



Factors affecting the adoption of an accounting information system based on UTAUT2 and its implementation in a tourism corporation

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Abstract

The study aimed to examine the factors affecting the adoption of accounting information system in a Jordanian context. Based on the UTAUT model our current study focused on the UTAUT2 model. This model analyses past theories and focuses on the mechanism and extension of theories. Additional factors i.e. perspectives on communication and perceived technology fit were used to extend the UTAUT2 model. The study provided a total of eight hypotheses. For testing the hypotheses the data was collected through a close ended questionnaire. The data was collected from 210 companies in Jordan. Variance based structural equation modelling was used to test the hypotheses. Smart PLS 3 was employed to analyze the data. The results found all the factors to be significant. Hence all hypotheses were found to be supported. The findings of the study were discussed with reference to the previous studies. Moreover the limitations of the study were also highlighted.

Keywords: UTAUT, UTAUT2, perspectives on communication, perceived technology fit, accounting information system

Introduction

AIS (Accounting Information Systems) are defined as software packages run in a computer system to facilitate the user. They helps in doing accounting activities, keeping accounting records, sort, retrieve, analyze, and transfer the information and presenting the data among user, organizations and different groups of stakeholder. AIS adds efficiency in the transaction quality and thus improves the productivity of the organization (Zakaria at et al., 2017). Earlier in the 1990s till now organizations around the world have invested a huge amount in the development and implementation of Accounting Information Systems (AIS). The accountant also uses the technologies of AIS. AIS helps accountants to increase the significance of accounting (Ho et al., 2008). With the advancement of IT, AIS also improves and become more efficient in making a good decision in any complex situation by enhancing the speed of the software of accounting system accuracy (Susanto & Meiryani, 2019). Most importantly AIS truly depends on their adoption level as used by organizations (Aoun et al., 2010, Pulakanam & Suraweera, 2010; Nicolaides, 2014; 2015; 2016; Demsie & Officer, 2018).

As AIS highlights a positive impact on the organization development, organizations are now focusing on AIS adoption not by only decision makers but also by accountants (Dowling, 2009). The researcher emphasizes that with the higher participation of accountants, AIS can be

implemented more effectively (Taylor & Geldenhuys, 2018). There are different factors that affect accountant behavior in order to adopt the AIS (Aoun et al., 2010). Modern theories of accounting and technology such as target costing and activity based costing exclusively depend on administration rather than accountants (Askarany & Yazdifar, 2012). Whereas, the accountant plays an active role in the success of AIS.

There exist theoretical models that represent the idea of technology acceptance and use of technology by the employee. The mixture of eight different theories helps create a new model called UTAUT i.e. unified theory of acceptance and use of technology (Venkatesh et al., 2012). The UTAUT model, however, dismisses some critical aspects of behavior such as intentional use of giving technology mainly in the firm. In a large canvas, it can be concluded that UTAUT claims 70% variance occur in intentional use and 50% variance occurs in technology use.

Based on the UTAUT model our current study focused on the UTAUT2 model. This model analyzed past theories and focused on the mechanism and extension of theories. As no study was yet conducted to examine the factors affecting accounting information system based on UTAUT2, there is a huge gap to explore the new ways to analyze the factor and it will be treated as the research gap of our study. The current study was mainly focused on the UTAUT2 model and investigates the factors of the accounting information system.

Literature Review and Conceptual Framework

As shown in the Figure 1 below, the model identifies a total of six direct determinants of behavioral intention to create behavior, namely performance expectancy, effort expectancy, hedonic motivation, social influence, perspectives on communication and perceived technology fit. In addition, two direct determinants of use behavior are behavioral intention and facilitating conditions.

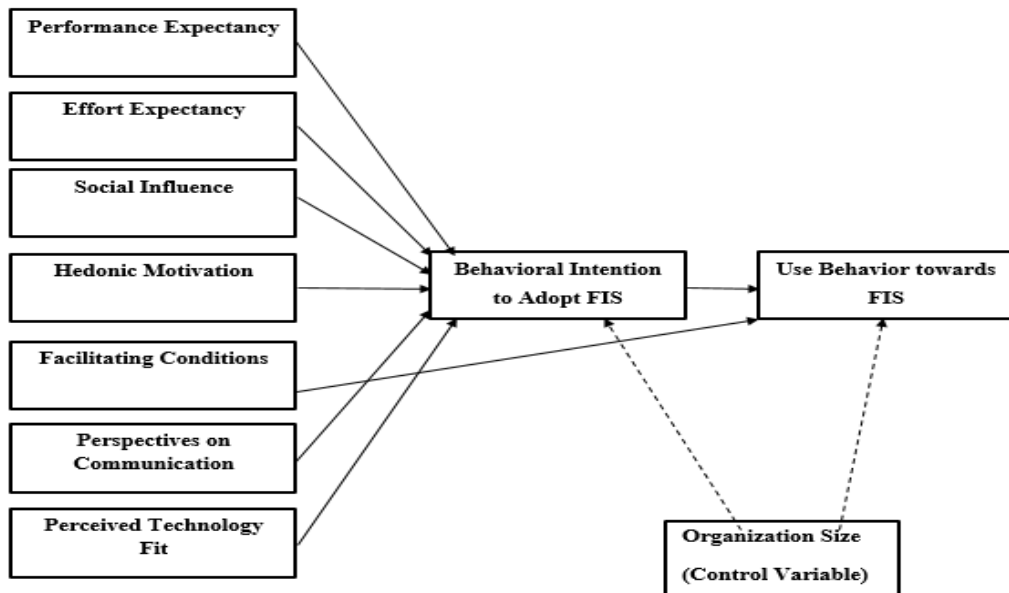


Figure1. Conceptual Framework of Factors Affecting Adoption of Accounting Information System (AIS)



Performance expectancy and Behavioral Intention

The term performance expectancy is referred to as the benefit a user can obtain by doing certain activities. It is further defined as a degree of benefit an individual can achieve by a certain task. Performance expectancy is considered as a most heightened predictor of a behavioral intention (Venkatesh et al., 2012). The researcher also found performance expectancy as helpfulness an individual can obtain by using the system and improving their productivity (Vatanasakdakul, Aoun, & Li, 2010).

Five models are used from past theories to construct the performance expectancy. The first model is known as perceived usefulness (Jacob et al., 2016). It is referred to as the degree of believing an individual has while using a system to enhance their job performance. Second, external motivation (Dwivedi et al., 2017). This is defined as a perception that an employee wants to perform better due to the outcome such as a promotion or improved job performance. Subjective norms and ease of use are a few examples of it. Third job-fit (Maruping et al., 2017), was considered and this is explained as individual belief in using technology as it can improve performance. Fourth relative advantage (Rana et al., 2017), is defined as the value of innovation is better than the replacing placed products, programs or ideas. Fifth is outcome expectations (Ratten, 2015), which is explains that the most important factor to influence the user behavior are performance or personal use of an individual.

The researcher also suggests that the model of Technology acceptance in C-TAM-TPB is the same as performance expectancy in the UTAUT model. It is defined as a probability of performance enhancement by using the system in the job task (Vermaut, 2017). From the above discussion we crafted the first hypothesis of our study on the bases of the UTAUT 2 model as:

H1: there is a relationship between performance expectancy of accounting practitioners and their behavioral intention to use accounting information system

Effort expectancy and Behavioral Intention

Effort expectancy is referred to as the level of ease an individual will achieve by using systems (Venkatesh et al., 2012). Literature stresses that using IS is more effective than using any other application (Davis, 1989). From an organizational point of view, effort expectancy can be defined as an employee effort of do the task and it involves assessing of time and use of technology. Research has been conducted in an area of consumer technology use, which shows that price act as the most highlighted factor to determine the use of technologies by the customer. It also happens that the consumer has to bear the cost related to the service of technology (Venkatesh et al., 2012).

Intentionality acts as a basis to form user behavior. Research also identifies that to investigate the effort expectancy, another model mechanism is also important. It is also shown that the context is a more critical factor to predict the use of technology (Tam, Santos & Oliveira, 2018). The study was conducted in Libya and results showed that AIS is a new innovation for the Libyan market and its adoption depends on the ease of use of the application (Vermaut, 2017). The researcher introduces three factors that can include measuring the effort expectancy. The first factor is from the TAM i.e. perceived use (Davis, 1986), and this refers to an individual belief that new technology is easy to use. The second factor is from MPCU technology complexity (Thompson et al., 1991), and is referred to as difficulties of use of the system. The third factor is IDT, it is explained as a general system of using innovation.



The study shows that there is a positive relationship between effort expectancy and behavioral intention (Phichitchaisopa & Naenna, 2013). On the other hand, many researchers found no significant relationship between behavioral intention and effort expectancy (Bennani & Oumlil, 2013). One more research conducted to investigate the relationship of effort expectancy and behavioral intention, revealed that 65 percent of the sample is experienced and 70 percent of the sample is at the age of 50. The result further elaborated that age and experience contribute to effort expectancy (Arman & Hartati, 2015). From the above discussion we make the second hypothesis of our study on the bases of UTAUT 2 model as under:

H2: there is a relationship between effort expectancy of accounting practitioners and their behavioral intention to use accounting information system

Perceived Technology Fit and Behavioral Intention

Perceived technology fit is also treated as an important factor of accounting information systems in the current study. It is referred to as the accountants perception of and use of AIS and his or her expectation of how well AIS fits in or improves their job performance. They also compare the new AIS to their current practices of accounting. An accountant can be influenced by their surrounding and it can create an impact on their responsiveness (Rieg, 2018). Several types of research have been conducted to investigate how the environment influences the adoption of the system (Panagiotopoulos & Barnett, 2015; Obal, 2017), as well as accounting practices (Agyekum & Singh, 2018). Theories of IT acceptance are used to analyze the institutional forces an individuals to adopt the AIS. Furthermore, external pressure also encounters mimetic pressures (MPs), normative pressures (NPs)- it is driven by a competitor by creating an unusual situation. Coercive pressures (CPs)- it can be utilized by the accountant by making correct decision. It can also utilize by the stakeholder and regulatory bodies (Li et al., 2019). Researchers stress that pressure such as mimetic and coercive types, influence the adopting of AIS (Gullkvist, 2011).

One more study was conducted in Libya but most of the sample for this study was driven from outside Libya. The result shows that the perceived technology fit has a significant impact on the adoption of AIS. The study further elaborates that an accountant is mainly concerned about the current accounting practices while adopting AIS. If the AIS fits in with the current practices then the accountant is willing to adopt an AIS application (Vatanasakdakul, 2010). From the above discussion we make the third hypothesis of our study on the bases of UTAUT 2 model as under:

H3: there is a relationship between Perceived technology fit of accounting practitioners and their behavioral intention to use accounting information system

Facilitating Conditions (FC) and Behavioral Intention

Facilitating condition is considered as an organizational and technical infrastructure available for the workforce to perform their task. It also covers the concept of perceived behavioral control. It means that individual perception of performing a task is easy or difficult.

The study was conducted in Libya to explore the relationship between facilitating condition and adoption of AIS. The result shows that there were limited resources regarding the training of AIS. However, it has a significant impact on AIS adoption. The conditions in the Libyan environment are somehow critical and do not facilitate AIS adoption. It further elaborates that accountant who have a higher level of FC are more attracted to the AIS adoption and show a higher level of behavioral intention to adopt AIs as compare to an accountant with a low level of FC perception (Vatanasakdakul, 2010).



The mentioned theory shifted from the reason action theory to the planned behavioral theory. According to the PC utilization model, offering system support to the user is also considered as a facilitating condition. Research conducted by Venkatesh et al. (2012) to investigate the relationship between facilitating condition and use behavior, found that facilitating conditions creates an impact on behavioral intention and has a positive impact on use behavior. From the above discussion we make the fourth hypothesis of our study on the bases of UTAUT 2 model as under:

H4: there is a relationship between Facilitating condition and their behavioral intention to use the accounting information system

Hedonic Motivation and Behavioral Intention

Hedonic motivation can be defined as a feeling of excitement, fun, and joy while using technology. The level of excitement and joy influences the technology acceptance and it also helps individuals to use and adapt it (Khatimah, 2019). In the area of IS, hedonic motivation has a direct impact on the technology use (Ozturk et al., 2016) On the other hand, a user or consumer can also get influenced by hedonic motivation and can accept the technology. Thus it can be stated that hedonic motivation has an impact on the behavioral intention and it also helps to adopt the technology (Parker & Wang, 2016). Hedonic motivation acts as a strong indicator of a UTAUT model and it truly depends on the utility of a system. Hedonic motivation is presented as the main factor in many consumer behavior studies where we will also include this factor to investigate the impact of hedonic motivation in AIS adopting and use. From the above discussion we make the fifth hypothesis of our study on the bases of UTAUT 2 model as under:

H5: there is a relationship between hedonic motivation and their behavioral intention to use the accounting information system

Social influence and Behavioral Intention

Social influence is referred to the social influence on the person's decision making of accepting any technology or rejecting any technology (Venkatesh et al., 2012). Fresher also claims that an individual is influenced due to the subjective norms. Subjective norm refers to the perception of an individual about the society that whether people like or dislike his or her behavior. This concept of the subjective norm is presented in TRA (Koenig, 2015), DOL (Hooper & Gell, 2019) and TPB (Hamari & Koivisto, 2015). Research also highlighted that subjective norms are an essential factor to influence behavioral intention (Rana & Dwivedi, 2015).

Literature shows that researchers investigated social influence on the basis of UTAUT and found a positive relationship between social influence and behavioral intention to use the technology (Arman & Hartati, 2015; Phichitchaisopa & Naenna, 2013; Flayyih, Mohammed & Talab, 2019). However, some researchers found that there is greater impact of social influence and it is considered the main factor to predict behavioral intention (Asimah, 2018). Some have claimed that social influence has only marginal influence (Chang et al., 20012). Whereas, some researchers also found no impact of social significance on behavioral intention (Naenna & Phichitchaisopa, 2013; Oumlil & Bennani, 2013; Nwokah & NNE, 2018). From the above discussion we make the sixth hypothesis of our study on the bases of UTAUT 2 model as under:

H6: there is a relationship between social influence and their behavioral intention to use the accounting information system.



Perspective on communication and Behavioral Intention

Study conducted in Australia sought to investigate the impact of communication on AIS. It found that Australia is an LC culture country (Hall, 1973). Another study conducted in Australia claimed that the individual depends on a clear message from the other person while communicating (Aoun et al., 2009). Several studies have been conducted regarding communication and their impact on the system or IT adoption. It was found that many AIS failures are due to the lack of proper communication and weak leadership. Management with poor communication skills also causes the failure of AIS adoption (Ni et al., 2017) while other research reveals that management asked an accountant to cancel their 53% of the project due to the poor management, lack of decision making and most importantly poor communication (Jain & Khurana, 2016). A study conducted by sung and Choi (2016) also mentions some reason of failure in projects i.e. poor communication. From the above discussion we make the seventh hypothesis of our study on the bases of UTAUT 2 model as under:

H7: there is a relationship between perspective on communication and their behavioral intention to use the accounting information system.

Behavioral intention and Actual use (Use Behavior)

There are two main components of the UTAUT model which we used in our UTAUT2 model as well. First Behavioral intention, was referring to the purpose or desire to use or adopt the technology or any innovation. Second Actual use, referred to the definite use of technology. The intention of an individual varies from one situation to another but the actual use determines the behavior (Arman & Hartati, 2015). A study conducted in a healthcare center to investigate the relationship of both variables found a direct relationship between them (Wu et al., 2015) the researcher also found a positive relationship between behavioral intention and actual usage of AIS (Aoun et al., 2010). From the above discussion we make the eighth hypothesis of our study on the bases of UTAUT 2 model as under:

H8: there is a relationship between behavioral intention and their actual use of an accounting information system.

Methodology

The study was a quantitative piece of research using a close-ended questionnaire that was administered using online platforms. The sampling technique used was a non-probability sampling, and the sub-category was convenience sampling. The sample size comprised of 210 companies in Jordan including hotels.

Questionnaire Development

The items in the questionnaire were based on the previous research. The construct performance expectancy included total 5 items of which 4 were adopted from Venkatesh et al. (2012) while 1 item was taken from (Leong et al. 2013). Effort Expectancy had 5 items of which 4 were adopted from Venkatesh et al (2012) while 1 of the item was adopted from (Venkatesh et al., 2003). Social influence had 5 items of which 3 items were adopted from Venkatesh (2012) while 2 items were adopted from Leong et al. (2013) and Yang (2010) one each. Facilitating conditions was adopted from Venkatesh et al. (2012) four items while 1 item from (Venkatesh et al., 2003). Hedonic motivation has 7 items of which 3 were adopted from Venkatesh et al (2012) 2 were adopted from Yang (2013) and 2 items were adopted from To et al., (2007). Behavioral Intention was adopted



from Venkatesh et al (2012) 3 items, Davis (1989) 1 item and Akour (2010) 1 items. Perceived Technology fit was adopted from Staples & Seddon (2004) with 7 items. The construct perspective on communication was adopted from (Aoun et al., 2009).

Data Analysis

The study uses variance-based structural equation modeling or (PLS-SEM). This method for testing the model prevailed in the contemporary survey based research (Hair et al, 2018; Hair et al, 2011b). PLS-SEM is also used a lot in information system research (Alsaad et al., 2018b; Ringle, 2012). This research employed the PLS-SEM because the focus of the research was predicting the theory as well as testing it (Hair et al., 2018). The estimation of the regression coefficients was enabled by using the method even if the sample size is small. Moreover this method did not require the normality assumption of the survey data (Garson, 2016; Hair et al., 2018).

Model assessment

Using PLS-SEM assesses the research model at two stages. Stage one is measurement model or outer model and stage two is inner model or structural model. In the first stage reliability and validity of the model is assured (Alsaad et al., 2017; Hair et al, 2011a). The current model was assessed and found to be reliable and valid. The table below shows the Cronbach's alpha statistics for each construct being above the threshold value of 0.7. The average variance extracted (AVE) for all the construct is above 0.5 which according to Fornell and Larcker (1981) is a satisfactory indicator for convergent validity of the construct.

The outer loading of all the items were found to be above the threshold value of 0.7 which is another measure of validation the convergence of the items towards their particular construct. Moreover the Heterotrait-Monotrait ratio (HTMT) was used for the assessment of discriminant validity (Henseler et al 2016). The maximum acceptable value for HTMT is less than 0.90. This condition is also fulfilled in the current study.

Table1. The Validity and Reliability of Measurement Model

	Composite Reliability	Cronbach's Alpha	Average Variance Extracted	Items	Loading
Performance Expectancy	0.8281	0.7733	0.6124	PE1	0.7214
				PE2	0.7152
				PE3	0.7013
				PE4	0.8654
				PE5	0.7002
Effort Expectancy	0.8571	0.7911	0.6614	EE1	0.798
				EE2	0.7787
				EE3	0.7688
				EE4	0.7011
				EE5	0.7717
Social Influence	0.9101	0.7778	0.5124	SI1	0.721
				SI2	0.8014
				SI3	0.7249
				SI4	0.7111
				SI5	0.7711
Facilitating Condition	0.9001	0.8011	0.7715	FC1	0.7621
				FC2	0.8112
				FC3	0.8012
				FC4	0.7913
				FC5	0.7789



Hedonic Motivation	0.8871	0.8003	0.7412	HM1	0.7412
				HM2	0.7333
				HM3	0.7213
				HM4	0.7719
				HM5	0.7666
				HM6	0.7561
				HM7	0.7611
Perceived Technology Fit	0.8512	0.8212	0.7771	PTF1	0.7001
				PTF2	0.701
				PTF3	0.7121
				PTF4	0.7013
				PTF5	0.7714
				PTF6	0.7715
				PTF7	0.7554
Perspectives on Communication	0.8871	0.8223	0.6554	PC1	0.7654
				PC2	0.7562
				PC3	0.7332
				PC4	0.7012
Behavioral Intention	0.8121	0.7154	0.7121	BI1	0.7771
				BI2	0.7787
				BI3	0.7658
				BI4	0.7101
Use Behavior	0.8012	0.7005	0.6514	UB1	0.7211
				UB2	0.7725

Table2.Discriminant Validity: Heterotrait-Monotrait Ratio of Correlations (HTMT)

Construct	1	2	3	4	5	6	7	8	9
PE									
EE	0.3757								
SI	0.4354	0.5463							
FC	0.3122	0.4342	0.6907						
HM	0.2914	0.5509	0.4448	0.3431					
PTF	0.5692	0.1984	0.2134	0.2127	0.2381				
PC	0.5322	0.3684	0.3244	0.3547	0.5311	0.5792			
BI	0.5342	0.1784	0.2334	0.4527	0.2511	0.7792	0.6684		
UB	0.5182	0.2144	0.4114	0.4517	0.7661	0.3652	0.2994	0.2224	

Afterwards, the structural model was assessed for testing the hypotheses of the structural model and the researcher used bootstrapping procedures. The predictive strength of the model was assessed by looking at the R-square of each outcome variable and in this model behavioral intention and use behavior were the outcome variables for different predictors which can be seen in the table below. The R-Square for behavioral intention was found to be (0.561) and the R-square for use behavior was found to be (0.346). These values are substantial as per the recommendation of (Cohen, 1988). A total of eight hypotheses were tested which are presented in the summary of hypotheses table. One can see the results of hypotheses in the table below showing all eight hypotheses to be positive and significant. The relationship between performance expectancy and Behavioral Intention was positive and significant ($\beta= 0.4093, p<0.05$), hence H1 found to be supported.

The relationship of effort expectancy and behavioral intention was also found to be positive and significant with ($\beta= 0.5052, p<0.05$), hence H2 found to be supported. The H3 was found to be supported as the relationship of social influence and behavioral intention was positive and significant with ($\beta= 0.2132, p<0.05$), hence H4 found to be supported. Similarly the relationship hedonic motivation and behavioral intention was positive and significant ($\beta= 0.2011, p<0.05$), hence H5 was supported. The relationship of perspective on communication and behavioral intention (H6) having ($\beta= 0.5125, p<0.05$) found to be supported being positive and significant.



Perceived technology fit also found to be supported as the coefficient and p-value were ($\beta=0.4432$, $p<0.05$) showing the significant positive relationship. Facilitating conditions and Behavioral intention both found to be positively related to use behavior having ($\beta=0.1102$, $p<0.05$) and ($\beta=0.6415$, $p<0.05$) respectively hence H7 and H8 are supported.

Table 3. Results of model estimation

Relationships	Path coefficient	Standard bootstrap results		
		Standard error	t-value	p-value
Performance Expectancy → Behavioural Intention	0.4093	0.0607	5.5546	0.00
Effort Expectancy → Behavioural Intention	0.5052	0.1048	3.0358	0.00
Perceived Technology Fit → Behavioural Intention	0.4432	0.0919	4.2010	0.00
Facilitating Conditions → Use Behaviour	0.1102	0.1214	2.7751	0.04
Hedonic Motivation → Behavioural Intention	0.2011	0.0947	3.1211	0.00
Social Influence → Behavioural Intention	0.2132	0.0811	5.3663	0.00
Perspective on Communication → Behavioural Intention	0.5125	0.0701	6.1021	0.00
Behavioural Intention → Use Behaviour	0.6415	0.0501	7.1021	0.00

The above table show that all the hypotheses from the conceptual framework are found to be supported. The results are discussed with reference to previous researches in the upcoming section of discussion.

Discussion

The study examined eight hypothetical relationships. The relationship between performance expectancy and behavioral intention was positive and significant ($\beta=0.4093$, $p<0.05$), hence H1 was found to be supported. The result is in-line with the previous study of (Venkatesh et al., 2012). The second hypotheses of the study regarding the relationship of effort expectancy and behavioral intention was also found to be positive and significant with ($\beta=0.5052$, $p<0.05$), hence H2 was also found to be supported. The finding is similar to the results of (Venkatesh et al., 2012). Perceived technology fit is also treated as an important factor of accounting information systems in the current study. It refers to the accountant perception of and will of using AIS and his or her expectation how well AIS fits in or improves their job performance. The researcher emphasises that pressure such as mimetic and coercive aspects influence the adopting of AIS (Gullkvist, 2011). In the same line the study finds the significant relationship of perceived technology fit and behavioral intention to adopt AIS. If the AIS fits with the current practices then an accountant is willing to adopt AIS application (Vatanasakdakul, 2010). Research conducted by Venkatesh et al. (2012) also found the relationship between facilitating conditions and use behavior is significant. Similar to Venkatesh et al., (2012) the current study also found a positive relationship of facilitating condition and use behavior.

Hedonic motivation acts as a strong indicator of a UTAUT model and it truly depends on the utility of a system. The level of excitement and joy of influence of the technology acceptance also helps individuals to use and adapt it (Khatimah, 2019) In the area of IS, hedonic motivation has a direct impact on the technology used (Ozturk et al., 2016). On the other hand users or consumers can also get influenced by hedonic motivation and can accept the technology. Thus it can be stated that hedonic motivation has an impact on behavioral intention and it also helps to adopt the technology (Parker & Wang, 2016). The results of the current study are supported by the above discussed literature regarding the relationship of hedonic motivation and behavioral intention. Literature shows that researchers investigate about the social influence on the basis of UTAUT and found a positive relationship between social influence and behavioral intention to use the technology (Arman & Hartati, 2015; Phichitchaisopa & Naenna, 2013). The finding of the current study are similar to the previous studies and indicating a positive relationship of social influence



and behavioral intention to adopt AIS. Several study have been conducted regarding communication and their impact on the system or IT adoption. It is found that many AIS failures are due to the lack of proper communication and weak leadership. Management with poor communication skill also causes the failure of AIS adoption (Ni et al., 2017). A study conducted by sung and Choi (2016) also mentions some reason for failure in projects i.e. poor communication. The current study finds the perspectives of communication to be positively related to the behavioral intention to adopt AIS. The intention of an individual varies from one situation to another but the actual use determines the behavior (Arman & Hartati, 2015). Researcher also found a positive relationship between behavioral intention and actual usage of AIS (Aoun et al., 2010). Following the finding shown in the previous studies the current study also empirically found evidence that the behavioral intention and actual use are positively related. Hence the hypotheses is found to be supported.

Conclusion

In a nutshell the current piece of research is a primary step toward investigating the factors affecting the adoption of accounting information system in Jordan. The finding of the study are consistent with the results of Venkatesh et al. (2012) having all factors found to be significant. Additionally, perspectives on communication and perceived technology fit were brought to the model to have better understanding of the factors and found their influence to be positive and significant. Hence the study may be a fruitful for any upcoming research in this field of study.

Limitations and future research

This research only concentrated on the Jordanian companies' adoption of accounting information system. However the finding were not limited to a particular industry. However while generalizing the results of the study one has to be cautious. The future research may be conducted for extending the work by increasing the sample size and taking the industry effect in consideration. Moreover a comparative study of different countries can also be done to have more in-depth knowledge of the topic. The cross section nature of the data provides only a snapshot in timeline, there may be a consideration to conduct a longitudinal study which may provide better understandings of the research findings.

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