In highly competitive markets, enterprises provide various services to attract and retain customers. However, even though they are able to provide higher quality services to customers, there are still many companies that are unable to gain benefits because customers do not want these services. With the integration of the Theory of Planned Behavior (TPB) and the Quality-Value-Satisfaction-Behavioral Intention model proposed by Cronin et al. (2000), the Service Acceptance Model (SAM), an extended model based on the characteristics of the service industry, is proposed in this work to investigate the effects of attitude, social pressure, perceived behavioral control, service quality, and service value on behavioral intention. The empirical results show that the perceived behavioral control of the high-income sample group is not correlated with customer behavioral intentions, which differs from the results for the overall and low-income sample groups. The customers' own financial resources are thus of great importance in this context. Service quality has a significantly positive impact on perceived value and attitude. This suggests that good service quality will be conducive to increasing perceived value and strengthening customers' positive attitudes toward a service, indirectly affecting the behavioral intention to purchase a service.

Keywords: Service Acceptance Model, Theory of Planned Action, Theory of Planned Behavior, Behavioral Intention