

# THE INFLUENTIAL FACTORS OF PURSUING AN ACCOUNTING MAJOR: AN EXAMINATION OF HIGH SCHOOL STUDENTS IN MALAYSIA

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**Abstract:** Pursuing a degree at a university can be one of the major decisions to be made for high school students. The paper aims to examine the influential factors that influence high school students' intentions to major in accounting. This study adopted Theory of Planned Behavior as the theoretical foundation and explores whether personal factors, reference factors, and academic performance affect students' intentions to major in accounting. A total of 156 high school students responded to this questionnaire survey. Results showed that personal factors, such as students' positive perspective in accounting, genuine interest in accounting-related subjects, and career prospects in the future, were found to be key determinants of accounting majors. In addition, academic performance was found to be an important determinant of accounting majors and therefore students with better high school grades are likely to choose accounting as a major. This study contributes to the understanding of the factors that influence the intentions of high school students to choose accounting as a degree-seeking major in college or university.

**Keywords:** High school students, Major in accounting, MIA, Theory of Planned Behavior, Malaysia

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## Introduction

Accounting is widely recognized as a vital part of the process of economic prosperity (Mbekomize & Kitindi, 2007), helping governments collect taxes and use those taxes to promote economic growth (Zainin et al., 2005). Mbekomize and Kitindi (2007) claimed that unwise allocation of resources and possible economic collapse could be caused by inefficient and ineffective accounting systems, since such systems are very much needed to monitor and control spending of a country. Furthermore, a reliable and well-functioning accounting system is a means of communication between a company and its stakeholders as it generates reports and statements detailing financial activities in order to provide useful information to stakeholders (Cempaka, 2018).

Hoai et al. (2016) argue that the spread of globalization and internationalization brings numerous integration and development prospects and expands the economic landscape to immorality, complexity and volatility. The world desperately needs more solutions, knowledge and invention experts in order to keep up with current advancements. Therefore, accountants are considered to be one of the most suitable professions to fit the bill. Due to this situation, the demand for accountants will be very high. Apart from this, there has also been a change in the development of the accounting field in Malaysia due to the highly competitive and technological environment, which indicates the need for a higher number of professional accountants (Rauf et al., 2020). Hence, the demand for professional accountants in Malaysia continues to grow every year. The Malaysian Institute of Accountants (MIA) has set a target to have 60,000 accounting professionals registered with MIA by 2020 (Zarina, 2014). However, Malaysia is facing a shortage of accountants (Hart, 2022). This argument can be supported by the most recent data available as of 2022, which shows that only 37,503 accountants are MIA licensed (MIA, 2022). Even with a 12% increase from 33,294 members in 2017 to 37,503 members in 2022, this figure would still be insufficient to meet the need to have 60,000 accountants by 2020 (MIA, 2017).

In Malaysia, individuals can become accountants through several routes. However, the most important milestone on the road for an individual to call himself an accountant is to pass all the required examinations and be recognized as a Chartered Accountant (CA) by the MIA (Hashanah et al., 2017). To become a MIA member, an individual must first obtain a degree certificate, which requires credit in Mathematics and English proficiency at the Sijil Pelajaran (SPM) level in Malaysia (Nina, 2022). Pre-university programs such as Sijil Tinggi Persekolahan Malaysia (STPM), Unified Examination Certificate (UEC), Diploma in Accountancy or Matriculation are suitable options for students who wish to prepare for university study after completing secondary school (study Malaysia, 2022). Those who take any of these pre-university programs can continue their studies to earn a Bachelor of Accounting (Nina, 2022). In addition, it is worth noting that becoming a CA in Malaysia requires an individual may need to obtain professional qualifications such as the Institute of Chartered Accountants in England and Wales (ICAEW), the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA), if the degree of accounting that one perused is not recognized by the MIA to be admitted as a full member.

Zakaria et al. (2012) found that the public perceives accounting as a challenging, boring, and monotonous discipline, with negative connotations that working in the field does not lead to high salaries and it is always deemed to be stressful. This negative perception has led to a decrease in the number of students interested in pursuing accounting majors (Zakaria et al.,

2012). Additionally, the prospect of accountants being replaced by artificial intelligence (AI) and robotics has raised further concerns among prospective students (The Star Online, 2021). Despite the rise of artificial intelligence, demand for accountants will continue as education programs are continually updated to cover the knowledge and competencies required in the 21st century (The Star Online, 2021). As such, accountants need to be proficient not only in the technical competencies required for their career, but also in a variety of soft skills such as communication, collaboration, the ability to work effectively under pressure, and find solutions to problems. As a result, accounting education has shifted towards developing students' technical and soft skills to meet the demands of such competencies in the 21st century workplace (Low et al., 2013). Nevertheless, accounting education has become less attractive to students due to the government's focus on the development of information technology, leading students to prefer information technology majors over accounting majors because information technology has more opportunities for financial aid and admission to prestigious universities (Zainin et al., 2005). All in all, to sustain the number of students to pursue their study in accounting, it is important to uncover what are the factors that influence high school students to pursue an accounting degree. Such information is likely to be useful to various parties, for example policymakers, career counselors and education institutions. It is also necessary that this study be conducted in Malaysia because most similar studies have been conducted in Western countries and their findings may not be applicable to Malaysia where the economic, cultural and political conditions are significantly different. A study in Malaysia may reflect the country's unique circumstances. Secondly, career prospects have changed dramatically due to technological and business advancements, and this study helps to reveal how these changes impact the career choices of Malaysian high school students.

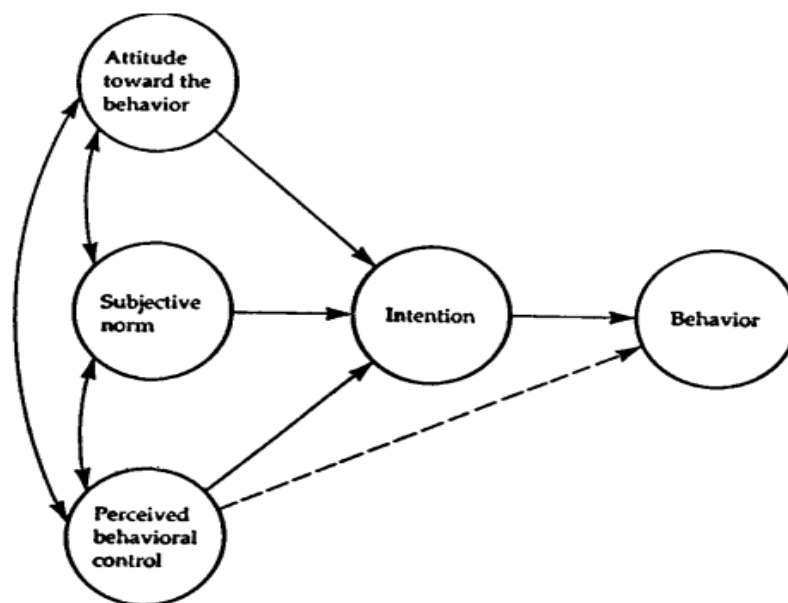
## **Theoretical Framework and Hypotheses Development**

### **Theoretical Framework**

Fishbein and Ajzen (1975) proposed the Theory of Reasoned Action (TRA) and asserted that one's actions or behaviors is resulted from the intrinsic of one's intentions. Ajzen (1991) concurred to this assertion and claimed that an individual's behaviors and actions rely on their level of desire, and when their intensity of their desire increases, their desire behavior also increases simultaneously. Fishbein and Ajzen (1975) clarified that an individual's viewpoints and subjective norms are the predictors of the intentions of an individual since such personal's behaviors will depend strictly on how one's feels, and it is largely influenced by the consequences of the behavior of an individual (Cohen & Hanno, 1993). Subjective norms, conversely, consequence from the social pressure of an individual's behavior. However, TRA has its restrictions given that it is insufficient to justify the situations where ones have limited control over their actions and to overcome this limitation, Ajzen (1991) proposed the Theory of Planned Behavior (TPB) as it incorporates the perceived behavioral control as it can be seen as an extension of TRA.

Perceived behavioral control is an important component of the TPB, which refers to an individual's belief in his or her ability to perform a specific behavior. In other words, it is the degree of control a person has over his or her behavior. Perceived behavioral control is influenced by a range of factors, such as the availability of resources, skills, and opportunities to perform the behavior. Ajzen (1991) asserted that perceived behavioral control is a non-motivational factor of an individual and it can influence the level of control over behavior of such an individual. Moreover, the perceived behavioral control implies to one's skills and confidence in conquering to one's problems (Tang & Seng, 2016). Ones who trust that they do

not have the opportunities to perform the actions behaviors will not have a strong intention to do so, despite his or her intentions to perform and believe that it influences one's intentions of doing so (Tan & Laswad, 2006). If one believes that they have control over his or her behavior, they are more likely to have a strong desire to perform over such a behavior. Nevertheless, if an individual feels that they have limited control over the behavior, their intention to perform the behavior could be much more fragile (Cohen & Hanno, 1993). In conclusion, TPB put forward that one's behavior is characterized by his or her intentions, which are anticipated by their attitudes toward their behavior, subjective norms, and perceived behavioral control (Bekoe et al., 2018). Figure 1 describes the concept of TPB.



**Figure 1: Theory of Planned Behaviour (Ajzen, 1991)**

Tan and Laswad (2006) found that students' perceptions of accounting varied, some of which were influenced by reference groups. Nonetheless, students may feel unable to complete an accounting degree due to pressure or required abilities to do so. Therefore, the TPB provides a comprehensive behavioral model suitable for studying students' decisions to major in accounting. Additionally, many studies (e.g., Lai et al., 2022; Hoai et al., 2016; Jackling et al., 2012; Tan & Laswad, 2006) have utilized TPB to examine human behaviors and predict over their actions such as job search, career choice, and major decisions of an individual. Hence, TPB is an appropriate theoretical framework to be applied in this study.

## Hypotheses Development

### Personal Factors (Attitudes)

The first factor that plays a role in determining TPB is personal factors, that is, attitudes toward the behavior. Ajzen (1991) defined behavioral attitude as a person's overall feelings about studying in the accounting major. Attitudes can be viewed in a variety of ways, including levels of interest, perceptions of accounting, and perceptions of future career prospects (Awadallah & Elgharbawy, 2020). Research (e.g Djatej et al., 2015) has consistently found that students are more likely to choose an accounting major when they have higher interest and favorable attitudes toward this subject.

Many studies in literature, for example, Awadallah & Elgharbawy (2020), Bekoe et al. (2018), Kumar (2017), Djatej et al. (2015) found that personal factors influence intention of high school students' pursue a degree in accounting. Specifically, Bekoe et al. (2018) stressed that one's personal interest in the subject matter should not be neglected when deciding his or she major in college or university. Based on the research conducted by Cempaka (2018) and Odia and Ogide (2013), personal considerations are one of the key determinants in deciding whether to pursue accounting in college and Odia and Ogide (2013) found that high school students' interest in and ability in the subject have a significant impact on their decision to major in accounting when pursuing a degree. This assertion is in line with the statement of Awadallah and Elgharbawy (2020) who claimed that motivations and interests are the most influential factors that affect high school students' intention to major in college or university. In contrast, Kumar (2017) added that students' major choice is influenced not by their intrinsic interest in accounting alone but also other motivating factors.

The study Awadallah and Elgharbawy (2020) showed that how individuals perceive or view the accounting field contributed to the biggest difference between those who studied accounting and those who did not. According to Odia and Ogidu (2013) when one has a positive image of the accounting field, they are more likely to choose accounting major. Likewise, Djatej et al. (2015) showed that accounting-related attitudes have a significant influence on students' intention to pursue an accounting major in college or university. Furthermore, Odia and Ogidu (2013) found that accounting students were more likely than non-accounting students to view the accounting field as more demanding and numerically focused. Cohen and Hanno, (1993) discovered that accounting students enjoy solving real-world problems much more than non-accounting students. According to the questionnaire developed by Tan and Laswad (2006), career perceptions can be considered as personal perception because majoring in accounting can be regarded as a lucrative career for many people as they think that the accounting field provides a good opportunity earn a higher salary (Tan & Laswad, 2006). Therefore, the belief that accountants have a higher social status than other professionals is also a factor that affects high school students' major decision-making intentions. Given these results, further investigation into the factors that influence decision-making intentions among high school students is warranted. Therefore, it has been suggested that students' personal factors can serve as predictors of their choice of college major. Therefore, the following hypothesis is proposed:

**H1: There is a significant positive relationship between personal factor and students' intention to pursue an accounting major in university.**

#### **Reference Factor (Subjective norm)**

The second component of the TPB is subjective norm as defined by Ajzen (1991), which is the extent to which an individual feels pressured by others to behave in a certain way. This kind of pressure can be called social pressure, which stems from the influence that an individual's circle of friends, family, relatives, and teachers may have on them, which can cause individuals to engage in or avoid certain behaviors (Lai et al., 2022). Zakaria et al. (2012) noted that high school students' major decisions may be influenced by reference groups. Therefore, many studies have explored how much influence reference groups have on high school students' willingness to choose accounting (e.g., Rauf et al., 2020; Cempaka, 2018; Hoai et al., 2018), 2016; Zakaria et al., 2012; Ali and Tinggi, 2013; Odia and Ogidu, 2013; Tan and Laswad, 2006).



Some studies have shown that reference groups such as parents and high school teachers have a significant impact on students' intentions to choose accounting majors (e.g., Khalid et al., 2018; Hoai et al., 2016; Rababah, 2016; Zakaria et al., 2012). However, the study conducted by Rauf et al (2020) revealed that reference groups did not have any influence on students' plans to major in accounting. Ali and Tinggi (2013) found that in the Asian countries' parents have much greater influence on their children's academic performance, motivation to continue education, and their willingness to choose a field of study is considered important. Similarly, Tan and Laswad (2006) found that students' parents have a significant influence on their intention to study accounting as compared to any other reference group. Besides, jobs and occupations of parents also affect which field their children intend to pursue in their studies (Ali & Tinggi, 2013).

Furthermore, Odia and Ogidu (2013) found that high school teachers have a significant influence on students' intention to pursue a degree in accounting. In light of this, a student's high school advisor may have a significant impact on whether the student chooses to pursue an accounting major (Tan & Laswad, 2006). Further evidence suggests that students' intentions to major in accounting are largely influenced by their parents as well as the teachers in their reference group (Tan & Laswad, 2006). Furthermore, Awadallah and Elgharbawy (2020) also claimed that students' parents and accounting teachers are the only reference persons who have a crucial influence on students' major decisions, while friends and relatives have no influence. Hoai et al. (2016) found that peers have a greater influence on whether students choose an accounting major than parents or high school teachers.

Based on the above findings, it can be hypothesized that there is a significant positive relationship between reference groups and students' intention to pursue accounting in college. Therefore, the following hypothesis is formulated:

**H2: There is a significant positive relationship between referent groups and students' intention to pursue an accounting major in university.**

#### **Academic Performance (Perceived behavioural control)**

Perceived behavioral control is the most important part of the TPB. Ajzen (1991) asserted that one's behavior is very much influenced by their level of confidence. According to Kumar (2017), the confidence of the students' abilities is closely linked to their perceived level of behavioral control and this affects their choices of their major when pursuing a degree. Generally, a number of factors may influence students' perceived behavioral control when it comes to academic performance. For example, the quality and availability of course materials when attending classes, how well are the instructions given by the educators, and whether appropriate assistance is provided by the schools (Rababah, 2016). When students are given all the necessary support and help, they tend to perform better academically and have higher levels of perceived behavioral control.

Owusu et al. (2019) claimed that students can opt for course specializations based on their confidence in their skills and knowledge as these specializations may help them to complete the course and perform well in their studies. On the other hand, Uyar et al. (2011) found students' academic performance has a significant impact on their choice of major, particularly when it comes to embarking on a quantitative major such as accounting. Thus, various empirical evidence supported that academic performance of high school students' affects their intention to major in accounting in college. (e.g., Awadallah & Elgharbawy, 2020; Owusu et al., 2019;

Ali & Tinggi, 2013; Tan & Laswad, 2006). Furthermore, research also indicated that non-accounting majors often view their poorer academic performance as reasons to justify that they may not be good enough at accounting and should therefore focus on other majors (Tan & Laswad, 2006). In the study conducted by Ali and Tinggi (2013), high school students' intention to major in accounting was generated during their first accounting experience, which was viewed as prior achievement or academic performance. Additionally, an examination of major choice shows that both prior interest in accounting and performance in the first accounting course in high school influence the final decision on college major selection (Ali & Tinggi, 2013). Based on the argument above, the following hypothesis is put forward:

**H3: There is a significant positive relationship between academic performance and students' intention to pursue an accounting major in university.**

### Research Methodology

To achieve the purpose of this study, a questionnaire survey was used, and non-probability sampling was used to select participants from the target population of high school students in Malaysia aged 16 to 19 years and above. Specifically, quota sampling was used to ensure that the sample accurately reflects the age, gender, school and other factors of high school students. Quota sampling is an example of a non-probability sampling method because it does not randomly select individuals from the community being studied. Quota sampling involves selecting individuals based on predetermined limits or criteria based on specific characteristics (Nikolopoulou, 2022). The sample size of this study was determined to be 150. In addition, this survey adopted snowball sampling. The first step in snowball sampling is to find students who meet the inclusion criteria, that is, high school students aged 16 to 19 years and older, and then ask them to recommend other students they know who best fit the criteria (Biernacki & Waldorf, 1981). Even though the target for data collection was set at 150, the actual number collected exceeded that by 6, totalling 156. Since the difference is relatively small, the study included all the samples collected from the respondents.

## Results

### Demographic Profile

**Table 1: Gender of the respondents**

		Gender			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	92	59.0	59.0	59.0
	Male	64	41.0	41.0	100.0
	Total	156	100.0	100.0	

As per Table 1 which provides the gender distribution of the respondents, 59% of the respondents were female and 41% were male. Of the 156 students who participated in the study, there was a slightly higher proportion of female than male.

**Table 2: Age of the respondents**

		Age			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	16	21	13.5	13.5	13.5
	17	45	28.8	28.8	42.3
	18	46	29.5	29.5	71.8
	19 and above	44	28.2	28.2	100.0
	Total	156	100.0	100.0	

As can be seen from Table 2, the largest group constituting approximately 29.5% of the total respondents belongs to the 18-year age group. Followed by the group under 17 years old, accounting for about 28.8% of the respondents, while the group of 19 years and above accounted for about 28.2% of the respondents. The smallest group is 16-year-old respondents, accounting for approximately 13.5% of total respondents.

### Reliability Test

**Table 3: Reliability statistics for dependent variable and independent variables**

Variables	Cronbach's Alpha	N of Items
Intention to pursue Accounting major in university	0.897	3
Personal Factor	0.856	4
Reference Factor	0.779	3
Academic Performance	0.656	3

Reliability is an important aspect of any research as it refers to the consistency and stability of the research instrument or tool (Taber, 2018). One of the commonly used statistical measures of reliability is Cronbach's alpha, which is used to assess the internal consistency of a set of items or measures. According to Table 3, the results showed that Cronbach's  $\alpha$  of the dependent variable and the respective variables were 0.897, 0.856, 0.779 and 0.656 respectively. These values indicate that the measures used in the study are reliable and consistent. According to Taber (2018), a Cronbach's alpha value of 0.60 or higher is considered acceptable for research purposes. All the variables exceeded this threshold in this study, and this implies that the measurements used were reliable and internally consistent. The high degree of internal consistency showed by the reliability tests indicates that the data obtained from this can be deemed to be reliable and that the scales used to measure the variables are appropriate for their intended use. Additionally, it indicates that the results of the study are more likely to be accurate and valid (Taber, 2018).



## Inferential Analysis

### Pearson's Correlation

**Table 4: Summary of Pearson's Correlation**

Correlations					
		Intention _Mean	Personal _Mean	Subjective Norm_Mean	Academic Performance_Mean
Intention_ Mean	Pearson Correlation	1	.744**	.657**	.617**
	Sig. (2-tailed)		.000	.000	.000
	N	156	156	156	156
Personal_ Mean	Pearson Correlation	.744**	1	.776**	.675**
	Sig. (2-tailed)	.000		.000	.000
	N	156	156	156	156
Subjective Norm_Mean	Pearson Correlation	.657**	.776**	1	.647**
	Sig. (2-tailed)	.000	.000		.000
	N	156	156	156	156
Academic Performance _Mean	Pearson Correlation	.617**	.675**	.647**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	156	156	156	156

\*\* . Correlation is significant at the 0.01 level (2-tailed)

According to Turney (2022), a correlation is considered strong when the value of the correlation coefficient is at least 0.5 or higher, while the correlation is considered moderate when the value of the correlation coefficient is between 0.3 and 0.5 Correlation, and when the value is less than 0.3, the correlation is considered weak. Since each correlation coefficient is greater than 0.5 and significant at the 0.01 level, as shown in Table 4, this indicates that there is a strong positive correlation between the respective factors and the dependent variable. Specifically, the correlation coefficients of personal variables, academic achievement factors and reference factors are 0.744, 0.657 and 0.617 respectively. Based on the results of this study, the independent variables appear to play an important role in predicting whether students will form an intention to major in accounting when enrolling in college or university.

## Multiple Linear Regression

**Table 5: Model Summary**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.765 <sup>a</sup>	.585	.577	.73486
a. Predictors: (Constant), AcademicPerformance, SubjectiveNorm_Mean, Personal_Mean				

According to Table 5, the regression model used in this study has a moderate to strong fit to the data, with an R value of 0.765 and an R Square value of 0.585. R Square is a measure of how much variance of the dependent variable can be explained by the model's independent variables (Karch, 2020). According to Hair et al. (2019), R-squared values between 0.50 and 0.75 indicate a moderate to strong relationship between the independent and dependent variables. Therefore, in this case, the R-squared value of 0.585 indicates that there is a moderate to strong relationship between the variables. However, R-squared values are known to overestimate the amount of variance explained in the population. To more accurately estimate the proportion of variance explained in the population, the adjusted R-squared value is often used (Karch, 2020). The adjusted R Square value of 0.577 takes into account the number of independent variables in the model and allows for a more accurate assessment of the goodness of fit of the regression model (Hair et al., 2019).

**Table 6: Coefficient Summary**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.116	.264		.439	.662
	Personal_Mean	.574	.100	.510	5.740	.000
	SubjectiveNorm_Mean	.150	.088	.146	1.701	.091
	AcademicPerformance_Mean	.219	.090	.178	2.428	.016
a. Dependent Variable: Intention_Mean						

According to Table 6, the regression model includes three independent variables: personal factors, recommendation factors and academic performance factors, as well as a constant term. The constant term represents the expected value of the dependent variable, that is, the intention of high school students to major in accounting when all independent variables are zero. In this case, the constant term is 0.116, which shows that even if all independent variables are zero, there is still a positive intention to study accounting. The coefficient of personal factors is 0.574, which means that holding all other variables constant, as personal factors increase, the likelihood that high school students intend to major in accounting also increases. This coefficient is statistically significant at the 0.05 level, indicating that personal factors are strong and significant predictors of high school students' intention to major in accounting. The coefficient of the reference factor is smaller at 0.150 and is not statistically significant ( $p > 0.05$ ) since the significance level of this variable is 0.091. Statistically not significant means that there may not be a strong relationship between the reference factor and the intention to

pursue the accounting profession. Finally, the coefficient on academic achievement is 0.219, which means that holding all other variables constant, a one-unit increase in academic achievement is expected to increase high school students' academic intentions by 0.219 units. The coefficient is statistically significant ( $p < 0.05$ ), i.e. 0.016, indicating that academic performance is a significant predictor of high school students' intention to pursue an accounting major.

Therefore, the results on the coefficient table provide support for H1 and H3, as the coefficients of personal factors ( $\beta = 0.574$ ,  $p < 0.01$ ) and academic performance ( $\beta = 0.219$ ,  $p < 0.05$ ) are both statistically significant to students' intention to study accounting. However, the coefficient for the reference group ( $\beta = 0.150$ ,  $p > 0.05$ ) is not statistically significant, indicating that H2 cannot be supported. Therefore, we can conclude that H1 and H3 are accepted while H2 is rejected.

## Conclusion

### Discussion and implications of the study

The results show that H1 and H3 are accepted, while H2 is not. Overall, the study found that high school students are motivated to pursue an accounting degree due to a combination of personal and academic performance factors. Generally, the results of this implied that personal factors, such as students' positive perspective in accounting, genuine interest in accounting-related subjects, and career prospects in the future, were found to be key determinants of accounting majors. In addition, academic performance was found to be an important determinant of accounting major. Such results may mean that respondents may believe that accounting majors are well paid, since accounting jobs generally pay relatively well. This is probably the main reason why many high school students plan to choose accounting in college. Additionally, research shows that respondents with better high school grades are likely to choose accounting because they may believe they can better handle the stress and complexity of the accounting subject.

This study makes a positive contribution to the theoretical understanding of TPB because they study supported the importance of perceived behavioral control in influencing high school students' behavioral actions and their intentions. With a greater understanding of the factors that influence high school students to choose an accounting major, policymakers can use the results of this study to develop effective methods to increase the number of qualified accounting professionals in the country. On the other hand, universities may also benefit from this research as this may help them to identify effective ways of recruiting future accounting students. For example, universities may design courses and adopt teaching methods that align with the identified factors that driving their potential students' motivation. In addition, career counsellors may use the information from this study to provide better guidance for students who express an interest in accounting. Career counselors may also provide more personalized advice and support to students to make informed decisions about their educational and career paths when the counsellors understand the key determinants that motivate the students.

### Limitations and Recommendations for future studies

The study only used questionnaires as a means of obtaining data from the participants. Although the data obtained from the survey can provide useful statistical analysis to meet the research objectives, it may not capture the depth and complexity of respondents' perceptions of this research topic because questionnaires typically employ closed-ended questions and respondents may not be able to express his or her ideas freely and provide additional information on their

opinions. Therefore, future research could consider conducting interviews to supplement the results of the quantitative studies. Conducting in-depth interviews with a selected group of participants allows future studies to raise open-ended questions, and such attempts will allow participants to provide more specific and nuanced responses. It is believed that mixed methods design helps to overcome the limitations of relying exclusively on one method, which will improve the quality of research findings.

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