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Global Business
Accounting and Finance Review

Journal Objectives

RMUTT Global Business Accounting and Finance Review (GBAFR) has objectives as follows:

1. To be a source of academic works regarding to business management, accounting and finance for scholars as well as any interested persons from both public and private sectors who can utilize them to reference and apply the knowledge obtained from this journal for both individual and organizational benefits either in national or international level.

2. To be a medium for exchanging knowledge in business management, accounting and finance in aspects of theories, related concepts, modern business management, research techniques and methodology, application of knowledge as well as research experiences among faculty members, academicians, researchers, executives, business persons, students and general people who can bring the knowledge from the journal to create benefits and development to the country.

3. To enhance academic ability of faculty members, academicians, researchers, executives, business persons, students and general people about creative researches and knowledge development for benefiting individual, business, industrial and social demands.

4. To develop the potentials of Rajamangala University of Technology Thanyaburi to have been widely recognized for academics, researches, and academic publication in the international standards and recognition.

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- Accounting aspects including accounting principles, concepts and theories, accounting execution, accounting system, corporate accounting, accounting laws and regulation, accounting auditing, taxation and other related fields,
- Financial aspects including financial, concepts and theories, financial market, instruments, and financial management Investment and other related fields.

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RMUTT Global Business Accounting and Finance Review (GBAFR) will be issued thrice a year with 5-10 academic or research articles. The periods are as follows:

- 1st Issue: January – April
- 2nd Issue: May – August
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RMUTT Global Business Accounting and Finance Review (GBAFR) is an academic journal prepared by Graduate Studies (Ph.D. Program), Faculty of Business Administration, Rajamangala University of Technology Thanyaburi (RMUTT). The GBAFR journal aims to disseminate good academic outputs related to business administration, accounting, and finance aspects of individuals from both within and outside the university. It is an intermediate for exchanging academic views as well as a source for promoting and developing research competency of faculty staffs, academicians, researchers, students, and any persons in terms of business administration, accounting, and finance fields.

This journal published five research and academic papers, and one book review. In addition, each of the research and academic articles presented such interesting concepts, for example, risk management, organizational behavior, accounting and financial knowledge, customer satisfaction, and customer behavior, leading to creating new knowledge to the readers. Therefore, this journal is a channel disseminating the knowledge of business administration, accounting, and finance which related persons could apply it for further benefits.

Lastly, the editorial department and editorial board would like to considerably thank you for supporting and pushing forward this journal to occur and well accomplish. We are hopeful of your good cooperation and continuing support in the future.

Krisada Chienwattanasook, D.B.A.

Editor-in-Chief

Table of Content

ADVANTAGE, USAGE, AND RELATIONSHIP OF ACCOUNTING AND FINANCIAL KNOWLEDGE IN SMALL AND MEDIUM ENTERPRISES

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Abstract

This article presents the use of accounting and financial knowledge, the benefits of using the knowledge of accounting and finance and the relationship between the use and the benefits of accounting and financial knowledge for the small and medium enterprises offering the community products. The respondents of this study were 70 small and medium enterprises which produced community products in Pathumthani province in 7 districts and each district consisted of 10 business. The data were collected by using self-reported questionnaires with quota and snow ball effect sampling. After data collection, the descriptive statistics such as frequency, percentage, mean and standard deviation were employed for data analysis. In terms of hypotheses testing, the Pearson's correlation, and simple and multiple linear regression were used to test the predictive and causal relationships between the use and the benefits of using accounting and financial knowledge.

The study found that most of the respondents have the small and medium enterprises with no more than ten members / employees, earned revenue between $10,000-50,000$ baht, owned the capital investment, employed an accounting officer and conducted corporate accounting. Pearson's correlation indicated that all variables are moderately and highly correlated. The regression model analysis indicated 3 equations with the coefficients as of .768 .673 and .734, respectively.

Keywords: Knowledge of Accounting, Knowledge of Finance, Benefit of Accounting Knowledge, Benefit of Financial Knowledge

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1. Introduction

At present, the small and medium enterprise (SMEs) is one of many forms of business in Thai society. And, it can be said that SMEs is the business model playing an important role in Thailand. One of the reasons for the successful small and medium enterprises in the country is about the support by the government. The government has set up governmental supportive agencies as well as public and private banks to support SMEs in all over Thailand, even in the capital of the country (Chittithaworn, et al., 2011).

Although small and medium enterprises have emerged over the last decade, there are a number of small and medium enterprises that have collapsed in the same period. One of the reasons for the collapse of small and medium businesses is the lack of business knowledge. Knowledge in business operations such as knowledge in marketing, production, finance and accounting, and management. If a business has this knowledge, it will help small and medium businesses to survive. Especially, the knowledge of accounting and finance is probably the basic knowledge that will help businesses know the business status and lead to effective management (Sarapaivanich & Kotey, 2006).

Pathumthani province is a province that contacts with Bangkok, the capital of Thailand. The province is characterized by a combination of urban and rural society because of the current population moved out from Bangkok to live in this province. Pathumthani province currently consists of 7 districts, namely, Muang Pathum Thani District, Khlong Luang District, Thanyaburi District, Nong Suea District, Lat Lum Kaew District, Lam Luk Ka District and Sam Khok District. The classification of small and medium businesses is divided into 5 categories, according to the nature of the product, including 1) food 2) beverage 3) clothes and apparel 4) souvenirs and decorations and 5) non-food-and-drink herbs (Information and Communication Section, 2017).

In this study, the researchers are interested in studying the group of small and medium enterprises producing and offering the OTOP products. The word "OTOP" is an acronym for One Tumbol One Product. These businesses are characterized and formed by the small group of people Nong khai Community Development office, (2017). The small and medium enterprises of Pathumthani are likely to be interesting for this study because of the diverse social features as mentioned above. In addition, this study focuses on analyzing the use of accounting and financial knowledge, the benefits of the use of financial and accounting knowledge and the relationship between the use of knowledge and the benefits gained from the knowledge.

2. Objectives

1. To know the level of use of accounting and financial knowledge and benefits from the use of accounting and financial knowledge.

2. To analyze the relationship between the use and benefit of the use of accounting and financial knowledge.

3. Literature review

Knowledge of accounting and finance can be divided into two groups, namely, accounting knowledge and financial knowledge. Accounting knowledge starts by understanding the routine accounting (Burke et. al., 2003; Wirapri & Leekpai, 2004; Khawnngen, 2005; Sirikutta et. al., 2007; Pengsuwan et. al, 2010; Hiranrassamee et. al., 2012). The steps used to prepare a daily account can include as follows:

1) Receive the supporting documents including the receipts, payment request form, credit sale form, raw materials receipt.

2) Record the transactions in accounting for cash items and non-cash items.

3) Record the sale of goods and production costs with calculating the profit from the production.

4) Create the sub account such as member and share registration, product control registration, raw material control registration, fixed asset accounting, receivable sales accounting.

5. Create a summary of the accounting cycle which it includes a balance sheet and a income statement.

From the above mention, it can be concluded that accounting knowledge can cover the financial statements related to owners' equity, value added tax (VAT), cash, account receivable, bills of exchange, inventories account, and payment systems.

Knowledge related to fundamentals of financial management is another important aspect that entrepreneurs need to have in order to operate the business more profitable and productive. In general, the source of capital investment of an entrepreneur can be divided into 2 main parts including internal capital, which is the savings of the entrepreneur, and external sources of funds, which are deriving from debt consolidation or borrowing (Chinpaisan, 2009; Bunturat et. al., 2010; Nirapornkul et. al., 2010; Leenothai, 2011; Pimpat, 2011)

The debt of the entrepreneurs can be derived from the commercial banks, credits from manufacturers, loans from suppliers, loans from other financial institutions besides the commercial banks and lastly, informal borrowing (Sangson & Kongsawadkiat, 2009). The entrepreneurs need to have sufficient financial and information backgrounds to decide on which funds to use and borrow, in order to have low financial costs and long enough period to pay back. However, there are a number of local entrepreneurs who are traditionally borrowing money at high interest rates from informal borrowing sources since it is easy access and receive the finance (Ounhanaa, 2003). With that, it is so interesting to study that how entrepreneurs in these communities can access the capital resources in a formal system, not in the informal borrowing, with lower interest rates (Sarapaivanich & Kotey, 2006).

As aforementioned point, the researchers can conclude that the important aspects related to business finance used in this research can include cash management, cash flow management, account receivable management, investment management and value of money by time.

4. Research Framework
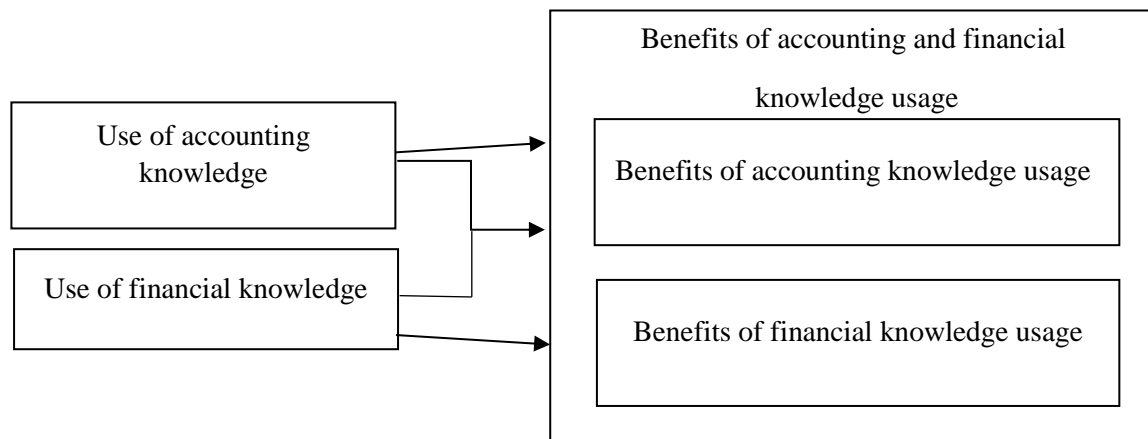
Figure 1 Research Framework

5. Research Methodology

This research uses exploratory research model, studying the small and medium enterprises in Pathumthani province. Details of the research methods are as follows.

5.1 Study Area

The population and samples are derived from Pathumthani province. In data analysis, the research is done at the Faculty of Business Administration, Rajamangala University of Technology Thanyaburi, Pathumthani province.

5.2 Population and samples

The population of this research ware the small and medium enterprises, located in Pathumthani Province. The number of businesses cannot be known exactly even all of the small and medium businesses are listed on the web site of Pathumthani Province. However, from randomized trials, it was found that some enterprises that ware listed on the web ware not accessible or identical. With that, the researchers determined that the population of this research is unknown.

For the sample size, the researchers do not know the exact number of population. Then, the researchers employed Cochran (1953). However, the resulted number of Cochran (1953) yielded in large samples and it was difficult to find a business on demand. Therefore, the survey was conducted with respondents who were willing to provide information. As the results, the researchers had set a sample of 70 businesses.

For the method used to determine the number of samples to collect data, the researchers employed the quota sampling method by dividing Pathumthani province into 7 districts and assigned each district to collect data for 10 businesses. Then, the total businesses to be collected were of 70 businesses. In terms of collecting data, the researchers used snowball effect. The researchers started from the first business in each district and inquired for advice of the next business. The snow effect had been used until the data had been successfully collected.

5.3 Data Analysis

Statistics used for data analysis can be included as follows.

1. Descriptive statistics: It included frequency, percentage, mean and standard deviation in order to describe the data related to demographic characteristics of the respondents and business of the use of accounting and financial knowledge and the benefits of accounting and financial knowledge usage.

2. Inference statistics: It included Pearson correlation, and simple and multiple regression analysis in order to analyze the relationship between variables and predictors.

6. Research Results

The demographic characteristics of the respondents are as follows.

Table 1 Demographic characteristics of the respondents

Demographic characteristics		Person (s)	Percent
Gender	Male	20	28.6
	Female	50	71.4
Education	Lower than Bachelor's Degree	39	55.7
	Bachelor's Degree	24	34.3
	Higher than Bachelor's Degree	5	7.1
	Unknown	2	2.9
Position	Head / Business Owner	39	55.7
	Member / Staff	28	40.0
	Others	1	1.4
	Unknown	2	2.9

The Table 1 shows that among the respondents, 71.4% were female, 55.7 percent had degree lower than Bachelor's Degree and 55.7% were the head/ business owner.

Table 2 Characteristics of small and medium enterprises of the respondents

SMEs Characteristics		Person (s)	Percent
Number of Employees / Members	Less than 10 persons	47	67.2
	Between 10 – 20 persons	14	20.0
	More than 20 persons	5	7.1
	Unknown	4	5.7
Capital Amount	Less than 10,000 baht	14	20.0
	10,000 – 50,000 baht	34	48.6
	More than 50,000 baht	15	21.4
	Unknown	7	10.0

Table 2 Characteristics of small and medium enterprises of the respondents (Cont.)

SMEs Characteristics		Person (s)	Percent
Investment Source	In-group / Self	57	81.4
	Fund	4	5.7
	External sources	2	2.9
	Unknown	7	10.0
Operation Duration	Less than 5 years	13	18,5
	Between 5 – 10 years	30	42.9
	Between 11 – 15 years	9	12.9
	More than 15 years	10	14.3
	Unknown	8	11.4
Accountants Employment	Have	44	62.9
	None	22	31.4
	Unknown	4	5.7
Conducting corporate accounting	Have	53	75.7
	None	12	17.2
	Unknown	5	7.1

The Table 1 shows the characteristics of small and medium enterprises among the respondents that 67.2 percent the entrepreneurs had employees/members less than 10 persons, 48.6 percent the entrepreneurs had capital amount between 10,000 – 50,000 baht, 81.4 percent the entrepreneurs obtained sources of investment from in-group / self, 42.9 percent the entrepreneurs operated the business between 5 – 10 years, 62.9 percent the entrepreneurs employed accountants and 75.7 percent the entrepreneurs had the corporate accounting.

Table 3 Distribution channels

Distribution Channels	Person(s)	Percent
Selling products through the Internet	0	0.0
Selling products through the media (non-internet)	2	2.9
Selling products at the store	12	17.1
Selling products at the market	18	25.7
Selling products at manufacturing sites	59	84.3

Table 3 shows that 84.3 percent of the respondents in the medium and small businesses were selling their products at manufacturing sites, followed by 25.7 percent were selling at market, 17.1 percent were selling through the store and 2.9 percent were selling through the media (non-internet). However, from the survey, there is no selling through the Internet even the Internet is so popular and has been used worldwide.

Table 4 Levels of accounting knowledge

Items	Number of Respondents	Mean	Standard Deviation	Skewness	Kurtosis
Financial statement	70.00	3.83	0.96	-0.05	-1.28
Asset	70.00	3.81	1.09	-0.78	0.10
Liability	69.00	3.55	1.06	-0.51	0.08
Ownership (Capital)	70.00	3.81	0.98	-0.56	-0.20
Income	69.00	3.93	0.99	-0.51	-0.40
Expenses	70.00	3.97	0.96	-0.54	-0.26
VAT	69.00	3.28	1.17	-0.73	-0.42
Inventory Management	69.00	3.88	1.02	-0.53	-0.48
Check	69.00	3.07	1.09	-0.50	-0.32
Bill	69.00	3.03	1.20	-0.64	-0.74

From Table 4, it was found that the respondents had accounting knowledge in all aspects in high level, except knowledge related to VAT, checks and bills. The highest mean score was given to the knowledge related to expenses and income, respectively. The lowest mean score was given to knowledge related to bill and checks, respectively. The Skewness and Kurtoses values were between –2.00 and +2.00 which considered acceptable to prove normal univariate distribution (George & Mallery, 2016)

Table 5 Levels of financial knowledge

Items	Number of Respondents	Mean	Standard Deviation	Skewness	Kurtosis
Cash management	69.00	4.00	0.97	-1.00	1.07
Cash flow management	64.00	3.86	0.77	0.25	-1.28
Account receivable management	64.00	3.55	1.10	-0.87	0.30
Investment management	64.00	3.81	0.91	-0.01	-1.11
Value of money by time	64.00	3.64	0.93	-0.55	0.57

From Table 5, it was found that the respondents had financial knowledge in all aspects in high level. The highest mean score was given to the knowledge related to cash management. The lowest mean score was given to knowledge related to account receivable management. The Skewness and Kurtoses values were between –2.00 and +2.00 which considered acceptable to prove normal univariate distribution (George & Mallery, 2016)

Table 6 Benefits of accounting knowledge usage

Items	Number of Respondents	Mean	Standard Deviation	Skewness	Kurtosis
Financial statement	70.00	3.93	0.97	-0.25	-1.21
Asset	69.00	4.03	0.94	-0.83	0.44
Liability	69.00	3.67	1.04	-0.66	0.53
Ownership (Capital)	68.00	3.94	0.90	-0.65	0.45
Income	69.00	4.22	0.82	-1.25	2.52
Expenses	69.00	4.13	0.92	-0.85	0.42
VAT	69.00	3.38	1.16	-0.96	-0.06
Inventory Management	69.00	4.10	0.89	-0.97	1.05
Check	69.00	3.32	1.19	-0.86	-0.11
Bill	70.00	3.10	1.14	-0.80	-0.50

From Table 6, it was found that the respondents had benefits of accounting knowledge usage in all aspects in high level, except knowledge related to VAT, checks and bills. The highest mean score was given to the items related to income and expenses, respectively. The lowest mean score was given to knowledge related to bill, checks and VAT, respectively. The Skewness and Kurtoses values were between -2.00 and $+2.00$ which considered acceptable to prove normal univariate distribution (George & Mallery, 2016)

Table 7 Benefits of financial knowledge usage

Items	Number of Respondents	Mean	Standard Deviation	Skewness	Kurtosis
Cash management	69.00	4.03	0.87	-0.87	1.05
Cash flow management	64.00	4.02	0.77	-0.25	-0.65
Account receivable management	64.00	3.63	1.06	-0.91	0.52
Investment management	64.00	4.05	0.81	-0.27	-0.90
Value of money by time	64.00	3.80	0.84	-0.59	0.88

From Table 7, it was found that the respondents had benefits of financial knowledge usage in all aspects in high level. The highest mean score was given to the items related to investment management. The lowest mean score was given to items related to account receivable management. The Skewness and Kurtoses values were between -2.00 and $+2.00$ which considered acceptable to prove normal univariate distribution (George & Mallery, 2016)

The next is the research results from the correlation analysis between the use of accounting knowledge, the use of financial knowledge, the benefits of accounting knowledge usage, and the benefits of financial knowledge. In addition, the reliability test of the variables used in this study had also displayed. The details are given in the following tables. The Skewness and kurtoses values were between –2.00 and +2.00 which considered acceptable to prove normal univariate distribution (Qeorge & Mallery, 2016)

Table 8 Mean, Standard Deviation and Alpha of Knowledge and Benefit of Accounting and Finance

Items	Mean	Standard Deviation	Alpha
Use of accounting knowledge (CAC)	3.608	.641	.802
Use of Financial knowledge (CFI)	3.777	.774	.785
Benefit of accounting knowledge usage (UAC)	3.777	.569	.769
Benefit of financial knowledge usage (UFI)	4.029	.745	.737
The overall benefit of accounting and financial knowledge usage (UALL)	3.899	.565	.804

From Table 8, the respondents of the small and medium enterprises had knowledge in accounting and finance in high level and also benefits of accounting and finance knowledge usage in high level. The benefits of financial knowledge gained the highest level; meanwhile, the use of accounting knowledge is the least level. In terms of the reliability test of the variables, the Cronbach's alpha coefficient of the five variables was higher than .7. The overall benefits of accounting and finance knowledge had highest value; in the meantime, the use of financial knowledge obtained the lowest value. However, all variables in this study were acceptable for futher analysis.

Table 9 Correlation between knowledge usage and benefits

Variable	CAC	UAC	CFI	UFI	UALL
CAC	1	.868**	.602**	.468**	.748**
UAC		1	.482**	.474**	.817**
CFI			1	.821**	.782**
UFI				1	.896**
UALL					1

CAC = Use of accounting knowledge; UAC = Benefit of accounting knowledge usage; CFI = Use of Financial knowledge; UFI = Benefit of financial knowledge usage; UALL = Overall benefit of accounting and financial knowledge usage

** Significant level as of 0.01

Table 9 shows that the benefits of accounting knowledge was correlated with the use of accounting knowledge in a high level. The benefits of accounting knowledge was correlated with the use of financial knowledge in a moderate level. The benefits of accounting knowledge was correlated with the benefits of using financial knowledge in a moderate level. The benefits of using financial knowledge was correlated with the use of accounting knowledge in a moderate level. The benefits of using financial knowledge was correlated with the benefits of accounting knowledge. The benefits of using financial knowledge was correlated with the use of financial knowledge in a high level. The benefits of both the use of accounting and financial knowledge was correlated with the use of accounting knowledge and financial knowledge in a high level. Lastly, the overall benefit was correlated with the use of knowledge and benefits in a high level. All value of coefficient (r) presented not higher than .9 which went that the data can be brought to stay next step (Tabachnick & Fidell, 2001)

From the analysis of correlation in the above table, the researchers then employed the variables to analyze causal relationship and prediction by using the regression model analysis. The results are shown in Table 10 and 11, respectively.

Table 10 Results of simple regression analysis predicting the benefit of accounting knowledge usage

Variables	B	S.E.	β	t-value	p-value
Constant	.903	.196		4.600	.000**
CAC	.794	.053	.876	14.879	.000**
R²	.768				
F	221.374**				

** Significant level as of 0.01

From Table 10, the simple regression analysis showed that there was only one variable named "use of accounting knowledge" can be used to predict the benefits of accounting knowledge usage. The equation can be generated as follow.

$$UAC = .903 + .794CAC \qquad\qquad (1)$$

Table 11 Results of simple regression analysis predicting the benefit of financial knowledge usage

Variables	B	S.E.	β	t-value	p-value
Constant	1.047	.259		4.047	.000**
CFI	.789	.067	.821	11.756	.000**
R²	.673				
F	139.199**				

** Significant level as of 0.01

From Table 11, the simple regression analysis showed that there was only one variable named "use of financial knowledge" can be used to predict the benefits of financial knowledge usage. The equation can be generated as follow.

$$UFI = 1.047 + .789CFI \qquad (2)$$

The analysis of factors affecting the overall of benefits of accounting and financial knowledge usage can be displayed in the below table.

Table 12 Results of multiple regression analysis predicting the overall of benefits of accounting and financial knowledge usage

Variables	B	S.E.	β	t-value	p-value
Constant	1.047	.219		4.774	.000**
CAC	.380	.058	.519	6.520	.000**
CFI	.392	.071	.437	5.497	.000**
R^2	.734				
F	90.862**				

** Significant level as of 0.01

From Table 12, the regression analysis showed that there were two variables named "use of accounting knowledge" and "use of financial knowledge" can be used to predict the overall of benefits of accounting and financial knowledge usage. The equation can be generated as follow.

$$UALL = 1.047 + .380CAC + .392CFI \qquad (3)$$

7. Conclusion, Discussion and Recommendations

7.1 Conclusion and discussion

From the study, it was found that most of small and medium enterprises focused on accounting and finance knowledge which the results yielded in high in all aspects. The is because the entrepreneurs must understand about accounting such as financial statement, asset, liability, ownership (capital), income, expenses, vat, inventory management, check and bill. Also, the entrepreneurs need to understand cash management, cash flow management, account receivable management, investment management and value of money by time. This result matched with the study regarding Mohamed, & Lashine (2003). Their study found that in doing business, the entrepreneurs must understand about the accounting and financial as it is believed it can help business operation successful.

In terms of correlation study, it was found that the use of knowledge had moderately correlated with the benefits of knowledge usage. In the meantime, the relationship between the benefits of accounting knowledge usage and the use of accounting knowledge, and the relationship between benefit of the financial knowledge and the use of financial knowledge are highly correlated. This study matched with the study Lusardi, Mitchell & Curto (2010) who mentioned about their research that people needed to have keep themselves knowing about the financial literacy. In addition, Vera-Munoz, Ho & Chow

(2006) who mentioned that enhancing knowledge sharing in public accounting firms can be done to help increase the benefits to the organizations.

In the study of regression analysis, it is found that the benefits of accounting knowledge usage can be predicted by the use of accounting knowledge. Also, the benefits of financial knowledge usage can be predicted by the use of financial knowledge. Lastly, the overall of benefits of accounting and financial knowledge usage can be predicted by the use of financial and accounting knowledge. This is because that knowing about the accounting and financial aspects will help the entrepreneurs. The accounting aspects including financial statement, asset, liability, ownership (capital), income, expenses, vat, inventory management, check and bill can help create benefit to the organization. In addition, the financial aspects including cash management, cash flow management, account receivable management, investment management and value of money by time. The study matched with Uyar & Güngörmüş (2013) studying about the perceptions and knowledge of accounting professionals on IFRS for SMEs: Evidence from Turkey. In addition, Sarapaivanich, & Kotey (2006) mentioned that financial information quality on ability to access external funds and performance of SMEs in Thailand.

7.2 Recommendations

7.2.1 Recommendations for practitioner

1) In order to gain the benefits of operating the business, especially, related to the financial and accounting, the entrepreneurs should utilize more about the financial and accounting knowledge.

2) In order to maximize the benefit of business management in terms of accounting, the entrepreneurs should study and obtain the knowledge related to the accounting, especially in terms of income, expenses, inventory management, asset, ownership (capital), financial statement, liability, VAT, check and bill.

3) In order to optimize the benefit of business management in terms of finance, the entrepreneurs should study and obtain the knowledge related to the finance, especially in terms of investment management, cash management, cash flow management, value of money by time and account receivable management.

7.2.2 Recommendation for future research

1) According to the study focusing on survey questionnaires, therefore the future research should focus on interview in order to get the in-depth detail related to accounting and finance.

2) This research focused on the small number of samples. Therefore, the future research must expand the size of the sample in order to see more detail responded by the different size of samples.

3) There is only one province be selected in this study. The next research can focus more study areas. The different area may yield the different result.

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RISK ASSESSMENT OF CHEMICALS LEAKAGE IN STORAGE TANK: A CASE STUDY OF FACTORY IN SARABURI PROVINCE

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Abstract

This article aimed at analyzing and identifying the hazards by assessing the risk of chemical spills of a plant in Saraburi. The data had been correct through the Walk-Through Survey technique and related study, document and research. The fault tree analysis (FTA) and risk assessment had been employed to analyze the data and recommend the guidance of reducing the risk and potential hazards. The results showed that the cause of chemical leakage was from the operation and the damage of the tanks, chemicals and components. In addition, causes from operation can also be divided into 2 sub-causes that can lead to chemical leaks, these can include operational standards and workers' understanding toward the correct practice of chemicals. Therefore, the preventive and corrective approach for this study consists of 3"E" engineering principles. Firstly, the engineering approach is necessary to assess the risk when changes or related activities occur in the work process. Secondly, the education approach has shown that there is a need to provide training program in enhancing the worker's understanding towards the hazardous chemical usage. Lastly, the enforcement is defined as a standard of safe operation, including control measures forcing worker to strictly follow.

Keyword: Risk Assessment, Chemicals Leakage, Saraburi Province

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1. Introduction

A study of chemical leaks from a storage tank from a case in Saraburi plant found that most of possibility of chemical leaks is from the process of generating electricity and steam. The production process involves a lot of parts, such as production control, such as electricity and steam, human resource, cost control, and environmental and safety management. Especially in terms of security, the organization must control the hazards that may occur in the workplace associated with the chemical in the plant. In addition, the organization must prevent the potential problems and impact communities in the immediate vicinity. To prevent accidental work that could result in direct and indirect loss, the organization must analyze the risk of chemical hazards by using the hazard identification techniques which are governed by the laws of Thailand. In line with this, the researcher is interested in studying about the risk assessment of chemicals leakage in storage tank by using the fault tree analysis (FTA) in order to find out how to prevent future accidents (Department of Industrial Works, 2003).

2. Research objectives

This study had objectives to analyze and identify the hazards of chemicals and risk by assessing the risk of chemical spills of a plant in Saraburi and recommend the guidance of reducing the risk and potential hazards.

3. Related research and theories

3.1 Risk assessment

Risk assessment refers to the process of analyzing the underlying causes that represent the individual circumstances of an accident. The results of the analysis will be in the form of risk level. This is based on the results of the chance and severity of each situation. The most commonly used technique for analysis is the fault tree analysis (FTA), a tool used to identify hazards that are critical to accidents that occur or are expected to occur. The FTA is a tool that can be used to analyze the cause of accidents by thinking backward to the root causes based on a logically based principle. This technique starts from the analysis of accidents or serious accidents that occur or are expected to occur by considering the first occurrence of events and seek out the sub events of that causes of accidents. The process will be terminated when the cause of the incident is profoundly found to be the causes of a defect in the machinery or a failure of the operation (Simachokedee & Chalermjirarat, 2007).

The risk assessment process is an analysis of the potential and severity of identified hazards. This may cause fire, explosion or chemical leakage. The risk assessment is the way to rank the risk degree which starts from a low level of risk or an unacceptable risk in order to control the risk. The risk assessment uses the following criteria (Department of Industrial Works, 2003):

1) Consider the chance of occurrence by setting 4 opportunity level identifying the more or less chance of harm, as shown in Table 1.

2) Consider the severity of incidents of how much the impact on individuals, communities, property or the environment is likely to be. The severity level is rated as 4 levels as shown in Table 2.

3) Manage the risk level by considering the outcome of the opportunity level with being multiplied by the severity of the impact on the individual, community, property or environment. Then, compare the risk level. If the risk level is higher than others, that risk will be selected as the risk to be assessed. The level of risk is classified into four levels, as shown in Table 3.

Table 1 Levels of chance of harm events

Level 1	There is no chance of harm occurrence within 10 years or more.
Level 2	There is low chance of harm occurrence, such as occur 1 time within 5-10 years.
Level 3	There is moderate chance of harm occurrence, such as occur 1 time within 1-5 years.
Level 4	There is high chance of harm occurrence, such as occur 1 time within 1 year.

Table 2 Consideration of severity of dangers and impacts

Level	Severity	Impact			
		Individual	**Community**	**Environment**	**Property**
1	Low	Slight injury at the need of first aid only	There is no or less impact on the community.	There is no or less impact on the environment.	There is no or less impact on the property.
2	Moderate	Injury at the need of medical treatment	There is impact on the community and requirement of short recovery.	There is impact on the environment and requirement of short recovery.	There is moderate impact on the property, but it can continue operating.
3	High	Severe injury	There is impact on the community and requirement of longer recovery.	There is severe impact on the environment and requirement of longer recovery.	There is high impact on the property and it cannot continue operating.
4	Highest	Severe injury at the level of disordered level	There is severe impact on the community and requirement of solution from governmental agencies.	There is highly severe impact on the environment and requirement of longer recovery.	There is high impact on the property and entire production must not be operated.

Table 3 Risk level definition

Risk Level	Result	Definition
Level 1	1 – 2	Rare risk
Level 2	3 – 6	Acceptable risk, but the control measurement must be reviewed.
Level 3	8 – 9	High risk, the risk reduction measurement must be manipulated.
Level 4	12 –16	Unacceptable risk, the entire production must be stopped and immediate solution must be manipulated.

3.2 Problem solution and risk reduction

The accident is based on the interaction between the three components, including person, machine and environment. The first is "person". In the production of each piece, the workers need to decide which one to perform in order to accomplish their goals. In order to make a decision, one must always take the risk. Therefore, the workers must have sufficient information to choose how they will work to achieve their goals. The main cause of the risk of dust explosion in the baking cassette is the welding. This will cause the source of ignition or heat in the production process (Chuenbarn & Hansupalak, 2012). In addition, the meeting among the staff in aluminum injection molding section before the start of the work can help reduce the accident (Mongkoltae, Sudsakorn & Srinophakun, 2009). The second is the machine. The machine or equipment used in the production must be ready and safe to operate. If the equipment or machinery is poorly designed or lack good maintenance, it will cause malfunction. This will lead to accidents. Indeed, the equipment or machinery for aluminum injection molding should be checked daily and monthly. Machine maintenance is required for a 6month and 1 year inspection. Also, the mold testing must be performed at all times and the machine or equipment must be sufficient for the work (Mongkoltae, Sudsakorn & Srinophakun, 2009). Lastly, the third is the environment. The work environment is an important factor that causes the operator to crash in the workplace and it results in an accident.

4. Research Methodology

This research is an action research. The details of research operation are as follows.

4.1 Research tools

Research tools consists of risk assessment and hazard identification. It applied from the Department of Industrial Works regulations on hazard identification, risk assessment and risk management plan (2000) (Department of Industrial Works, 2003).

4.2 Research operation

4.1.1 Study, research and collect documents related to the use and storage of chemicals in the production process.

4.1.2 Scope the study by analyzing the chemical process in the production process to achieve research objectives.

4.1.3 Collect the data and record the study in the field with the Walk-Through Survey technique and use the risk assessment and hazard identification to collect information for hazard identification and suggest the risk prevention and recommendation.

4.1.4 Summarize and analyze the data from risk assessment by using descriptive analysis and interpreting the results to be consistent with the research objectives.

4.3 Scope of the study

This research aimed assessing and identifying risk and hazard of chemicals by considering the study, research and documents related to the use and storage of chemicals in the production process as well as the observation of workers' operation in tne prodiction process. In this study, the researcher lacks the interview of related person. In addition, the study area of this research is limited to the area of production part including the other parts such a management division is ignored. Lastly, the technique used in data analysis is only the employment of the the fault tree analysis (FTA).

5. Results

This study uses the fault tree analysis (FTA) as the risk assessment by assessing the risk of hazardous chemical spills to determine the hazardous substances that can affect the health of the person in the area and the surrounding environment. The FTA methods can be used to analyze risks and to isolate them based on factors and situations. This study can be explained in Table 4 and Figure 1. The result of this study indicated that the occurrence of chemical spills is caused by the operation and the damaged chemical containers and components. In addition, operation causing the risk can also be divided into sub-causes that lead to chemical leaks, including operational standards in the work places. The results showed that there are no standards or correct practices for the chemicals usage. Also, the workers do not understand or know about the hazards of chemicals before they start working.

Table 4 Factors and situations of chemical leaks from storage tank

Group of Factors	Situation (s)
1) physical factors	1.1) Leakage / deterioration tank
	1.2) Good quality rubber ring
	1.3) Untighten pipe
	1.4) Problem at automatic control system

Table 4 Factors and situation of chemical leaks from storage tank (Cont.)

Group of Factors	Situation (s)
2) personal factors	2.1) Erroneous operation
	2.2) Lack of supervision from the supervisor
	2.3) Lack of danger awareness communication
	2.4) Lack of operation understanding
	2.5) Lack of understanding on chemicals danger
3) Operation factors	3.1) Lack of correct operation standard
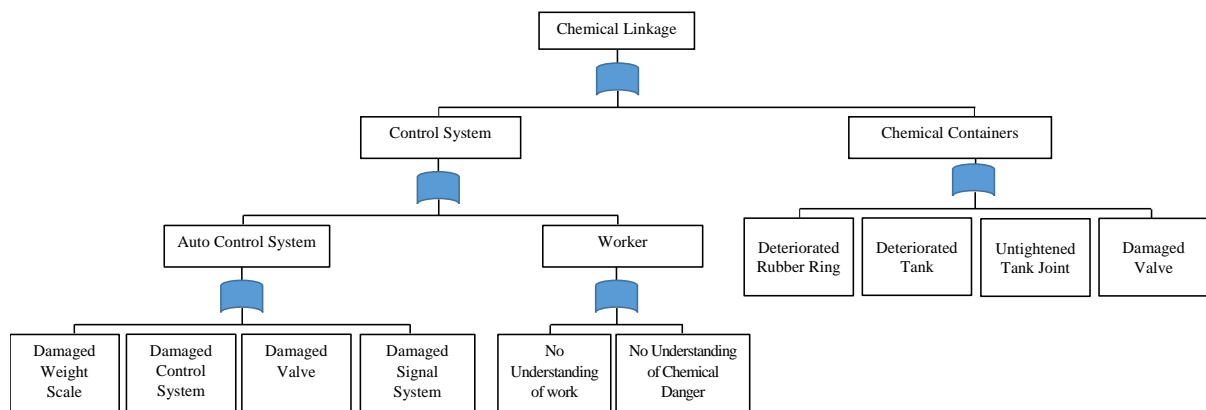
Figure 1 Chemical leakage risk assessment by using fault tree analysis techniques

Risk assessment using the FTA technique, as illustrated in Figure 1, can be used to identify the cause of an accident in various reasons and to cover the risks that could lead to more effective accident prevention. In addition, the researcher assessed the risks according to hazard identification and risk assessment which the details are shown in Table 5.

Table 5 Risk factors for chemical leaks by using fault tree analysis techniques

Causes	Opportunity	Severity			
		Individual	Community	Environment	Proerty
Deteriorated tank	2	3	2	2	2
Deteriorated tank assembly equipment	3	3	2	2	2
Untighten pipe	3	3	2	2	2
Automatic control system problems in the weighing machine.	2	2	2	3	3
Problem with the alert signal	2	2	2	3	3

Table 5 Risk factors for chemical leaks by using fault tree analysis techniques (Cont.)

Causes	Opportunity	Severity			
		Individual	**Community**	**Environment**	**Proerty**
Worker not understanding the operation method	3	3	3	3	3
Worker not understanding the hazards of chemicals	3	3	3	3	3
Lack of operation standard	3	2	2	2	2

When the researcher know about the risks and probabilities of chemical leaks, the researcher must utilize the results to set the plan and measures to reduce accidents or losses in order to create the prevention and problem solution. The prevention and problem solution can include 3"E" engineering principles, namely engineering, education and enforcement. In engineering part, the study found that organization must assess risk when the changes in activities occur in the work process. In education part, the organization must provide the training program to the workers to review the knowledge and understanding of hazardous chemical relevance. And in terms of enforcement, the organization must determine how to operate safely by providing the control measurement to enforce the workers to strictly follow. The details are shown in Figure 2-4, respectively.

Figure 2 Daily monitoring and observing the machines

Figure 3 Training program on risk assessment and operation related to chemical hazards

Figure 4 Training program on emergency preparedness for chemical spills

6. Conclusion, Discussion and Recommendations

6.1 Conclusion and discussion

From the study done by the fault tree analysis (FTA), the results indicated that the risk is in high level (Level 3) which it consisted as of following situation including 1.4) the automatic control system problems, 2.1) the employees misbehaving and 3.1) the none of standard operating procedures. The researchers have chosen the underlying causes of accidents due to lack of proper operating regulations or standards because the operating regulations or standards to prevent the accidents are very important. If there are no control measures and standards and the risk reduction is fail, there will be a great risk occurrence severely affecting the operation and organization. The results of this study are consistent with the study of leakage of ammonia from storage tank in frozen seafood factory. The reasons behind this leakage can cover, for instant, joints, pipes, rust, corrosion at the connection point, disoperation cooling valves and voltage, defective staff, broken tanks and worn-out tire rings. The results of this study can lead to set the evacuation measures or escaping behind the behind or inside the building as well as the emergency plans for chemical incidents (Rukkhamon, Thongyai & Maneelok, 2013).

In addition, the results of the study are consistent with the study of risk assessment about the linkage of exploration materials with natural gas production for road transport which found that most of risk occurrence is related to the lack of specific operation requirements (Dapthuk, 2014). From this study result, it can affect the manipulation of risk management plan.

The results of this study also indicated that the hazard assessment of industrial chemical laboratories presents a high level of risk, which may result in a fire or explosion hazard from the classification of hazardous chemical storage. The results of this study, as a result, can generate the accident prevention and reduction measurement (Petsungnern et. al., 2016). Also, a risk assessment of exposure to chemicals has also found that in the chemical laboratory, there are various workers who need to know the details of the correct operation procedures, including the operating manual (Husin et. al., 2012). The study results done by Dapthuk (2014) showed that the assessment of the risk of leakage of gas from power plants requires the establishment of surveillance measures and the preparation for an

emergency situation to prevent accidents or incidents that may occur (Shao & Duan, 2012). The study done by Vichien and Karnchana (2012) found that accident prevention can be applied with the engineering principles including engineering, education and enforcement. From that, the researcher can conclude that the workplace safety risk assessment is a fundamental factor in improving quality of work and encourage entrepreneurs to create safety for workers which this conclusion can be consistent with the study done by Bunprom and Thirawanutpong (2013).

6.2 Recommendations

6.2.1 Recommendations for practitioners

1) Risk management must be accomplished with the involvement of the management and operational departments.

2) After the implementation of risk management plan, the summary of the implementation must be reported to the executive in order to remain knowing the plan development.

3) When the risk analysis is considered the risk at an acceptable level which means that the risk control measures are adequate, the organization then should remain the practical measure in the workplace.

4) However, if the risk level is unacceptable, the organization must find the new measures or methods to help reduce the risk.

6.2.2 Recommendations for future researches

1) There should be an interview of the workers and related person in the workplace in order to get the indebt detail.

2) There should be an application of other problem cause identification techniques and compare with the currently used techniques. The more techniques can generate the efficient result.

3) There should be a follow-up research to identify the result after the measure implementation. The results may yield in unexpected outcome.

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FACTORS AFFECTING ONLINE SHOPPING BEHAVIOR OF THAI AND VIETNAMESE FEMALE STUDENTS

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Abstract

This research aimed at 1) studying the personal factors that affect the female students to purchase clothes online, 2) comparing the online shopping behavior of clothes between Thailand and Vietnam female students, and 3) studying influence of marketing mix on online shopping behavior of female students in purchasing clothes. The samples used in the study were 400 female students purchasing the clothes through the Internet divided into 200 for Vietnamese and 200 for Thais Vietnam and Thailand. The quota sampling and questionnaire survey were used in data collection. The data analysis included percentage, frequency, mean, standard deviation, independent sample t-test, One-way ANOVA, and multiple regression analysis.

The results showed that 1) female students from different studying faculty had different online shopping channel selection between Facebook and Shopee, 2) female students from different nationality, Thai and Vietnamese, had different online shopping channel selection, and 3) the marketing mix had influence on female students' online shopping channel selection. The Facebook was influenced by product (β = 0.27) and price (β = 0.13). The Lazada was influenced by promotion (β = 0.12). However, the Shopee was not influenced by any marketing mix factors at the statistically significant level as of 0.05.

Keywords: Purchase Behavior, Online Clothes, Thai and Vietnamese Students

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1. Introduction

Clothing or apparel is one of the four factors that human uses in everyday life. It is helpful in preventing cold, heat, and protect against external dangers. Clothing and apparel also enhances the personality, indicating the users' taste, image and social status. Therefore, the dress has a key value for all people. Nowadays, the clothes have been developed in both quality and style, and are available according to the needs of the users.

Clothing business is an interesting business, especially, the female clothing market because female customers are the big market and there is a high fashion trend. In addition, the female clothing market has a higher growth rate than the male clothing market because most of women are fascinated in costumes and emotional outfit. Meanwhile, men decide to buy for a reason and consider the price. Furthermore, some of studies found that the student group, the teenagers, are the most powerful sector in purchasing things since they are so sensitive and can be easily persuaded for variety of spending. In addition, they are also the group that has used the Internet extensively.

The Internet has played a very important role in the daily life. With being comfortable by the speed quickness and convenient access by users, the Internet is not used only for communication; but, it has also been used as the shopping channel. Many business implemented Internet in marketing strategies, they also included the online clothing business. Previously, the clothing and apparel had been sold on the traditional channels including the mall or shopping center. However, the technology, such as Internet, nowadays has been so advanced in offering the fastest services and selling channel. Many business owners have brought it to sell the products.

Thailand was one of the fastest-growing regions in the world in terms of business development. Nevertheless, many years ago, Thailand's business was slowly developing which it can be seen from the indicators identifying the less development of Thailand comparing to Vietnam. There are several reasons including the information technology, contributing the key issues that change business of Vietnam and Thailand. According to Internet World Stats (2017), Vietnam has 64,000,000 internet users; while, Thailand has 57,000,000 internet users. Therefore, the Internet usage has a great impact for the business in implementing the information technology into the online business.

However, there are other aspects sequencing the success of the online business which it include the marketing strategies. For marketing strategies, the business owners can prepare the appropriate strategies to reflect the need of the customers, regarding what product, price, place and promotion should be. The successful marketing strategies will be implemented. As a result, the researchers then are interested in studying about the marketing strategies and compare with Vietnam which has high number of successful online clothing business. In addition, the study also focuses on online female cloth business because it has high impact on current business.

2. Objectives

2.1 To study the personal factors of female students that affect the online purchase of clothes.

2.2 To study the comparison of online shopping channel selection between Thai and Vietnamese female students.

2.3 To study online marketing strategies for the clothing business of female students.

3. Hypotheses

3.1 Different personal factors affect the female students' behavior in selecting online shopping channels.

3.2 Female students with different nationalities, Thai and Vietnamese, had the different selection of online shopping channels.

3.3 Marketing mix factors affect female students' online shopping channel selection.

4. Literature Reviews

The researchers studied various related researches to create a research framework. The detail are as follows.

4.1. Concepts of Customers Behaviors

Customers refers to a person expressing the right to want and consume products offered in the marketplace. He or she may need products that are not yet available in the market and is satisfied only when the company recognizes the need and offers the products as needed. Also, he or she may purchase products that meet their own needs and families (Chaturongakul, 2000). Furthermore, Taechasawad (2006) refers the definition of purchasing behavior, defined by the American Marketing Association, that it is the exchange behavior that occurs in human life reflecting the environment, behavior, expression and human knowledge which always change. In other words, the customer behavior refers to purchasing units and the process of exchange which is related to the acquisition, consumption and disposal of products, services, experiences and ideas. The purchase unit will cover both individual and group.

From the definition of behavior mentioned above, it can be concluded that customer behavior refers to the individual's behavior in demanding, searching, purchasing, using, evaluating, or managing the goods and services which the customers are expected to meet their needs.

4.2. Theory and Concept of Marketing Mix

Marketing mix is an important element in marketing operations and is also a factor that control the business. The businesses must create the right marketing mix for marketing strategy (Sereerat et al., 1998: 35-36)

Elements of Marketing Mix

Marketing mix consists of product, product, place, price and promotion. In other word, it can be called as 4'Ps. All four "P" components are equally important, but depending on the marketing executives, each one is strategically placed. The weight of P is greater than that. Meet the needs of the marketing target is the customers.

4.2.1 Product is the first factor to show that a business is ready to do business. The business must have something to offer. This may be a tangible product, a service or an idea that will satisfy the customer's needs. For the study regarding product, the marketers often study about the products in the form of total products, which means about the product, plus the satisfaction and other benefits which customers receive from the purchase. With this, the marketing managers need to improve their products or services to meet the needs of the target customers (Sereerat, et al, 1998). Recently, the online marketing can help the customers to customize their products responding to their needs. Thus, the online marketers must provide product more flexible and configured (Kalyanam & McIntyre, 2002).

4.2.2 Pricing is the second factor of marketing strategy. When the business has developed the product and find distribution channels and distribution methods of the product, they must be then able to create the right price for the offered products. Before the price is set, the business must consider what the created price aims about, profit or market share expansion. Indeed, the price must be appropriately set in order to get the target customers' interest and be competitive. The components of pricing setting consist of (1) value perceived in the customer's perception by considering the degree of customer's acceptance on higher product value product price, (2) cost of goods and related expenses, (3) competition and (4) other factors (Sereerat et al., 1998). The concept of online marketing in terms of price is similar to the traditional marketing in terms of price which it must be responding the accessibility of the customers (Kalyanam & McIntyre, 2002).

4.2.3 Distribution is the third factor, and it is important for transferring the product from the manufacturers to the customers. No matter the product quality is good and the price is competitive, the customers do not know where the product is sold and the good product with desirable pricing is useless. Therefore, the marketers need to consider where and when to sell their products. However, the distribution is complex, it is necessary to study (Sereerat et al., 1998). In terms of online marketing, the online channel pushing the products to be seen vividly can be many ways, such as social media. It can make the product available obviously to the customers (Blackshaw, 2006; Jotikasthira & Onputtha, 2018). Moreover, the online marketing can also generate the availability of product delivery more directly and quickly from the business to customers (Kalyanam & McIntyre, 2002).

4.2.4 Publicity and public relation is the fourth and final factors to be discussed. For the business, publishing and doing public relations is important and necessary because most of the business is often interested in the corporate image. The business has spent a great deal of money to build corporate reputation and good image. They do not focus solely on profit maximization, but they also emphasize on serving the society service because it is believed that the survival of business depends on

the acceptance of the customer society (Sereerat et al., 1998). Recently, the online marketing, importance to cyber world, requires the entrepreneurs to provide the product with more information on social media (Blackshaw, 2006; Jotikasthira & Onputtha, 2018). In addition, the customers seem to compare the information of the product utilized by the search engine technology (Henzinger, 2007).

4.3 related Researches

There are many researches that have investigated the personal factors of female students affecting their buying behaviors. For example, the research of Phithakraktham (2013) studying about the factors related to customers' online shopping decisions. The study indicated that online shopping behavior of customers varies by gender, age, education level, occupation, income per month, and marital status. In addition, the research conducted by Yamsri (2015) studying about the new marketing mix concept with customers buying online clothing in Muang district, Chiang Rai province by comparison of customers characteristics including age, by status, by education level, occupation and by income. The study found that online clothing customers place an emphasis on different marketing mix concepts. The research model can be derived from the literature and written in the below figure.
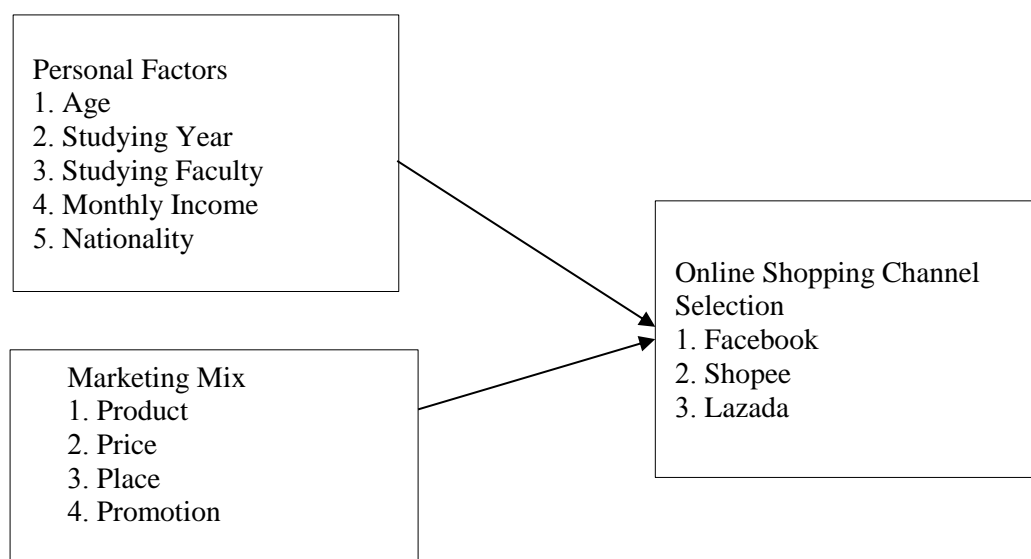
Figure 1 Conceptual Framework

5. Research Methodology

This research is based on quantitative research. It had been conducted by using survey questionnaire to collect data of the study from teenagers in Bangkok and its vicinity.

5.1 Population and Samples

The population in this study is 57,000,000 Thai internet users and 64,000,000 Vietnam internet users. The total population is equal to 121,000,000 (Internet World Stats, 2017).

Researchers employed the Yamane's sampling calculation (1967) to design the number of data collection. Then, the researcher used quota sampling assigned to 200 Thai female students and 200 Vietnamese female students. The questionnaire was constructed under the examination of the content validity in order to determine the consistency between the questions and the measured variables. After the questionnaire was modified, there were 30 try-out samples being collected in order to investigate the reliability. The reliability of the questionnaire was determined by Cronbach's alpha coefficient. The score displays below:

Table 1: Cronbach's alpha coefficient of the marketing mix analysis

Marketing Mix	Cronbach's alpha
1. Product	0.86
2. price	0.81
3. Place	0.91
4. Promotion	0.91

The Table 1 showed that the Cronbach's alpha coefficient of the marketing mix analysis were higher than 0.80 which it means that the obtained data can be utilized for data analysis (Hajiar, 2014).

5.2 Statistics for Data Collection

The data analysis employed descriptive statistics and inferential statistics. The descriptive statistics included frequency, percentage, mean and standard deviation. Meanwhile, the inferential statistics included independent sample t-test, One-way ANOVA and multiple regression analysis.

6. Results

Part 1   Respondents Characteristics

Most respondents aged 22 years old (30.50 percent), studied at the Management Science or Business Administration (32.30 percent), were in the fourth year (44.0%), were single (98.30%), and gained monthly income less than 4,000 baht (33.30%).

Part 2   Hypothesis Testing

Hypothesis 1 : Different personal factors affect the female students' behavior in selecting online shopping channels.

Table 2 Female students' behavior in buying online clothes, categorized by personal factors.

Personal Factors	ANOVA	sig
Age	1.08	0.37
Studying Faculty	2.60*	0.03
Studying Year	1.74	0.14
Monthly Income	0.46	0.77

The research found that female students studying in different faculty had different purchase of online clothes at the significant level as of 0.05.

Hypothesis 2: Female students with different nationalities, Thai and Vietnamese, had the different selection of online shopping ordering channels.

Table 3 Online shopping behavior among Thai and Vietnamese female students

Channels	Nationality	N	Mean	S.D.	t	Sig.
1. Facebook	Thai	200	4.05	1.19	1.98*	0.05
	Vietnamese	200	3.85	0.78		
2. Shopee	Thai	200	2.42	1.35	-3.21**	0.00
	Vietnamese	200	2.85	1.34		
3. Lazada	Thai	200	2.40	1.34	0.04	0.97
	Vietnamese	200	2.39	1.22		

From the study, it is found that female students with different nationality, Thai and Vietnamese, had different online shopping channels which are Facebook and Shopee because Sig. value is equal to 0.05 and 0.00, respectively. In the meantime, female students with different nationality, Thai and Vietnamese, did not have different online shopping channel which is Lazada because Sig. value is equal to 0.97 at the statistically significant level as of 0.05.

Hypothesis 3: Marketing mix factors affect female students' online shopping channel selection the online clothes purchase behavior of female students.

The result of the study displayed in below table from Table 4-6.

Table 4 Online marketing mix factors of Facebook channel

Marketing Mix	B	S.D.	Beta	t	Sig.
(Constant)	1.75	0.33		5.35	0.00
1. Product	0.46	0.11	0.27	4.27**	0.00
2. Price	0.19	0.10	0.13	1.94*	0.05
3. Place	0.02	0.11	0.01	0.19	0.85
4. Promotion	0.07	0.08	0.05	0.92	0.36

From the study of online marketing mix for female student clothing business, it found that shopping behavior through Facebook channel was influenced by marketing mix factors in terms of product factors ($\beta = 0.27$) and price ($\beta = 0.13$).

Table 5 Online marketing mix factors of Shopee channel

Marketing Mix	B	S.D.	Beta	t	Sig.
(Constant)	2.20	0.47		4.70	0.00
1. Product	0.07	0.15	0.03	0.43	0.67
2. Price	0.19	0.14	0.10	1.38	0.17
3. Place	0.14	0.15	0.07	0.91	0.36
4. Promotion	0.12	0.11	0.07	1.08	0.28

From the study of online marketing mix for female student clothing business, it found that shopping behavior through Shopee channel was not influenced by any marketing mix factors.

Table 6 Online marketing mix factors of Lazada channels

Marketing Mix	B	S.D.	Beta	T	Sig.
(Constant)	1.00	0.44		2.29	0.02
1. Product	0.07	0.14	0.04	0.52	0.61
2. Price	0.04	0.13	0.02	0.28	0.78
3. Place	0.16	0.14	0.08	1.12	0.26
4. Promotion	0.19	0.10	0.12	1.95*	0.05

From the study of online marketing mix for female student clothing business, it found that shopping behavior through Lazada channel was influenced by marketing mix factors in terms of promotion ($\beta = 0.12$).

7. Conclusion, Discussion and Recommendations

7.1 Conclusion and Discussion

The selection of online female's clothing classified by personal factors was significantly different at the 0.05 level. Particularly, Thai and Vietnamese female students had a significant influence on the selection of shopping channels via Facebook and Shopee at the 0.05 level. The study found that personal factors including studying faculty and nationality affecting online shopping behavior of female students. The research findings are in conflict with the research of Phithakraktham, (2013) studying about the factors related to customers 'online shopping decisions which the result found that customers' online shopping behaviors vary by gender, age, education level, occupation, monthly income, and marital status. In addition, the findings also is in contrast with the study done by Yamsri (2015) who studied about the new marketing mix concept with customers buying online clothing in Muang district, Chiang Rai province. His study found that online clothing customers focus on new marketing mix. In comparison of customer characteristics including age; status; education level; occupation and income, the study found that online clothing customers place an emphasis on different marketing mix concepts. This may be because the target customer is unique, it focuses only the female students in the university. The variety in terms of general personal information does not yield the different result.

Online marketing mix for the clothing business for female students found that shopping online clothes through Facebook was influenced by product and price factors. In the meantime, the purchase of online clothing through Lazada was influenced by promotion factor. However, it can be seen that the place (distribution channel) factor did not influence any other online channel because when the distribution channel of the product was no different when it is in the online world.

7.2 Recommendations

7.1.1 Recommendations from research

From the study of factors affecting online shopping behavior of Thai and Vietnamese female students, the researchers can provide the recommendation as follows:

1) The entrepreneurs should focus on marketing mix, especially the product factor. The product to be sold online must be looked different from the product that can be purchased in the general store. Also, the entrepreneurs should focus on the quality of products.

2) The entrepreneurs should provide more information about the electronic commerce for the customer because the customers will have more confidence in shopping the product from online.

3) The entrepreneurs should manage the distribution of the products in order to deliver the product to the customer quickly and reach the customer's satisfaction. This will lead to create further purchase from the customers.

4) The entrepreneurs should have more promotions, such as reducing the price for the regular customer, buy-one-get-one-free promotion, as for instance. This also can encourage customers to trend to purchase the next round.

5) The entrepreneurs should post the pictures of clothes on the web and provide price detail in order to convince the customer to purchase.

7.1.2 Recommendations for future research

1) In addition to studying the behavior of online shopping for female students, the future research should study the factors that do not affect the shopping behavior of clothing online or factors that affect the behavior of online clothing in order to understand the positive and negative attitude of female customers.

2) According to the sample of this study limited to female students, then the future research should expand the study to other teenagers such as male students. It may result in behavior of shopping clothes online differently.

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THE EXPECTATION AND SATISFACTION TOWARDS THE SERVICE BUSINESS OF BLACK CANYON COFFEE AND S&P BLUECUP COFFEE IN RATCHABURI

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Abstract

This research aimed to study and compare the customers' expectations; quality; value; satisfaction; complaints and loyalty towards the product and service of Black Canyon and S&P Blue Cup. The simple random sampling technique was applied to select 301 customers of Black Canyon and S&P Blue Cup in Ratchaburi Province to answer self-reported questionnaire. Data was analyzed by both descriptive consisting of frequency, percentage and mean, and inferential statistics including Pearson correlation analysis.

Research findings revealed as follows. 1) The customers had opinion towards customers' expectations, quality, value, satisfaction and loyalty towards the product and service of Black Canyon and S&P Blue Cup in the high level, excluded complaints. 2) There is positive correlation among expectations, quality, value, satisfaction and loyalty towards the product and service of Black Canyon and S&P Blue Cup. Finally, 3) there is a negative correlation among customers' satisfaction, service loyalty and complaints of Black Canyon and S&P Blue Cup at the significant level as of 0.05.

Keywords: Satisfaction, Black Canyon, S&P Blue Cup

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1. Introduction

There are many types of businesses nowadays in Thailand that cater to the rapidly growing economic and population growth in the country. These businesses include the food and beverage businesses (Onputtha, Marked & Pallsan, 2018). At present, there are many kinds of food and beverage business that are invested by Thai people or foreigners. One of these businesses types that are becoming very popular today is about coffee shop. The coffee is a favorite drink of many people around the world, including Thailand, for a long time, because of its unique smell and color. In ancient times, Thai people used to drink the coffee in the traditional coffee shops or coffee carts (Pongsiri, 2013). However, it has recently evolved into a modern coffee shop with the roasted fresh coffee. The modernized coffee shop has pushed the popularity of coffee. Many coffee shop entrepreneurs are trying their best to improve and develop themselves to meet the needs of their customers, and improve the taste of coffee to respond the favor of many Thai coffee drinkers. They decorated their shop with luxurious and modern view with a pleasant atmosphere for drinking coffee. In addition, the modern coffee shops are now not placed in only modern shopping mall, but they also allocated to the gasoline station since the behavior of Thai people is based on traveling to and from the workplace or attraction place to home (Pongsiri, 2013).

In the past five years (2012 - 2016) shown in Table 1, it was found that the coffee sales by coffee business were 5,641 million baht and this business sector gained profit about 333.63 million baht. In addition, it is likely that there will more investment in the coffee business, especially by the private businesses that they are expecting to expand the coffee shop business.

Table 1 The financial ratios of the coffee business

Financial ratios	2012	2013	2014	2015	2016
Number of juristic persons (persons)	267	301	314	298	292
Revenue (Million Baht)	5,485	6,971	5,578	5,151	5,641
Net Profit (Loss) (Million Baht)	97.94	442.99	70.95	285.71	333.63
Return on assets (%)	2.99	9.78	1.36	6.46	8.21
Revenue Increase Ratio (%)	5.31	27.1	-19.99	-7.64	9.51
Net profit margin (%)	1.8	6.41	1.3	5.66	6.08

Source: Financial Ratios, Business Information Division, Department of Business Development, (2017)

With the growth of the coffee business as mentioned above; therefore, it is important to study the expectations and satisfaction of the coffee shop business. The results will help entrepreneurs who are interested in fresh coffee to study the business model and apply it to suit their business (Giesen et al., 2007) In this study, the study focused on two popular coffee shops including Black Canyon and S&P Blue Cup. In relations to Black Canyon, it can mention that Black Canyon grows directly from the coffee business and is famous in terms of quality of coffee with standardized taste. In addition, it has operated for long time and has also developed new products, menus and bakery as an alternative for customers. Regarding S&P Blue Cup, it can be mentioned that it is another coffee shop

that is well-known. In fact, S&P Blue Cup started with being a bakery-based business with the high quality and variety of bakery products. However, S&P continues to maintain its reputation and reputation in the business and value to the business by extending the bakery-based business to S&P Blue Cup with offering the beverage service (Tasty Thailand, 2018).

Although, both businesses between Black Canyon and S&P Blue Cup have different starting points for their businesses, but they have arrived to have the same market competition on "Coffee". Their business can be seen from the department store and many gasoline stations. The purpose of their business is to satisfy the customers and keep the customers visiting their shops. In a line with this, the study aimed at studying quality of service that can meet the customers' expectations and satisfaction. The results of the research can be used as a guideline for the current and future coffee entrepreneurs to improve the business to meet the needs of customers.

2. Objectives

2.1 To study the customers' expectations, quality, value, satisfaction, complaints and loyalty towards the product and service of Black Canyon and S&P Blue Cup.

2.2 To compare the customers' expectations, quality, value, satisfaction, complaints and loyalty towards the product and service between Black Canyon and S&P Blue Cup.

3. Hypotheses

Hypothesis 1 : The customer's expectation towards product and service were positively correlated with the quality view of product and service of Black Canyon and S&P Blue Cup.

Hypothesis 2 : The customer's expectations towards product and service were positively correlated with the product and service value of Black Canyon and S&P Blue Cup.

Hypothesis 3 : The customer's expectations towards product and service were positively correlated with service satisfaction of Black Canyon and S&P Blue Cup.

Hypothesis 4: The quality view towards product and service was positively correlated with the product and service value of Black Canyon and S&P Blue Cup.

Hypothesis 5 : The quality view towards product and service was positively correlated with service satisfaction of Black Canyon and S&P Blue Cup.

Hypothesis 6: The product and service value were positively correlated with service satisfaction of Black Canyon and S&P Blue Cup.

Hypothesis 7: The service satisfaction is negatively correlated with complaints of Black Canyon and S&P Blue Cups.

Hypothesis 8 : The complaints have a negative relationship to service loyalty of Black Canyon and S&P Blue Cup.

Hypothesis 9 : The service satisfaction was positively correlated with service loyalty of Black Canyon and S&P Blue Cup.

4. Literature Reviews

4.1 Concept related to service quality

For the concept of service quality, Lewis and Booms (1983) defined the quality of service as a measure of service consistency delivered to the needs of service providers to customers. While, Kandampully (1998) states that service quality is a concept that implements service principles to create loyalty of customers to use the service. Indeed, the measure of quality of service is based on 5 factors (Zeithaml et al., 1990; Parasuraman, Berry, and Zeithaml, 1993). These are: reliability, meaning about the ability to provide reliable service; responsiveness, meaning about the willingness to help and service quickly; assurance, referring to the imparting of employee loyalty and the ability to deliver trust and confidence to customers; empathy, referring to the care of a particular customer; and tangible, meaning about the physical characteristics of facilities, personal equipment and communication equipment. When the entrepreneurs have these 5 dimensions in the business, they will be able to reach the customers' satisfaction and loyalty.

4.2 Concept related to customer satisfaction

Customer satisfaction refers to the state of achievement connected with the reinforcement and erosion of the service organization towards the customer or service (Srivastava & Kaul, 2014). Oliver (1980) defined that satisfaction is expressed as the attainment of the customer's service goals and service experience. Srivastava and Kaul (2014) discuss the satisfaction assessment, which can be achieved. However, it is based on analysis of the interaction and assessment of service experience related to the duration of the service. The satisfaction assessment is very important, especially, in organizations or companies providing hospitality and leisure services including food and beverage. Service providers must be able to structure the environment and interact with their customers for convenience.

4.3 Concept related to customer loyalty

Entrepreneurs must be able to impress their customers in terms of product, service and after sales service. When customers are impressed, they will come back to use the service again, or to notify others to come to the service as they have been satisfied. Skogland and Siguaw (2004) states that loyalty is a commitment or commitment between the management and the customer. Frequent purchase or use of the service is a welcome and positive affair, and recipients are expected to return to the service again. The key factor that encourages customers to be loyal to the product or service is customer satisfaction. This satisfaction occurs after deciding to use the service and receive the good service. The thing that will attract customers to decide to use the service is the trustworthy service providers. In addition, the service provider needs much more attention to customers (Hanboonset, 2017).

5. Research Methodology

5.1 Population, sample and study area

The population was customers who used the services from Black Canyon and S&P Blue Cup in Ratchaburi. As the population is large and unknown, the sample size was then determined by those who used to use the services from Black Canyon and S&P Blue Cup. Data were collected from 301 online questionnaires. Probability sampling was a stratified sampling method classifying customers' income degree and traveling behavior as shown in Table 2.

Table 2 Stratified sampling method classifying customers' income degree and traveling behavior

Samples	Customers' Characteristics	
	Regular	Irregular
Customers with low income	42	57
Customers with middle income	50	53
Customers with high income	58	40
Total	134	167

5.2 Research instrument

The research instrument used to collect data was survey questionnaire which was divided into 3 parts, as follows.

Part 1: General information of the respondents: gender, age, marital status, education level, and monthly income. The question is closed-end.

Part 2: Behavior of customers of Black Canyon and S&P Blue Cup.

Part 3: Factors influencing coffee customers' satisfaction towards Black Canyon and S&P Blue Cup, based on the American Consumer Satisfaction Index (ACSI) model. The Likert scale was employed and divided into 6 dimensions.

Dimension 1: Expectations towards products and services of Black Canyon and S&P Blue Cup.

Dimension 2: Quality view towards products and services of Black Canyon products and services and S&P Blue Cup.

Dimension 3: Products and services value of Black Canyon and S&P Blue Cup.

Dimension 4: Service satisfaction towards Black Canyon and S&P Blue Cup.

Dimension 5: Complaints towards service of Black Canyon and S&P Blue Cup.

Dimension 6: Customer's service loyalty towards Black Canyon and S&P Blue Cup.

5.3 Data analysis

To achieve the objectives of the research, the variables were constructed as follows: customer's expectations towards products and services, customer's quality view towards products and services, customer's products and services value, customers' service satisfaction, customers' complaints and customers' service loyalty towards the service from Black Canyon and S&P Blue Cup. Then, the questionnaire was designed to collect the data.

After the questionnaire was designed, the reliability test by using Cronbach's Alpha Coefficient was conducted. The result indicated that Cronbach's Alpha Coefficient of customer's expectations towards products and services, customer's quality view towards products and services, customer's products and services value, customers' service satisfaction, customers' complaints and customers' service loyalty towards the service from Black Canyon and S&P Blue Cup was 0.82, 0.79, 0.76, 0.80, 0.94 and 0.82 which they were higher than 0.70 as recommended by Hair, et al (2006:773).

After the data were collected, the researchers checked the completion of the questionnaire and key in the data to the data analysis software. The statistics was both descriptive and inferential. The descriptive statistics included frequency, percentage, mean and standard deviation. The inferential statistics included Independent Sample t-test, One-way Analysis of Variance (ANOVA) and Pearson Correlation.

6. Results

6.1 General characteristics of respondents

The study found that most of respondents were female (54.15%), aged between 25 – 30 (26.59%), were married (46.18%), were studying and graduated in Bachelor's degree (40.53%), worked as civil servants and governmental employees (40.53%), earned monthly income of 20,001-25,000 baht (25.25%), drank a glass of coffee a day (46.85%), drank coffee at the shop (50.83%), traveled pass the area of study (55.48%).

6.2 Factors influencing coffee customers' satisfaction towards Black Canyon and S&P Blue Cup

According to the study of the expectation and satisfaction towards the service business of Black Canyon Coffee and S&P Blue Cup Coffee, the study indicated the frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon and S&P Blue Cup. The variables were regarding American Customer Satisfaction Index (ASIC). The detail described below.

The study result of frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon and S&P Blue Cup was shown in detail in Table 3.

Table 3 Frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon and S&P Blue Cup

Items	1	2	3	4	5	Mean
Expectations towards products and services						
Flavor is strong.	0	1	6	41	253	4.81
	0.00%	0.30%	2.00%	13.60%	84.10%	
Smell is good.	0	1	9	73	218	4.68
	0.00%	0.30%	3.00%	24.30%	72.40%	
Place is clean.	0	1	22	73	205	4.6
	0.00%	0.30%	7.30%	24.30%	68.10%	

Table 3 Frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon and S&P Blue Cup (Cont.)

Items	1	2	3	4	5	Mean
Service is fast.	0	1	18	85	197	4.58
	0.00%	0.30%	6.00%	28.20%	65.40%	
Staff is gentle.	0	2	24	69	206	4.59
	0.00%	0.70%	8.00%	22.90%	68.40%	
Quality view towards products and services						
Flavor is good.	0	1	3	57	240	4.78
	0.00%	0.30%	1.00%	18.90%	79.70%	
Smell is nice.	0	1	9	90	201	4.63
	0.00%	0.30%	3.00%	29.90%	66.80%	
Place is clean.	0	1	20	79	201	4.59
	0.00%	0.30%	6.60%	26.20%	66.80%	
Waiting time is appropriate.	0	1	25	132	143	4.38
	0.00%	0.30%	8.30%	43.90%	47.50%	
Staff is gentle.	0	2	21	111	167	4.47
	0.00%	0.70%	7.00%	36.90%	55.50%	
Staff services correctly.	0	1	27	88	185	4.51
	0.00%	0.30%	9.00%	29.20%	61.50%	
Products and services value						
Product price is reasonable.	1	2	10	91	197	4.59
	0.30%	0.70%	3.30%	30.20%	65.40%	
The product is worth for the paid.	1	2	10	117	171	4.51
	0.30%	0.70%	3.30%	38.90%	56.80%	
The service is worth for the paid.	1	1	19	89	191	4.55
	0.30%	0.30%	6.30%	29.60%	63.50%	
Service satisfaction						
Taste is good.	0	1	6	48	246	4.79
	0.00%	0.30%	2.00%	15.90%	81.70%	
Price is appropriate.	0	2	9	114	176	4.54
	0.00%	0.70%	3.00%	37.90%	58.50%	
Service is fast.	0	2	18	135	146	4.41
	0.00%	0.70%	6.00%	44.90%	48.50%	
Staff services gently.	1	1	14	89	196	4.58
	0.30%	0.30%	4.70%	29.60%	65.10%	

Table 3 Frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon and S&P Blue Cup (Cont.)

Items	1	2	3	4	5	Mean
Staff services correctly.	1	1	14	91	194	4.58
	0.30%	0.30%	4.70%	30.20%	64.50%	
Place is clean.	0	1	16	80	204	4.61
	0.00%	0.30%	5.30%	26.60%	67.80%	
Complaints						
There is opportunity inform the problem to the manager.	123	12	14	44	107	3
	40.90%	4.00%	5.00%	14.60%	35.50%	
There is opportunity to inform the problem to known person.	81	25	25	88	82	3.21
	26.90%	8.30%	8.30%	29.20%	27.20%	
There is opportunity to inform the problem to the publics.	109	26	26	60	80	2.92
	36.20%	8.60%	8.60%	19.90%	26.60%	
Customer's service loyalty						
You will inform the good thing to others you know.	0	4	9	43	245	4.75
	0.00%	1.30%	3.00%	14.30%	81.40%	
Next time you will choose this shop.	0	2	14	63	222	4.67
	0.00%	0.70%	4.70%	20.90%	73.80%	

From the Table 3, the result of frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon and S&P Blue Cup indicated that:

Expectations towards products and services: The study indicated that the customers mostly agreed that the flavor is strong as the first rank, and followed by the smell is good, the place is clean, the service is fast and the staff is gentle with the mean score as of 4.81, 4.68, 4.60, 4.59 and 4.58, respectively. As a result, it can be concluded that the customers agreed highly towards products and services of Black Canyon and S&P Blue Cup.

Quality view towards products and services: The study indicated that the customers mostly agreed that the flavor is good as the first rank, and followed by the smell is nice, the place is clean, the staff services correctly, the staff is gentle and the waiting time is appropriate with the mean score as of 4.78, 4.63, 4.59, 4.51, 4.47 and 4.38, respectively. As a result, it can be concluded that the customers agreed highly towards the quality towards products and services of Black Canyon and S&P Blue Cup.

Products and services value: The study indicated that the customers mostly agreed that the product price is reasonable as the first rank, and followed by the service is worth for the paid and the product is worth for the paid with the mean score as of 4.59, 4.55 and 4.51, respectively. As a result, it

can be concluded that the customers agreed highly towards products and services value of Black Canyon and S&P Blue Cup.

Service satisfaction: The study indicated that the customers mostly agreed that the taste is good as the first rank, and followed by the place is clean, the staff services correctly, the staff services gently, the price is appropriate and the service is fast with the mean score as of 4.79, 4.61, 4.58, 4.54 and 4.41, respectively. As a result, it can be concluded that the customers agreed highly towards service satisfaction of Black Canyon and S&P Blue Cup.

Complaints: The study indicated that the customers mostly agreed that there is opportunity to inform the problem to known person as the first rank, and followed by there is opportunity inform the problem to the manager and there is opportunity to inform the problem to the publics with the mean score as of 3.21, 3.00 and 2.92, respectively. As a result, it can be concluded that the customers agreed moderately on complaints of Black Canyon and S&P Blue Cup.

Customer's service loyalty: The study indicated that the customers mostly agreed that they will inform the good thing to others they know as the first rank, and followed by next time, they will choose this shop with the mean score as of 4.75 and 4.67, respectively. As a result, it can be concluded that the customers agreed highly on customer's service loyalty of Black Canyon and S&P Blue Cup.

The study result of frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon was shown in detail in Table 4.

Table 4 Frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon

Item	1	2	3	4	5	Mean
Expectations towards products and services						
Flavor is strong.	0	1	3	19	128	4.81
	0.00%	0.70%	2.00%	12.60%	84.80%	
Smell is good.	0	1	4	28	118	4.74
	0.00%	0.70%	2.60%	18.50%	78.10%	
Place is clean.	0	1	6	43	101	4.61
	0.00%	0.70%	4.00%	28.50%	66.90%	
Service is fast.	0	1	10	47	93	4.53
	0.00%	0.70%	6.60%	31.10%	61.60%	
Staff is gentle.	0	1	11	35	104	4.6
	0.00%	0.70%	7.30%	23.20%	68.90%	
Quality view towards products and services						
Flavor is good.	0	1	0	36	114	4.74
	0.00%	0.70%	0.00%	23.80%	75.50%	
Smell is nice.	0	1	5	43	102	4.62
	0.00%	0.70%	3.30%	28.50%	67.50%	

Table 4 Frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon (Cont.)

Item	1	2	3	4	5	Mean
Place is clean.	0	1	6	45	99	4.6
	0.00%	0.70%	4.00%	29.80%	65.60%	
Waiting time is appropriate.	0	1	12	62	76	4.41
	0.00%	0.70%	7.90%	41.10%	50.30%	
Staff is gentle.	0	2	8	55	86	4.49
	0.00%	1.30%	5.30%	36.40%	57.00%	
Staff services correctly.	0	1	12	48	90	4.5
	0.00%	0.70%	7.90%	31.80%	59.60%	
Products and services value						
Product price is reasonable.	0	1	7	47	96	4.57
	0.00%	0.70%	4.60%	31.10%	63.60%	
The product is worth for the paid.	0	1	3	62	85	4.52
	0.00%	0.70%	2.00%	41.10%	56.30%	
The service is worth for the paid.	0	1	6	48	96	4.58
	0.00%	0.70%	4.00%	31.80%	63.60%	
Service satisfaction						
Taste is good.	0	1	3	28	119	4.75
	0.00%	0.70%	2.00%	18.50%	78.80%	
Price is appropriate.	0	2	4	50	95	4.57
	0.00%	1.30%	2.60%	33.10%	62.90%	
Service is fast.	0	1	7	77	66	4.37
	0.00%	0.70%	4.60%	51.00%	43.70%	
Staff services gently.	0	1	4	50	96	4.59
	0.00%	0.70%	2.60%	33.10%	63.60%	
Staff services correctly.	0	1	6	52	92	4.55
	0.00%	0.70%	4.00%	34.40%	60.90%	
Place is clean.	0	1	5	44	101	4.62
	0.00%	0.70%	3.30%	29.10%	66.90%	
Complaints						
There is opportunity inform the problem to the manager.	57	10	6	23	55	3.05
	37.70%	6.60%	4.00%	15.20%	36.40%	

Table 4 Frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon (Cont.)

Item	1	2	3	4	5	Mean
There is opportunity to inform the problem to known person.	36	13	12	42	48	3.35
	23.80%	8.60%	7.90%	27.80%	31.80%	
There is opportunity to inform the problem to the publics.	51	15	10	32	43	3
	33.80%	9.90%	6.60%	21.20%	28.50%	
Customer's service loyalty						
You will inform the good thing to others. know.	0	3	3	26	119	4.72
	0.00%	2.00%	2.00%	17.20%	78.80%	
Next time you will choose this shop.	0	1	3	28	119	4.75
	0.00%	0.70%	2.00%	18.50%	78.80%	

From the Table 4, the result of frequency, percentage and mean of factors influencing coffee customers' satisfaction towards Black Canyon indicated that:

Expectations towards products and services: The study indicated that the customers mostly agreed that the flavor is strong as the first rank, and followed by the smell is good, the place is clean, the staff is gentle and the service is fast with the mean score as of 4.81, 4.74, 4.61, 4.60 and 4.53, respectively. As a result, it can be concluded that the customers agreed highly towards products and services of Black Canyon.

Quality view towards products and services: The study indicated that the customers mostly agreed that the flavor is good as the first rank, and followed by the smell is nice, the place is clean, the staff services correctly, the staff is gentle and the waiting time is appropriate with the mean score as of 4.74, 4.62, 4.60, 4.50, 4.49 and 4.41, respectively. As a result, it can be concluded that the customers agreed highly towards the quality towards products and services of Black Canyon.

Products and services value: The study indicated that the customers mostly agreed that the service is worth for the paid as the first rank, and followed by the product price is reasonable and the product is worth for the paid with the mean score as of 4.58, 4.57 and 4.52, respectively. As a result, it can be concluded that the customers agreed highly towards products and services value of Black Canyon.

Service satisfaction: The study indicated that the customers mostly agreed that the taste is good as the first rank, and followed by the place is clean, the staff services gently, the price is appropriate, the staff services correctly and the service is fast with the mean score as of 4.75, 4.62, 4.59, 4.57, 4.55 and 4.37, respectively. As a result, it can be concluded that the customers agreed highly towards service satisfaction of Black Canyon.

Complaints: The study indicated that the customers mostly agreed that there is opportunity to inform the problem to known person as the first rank, and followed by there is opportunity inform the problem to the manager and there is opportunity to inform the problem to the publics with the mean score as of 3.35, 3.05 and 3.00, respectively. As a result, it can be concluded that the customers agreed moderately on complaints of Black Canyon.

Customer's service loyalty: The study indicated that the customers mostly agreed that next time, they will choose this shop as the first rank, and followed by they will inform the good thing to others they know with the mean score as of 4.75 and 4.67, respectively. As a result, it can be concluded that the customers agreed highly on customer's service loyalty of Black Canyon.

The study result of frequency, percentage and mean of factors influencing coffee customers' satisfaction towards S&P Blue Cup was shown in detail in Table 5.

Table 5 Frequency, percentage and mean of factors influencing coffee customers' satisfaction towards S&P Blue Cup

Items	1	2	3	4	5	Mean
Expectations towards products and services						
Flavor is strong.	0	0	3	22	125	4.81
	0.00%	0.00%	2.00%	14.70%	83.30%	
Smell is good.	0	0	5	45	100	4.63
	0.00%	0.00%	3.30%	30.00%	66.70%	
Place is clean.	0	0	16	30	104	4.58
	0.00%	0.00%	10.70%	20.00%	69.30%	
Service is fast.	0	0	8	38	104	4.64
	0.00%	0.00%	5.30%	25.30%	69.30%	
Staff is gentle.	0	1	13	34	102	4.58
	0.00%	0.70%	8.70%	22.70%	68.00%	
Quality view towards products and services						
Flavor is good.	0	0	3	21	126	4.82
	0.00%	0.00%	2.00%	14.00%	84.00%	
Smell is nice.	0	0	4	47	99	4.63
	0.00%	0.00%	2.70%	31.30%	66.00%	
Place is clean.	0	0	14	34	102	4.58
	0.00%	0.00%	9.30%	22.70%	68.00%	
Waiting time is appropriate.	0	0	13	70	67	4.36
	0.00%	0.00%	8.70%	46.70%	44.70%	
Staff is gentle.	0	0	13	56	81	4.45
	0.00%	0.00%	8.70%	37.30%	54.00%	
Staff services correctly.	0	0	15	40	95	4.53
	0.00%	0.00%	10.00%	26.70%	63.30%	
Products and services value						
Product price is reasonable.	1	1	3	44	101	4.62
	0.70%	0.70%	2.00%	29.30%	67.30%	
The product is worth for the paid.	1	1	7	55	86	4.49
	0.70%	0.70%	4.70%	36.70%	57.30%	

Table 5 Frequency, percentage and mean of factors influencing coffee customers' satisfaction towards S&P Blue Cup. (Cont.)

Items	1	2	3	4	5	Mean
The service is worth for the paid.	1	0	13	41	95	4.52
	0.70%	0.00%	8.70%	27.30%	63.30%	
Service satisfaction						
Taste is good.	0	0	3	20	127	4.82
	0.00%	0.00%	2.00%	13.30%	84.70%	
Price is appropriate.	0	0	5	64	81	4.5
	0.00%	0.00%	3.30%	42.70%	54.00%	
Service is fast.	0	1	11	58	80	4.44
	0.00%	0.70%	7.30%	38.70%	53.30%	
Staff services gently.	1	0	10	39	100	4.58
	0.70%	0.00%	6.70%	26.00%	66.70%	
Staff services correctly.	1	0	8	39	102	4.6
	0.70%	0.00%	5.30%	26.00%	68.00%	
Place is clean.	0	0	11	36	103	4.61
	0.00%	0.00%	7.30%	24.00%	68.70%	
Complaints						
There is opportunity inform the problem to the manager.	66	2	9	21	52	2.94
	44	1.30%	6.00%	14.00%	34.70%	
There is opportunity to inform the problem to known person.	45	12	13	46	34	3.08
	30.00%	8.00%	8.70%	30.70%	22.70%	
There is opportunity to inform the problem to the publics.	58	11	16	28	37	2.83
	38.70%	7.30%	10.70%	18.70%	24.70%	
Customer's service loyalty						
You will inform the good thing to others you know.	0	1	6	17	126	4.78
	0.00%	0.70%	4.00%	11.30%	84.00%	
Next time you will choose this shop.	0	1	11	35	103	4.6
	0.00%	0.70%	7.30%	23.30%	68.70%	

From the Table 5, the result of frequency, percentage and mean of factors influencing coffee customers' satisfaction towards S&P Blue Cup indicated that:

Expectations towards products and services: The study indicated that the customers mostly agreed that the flavor is strong as the first rank, and followed by the service is fast, the smell is good,

the place is clean and the staff is gentle with the mean score as of 4.81, 4.64, 4.63 and 4.58, respectively. As a result, it can be concluded that the customers agreed highly towards products and services of S&P Blue Cup.

Quality view towards products and services: The study indicated that the customers mostly agreed that the flavor is good as the first rank, and followed by the smell is nice, the place is clean, the staff services correctly, the staff is gentle and the waiting time is appropriate with the mean score as of 44.82, 4.63, 4.58, 4.53, 4.45 and 4.36, respectively. As a result, it can be concluded that the customers agreed highly towards the quality towards products and services of S&P Blue Cup.

Products and services value: The study indicated that the customers mostly agreed that the product price is reasonable as the first rank, and followed by the service is worth for the paid and the product is worth for the paid with the mean score as of 4.62, 4.52 and 4.49, respectively. As a result, it can be concluded that the customers agreed highly towards products and services value of S&P Blue Cup.

Service satisfaction: The study indicated that the customers mostly agreed that the taste is good as the first rank, and followed by place is clean, the staff services correctly, the staff services gently, the price is appropriate and the service is fast with the mean score as of 4.82, 4.61, 4.60, 4.58, 4.50 and 4.44, respectively. As a result, it can be concluded that the customers agreed highly towards service satisfaction of S&P Blue Cup.

Complaints: The study indicated that the customers mostly agreed that there is opportunity to inform the problem to known person as the first rank, and followed by there is opportunity inform the problem to the manager and there is opportunity to inform the problem to the publics with the mean score as of 3.08, 2.94 and 2.83, respectively. As a result, it can be concluded that the customers agreed moderately on complaints of S&P Blue Cup.

Customer's service loyalty: The study indicated that the customers mostly agreed that next time, they will choose this shop as the first rank, and followed by they will inform the good thing to others they know with the mean score as of 4.78 and 4.60, respectively. As a result, it can be concluded that the customers agreed highly on customer's service loyalty of S&P Blue Cup.

6.3 Comparison of six dimensions of Black Canyon and S&P Blue Cup

The factor of customer's satisfaction based on American Consumer Satisfaction Index (ACSI) model was analyzed. The factors included customer's expectations towards products and services, customer's quality view towards products and services, customer's products and services value, customers' service satisfaction, customers' complaints and customers' service loyalty towards the service from Black Canyon and S&P Blue Cup. As shown in Figure 1, the result indicated that the expectation, quality view and satisfaction towards products and services yielded the similar value because the customers were not differently serviced by the both shops. In the meantime, in terms of product and service value, the customers perceived more product and service value of Black Canyon

than S&P Blue Cup. This is perhaps due the reason that Black Canyon was established before S&P Blue Cup so that the value created by Black Canyon may be perceived better. Another interesting dimension is about the complaints. The customers of Black Canyon had more complaints than S&P Blue Cup. The reason may be that the customers may more expect to receive good flavor, nice smell, clean place, appropriate waiting time, gentle staff and accurate service from the employees when they had to purchase the higher price of product and service from Black Canyon. The other dimension is service loyalty. The results indicated that customers agreed more to come back to use the service of Black Canyon than S&P Blue Cup because the customers may more rely on product and service quality of Black Canyon which it has experience in running the coffee drink business comparing to S&P Blue Cup which was originated from bakery shops.
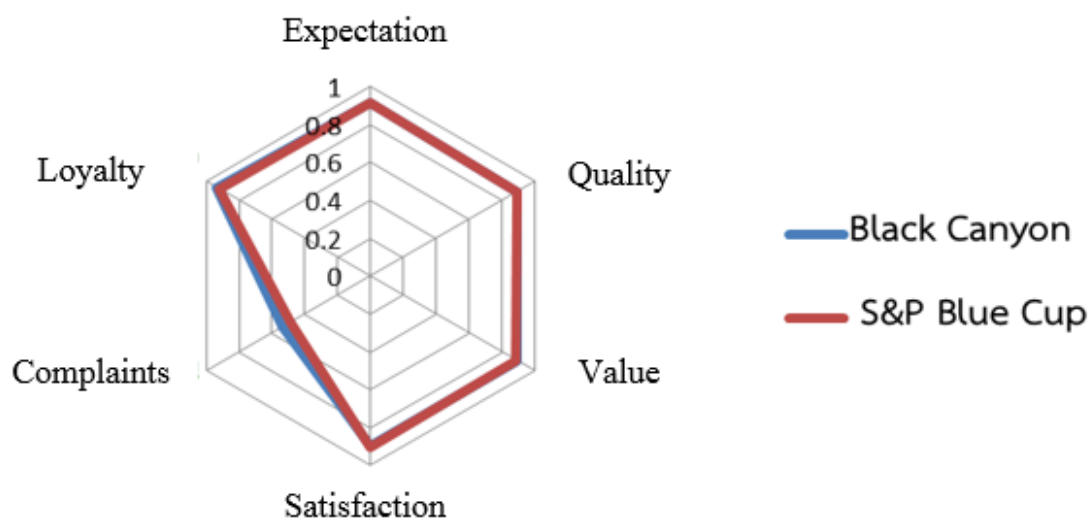

Figure 1 Comparison of Six Service Satisfaction Dimensions of Black Canyon and S&P Blue Cup

6.4 Hypothesis testing

From the study of customer's satisfaction dimensions, based on American Consumer Satisfaction Index (ACSI) model, the hypotheses were tested and the results were displayed as follows:

Hypothesis 1 : The customer's expectation towards product and service were positively correlated with the quality view of product and service of Black Canyon and S&P Blue Cup.

After the hypothesis was tested, the finding discovered that the customer's expectation towards product and service were positively correlated with the quality view of product and service of Black Canyon and S&P Blue Cup at the statistically significant level as of 0.01.

Hypothesis 2 : The customer's expectations towards product and service were positively correlated with the product and service value of Black Canyon and S&P Blue Cup.

After the hypothesis was tested, the finding discovered that the customer's expectations towards product and service were positively correlated with the product and service value of Black Canyon and S&P Blue Cup at the statistically significant level as of 0.01.

Hypothesis 3：The customer's expectations towards product and service were positively correlated with service satisfaction of Black Canyon and S&P Blue Cup.

After the hypothesis was tested, the finding discovered that the customer's expectations towards product and service were positively correlated with service satisfaction of Black Canyon and S&P Blue Cup at the statistically significant level as of 0.01.

Hypothesis 4：The quality view towards product and service was positively correlated with the product and service value of Black Canyon and S&P Blue Cup.

After the hypothesis was tested, the finding discovered that the quality view towards product and service was positively correlated with the product and service value of Black Canyon and S&P Blue Cup at the statistically significant level as of 0.01.

Hypothesis 5：The quality view towards product and service was positively correlated with service satisfaction of Black Canyon and S&P Blue Cup.

After the hypothesis was tested, the finding discovered that the quality view towards product and service was positively correlated with service satisfaction of Black Canyon and S&P Blue Cup at the statistically significant level as of 0.01.

Hypothesis 6：The product and service value were positively correlated with service satisfaction of Black Canyon and S&P Blue Cup.

After the hypothesis was tested, the finding discovered that the product and service value were positively correlated with service satisfaction of Black Canyon and S&P Blue Cup at the statistically significant level as of 0.01.

Hypothesis 7: The service satisfaction is negatively correlated with complaints of Black Canyon and S&P Blue Cups.

After the hypothesis was tested, the finding discovered that the service satisfaction is negatively correlated with complaints of Black Canyon and S&P Blue Cups at the statistically significant level as of 0.01.

Hypothesis 8：The complaints of Black Canyon and S&P Blue Cup have a negative relationship to service loyalty.

After the hypothesis was tested, the finding discovered that the complaints have a negative relationship to service loyalty of Black Canyon and S&P Blue Cup at the statistically significant level as of 0.01.

Hypothesis 9：The service satisfaction was positively correlated with service loyalty of Black Canyon and S&P Blue Cup.

After the hypothesis was tested, the finding discovered that the service satisfaction was positively correlated with service loyalty of Black Canyon and S&P Blue Cup at the statistically significant level as of 0.01.

7. Conclusion, Discussion and Recommendation

7.1 Conclusion and discussion

In terms of expectations, the study indicated that customers are more likely to use the service from Black Canyon than from S&P Blue Cup. This may be because the products and services from Black Canyon are higher than S&P Blue Cup, the customers need to pay more; therefore, the customers may expect more service satisfaction from Black Canyon. The result of this study is matched with the study done by Surachetpong & Jiangprasert (2015), studying about consumer expectations on the marketing mix of coffee shops and found that consumers had an expectation on marketing mix factors. The first important factor is product and followed by price, place, personnel, process, physical evidence, and promotion, respectively. In addition to considering into sub-factors, the study found that the highest average of sub-factors is about the taste of coffee, the convenient and visible location, the suitability of the price, the speed process, the service-minded personnel, the atmosphere and decoration of shop and the membership privileges.

In terms of quality view of products and services, the study indicated that customers of Black Canyon and S&P Blue Cup had very similar opinion. This shows that the customers feel about the quality of products and services from both shops similarly. The reason is perhaps about the brand of these two shops which have been in the market for long time so that they can experience and operate the coffee shop business impressively. Black Canyon was established for long time and originated from the coffee business, meanwhile, S&P Blue Cup originated from bakery shop and expanded to the coffee business which it can draw attention from the existing customers. The result of this study also corresponds to the study done by Wannapin (2012), studying about the service quality assessment of True Coffee Shop at Bangkok University. His study found that the customers had high expectation and perceived high satisfaction towards the service quality from the True Coffee Shop located at Bangkok University.

In terms of product and service value, the study indicated that the customers slightly differently perceived the value of products and services from Black Canyon and the S&P Blue Cup. When considering to detail in terms of paid service, the customers feel worthier to Black Canyon than S&P Blue Cup. However, in terms of paid product, the customers feel worthier to S&P Blue Cup than Black Canyon. The reason of this may be because the products at S&P Blue Cup is cheaper; therefore, the expectation of customers is lesser.

In terms of service satisfaction, the study found that customers who come to S&P Blue Cup are more satisfied than Black Canyon. However, when considering into detail, it is found that the customers had slightly different satisfactions Black Canyon and S&P Blue Cup. The customers agreed with the nice taste, reasonable price, quick service, gentle staff, accurate services and clean place. The study is line with the research result done by Areeprasertkul (2006) who studied about the customer satisfaction towards marketing mix factors: a case of Ban Rai Coffee in Bangkok. The study found that the

promotion had the most effect on customer satisfaction, followed by product taste, product quality and the brand image of Ban Rai Coffee.

In terms of complaints, the study found that Black Canyon stores had a higher complaints rate than S&P Blue Cup. This may result from higher priced service and products from Black Canyon so that the customers may have higher expectations from the shop. In addition due to the long period of business operation of Black Canyon and high number of customers, it has therefore been complained easily by the customers. The more customers had the more different opinion regarding the service. The result is consistent with the study conducted by Paisansuthidej (2013) who studied the attitudes and behavior of Starbucks Coffee consumption among Thai and Koreans. The study found that both of Korean and Thai people have the different attitude towards the service and product from Starbucks Coffee. Korean people desired to go to the Starbucks coffee shop for drinking and chatting meanwhile Thai people visited Starbucks coffee shop for drinking the original fresh coffee taste.

In terms of service loyalty, the result found that customers who already visited Black Canyon, comparing to S&P Blue Cup, will return to use the service and are willing to inform the product and service quality to others they know. This may be because the brand of Black Canyon is well-known and widely accepted both in domestic and international level. However, the score rating the service loyalty of both Black Canyon and S&P Blue Cup is similar. Black Canyon can utilize their long-period brand image on coffee business meanwhile S&P Blue Cup can utilize the well-known bakery store to draw attention from the existing customers. The results of this study are consistent with the study of Eamlaorpakdee (2009) on the role of brand identity in defining the brand popularity. The study result indicated that reputation management of the brand is beneficial to the business in terms of competitive advantage from creating differentiated products or services. Establishing a brand reputation starts with the organization brand building by making the brand distinguished in the market. Also, the brad should be commuting with both internal and external customers in order to create brand awareness generating the brand reputation and maintain the brand image the customer's mind.

7.2 Recommendation from researches

1. The entrepreneur should provide the product and service with the strong flavor, good smell, clean place, fast service and gentle staff that been expected by customers.

2. The entrepreneurs should create the complaint channel for the customers in case they have feedback to the product and service in order to prevent them spilling over the complaint to the publics.

3. The entrepreneurs should train the staff about servicing customers with service-minded and gentle behaviors because the customers have high expectation. In addition, the entrepreneurs should train the staff about maintaining the standardized service production and service so that their service will be good standard.

4. The entrepreneurs should create promotion such as score accumulation, product and service discount and others for the customers to return to the shop.

7.3 Recommendation for future researches

The future research should study people who have not used the services from Black Canyon and S&P Blue Cup or other coffee shops in order to understand their attitude and expectation towards the coffee business. In addition, the future research should expand the study area to other provinces in order to see the geographical dimension whether it has an effect on attitude and expectation towards the service and products of coffee shops. Lastly, the study should be conducted in qualitative technique and employ other data collection processes such as interview or focused group in order to gain in-depth and insight detail.

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ATTITUDES AND GOOD VALUES TO INCREASE AFTER-SALES SERVICES EFFECTIVENESS

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Abstract

The current world economic growth is relatively slow, but highly competitive. The organization must therefore adapt and find appropriate ways to be more competitive by offering the extended services to the target customers such as after-sale service. After-sales service is the extended activities which help ensure the customers' satisfaction and repeat. However, to offer the good after-sales service requires the positive attitude of employees within the organizations, who are the key driving components of the business success. The organization must set the strategies to cultivate the positive attitudes and values of employees. In addition, good attitude and values of employees can also enhance the teamwork effectiveness and finally help the organization to reach the set goal. The most important thing for the development of the employees' attitude and values, the organization must create good environment such as good organizational culture, right organizational goal and direction, organizational learning and sharing, good training and development and so forth. When these environments happen and the employees can perceive these, they will have more positive attitudes and beliefs and at the end perform the better work in order to deliver the impressively perceived environment to the customers.

Keywords: Attitude, Good Values, Efficiency in After-Sales Service

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1. Introduction

Corporate marketers seek new ways or opportunities to increase sales and build customers demand. In particular, the emphasis is on disseminating the news to customers in order that they can recognize the organization's products and services. Organizational image is another important variable in sales management because when the customers will decide to purchase the products/services, they will consider whether the products/services are under the brand that they know and familiar. In addition, the after-sales service is another important aspect that can meet the needs of customers and create the organizational competitive advantages (Horwitz, & Neville, 1996).

The changes in the current competitive environment are inevitable, and most of competition focused more on cost savings. With this, the organization must change the way to respond to customers and business partners by presenting various concepts of goods and services, competing to gain sales, and differentiating marketing, advertisement or products. However, these factors may not enable the sales volume or create competitive advantage, and it is perhaps not a good choice any more. The organization may wonder that the words such as "good product", "reasonable price" or "cost effective" has been used already; but, why sales are still less or constantly linear. This is perhaps it depends on the factors about administration such as after-sales service (Horwitz, & Neville, 1996).

The importance of increasing employee competency or good experience for benefiting the organization is to search for the qualified employees whose ability can answer what the organization needs. As a result, the organization will consist of capable employees who can run the business in the same direction. In addition, in creating competence of the employees, the organization can also create it through the work skills and good work process as well as must shape the employees to behave appropriately for the organization and in the same direction, objective and rationale. To shape the behavior the organization must crate employee' "value and attitudes" related to the organization (Chienwattanasook, Onputtha, & Teppang, 2018).

Royal Institute Dictionary (2018) defined the attitude as it is pattern, positive perspective, knowledge, understanding, and idea towards incoming information or data. Indeed, it can be said that people with good attitude is the people who have good idea and positive perspective to that.

Nelson (1997, cited in Ausawaratchanan, 2011) added that attitude has 4 characteristics including 1) attitude occurs before behavior which will react particularly to the situations or things, 2) attitude lasts for some time, but it can change later, 3) attitude is latent variable linking between the behavior and thought shown in terms of verbal or non-verbal action and 4) attitude can perform as motivation motivating people evaluate and select something.

Schermerhorn (2010) mentioned that there are 3 components of attitude as follows.

1) Cognitive component: It refers to the attitude reflecting belief, thought, knowledge and information people have. The belief represents people's thought and summary towards something or situation. For example, my job has no responsibility.

2. Affective Component: it refers to the specific emotion related to personal impact which has been stimulated by some stimulus, for example, "I do not like to go to work".

3. Behavioral component is the intention to behave in curtain way based on the specific feelings or attitude of the person. For example, I am going to work my work.

"Values" is a belief or attitude of a person who takes a period of time to create and become a form of life (Hofstede, 1998). Values will determine the behavior of a person who expressed the same or similar behavior which later they will form together in groups. Values can be divided into different types and each person will have different types to be involved. These types can be related to freedom values, individuality values, flexibility values, happiness values, peace-of-mind values, self-image creation values, and self-respect values. Individual values may have an impact on other people in the organization; for example, people with same thoughts and behaviors will accept each other. Indeed, the values often change according to the times and opinions of people in society (Oskamp, & Schultz, 2005). Values can also be a source of learning and assessing the choices and decisions. In addition, values can also act as the goal setting and motivating people to reach the desired goal. Herewith, there are many scholars defining the meaning of values, it has been shown as follows.

Teeraart (2012) mentioned that social values can affect human behavior and attitude. With this understanding, the marketers are reminded to use the marketing tools in line with the values which it can connect the people who have the same behavior, attitude and values. It finally creates the customer satisfaction.

Common (2013) advocated that values is the belief towards things which people give value on it and it is seen worthy to be complied in order to achieve individual and social goals. Indeed, the values of a person are hidden within their thoughts, emotions, feelings and attitudes.

2. Importance of attitudes and values

"Corporate Values" is a creation of pattern and basis of organizational development in order to gain growth sustainability, continuality and effectiveness. When people in the organization show good behavior and attitude among themselves, they will easily work together and create a desired result for the organizations. To make the organization grow and develop continuously and sustainably, the most important thing is that the organization must be developed as a learning organization. All employees must contribute knowledge to create values in learning, practicing and developing as well as sharing creative thought among members in the organization and society as much as possible.

Creating good values is therefore quite important for both being the direction of the organization's operations and determining the goals, vision, as well as the strategy of the organization's management. Indeed, the development of corporate value should then start from the employees in the organization by creating a model that is align with the organization's policies and goals, covering personal values, team values and organizational values. Creating a positive attitude can affect the values and can be considered as a link between various social processes. The main principle of keeping

personnel behaving in accordance with organizational values that should be to create works from the team's goals with innovative concepts and ideas. It can be said that employees in the organization is for the organization.

The attitude and values of the organization are a part of driving the development of the organization to reach the maximum efficiency, which is collaborated by the positive attitude of the organization, working environment and working factors. Creating goals or allowing the employees as a part of the organization will help generate positive sales growth, sustainable development and learning organization. If all employees are able to access and capture the organization goals, they can help create the creativity and innovation for organization. Indeed, not just the talented people that must have corporate values and reach the goals of the organization; but, every employee in the organization should have good attitudes, values and access to organizational goals as well. Attitudes and values may be in a basic form of good work which the employees start working with good ideas, looking around, and considering various organizational images. This can ultimately help create a good work, work effectiveness and good organizational image.

3. Concept and definition of service and efficiency

Wattanarungsun (2015) stated that work efficiency is the performance of the person using the resources of the organization in the least amount of time and cost, and generating the highest quality results, achieving the organization's goals.

Bowonwattana (2009 cited by Wattanarungsun 2015) said that "efficiency means the ratio that reflects the comparison between losing and gaining the products or services after using the resource for that products or services"

The work efficiency of after-sales service can include the work done by the personnel in the organization. They must perform the duty to equally service the customers they are responsible, there should not be any discrimination in providing services to customers. In addition, the organization must also use the same service standards, such as providing on-time service, which means that the personnel of the organizations must provide the services on time, not delayed. If any service cannot be provided based on time determination, it can refer to the inefficient works at all.

One of the important aspects of providing services and creating difference of the businesses from other competitors is to create and maintain the quality level of after-sales service. This, in fact, can be done by offering quality of service upon the customers' expect. Various information about the quality of service that customers want will arise from past experiences of customers towards corporate services such as word-of-mouth. Therefore, making customers' good experience for the organization's service is one of many interesting ways. The customers will be satisfied with the service of the organizion when they can receive a good service as they want. The successful service can consist of consistency, dependency and excellent responsiveness. Herewith, the personnel play an important role in providing good services, being ready to serve customers, willing to serve the customers as well as

providing the good process to deliver good service. More than that, the quality of the services must include good communication skills, good advice and readiness to advise customers (Zeithaml et al., 1990; Parasuraman, Berry, and Zeithaml, 1993).

The behavior of people does not occur and change by only one factor. But, it can result from many factors such as physical environment and unique environment including social factors, external factors and internal factors. In addition, it also consists of personal factors, behavioral factors and environmental factors.

In terms of personal factor, it refers to the physical characteristics of the person who assesses his / her ability. Indeed, the person's ability is partly derived from the beliefs and attitudes that they have towards the work. Having a positive attitude towards the work can be an indicator of the ability the employees have for the organization. When employees feel good to the organization, they will feel engagement to the organization and then create the good image for the organization (Chienwattanasook, Onputtha, & Teppang, 2018). However, having the employee engagement requires the good support from the personal factors which gender, age, income, marital status, education and so on are involved. In addition, when employees have good attitude and being optimistic, they will have a positive attitude which finally will help the organization develop their organization in a better way. Indeed, employees will be able to evaluate their own abilities, create new ideas, develop knowledge and expand knowledge which is important for the modern organizations to link employees and organizations together. Also, creating a collectiveness of employees can benefit the employees to create a learning organization in order to create efficiency for the organization to grow and sustain.

In terms of behavioral condition, it is the belief that individuals evaluate specific behaviors that lead to the results of expected performance derived from actions which created by motivation and anticipation of work effectiveness. Behavioral condition can be divided into physical and social condition. The physical condition refers to situation where the organization had a good business performance which leads to a positive attitude, happiness, and peacefulness of the employees in the organization. In the meantime, if the work is not as expected, the organization does not motivate and inspire the employees, it may cause the negative attitudes for the employees which finally it can lead to the worse business performance. Meanwhile, the social condition refers to the situation where the employees in the organization are praised because of good work recognized by supervisors and society in the organization. These employees once have been satisfied; they will be participative in the organization (Chienwattanasook, Onputtha, & Teppang, 2018).

In terms of environmental condition, it refers to an indicator of the effectiveness of good work expression, which often depends on the perception of one's self-efficacy in that work situation. If a person has a belief on his or her ability to do something, they will express that ability out. In addition, the environment will also be a motivation to create the good work, goals and participation. Therefore, employee participation is a factor that supports and betters the work environment.

Increasing work efficiency in the after-sales service can be resulted from the creation of employees' positive attitude towards the organization and conformed to the service quality standards, which focus on the ability to solve problems quickly, specialized knowledge related to the service provision, organizational brand image and others. If the organization has various supporting factors that can positively promote employees' attitude, it can also enable the employees to engage in organizational work. Consequently, the positive attitude can also create the good team, which have the same direction, goal and mindsets to service the customers with the right serve, responding to the needs of customers (Schlager, Bodderas, Maas, & Luc Cachelin, 2011).

Many organizations in the same industry are increasingly competing with various competitors in the market. They are attempt to use various strategies to win the competition, such as the "creating sales" strategy. In addition, they are trying to find ways to develop organizations and find marketing tools that will make the organization successful in order to create profitable sales. Indeed, the business competition tends to be more intense. However, there is no organization having the idea of creating profits with sustainable concept. Therefore, one way to create the sustainable profit is to create the good quality of after-sales service. The continuous and good quality of after-sales service acquisition can help the organizations grow and increase the organizational sales. Nevertheless, creating good service requires employees, which are the most important part in running the business, because employees are the driving force for good service. Therefore, effective personnel development to have positive attitude towards the organization and organizational core value can be another important factors to drive the good quality after-sales service (Yee, Yeung, & Cheng, 2008).

Another important factor is the core value of the organization, which reflects the desired characteristics and creates organizational identity. The organizational identity can reflect the behavior of people in the organization. The organizations with clear core values will result in good organizational development and work efficiency, creating competitive advantages and distinguishing the organization from other competitors. Customers who perceive the organization difference will be excited in deciding to select and experience the service. Ultimately, the organization will be able then to increase its market capacity, meet the customers' need, and business operation which it can benefit the organization in the end (Schlager et al., 2011).

Guideline for increasing the efficiency of the employees' performance in providing good after-sales service is that the employees in the organization must have a good attitude. Having a good attitude can create good ideas that will create creativity, which also affects the values that help support the organization to continuously develop and create business growth efficiency. The results of creating good values will also create a clear image of the organization that can lead the employees to have clear purpose in the same organizational direction and common goal as well as to involve in organization's decision. Consequently, the organization can have good performance.

However, the important thing that will result in positive organizational values is that employees in the organization can conform to participate in the organization to solve various problems. To achieve that the employee must have the following skills.

1. Specific tasks: the employees must have the specific skills towards that work. The employee with the specific work experience can work faster and more efficiently as well as reduce the burden of repetitive work.

2. Knowledge searching: The employees must have knowledge towards that work by searching for information, related knowledge and others from the available and reliable sources.

3. Management skills: The employees must understand and know how to manage the events, to allocate work time or to plan the work process. In addition, the employees must be allocated in the right job and position too.

4. Problem solving: The employees must have the problem-solving skill. The problem-solving skill is another skill that is important because every job always has problems and requires the solution. If employees can have the skill used specifically to solve problems, they will help the organization to carry out activities effectively.

5. Good human relations: The employee must have a good relationship with the colleagues in the organization. This is important because employees in one organization need to work together with other people. The skill can include, for example, internal communication, idea sharing, decision-making and others.

6. Patience: The employees must have the patience skills because there is sometimes the work is difficult to be solved and needs longer time, the employees must be patient.

Cultivating good service values for employees will help support and better the work of employees, and solve problems that occur immediately in front of them. Cultivating organizational values requires a good attitude of employees towards the organization. The positive attitude can create employee participation. In addition, the good attitude of the employees can also affect the work of the team and other employees in the organization. When employees have good attitudes and values, they will be willing to work with their full ability; especially, in creating customers' satisfaction, solving problems and reducing the work mistakes. When the customers are satisfied, they will consider deciding to continually repurchase the service. With this, it can then result in the organization's ability to gain competitive advantage in order to compete with their competitors. Therefore, the employees in organizations are the most important mechanism that the organization must develop their work skills, attitudes and values as well as create the awareness of service mind.

Values, including attitudes, are all caused by the thought; behavior; state of mind and body of individual, reflected through their thoughts; speech; dress and tastes. On the other hand, the organization has a different image, resulted from different thoughts and attitudes of the employees in the organization, which it can be perceived by organization outsiders. Therefore, the employees must be unified in order to create a good image and reflect the organization values, which core values will affect

the employees' behavior. Creating a positive attitude for employees will result in values for customers and increase business efficiency. In addition, the important issues of having good values is communication with customers and business partners to understand and oversee that values which are an important part of the organization.

4. Setting goals and creating after-sales service teams

After-sales service is the heart of success in the growth of the organization. The important aspect of after-sales service is to maintain the customer base and build a network of customers to grow and sustain. After-sales service, therefore, is an important factor that will allow customers to see the difference or reliability of products and services as well as encourage the customers' purchase decision. The benefits of providing services from good after-sales service is that the customers will be impressed, satisfied and reliable on the products and service offers which can finally better the customers' attitude towards the organization and image of products, sellers and organizations (Tornow, & Wiley, 1991).

Creating an after-sales service team should not be based on merely the best target; but it should be based on the possible target which can generate possible outcomes. In this way, it would be a good strategy and tool to gain the competitive advantage over the competitors. Another important reason behind this is that the needs of customers in modern times are constantly changing. The customers' expectations, needs and satisfaction are changeable, and play very important role in necessarily creating effective after-sales service. Thus far, setting goals by allowing the customers to know about the organization would be the right ways. In addition, setting goals to satisfy customers can allow the customers to have more choices to select, more event to participate, more communication channels to interact and more new technology to use. When the various services occur, the customers will be satisfied with the service. Finally, it can generate the customer repurchase and profits for the organization (Kaura, Durga Prasad, & Sharma, 2015).

The success of all sales can be resulted from employees with ideas of "creation of creative goals" plus the attitudes and values shared by employees in the organizations reinforced and supported by various organizational policies. Also, communicating with customers can help increase sales. Employees understand the basic needs of customers can create a customer impression and increased sales (Tornow, & Wiley, 1991).

Guidelines for excellence in after-sales service is what the organization strives for everyone in the organization to create creativity and efficiency. Good service, referring to quality staff with specialization, is one of measures that measures the organizational development, becoming a highly effective organization as well as learning organization. The development can also encourage employees to be successful in their work, including planning, designing and developing the organization with new goals and innovative ideas to exchange and learn within the organization. Employees with having a systematic work plan, clear policy, learning responsiveness can help the organization achieve the sustainable development.

The organization should set goals because the employees will have clear goals. When the employees have the goals, they will be able to set their goals in the same direction of the organization. Setting goals to create job progress, the employees should consider the organization's image in the line with organization growth, career advancement, employee happiness, and goal achievement. The clear goal can help reduce work errors, increase overall efficiency, encouraging employees to dedicate works for the organization. Focusing on the best customer service, the organization should therefore have the training to increase employees' potential, create corporate image and employees' positive attitude.

5. Summary of good attitude and values to increase efficiency in after-sales service

After-sales service is a great help in driving business performance. However, the creation of after-sales service requires more promotion and support from the organization, especially in terms of learning because it can help employees to have more knowledge and skill in overcoming changes in this era. Working as a team is also very important because it can make every employee to efficiently create work together. Consistent with the goals and strategies, the organization must focus on giving employees the opportunity to make decisions, and create teamwork, cultivate service-minded attitude, and continue delivering good values to the customers. In addition, the organization should establish the working framework for the employees to follow as well as the learning atmosphere which it can simulate the employee learning and self-development.

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BOOK REVIEW: JACK MA, THE ONE WHO NEVER GIVES UP

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The book 'Never Give Up' reveals work experiences of the world-famous billionaire, Jack Ma of Alibaba Group, who has pursued his dream and encountered obstacles in the world of business. With his high determination, his dream eventually comes true. Since his working life was far from a rose garden, he had to learn, come up with visions and follow his plans. This book states views in terms of business administration, strategic management and the approaches that Jack Ma used in diverse situations from starting a business, entering a fierce competition to sustaining the business which includes human resources management, personnel selection, human resource development and promotion of employee.

Jack Ma started his career as a teacher; however, he realized that his ability could be utilized more than teaching. This led him to study technology in the United States with the idea that dreams and enthusiasm must not be destroyed, and no new development would be found if one only pursued the dream by walking on the same path. Unfortunately, he has failed to do business several times, but Ma never gives up.

 In terms of founding and doing business, Jack Ma does not do the business alone but with his team. He must broad-mindedly manage his employees and sets goals for them to pursue and produce results to fulfill the leader's needs. With his belief that every employee and team is the key component to the company's success, he provides opportunity for young but sophisticated employees and considers promotion to the right employees, not ones with knowledge only.

Unavoidably, certain parts of the business must be ceased and replaced by new ones which can be the opportunity for the company. With his motto "Do not care what rivals are doing but do care what

they will do in the future.", it is obvious that his vision is wide and endless. His strategy is to focus on success one by one by investing resources in a single point to win. Profit is not the first goal, but profit comes when the business reaches its goal. Jack Ma's life is a model for the employees in his organization. Despite obstacles, he never gives up. On the other hand, he continues to adapt himself to changes by predicting business trends in the future and honor capable people. The value that Ma focuses on is "Honesty to customers". This principle, as a part of the corporate culture, makes the organization stable, trustworthy to customers and sustain the company.

What you will learn from this book is the views of corporate executives. From the stage of founding a business to the world-class success, Jack Ma did not major in management, but he learned by himself to fulfill the missing parts. From his work experience, Ma's view may not be the most accurate or correct, but his concept has led the organization to become a leading organization in the world. Readers will learn the ways of thinking from the success of an enterprise leader in this Digital Era.