

ความสัมพันธ์เชิงอิทธิพลของส่วนประสมการตลาดบริการ และการจูงใจของมาสโลว์ที่มีต่อการตัดสินใจซื้อซอฟต์แวร์บัญชีออนไลน์ของผู้ประกอบไทยในกรุงเทพมหานครและปริมณฑล

The influential relationship between the service marketing mix and Maslow's motivation on the purchasing decisions of online accounting software among Thai entrepreneurs in the Bangkok metropolitan region

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บทคัดย่อ

การวิจัยมีวัตถุประสงค์เพื่อ 1. ศึกษาส่วนประสมการตลาดบริการ การจูงใจของมาสโลว์ และการตัดสินใจซื้อ 2. ศึกษาความสัมพันธ์ของส่วนประสมการตลาดบริการต่อการตัดสินใจซื้อ 3. ศึกษาความสัมพันธ์ของการจูงใจของมาสโลว์ต่อการตัดสินใจซื้อ 4. ศึกษาความสัมพันธ์เชิงอิทธิพลของการจูงใจของมาสโลว์ และส่วนประสมการตลาดบริการที่มีต่อการตัดสินใจซื้อ ประชากรที่ศึกษา คือ ผู้ประกอบการไทยที่เคยหรือไม่เคยใช้โปรแกรมบัญชีสำเร็จรูปออนไลน์ที่มีรายชื่อในสำนักงานบัญชี และอาศัยอยู่ในกรุงเทพและปริมณฑล ซึ่งทราบขนาดประชากรที่แน่นอน ใช้ขนาดตัวอย่าง 400 คน อธิบายข้อมูลด้วยสถิติเชิงพรรณนา และทดสอบสมมติฐานด้วยสถิติเชิงอนุมาน ได้แก่ สัมประสิทธิ์สหสัมพันธ์เพียร์สัน และการวิเคราะห์ความถดถอยเชิงเส้นพหุคูณ ที่ระดับนัยสำคัญ 0.05

ผลการทดสอบสมมติฐาน พบว่า การจูงใจของมาสโลว์ ($r = 0.709$) มีสหสัมพันธ์เชิงบวกในระดับค่อนข้างสูงต่อการตัดสินใจซื้อมากกว่าส่วนประสมการตลาดบริการ ($r = 0.678$) อย่างมีนัยสำคัญยิ่ง และพบว่า ช่องทางการเข้าถึงลูกค้า ($\beta=0.287$) ความต้องการที่จะเป็นส่วนหนึ่งและได้รับความรัก ($\beta = 0.252$) ความต้องการความปลอดภัย ($\beta=0.238$) บุคลากร ($\beta=0.180$) และหลักฐานทางกายภาพ ($\beta = 0.150$) มีความสัมพันธ์เชิงอิทธิพลต่อการตัดสินใจซื้ออย่างมีนัยสำคัญยิ่ง ในทางกลับกัน ราคา ($\beta = -0.219$) มีอิทธิพลทางลบต่อการตัดสินใจซื้อ อย่างมีนัยสำคัญยิ่ง ทั้งนี้ ตัวแปรสามารถพยากรณ์การตัดสินใจซื้อโปรแกรมบัญชีสำเร็จรูปออนไลน์ได้ถูกต้อง ร้อยละ 60.4

คำสำคัญ: ส่วนประสมการตลาดบริการ การจูงใจของมาสโลว์ การตัดสินใจซื้อ ผู้ประกอบการไทย

Abstract

The research aims to 1. study the service marketing mix, Maslow's motivation, and purchasing decisions, 2. explore the relationship between the service marketing mix on purchasing decisions, 3. investigate the relationship between Maslow's motivation on purchasing decisions, and (4) study the influence of Maslow's motivation and the service marketing mix on purchasing decisions. The population studied includes Thai entrepreneurs who have or have not used ready-made online accounting software listed in accounting offices, residing in Bangkok Metropolitan Region, and have a known population size. A sample size of 400 was used, described by descriptive statistics, and hypotheses were tested with inferential statistics, including Pearson's correlation coefficient and multiple linear regression analysis, at a significance level of 0.05.

The hypothesis testing results showed that Maslow's motivation ($r = 0.709$) has a relatively high positive correlation to purchasing decisions, significantly more than the service marketing mix ($r = 0.678$). It was found that access channels ($\beta = 0.287$), the need to belong and be loved ($\beta = 0.252$), the need for safety ($\beta = 0.238$), personnel ($\beta = 0.180$), and physical evidence ($\beta = 0.150$) significantly influence purchasing decisions. Converse-

ly, price ($\beta = -0.219$) has a significant negative influence on purchasing decisions. These variables can accurately predict the purchasing decisions of ready-made online accounting software by 60.4%.

Keywords: Service Marketing Mix, Maslow's Motivation, Purchasing Decisions, Thai Entrepreneurs

Introduction

The Department of Business Development has revealed that the number of newly registered partnerships and companies nationwide in 2022 amounted to 76,488, compared to 72,958 in 2021, an increase of 3,530 entities or 5%, and compared to 63,340 in 2020, an increase of 13,148 entities or 21%. It was reported that as many as 76,488 businesses registered, marking an increase from 2021, following the impact of the COVID-19 situation on businesses in Thailand, necessitating adjustments. One popular adaptation has been adopting technology for business operations, with online accounting software becoming a popular tool for business management today (สถิติการจดทะเบียนธุรกิจประจำเดือนกุมภาพันธ์ 2566, 2566).

Online accounting software refers to computer programs used to manage financial and accounting data of businesses or organizations via the Internet. Users can access and utilize them through websites or applications installed on internet-connected devices such as computers, smartphones, or tablets. Online accounting software offers significant benefits to Thai entrepreneurs, including: 1. Convenience: Entrepreneurs can access their business's accounting and financial data anytime, anywhere via the Internet, eliminating the constraints of being at the office. This makes accounting tasks convenient and not bound by time. 2. Time and resource-saving: Online accounting software reduces manual accounting work, such as using paper and manually inputting data. This saves time and resources in accounting operations. 3. Accuracy and compliance: Online accounting software often includes functions for accurate calculations and verification of financial data to ensure compliance with laws and regulations, providing entrepreneurs with confidence in the accuracy of their accounting data. 4. Reporting and analysis: These software solutions offer functions to generate financial reports and analyze financial data, aiding business decision-making for improved efficiency. 5. Business process improvement: Using online accounting software facilitates tracking and analyzing financial data received from the business, enabling entrepreneurs to enhance business processes for increased efficiency and cost reduction. (Sikka & Willmott, 2010).

The growth of e-commerce businesses in Thailand is trending upward, driven by Thai internet usage behaviours impacting online goods and service sales, which have

expanded. Entrepreneurs are now required to adapt and utilize modern technology in response to changes in consumer online purchasing decisions, anticipating business success in the future. A study by Mahmoud (2018) found that a green marketing mix directly influences purchasing decisions significantly, consistent with Chana et al. (2021), who emphasized the significant influence of the marketing mix on purchasing decisions in improving customer experience and satisfaction in Thai clinics. Similarly, Tanjung (2021), R. Jain and S. Jain (2022), and Yusuf and Matiin (2022) found that the marketing mix significantly influences consumer purchasing decisions. This aligns with the study by พิไลวรรณ อุบลวรรณ (2561), reporting that the marketing mix is an excellent marketing tool/strategy in the digital era. Similarly, ณิชภา ศรีคุณารักษ์ (2565) found that the marketing mix significantly influences product purchasing decisions. In the same vein, นพสร ทานะชั้น และ ดารณี เอื้อชนะจิต (2564), discovered that the marketing mix significantly influences the decision of Thai accounting offices to purchase accounting software. Moreover, other factors affecting online product purchasing decisions include the research by พัศพล เฉลิมบงกช (2564), which found that motivation in terms of engagement, effort, and satisfaction significantly affects purchasing decisions, consistent with the findings of Wu and Yu (2022), where motivation in terms of engagement, goal achievement, and satisfaction significantly influences online product purchasing decisions.

From the origins and significance of causal variables that affect consumer purchasing decisions, studies often examine the marketing mix through the '4Ps', but in the current era, business operations are increasingly transitioning to online services. The suitable marketing tool would likely be the service marketing mix, or '7Ps', which expands upon the original '4Ps'. Motivational variables are usually measured by engagement, effort, satisfaction, and goal achievement. However, research on Maslow's motivation and measuring purchasing decisions using the 5W1H method is relatively scarce, providing a reason to focus research on the relationship between the influence of the service marketing mix and Maslow's motivation on the decision to purchase online ready-made accounting programs in Bangkok Metropolitan Region, as demonstrated in the research conceptual framework (Figure 1). This is expected to benefit Thai entrepreneurs involved in online accounting transactions.

Research Objectives

The research aims to 1. study the service marketing mix, Maslow's motivation, and the purchasing decisions of Thai entrepreneurs in Bangkok and its vicinities regarding the purchase of online ready-made accounting software, 2. investigate the correlation between the service marketing mix and the purchasing decisions of Thai entrepreneurs in Bangkok and its vicinities for buying online ready-made accounting software, 3. explore the relationship between Maslow's motivation and the purchasing decisions of Thai entrepreneurs in Bangkok and its vicinities for purchasing online ready-made accounting

software, and 4. study the influence of Maslow's motivation and the service marketing mix on the purchasing decisions of Thai entrepreneurs in Bangkok Metropolitan Region in buying online ready-made accounting software.

Research Hypotheses

The research hypotheses are as follows: H1: The marketing mix of services correlates with Thai entrepreneurs' decision-making in Bangkok and its vicinities to purchase online packaged accounting programs. H2: Maslow's hierarchy of needs correlates with Thai entrepreneurs' decision-making in Bangkok and its vicinities to purchase online packaged accounting programs. H3: The service marketing mix and Maslow's hierarchy of needs are influentially related to the decision-making of Thai entrepreneurs in Bangkok Metropolitan Region to purchase online packaged accounting programs.

Theoretical Framework and Related Literature

Purchasing Decision Concepts. Purchasing decision refers to the process consumers use to select and buy products or services. This process comprises five stages, starting from 1. recognizing the need, 2. searching for information, 3. evaluating alternatives, 4. making the purchase decision, to 5. post-purchase evaluation (Prasad et al., 2019). Numerous studies over the years have preferred to measure purchasing decisions or purchasing intentions using this method, including Curvelo, et al. (2019), Rizwan et al. (2021), Prakash et al. (2023), Mancher et al. (2023), Arachchi and Samarasinghe (2023). The tool known as 5W1H has also been popular, though to a lesser extent. 5W1H can measure the decision-making process for online product purchases (Almeida et al., 2020). Kotler (1999) mentioned the search for consumer behavior related to purchasing decisions using a 5W1H analysis, which includes Who/Whom: identifying the seller or brand of the product, examining the credibility of the seller or brand, which helps increase the buyer's confidence in the product. What: considering the product's characteristics, quality, and specifications, such as color, size, material, and features, helping the buyer understand the product they are purchasing. When: checking the required delivery time and the best time to buy (such as during promotions or sales) to get the best deal. Where: considering the sales channel, such as a trustworthy website or online platform, to avoid scams or purchasing from unreliable sellers. Why: understanding the reason for purchase, whether a real need or just a desire, comparing it with other products to ensure it's the most valuable purchase. How: Consider the method of purchase, such as payment, delivery, product warranty, etc., and help the buyer plan and prepare for the purchase in the best way possible (Almeida et al., 2019). Therefore, using the 5W1H principle in online product purchasing decisions provides the buyer with comprehensive information and helps reduce the risk of purchasing products that do not meet the expected needs or quality.

Service Marketing Mix Concepts. The Marketing Mix is one of the fundamental concepts in marketing that provides a framework for companies to analyze and plan their marketing strategies effectively to meet customer needs. This concept was first developed by McCarthy (1960) and introduced as the "4Ps," comprising 1. Product, which refers to the goods or services a company offers to its target market to meet customer needs or solve their problems; 2. Price, which involves setting the price of the goods or services, taking into consideration the cost of production, competition, and the customer's ability to pay; 3. Place, which refers to the distribution channels or means of accessing the goods or services, where selecting the right location can increase sales opportunities and convenience of access to the products; 4. Promotion, which involves marketing activities used to communicate with the target market and promote the products or services, including advertising, sales promotion, public relations, and social media marketing. Later, Booms and Bitner (1981) expanded this in the service and digital markets to cover important components that affect operational success and customer service delivery, resulting in the addition of the "3Ps": 1. People, meaning all individuals involved in the service process, including employees and customers, where having skilled employees and good service can add value to the service; 2. Process, referring to all processes involved in delivering the service, where having an efficient process can help deliver quality service on time; 3. Physical Evidence, meaning the physical proof that a service has been provided, including design, decoration, and presentation of the service, which can affect the perception of the service's value. Chana et al. (2021) emphasized the importance of the service marketing mix, stating it directly influences purchasing decisions significantly in terms of improving customer experience and satisfaction. This aligns with research findings by Tanjung (2021), R. Jain and S. Jain (2022), and Yusuf and Matiin (2022), which showed that the service marketing mix has a significant direct influence on consumer online purchasing decisions. Similarly, ป็ณรส มีเพียร และ สายพิณ ปั้นทอง (2566) found that the service marketing mix elements of distribution channels, promotion, and physical evidence significantly influence the decision to reorder cosmetics in Nonthaburi province. Mahmoud (2018) also found that the Green service marketing mix significantly influences online purchasing decisions. Based on the literature review of the aforementioned variables, the research hypothesis can be formulated as follows:

H1: The service marketing mix has a direct positive influence on consumer purchasing decisions

Maslow's Motivation Concepts. Maslow's Theory of Motivation (1943), or Maslow's Hierarchy of Human Needs, comprises five levels of human needs. The first level, Physiological Needs, pertains to the basic human requirements for survival. The second

level, Safety Needs, relates to the need for safety and security. The third level, Social Needs, emphasizes the need for acceptance by others. The fourth level, Esteem Needs, focuses on the desire for personal esteem, recognition, and social stability. The fifth and highest level, Self-actualization Needs, centers on the pursuit of realizing one's own potential. According to a study by Anisha and Kalaivani (2016), Maslow's motivation theory significantly influences purchasing decisions, a finding that aligns with research by Cui et al. (2021), which discovered that Maslow's motivation theory has a significant direct impact on the decision to purchase electric vehicles (EVs) in China. Based on the literature review of the aforementioned variables, the research hypothesis can be formulated as follows:

H2: The Maslow's motivation has a direct positive influence on consumer purchasing decisions.

The Influence of Motivation and Service Marketing Mix on Consumer Purchasing Decisions. Motivation refers to internal factors that drive individuals to engage in certain behaviors. Consumer motivation to purchase services often arises from a need to solve problems or seek satisfaction. It can be categorized into three main types: 1. Rational Motivation: Focuses on the expected benefits from the service, such as saving time, seeking convenience, or desiring quality products. 2. Emotional Motivation: Centers on feelings and emotions, such as wanting to feel good, proud, or accepted. 3. Social Motivation: Emphasizes image and social acceptance, such as wanting to display social status or be accepted by others. However, this study will focus on motivation according to Maslow's concepts and theories. As detailed above, service Marketing Mix (also known as the 7Ps) consists of seven components. Both motivation and the service marketing mix significantly influence consumer purchasing decisions. Specifically, motivation determines what consumers want from a product or service and whether they will decide to purchase it, while the service marketing mix dictates whether the products and services offered meet consumer needs. According to the study by ดาวเดือน อินเดชะ และ ชลธิชา รอดศิริ (2565), emotional and rational motivations significantly impact consumers' purchasing decisions for ceramic products. The most influential elements of the service marketing mix on purchasing decisions were distribution channels, pricing, and the product itself. Similarly, สุรสิทธิ์ อุดมธนาวงศ์ และคณะ (2566) found that emotional and rational motivations significantly affect consumers' purchasing decisions. The most influential elements of the service marketing mix were pricing and promotion. Additionally, พรจิต อรัญยกานนท์ และคณะ (2564) found that the marketing mix and emotional and rational motivations significantly influence consumers' decisions to use gym services in Bangkok. Therefore, this study can establish the following research hypothesis:

H3: Motivation and the service marketing mix have a significant relationship in influencing consumer purchasing decisions.

Research Methodology

Population and Sample. The study population comprises Thai entrepreneurs in Bangkok metropolitan regions, both experienced and inexperienced, who are listed in accounting offices and use online ready-made accounting software from four companies: 1. P.U.N. Intelligent Co., Ltd., 2. M-Party Consulting (Thailand) Public Co., Ltd., 3. Acwise Co., Ltd., and 4. Best Choices Accounting. The exact population size is known to be 1,300 individuals. The sample size was calculated using the Taro Yamane formula, resulting in a representative sample size of no less than 400 individuals. Subsequently, a convenience sampling method was employed, distributing the samples according to the proportion of the population size of each company.

Data collection. This research utilized an online questionnaire developed using Google Forms to collect sample survey data. The questionnaire was divided into four sections: Section 1, covers the general characteristics of the sample, including age, education, type of business, business age, and monthly income of the business. Section 2, concerns the Service Marketing Mix, also known as the 7Ps, which include: 1. Product: The service or offering provided to customers. 2. Price: The amount charged for the service. 3. Place: The locations where the service is available or delivered. 4. Promotion: The methods used to promote and advertise the service. 5. People: The personnel delivering the service and interacting with customers. 6. Process: The procedures and systems used to deliver the service. 7. Physical Evidence: The tangible elements that serve as evidence of the service provided include 26 items (developed from Kotler, 1997). Section 3, discusses motivation, which is developed from Maslow's theory introduced in 1943 called Maslow's Hierarchy of Human Needs. It consists of 5 stages: 1. Self-actualization, 2. Esteem Needs, 3. Belonging and Love Needs, 4. Safety Needs, and 5. Physiological Needs, includes 15 items (developed by Maslow, 1943). Section 4 on purchasing decisions, measured by 5W1H, includes 21 items (developed by Kotler, 1999). Sections 2 to 4 utilize the Likert's rating scale (Likert, 1932) for measurement. Top of Form

Statistical data analyses. This study analyzes statistical data as follows: 1. It examines the general characteristics of the demographic, measured by descriptive statistics, including number and percentage. 2. It studies the service marketing mix, Maslow's motivation, and purchasing decisions, measured by descriptive statistics, such as mean and standard deviation. 3. It investigates the correlation between the service marketing mix and purchasing decisions. 4. It examines the correlation between Maslow's motivation and

purchasing decisions. This study tests hypotheses using Pearson's Correlation Coefficient (r) at a significance level of 0.05. 5. It explores the influence of the service marketing mix and Maslow's motivation on purchasing decisions. Initially, it checks for statistical assumption violations, including 5.1 data normality (Linearity: Skewness, Kurtosis), 5.2 the interrelation of independent variables (Multicollinearity) by considering the values of VIF (Variance Inflation Factor) and the Correlation matrix, 5.3 the independence of errors (Autocorrelation: Durbin-Watson), and 5.4 hypothesis testing through Multiple Regression Analysis, introducing variables into the model by the Enter method and estimating the coefficients of independent variables using the Maximum Likelihood Estimates (MLE) method.

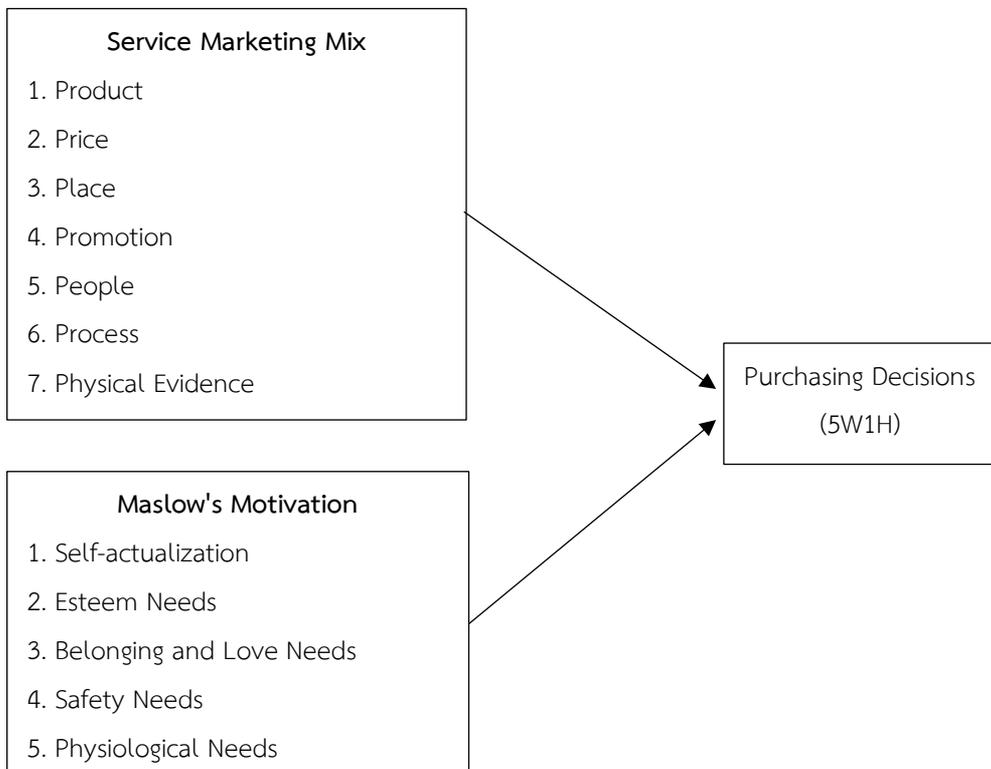


Figure 1 Research Conceptual Framework

Results and Discussions

Results. This study can explain the research results as follows:

1. The general characteristics of the sample show that the majority are females (70%) within the age range of 23-27 years (45%), hold a bachelor's degree (80%), have a business income not exceeding 300,000 baht/month (60%), are in the service business sector (54%), and have been in business for 1-3 years (56%).

2. Regarding the study of the service marketing mix, Maslow's motivation, and the decision to purchase online accounting software, it was found that the overall level of agreement with the service marketing mix was very high (4.43 ± 0.39), with the process (Process) having the highest mean (4.58 ± 0.46). The question with the highest average was "You expect the process of installing and starting to use online accounting software to be smooth in your business" (4.62 ± 0.54). The overall level of agreement with Maslow's motivation was very high (4.42 ± 0.43), with the step making customers feel safe (Safety Needs) having the highest mean (4.56 ± 0.48). The question with the highest average was "You agree with a stable system in operation" (4.64 ± 0.53). The overall level of agreement with the decision to purchase, measured by 5W1H, was very high (4.36 ± 0.39), with "How you think before deciding to purchase online accounting software" having the highest average (4.57 ± 0.52). The question with the highest average was "You agree that there should be complete functions suitable for your own business" (4.63 ± 0.56).

3. The study of the service marketing mix or Maslow's motivation significantly correlates with the decision to purchase online accounting software. Hypothesis testing with Pearson's Correlation Coefficient showed that the service marketing mix has a significantly high positive correlation with the purchasing decision ($p < 0.001$, $r = 0.678$), and motivation has a similarly significant positive correlation ($p < 0.001$, $r = 0.709$), indicating that both the service marketing mix and Maslow's motivation are correlated with the decision to purchase online accounting software. Details are provided in Table 1 and Table 2, Respectively Top of Form

Table 1 The correlation effect of the service marketing mix on the purchase decision of online accounting software programs among entrepreneurs in the Bangkok metropolitan region.

service marketing mix	Purchasing decisions	
	Correlation coefficient (r)	0.678***
	Sig.	0.000

Remarks: *** $p < 0.001$

Table 2 The correlation effect of the Maslow,s motivation on the purchase decision of online accounting software programs among entrepreneurs in the Bangkok metropolitan region.

Maslow's motivation	Purchasing decisions	
	Correlation coefficient (r)	0.709***
	Sig.	0.000

Remarks: *** $p < 0.001$

4. The study of the influence of the service marketing mix and Maslow's motivation on the decision to purchase online accounting software showed no violation of statistical assumptions, with data distribution being normal as per Skewness and Kurtosis within the range of -2 to +2 and -7 to +7 respectively, following the criteria of Hair et al. (2010) and Bryne (2010). The study of variable interrelations (Multicollinearity) showed VIF and Correlation matrix values of 1.789 and 0.615-0.698, respectively, within the recommended criteria. Autocorrelation was considered with a Durbin-Watson value of 1.818, within the acceptable range of 1.5-2.5. Hypothesis testing with Multiple Regression analysis found that strategies for customer access channels, sales staff, physical evidence, making customers feel sincerity and love, and making customers feel safe have a significant positive influence on the decision to purchase online accounting software ($p < 0.001$), with independent variables predicting 60.4% of the purchasing decision, leaving the rest to other variables not studied. Details are provided in Table 3. Top of Form

Table 3 The Influence Relationship Model of Service Marketing Mix and Maslow's Motivation on the Decision to Purchase Online Accounting Software by Thai Entrepreneurs in Bangkok Metropolitan Region.

Predictors	Unstandardized coefficients		Standardized coefficients	t-value Beta	p-value
	B	S.E.			
Constant	0.54	0.18	3.07**	0.002	
Service Marketing Mix					
Product	0.104	0.039	0.138	2.698**	0.007
Price	-0.157	0.046	-0.219	-3.428***	0.001
Place	0.155	0.023	0.287	6.598***	0.000
Promotion	-0.001	0.034	-0.001	-0.029	0.977
People	0.159	0.040	0.180	3.950***	0.000
Process	-0.050	0.043	-0.058	-1.159	0.247
Physical Evidence	0.132	0.039	0.158	3.395***	0.000
Maslow's Theory of Motivation					
Self-actualization	0.118	0.046	0.136	2.585**	0.010
Esteem Needs	0.050	0.038	0.071	1.335	0.183
Belonging and Love Needs	0.190	0.039	0.252	4.891***	0.000
Safety Needs	0.195	0.041	0.238	4.720***	0.000
Physiological Needs	0.103	0.034	0.123	3.024***	0.003
R = 0.777 R ² = 0.604 F = 53.853 p-value = 0.000					

Remarks: *p0.05; **p0.01; ***p0.001

Discussions. First, From the study of the general characteristics of the sample, the majority are females, aged between 23-27 years, with a bachelor's degree. This may indicate a higher interest and understanding in accounting software among women in this age group, along with having a higher level of education, which could be related to the ability to evaluate and decide on purchasing new technology. Furthermore, having a business income of no more than 300,000 baht/month, in the service business sector, and a business age of 1-3 years may reflect the need for using packaged software to help enhance efficiency and business management in the initial stages, such as using accounting software for inventory management, marketing management, etc. Second, the study on the service marketing mix found that the overall agreement level with the service marketing mix was at its highest. When considering individual components, the process had the highest average score. Additionally, when examined by specific items, the statement with the highest average was, "You expect the process of installing and starting to use online packaged accounting software to be smooth in your business." This may be because emphasizing the importance of a smooth and efficient process in service delivery can lead to maximum customer satisfaction, reduce service complexity, increase brand trust, and make it easier to purchase if access to online packaged accounting software is straightforward. This aligns with the research findings of ชิตา เณรยอด (2561) and ธรรมยุทธิ์ จันทร์ทิพย์ (2565), which reported similar results that an easily accessible process significantly affects online product purchasing decisions. The overall motivation according to Maslow's hierarchy was at its highest, and when considering sub-steps, making customers feel secure had the highest average. When examined by specific items, the statement with the highest average was, "You agree with the system's stability in use." This may be due to the need for online packaged accounting software that is easy to understand and requires long usage periods per session, which corresponds with the research findings of ชิตา เณรยอด (2561) showing that software programs that are easy to use and accessible can significantly increase purchasing decisions. This is consistent with the study of Guo et al. (2023), which found that organizing a website layout to be easy to use and aesthetically pleasing significantly impacts customer purchasing decisions. Meanwhile, the overall agreement level with the purchasing decision measured by 5W1H was at its highest, and when considering individual aspects, the point "*How you thought before deciding to purchase online packaged accounting software*" had the highest average. When examined by specific items, the statement with the highest average was, "You agree that it should have all the functions needed for one's own business." This may be because entrepreneurs view the ability to meet business needs as a key factor in purchasing online packaged accounting software. This includes the capability to customize the software to fit the specific operational characteristics of each business. The analysis using 5W1H helps understand what entrepreneurs look for in online packaged accounting software, particularly

the "How" aspect, which has the highest average. It indicates that thinking and assessing the software's capability to meet specific needs is crucial to entrepreneurs. Successful accounting software in the market should have a high degree of customizability, comprehensive functions, and demonstrate the ability to meet the specific needs of a business (Adapted from สิทธิชัย ทรัพย์แสนดี และ ดารณี เอื้อชนะจิต, 2564). Third, The study results indicate that the service marketing mix has a relatively high correlation with the decision-making process for purchasing ready-made online accounting programs. This may be due to the comprehensive components of the service marketing mix influencing consumer purchase decisions. This aligns with research by พัชรารัตน์ เมธีการย์ (2561) and Ubonwan (2018), which found that the marketing mix significantly impacts online product purchasing decisions.

Additionally, a study by Mahmoud (2018) discovered that the green marketing mix also significantly affects purchase decisions, consistent with Chana et al. (2021), who emphasized the importance of the service marketing mix in significantly influencing customer experience and satisfaction, thus affecting purchasing decisions. Tanjung (2021), R. Jain and S. Jain (2022), Yusuf and Matiin (2022) also found that the service marketing mix significantly impacts consumer purchasing decisions. Furthermore, motivation has a similar high correlation with significant impact on decision-making. This may be because Maslow's hierarchy of needs represents an internal motivation influencing consumer behavior, helping clients make informed decisions to purchase ready-made accounting software. This decision-making process is not arbitrary but driven by diverse human psychological needs and responses, making it easier for consumers to make decisions (Elgarhy et al., 2024). This is consistent with research by พัศพล เฉลิมบงกช (2564), which found that implementing the "5Ps" marketing strategy and creating customer inquiry response videos significantly eases the decision-making process for consumers. Similarly, Chanthip (2021) found that motivation through family, friends, or celebrities significantly eases consumer purchasing decisions. Finally, From the study on the influential relationship between the service marketing mix and Maslow's motivation on the decision to purchase online accounting software, it was found that the significant predictive variables include 1. Access to Customers (Place), This may be due to the importance of selecting appropriate channels to reach customers being crucial in creating awareness and interest. Channels that effectively reach customers at the right points can make informing them about products and services easier, thereby supporting the purchase decision. 2. Sales Personnel (People), This could be because sales personnel play a critical role in communicating the quality and benefits of products or services. Knowledgeably skilled sales staff can help build confidence and a positive customer impression. 3. Physical Evidence, This may be because presenting products attractively and positioning them in line with customer needs and expectations can increase the likelihood of a purchase. 4. Making Customers Feel Valued/Impressed (Belonging and Love Needs), This

could be because building good customer relationships by showing sincerity and care can enhance trust and loyalty. 5. Making Customers Feel Secure/Safe (Safety Needs), This may be because making customers feel safe can significantly affect their purchasing decisions.

Several methods by which creating a sense of security can stimulate and increase the chances of purchase include: 1. Trust: Customers often buy from brands they trust and feel confident in. Businesses that can communicate professionalism and provide clear information about their products or services. 2. Data Security: Protecting customer personal information is very important in the digital age. Clear privacy policies and stringent data security measures can make customers feel comfortable transacting with a business. 3. Quality Assurance: Product or service quality certifications or guarantees can make customers feel secure in their purchases, such as money-back guarantees or exchanges for faulty products. 4. Reviews and Customer Endorsements: Customer reviews can increase the confidence of potential buyers. Having positive reviews and high product or service ratings can stimulate purchase decisions. 5. Clear Communication: Providing complete and clear information about products or services, including promptly and professionally responding to customer questions or concerns, can increase feelings of security and confidence (Adapted from สิทธิชัย ทรัพย์แสนดี และ ดารณี เอื้อชนะจิต, 2564).

Conversely, the study found that price factors significantly negatively influence purchase decisions. This may be due to: 1. Perceived Value to Price: Consumers often evaluate the value of software compared to the cost. If the price is too high relative to perceived value, they may hesitate to purchase, especially if there are cheaper or free alternatives available. 2. Budget: The budget may be limited for small businesses or new entrepreneurs. Deciding to purchase expensive software may not be feasible, leading entrepreneurs to opt for free or cheaper software alternatives. 3. Long-term Value: The investment in accounting software may be seen as a high cost in the short term, but some buyers may not see the long-term value or are unsure how much their business will benefit from the software. 4. Complexity and Usability: If the software is highly complex, users may fear that they will need to spend additional time or money on training or technical support, further impacting the actual cost of the software. 5. Comparison with Other Options: There are many accounting software options on the market. Some may offer similar features at a lower price or have different billing models, such as pay-per-use, which may attract more buyers. 6. Future Uncertainty: Businesses may be uncertain about future growth or needs, making them hesitant to invest in expensive software, especially considering future changes or upgrades. 7. Consideration of Total Costs: Besides the cost of the software, there are other expenses such as setup fees, support services, and updates, all of which can increase the net price of the software.

Conclusions and Recommendations

Conclusions. The research findings are summarized as follows: First, Maslow's motivation ($r=0.709$) has a relatively high positive correlation with the purchasing decision, significantly more so than the service marketing mix ($r=0.678$). Second, Access to customers, the need to belong and be loved, safety needs, personnel, and physical evidence significantly influence purchasing decisions. Conversely, the price factor significantly negatively influences the purchasing decision. Finally, the variables studied, which have a significant influence, can accurately predict the decision to purchase online ready-made accounting programs by 60.4%.

Recommendations. First, Given the research findings that Maslow's motivation has a relatively high positive correlation with the decision to purchase online accounting software significantly, recommendations for producers or distributors of online accounting software include: 1. Create awareness about basic needs by demonstrating how the software can meet basic financial and accounting needs of businesses, such as data security, stability, and easy access to information. 2. Highlight the desires for well-being and ownership by promoting how using the software can help businesses operate more efficiently, freeing up time for business development or personal time, and enhancing control and ownership of data. 3. Address the need for esteem and social acceptance by creating campaigns that show how using the software can earn recognition and respect from peers or customers, emphasizing success stories and testimonials from real users. 4. Offer solutions for emotional needs and personal growth, emphasizing support and learning resources to help users develop their skills and grow alongside their business. 5. Customize communication for target groups, using research data to identify the most responsive target groups to the software, and tailor messages and communication channels to match customer needs and behaviors. Second, Following the research indicating that the service marketing mix (7Ps) has a relatively high positive correlation with the decision to purchase online accounting software significantly, recommendations include: 1. Product: Develop features that meet user needs, are easy to use, and flexible enough to be customized for individual business needs. Regularly update the software to keep it modern and responsive to changing needs. 2. Price: Set competitive prices that align with the value received by customers. Offer a variety of pricing packages to accommodate businesses of different sizes and budgets. 3. Place: Provide access through easily accessible online platforms, supported by compatibility with various devices. Distribute products through diverse channels, both online and through partners. 4. Promotion: Employ digital marketing strategies, such as social media marketing, email marketing, and online advertising. Create special promotions like free trials, renewal discounts, and referral bonuses. 5. People: Maintain a skilled and continuously trained team to offer professional customer service, prioritizing excellent customer experience. 6. Process: Streamline the application, setup, and overall usage

processes to be smooth and hassle-free. Offer guidance and support through tutorial videos, online manuals, and forums. 7. Physical Evidence: Build credibility through professionally designed websites and clear product information presentations. Provide evidence of success and testimonials from existing customers, such as security badges, reviews, and case studies. Finally, with research indicating that access to customers, the need to belong and be loved, safety needs, personnel, and physical evidence significantly directly influence the purchasing decision of online accounting software, whereas price factors significantly negatively influence it, recommendations are: 1. Enhance access and visibility, as customer participation and receiving love from using the accounting software can be improved through social media, websites, public relations, and trade shows to reach and attract more customers. 2. Improve data security, as the need for security affects the purchasing decision. Ensure your system is as secure as possible and clearly communicate these security efforts to customers. 3. Training and support from personnel, training staff to help and advise customers professionally. 4. Enhance and emphasize physical evidence, as real-use cases, customer reviews, and case studies can powerfully demonstrate the benefits and safety of the product. 5. Pricing strategy: Considering the negative influence of price on decision-making, flexible pricing strategies, such as pay-per-use offers, customizable packages, or special promotions, should be considered to make the product more attractive and accessible to different businesses.

Recommendations for future research

Suggestions for future research include: 1. A deeper study of Maslow's motivation should be conducted, possibly focusing on a comprehensive understanding of various aspects of motivation. Explore which components of Maslow's motivation most influence purchasing decisions and how they can be applied to increase sales. 2. The impact of the service marketing mix should be examined. Although the service marketing mix correlates less with Maslow's motivation, it still plays a significant role. Future research could focus on understanding how the service marketing mix (e.g., product, price, place, promotion) affects purchasing decisions. 3. Other variables that may influence purchasing decisions should be studied. While the study covers the main factors influencing purchasing decisions, other variables such as consumer trust, emotions, or social trends could also impact purchasing decisions and have not yet been explored. 4. More complex forecasting models should be used. Since the studied variables can predict purchasing decisions with 60.4% accuracy, future research might employ more sophisticated data analysis techniques, such as machine learning or advanced statistical models, to improve the accuracy of predictions. 5. More specific market segments should be explored. Consider studying specific markets or target groups to understand how the studied factors influence in different contexts. This research could potentially refine marketing and sales strategies more effectively.

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