."

Netflix offers a diverse range of genres, target audience ages, and films from various countries (such as America, Europe, Indonesia, Japan, Korea, India, and the Philippines). Additionally, Netflix is relatively quick in offering films that have recently been shown in theaters. This diversity value encourages customers to continuously increase their chances of finding the types of films they are looking for. This finding is consistent with Jose's research (2020), which highlights factors where OTT platforms concentrate more on customer satisfaction in terms of their viewing experience, content variability, and ease of use.

Originality is a competitive advantage for Netflix compared to other streaming services. Netflix has been producing original films since 2012, starting with the documentary "Art of Conflict: The Murals of Northern Ireland." Some highly-rated original films include "Our Planet," "Stranger Things," "Squid Game," "Vincenzo," "Wednesday," and "One Piece." This strategy has successfully attracted audience interest to subscribe. Below is a statement from Participant B, one of Netflix's customers who was enticed by the original and exclusive content:

"I'm a fan of anime movies and was curious about Live Action One Piece. So, I had to subscribe. Eh, it turns out that the movies are good, including Avatar, which is really cool."

Similarly, P, a fan of Korean dramas, chooses Netflix because of the relatively quick availability of its latest films. Netflix is the only platform that provides these films, and the only way to watch them is by becoming a Netflix subscriber. This strategy is not easily replicable by competitors and has been a competitive advantage for Netflix. OTT system customers tend to pay more attention to factors such as ease of access, content originality, HD video quality, and the number of subscriptions (Nagaraj et al., 2021).

In addition to these values, Netflix also has strength in its recommendation system, known as personalization. Apart from the relatively simple user interface, Netflix provides another convenience in its recommendation system. Viewers are always given recommendations for other films that match their tastes. In this regard, Netflix utilizes a data analytics process based on machine learning. (Nissa et al., 2020) have researched this and revealed that profile features are important values for customers. This feature greatly helps viewers to customize Netflix facilities according to their personal needs. This technique is used to maintain viewer retention and keep them interacting on the Netflix platform. The recommendation system is not only for new titles but also for old titles related to user interests categorized based on various attributes such as genre, type of serial or standalone film, country of origin, and so on. All informants agreed that Netflix's recommendation system is quite accurate, meaning it is not too random in recommending film titles.

Furthermore, flexibility is also an advantage of modern video streaming services, including Netflix. Films can be accessed at any time, 24 hours a day without interruption. Moreover, viewers can freely pause a film and resume it at the same minute whenever they want. Users can also access content anywhere (within the registered region's coverage) freely. Such freedom in enjoying films

is never experienced by cinema-goers. Regarding this matter, D expressed satisfaction when using the Netflix service:

"It's convenient and practical to use Netflix. I can watch anytime and pause anytime. Then I can come back and watch the sequel anytime. And I usually watch the movie in the evening when I have nothing to do."

Most informants also watch Netflix in the evening. On workdays, most prefer short entertainment through social media apps.

The five values built by Netflix encourage hedonic treadmill behavior. Netflix strives with its technology to attract new customers and retain existing ones to continue subscribing to and interacting with its service. Joy arises when someone watches and enjoys their favorite film. This joy eventually fades and returns to zero as the film ends. Even feelings of sadness can arise here. As a heavy fan of Korean dramas, P finds it difficult to move on when their favorite series ends. He stated:

"It's a sad feeling. Most memorable when watching Reply 88. It happened to be similar to my age and the setting was very nostalgic. When it ended, I thought about it for weeks and finally watched it again from the beginning."

This condition eventually leads Netflix users to continuously explore other interesting films to fill the void left by the fading joy. Netflix's machine learning also plays a significant role in providing specific recommendations tailored to the user's preferences. This cycle continues indefinitely. These two impulses reinforce the hedonic treadmill process. In this context, understanding the concept of hedonic treadmill provides important insights into subscription decision-making. Individuals strive to maintain the pleasure derived from subscribing, and they seek ways to avoid feelings of loss or sadness by continuously exploring new content available on the platform.

Hedonic treadmill behavior is a natural and human condition. (Brickman et al., 1978) have explained this phenomenon, stating that all humans have hedonic treadmill patterns in their respective contexts. (Brickman & Campbell, 1971) in (Diener et al., 2006) describe a hedonic treadmill, where a process similar to sensory adaptation occurs when people experience emotional reactions to life events. Just as a person's nose quickly adapts to many scents and odors that then fade from consciousness, Brickman and Campbell suggest that a person's emotional system adjusts to the current state of life and that all reactions are relative to previous experiences. Similarly, in enjoying film entertainment through streaming services, humans quickly adapt to conditions that evoke emotions, and eventually, those feelings fade away. The findings in this research are clearly aligned with the hedonic treadmill theory discussed since 1971. Such conditions always remain relevant regardless of time, considering hedonic treadmill behavior is a natural tendency that has existed in human minds and emotions. An implicit assumption of the hedonic treadmill theory is that adaptation to circumstances occurs in a similar manner for all individuals. This means that every event follows the same pattern. If adaptation occurs due to an automatic and unavoidable homeostatic process, then all individuals should return to neutrality or at least to their unique starting point.

Such behavioral tendencies are aptly captured by Netflix, which always relies on recommendation systems and predictions of viewer behavior. Various offers of other films are always ready to be watched when someone's pleasure or satisfaction has ended. Features like "continue watching" at the end of a film and recommendations for other films are highly appreciated by users such as S, P, and A. The ability to pause and resume watching easily provides consistency and smoothness to the viewing experience and maintains the allure of subscription. The recommendation feature from Netflix's algorithm is also positively regarded for helping users find

content that matches their personal interests, enhancing the quality of the experience, and maintaining interest in this streaming service. These findings are in line with (Martins & Riyanto, 2020), which proves how user experience influences consumer satisfaction. Netflix has built this call to action through the reliability of its machine learning in conducting data analytics.

The Role of Machine Learning Algorithm

The strength of Netflix and several other streaming services lies in their machine learning capabilities to analyze viewer behavior, then provide recommendations, also known as NRS, based on patterns and predict future viewing behavior. In November 2021, Netflix announced the continuous release of weekly top 10 reports tracking the total minutes watched for the most-viewed English and non-English language films and TV series. Additional weekly reports detailing the most popular films and TV series in over 90 countries have also been released, along with lists of all-time most popular films and TV series (McKenzie et al., 2023). Certainly, this step is also supported by the role of strong algorithms and data analytics. The recommendation system has become a key competitive feature for every OTT video broadcaster. As a result, the production and consumption of films and television will increasingly be in the hands of semi-autonomous algorithmic technology (Skwara, 2023).

Shiftacademy (2023) explains that 80% of Netflix's total streaming time is obtained through its internal recommendation system. This has allowed Netflix to enhance user experience, increase retention rates, and save \$1 billion per year in customer acquisition costs in 2016. Netflix's recommendation filtering process uses a hybrid method that combines content-based filtering and collaborative filtering to generate more specific and accurate information. Content-based filtering involves analyzing attributes of film content such as genre, actors, and directors. The recommendation system matches these attributes with user preferences and provides recommendations based on the suitability of content to those preferences. Meanwhile, collaborative filtering involves analyzing patterns generated by all users, such as similarities and differences in preferences, to provide recommendations to users with similar patterns.

Netflix has two main algorithm functions, namely the recommendation system and the prediction system, built with the logic of personalized video ranking algorithms, top-N rankers, and popularity rankers. The personalized video ranking algorithm aims to provide personalized recommendations based on user preferences. This algorithm uses information about the viewer's history, such as previously watched videos, ratings or reviews given, and other behavioral patterns. By analyzing this data, the algorithm can identify patterns and similarities in user preferences. Based on this information, the algorithm will rank videos that are likely to be liked by the user higher. The top-N ranker algorithm aims to present a list of top-ranked videos recommended to the user. This algorithm uses various factors to determine the video ranking, such as popularity, quality, previous user interactions (such as views, likes, or comments), or other relevant factors. The top-N ranker algorithm selects videos with the highest ranking in these criteria and presents the list of videos to the user. Meanwhile, the popularity ranker algorithm focuses on displaying generally popular videos to the user. This algorithm uses popularity metrics, such as the number of views, likes, or shares, to determine the video ranking. The Popularity Ranker algorithm prioritizes trending or viral videos and often presents videos popular among other users. However, this algorithm may overlook the individual user's preferences and interests.

Netflix has started collecting data or feeds since users register, such as inputting data on liked movies. Then the Netflix information system pulls all user behavior data such as the types of movie content accessed, watching times, devices used to watch Netflix, and duration of watching. The Netflix system also ranks each title in rows and then ranks the rows themselves, using complex algorithms and systems to provide a personalized experience. The most recommended rows will be displayed at the top. The most recommended titles start from the left

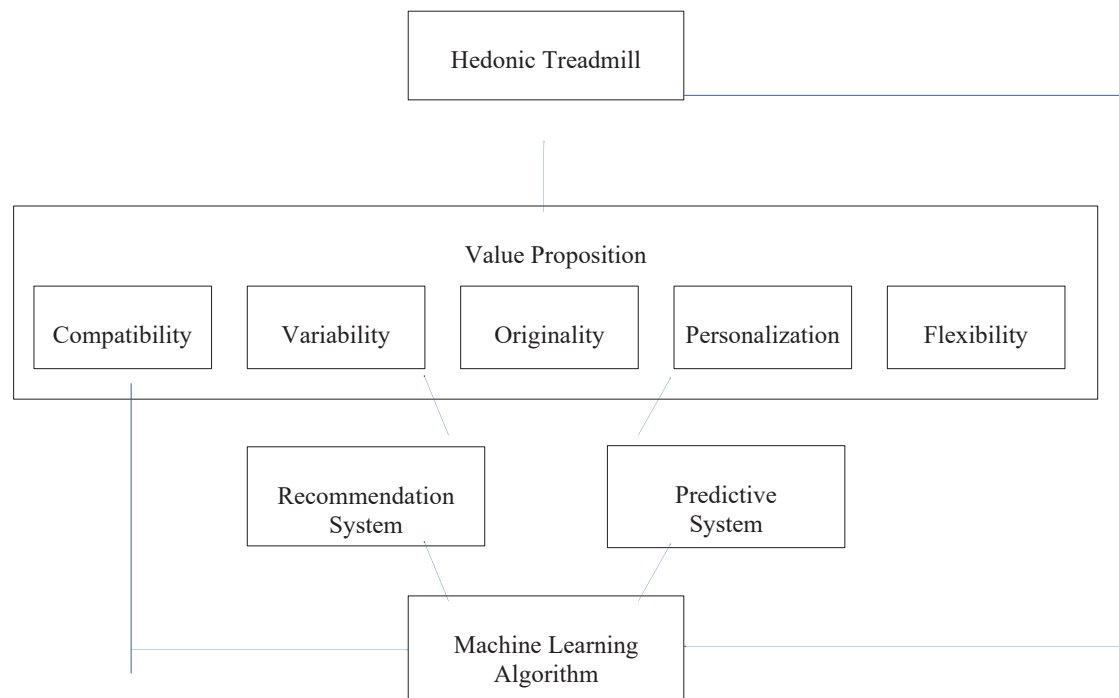
and go right in each row. Even at the end of watching, users are also asked to provide feedback regarding satisfaction with Netflix content and services. In concept, the more data received, the smarter the algorithm becomes. All such data from all users worldwide will be processed through the Netflix algorithm, which may be different from other streaming services, and this algorithm is the competitive advantage of current video streaming service businesses, its ability to analyze all data into meaningful knowledge for both streaming service management and viewers.

The conceptual model for forming the hedonic treadmill through algorithms

In the previous sections, the ability of Netflix to create recommendations triggered by user historical behavior data has been discussed. However, humans have free will and preferences that can change over time. In his report, (Aruman, 2023) mentions that Ted Sarandos, Chief Content Officer and co-CEO of Netflix, has stated that his business decisions are the result of a combination of data and human considerations, with data contributing about 70% and human considerations 30%. Nevertheless, the role of human thought remains dominant, indicating that besides data, human aspects are still crucial in decision-making. Humans are dynamic beings with free will and can make different decisions from previous patterns, requiring Netflix algorithms to adapt accordingly. This is also in line with (van Es, 2023), which explains how Netflix has increasingly recognized the role of human expertise and creativity and explored Netflix's strategic repositioning from a technology company to an entertainment company, allowing them to be understood as both "data" and "intuition." Human touch should be considered as a safeguard against the limitations of technology itself. The implication of this dynamic is the ability of Netflix to develop its own predictive technology. Their algorithms not only recommend content that users might like but also predict the potential success of a title before it is launched.

The two-way approach (recommendation and prediction) used by Netflix illustrates how modern companies must innovate and adapt to the changing needs and desires of audiences. It's not just about using data but also about applying insights gained from that data to create meaningful and sustainable experiences for users or, in the context of this research, to create hedonic treadmill behavior. The rationalization of the role of Netflix's machine learning algorithms in creating the hedonic treadmill can be illustrated in the following conceptual model

The Role of Algorithm in Shaping Hedonic Treadmill



Netflix has built its business with a competitive advantage in the accuracy of its algorithms, which can generate recommendations that align with user preferences and predict future user interests. Such algorithms can combine two analytical horizons: data based on historical behavior and predictions of future behavior. These algorithms are capable of quickly readjusting when there are sudden changes in user behavior patterns. In the next stage, both systems offer values to users in the form of compatibility, variability, originality, personalization, and flexibility, and at the same time, these five values provide feedback or data to the algorithm to enhance its capabilities in improving knowledge reliability. These five values are the determinants of the occurrence of the hedonic treadmill. Users will continue to subscribe, allocate funds to entertainment accounts, and access their favorite films to fulfill their emotional desires. At the same time, users repeatedly provide input data or feedback to the algorithm.

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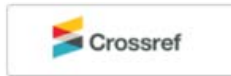


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