



Attitudes towards Accountant Profession: Perception of Accounting Students in Aceh Province, Indonesia

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Abstract

Objective – This study is aimed to examine the perceptions of undergraduate accounting students in choosing the profession as a professional accountant particularly in the context of Aceh Province, Indonesia.

Design/methodology – Quantitative research method was used with multinomial logistic regression analysis, which observes students' perceptions in choosing career as a professional accountant. The population in this study consist of all final year accounting students at major public universities in Aceh, Indonesia, i.e. Faculty of Economics and Business (FEB) Syiah Kuala University Banda Aceh, FEB Malikussaleh University Lhokseumawe, FEB Teuku Umar University Meulaboh and FEB Samudra Langsa University. Final year students are deemed as most relevant samples as at this stage the majority of students may make decisions in choosing the right career for them once they graduate.

Results – It was found that of the six variables studied for their influence on the attitudes of accounting students, only the variable of accounting as a career choice affected the perceptions of accounting students in choosing a career as an accounting profession.

Limitation/Suggestion – Future research may add students from private universities as samples to observe the comparison of the attitudes of students majoring in accounting. An in-depth interview may also be conducted to gain more meaningful findings.

Keywords: Attitudes, Career Selection, Professional Accountant, Accounting Students

1. Introduction

The critical issues of the public accountant in Indonesia is a major concern for the professional organization like Indonesian Institute of Certified Public Accountants (IAPI) and the business world. To anticipate the increasing need for professional public accountants, IAPI launched the IAPI *Learning Center* (ILC) which was inaugurated by the Head of the Accounting Professional Audit Division - Center for Financial Professional Development of the Ministry of Finance of the Republic of Indonesia on January 24, 2019 (cnnindonesia.com, 2019; antaranews.com, 2019). This is in line with the mandate of UU RI No. 5 of 2011 concerning public accountants and PP No. 20 of 2015 concerning the Practice of Public Accountants, which regulates professional education programs. On average, in a year, around 35,000 graduates of Bachelor of Accounting from various universities in Indonesia, which is a sizeable number. However, when compared to ASEAN countries, it turns out that the number of accountants in Indonesia is relatively low. Chairman of the Indonesian Institute of Public Accountants (IAPI) Aria Kanaka said the Industrial Revolution 4.0 provided good opportunities for accounting graduates to embark as professional accountant (cnnindonesia.com, 2019; antaranews.com, 2019). The government has provided legal protection with UU No. 5/2011 on Public Accountants. The problem is the number of accountants who already have a *Certified Public Accountant* (CPA) is still small. Currently, according to the Chairman of the Indonesian Institute of Public Accountants (IAPI) Aria Kanaka, there are 2,064 CPA certified accountants from IAPI (tagar.id, 2019).

Previous research indicated that students' interest in continuing their careers as professional accountants is very low (Ilman et al., 2013). This is a common condition including in Aceh Province, Indonesia. The low interest of accounting students in Aceh Province to continue their careers as professional accountants are indicated by the closure of the accounting professional education institution in Aceh Province, namely PPAk (Accounting Professional Education Program) at the Faculty of Economics and Business, Syiah Kuala University (USK) in 2019. According to the Head of the PPAk Program, Faculty of Economics and Business USK, Drs. M. Rizal Yahya, M.Ec., Ak., CA., CPA, this is because the rate for passing the CA (*Certified Accountant*) examination is very low which affects the low interest of prospective students who enroll at the PPAk Program. Meanwhile, based on the tracer study report conducted by Career Development Center of USK, for the last 5 years from 2014-2018 for graduates of the USK FEB Accounting major who work in the field of accounting are as follows: in 2014 amounted to 31%; 2015 amounted to 25% 2016 = 51%; 2017 = 39%; and 2018 = 32%. This shows that the number of graduates who work in the field of accounting has decreased since 2017.

Several studies have examined the factors that influence accounting students to choose to major in accounting (Dalci et al., 2013; Geiger & Ogilby, 2000a; Jackling & Calero, 2006; P. Law & Yuen, 2012; Putra, 2017; Ramdhan & Widaningsih, 2017; Samiun, 2017; Sulistyawati et al., 2013) but the results are still difficult to generalize. Besides, research conducted by Sugahara (2013) found the globalization of accounting education resulted from the convergence of. International Financial Reporting Standards (IFRS) have had a major impact on accounting education in various countries.

Another study conducted by Sekar Kuningsih & Harto (2013) examined the difference in job expectations between students who chose careers as public accountants and non-public accountants, found that there were differences in job expectations among them. Several studies have examined several factors that influence students' perceptions of the accounting profession. The factors that influence students' interest in public accountant careers consist of intrinsic and extrinsic factors. The intrinsic factor is found to be important in the choice of a professional accountant's career. Intrinsic factor is related to belief to get other attractive jobs (Dalci et al., 2013; P. K. Law, 2010). The extrinsic factor is the perception of benefits and the opportunities obtained, which are important factors in the perceptions of accounting students (Ramdhan & Widaningsih, 2017; Sulistyawati et al., 2013).

Previous studies have also examined the differences in attitudes of men and women towards the accounting profession (Byrne & Willis, 2005; Dalci et al., 2013; Jackling & Calero, 2006; P. K. Law, 2010; McDowall & Jackling, 2010), and shown different research results. Byrne & Willis (2005), Dalci et al., (2013) and P. K. Law (2010) found that women are more dominant than men in choosing a career in the accounting profession.

Perceptions and stereotypes that exist in society are also the important factors that influence an individual's career decisions. The attitude of accounting students towards the accounting profession is partly influenced by their perceptions regarding expectations based on social stereotypes, childhood experiences, and images depicted by professionals (Ramdhan & Widaningsih, 2017). P. K. Law (2010) found that attitudes toward subjective behavior and norms made a significant and independent contribution to predicting career selection in accounting students.

Additionally, students' attitudes towards the accounting profession may also be influenced by reference groups such as parents, friends or relatives, and teachers. Students' perceptions of choosing a career may also be influenced by the perceptions of those around them (Dalci et al., 2013). Therefore, P. K. Law (2010), and P. Law & Yuen (2012) explain that the influence of parents makes a significant contribution to student career decisions in choosing a career as public accountants. The results of this study are in line with the results of a study by Ramdhan & Widaningsih (2017) which confirmed that students associate accountant careers with high financial rewards.

Sulistiyawati et al. (2013) also revealed that financial factors have the highest influence on the decision of whether to choose a CPA career.

Based on the research background that has been described above, this study aims to identify the perceptions of students at the undergraduate level in choosing a career as an accounting profession. The specific purpose of this study is to examine the attitudes of undergraduate students in choosing careers as professional accountants, as well as to see if there are differences in opinion based on gender in choosing the accounting profession. The benefits of this research are expected to contribute to accounting educators and educational institutions, namely the Faculty of Business Economics, Department of Accounting that they may provide an insight into how students are interested in career choices, so that with the results of this study, if there is a lack of interest in graduates for a career as professional accountants, then academics/lecturers may play a positive and active role in motivating, providing input and views to accounting students in choosing a career as an accounting professional in dealing with global labor market issues.

The remaining of this paper is structured as follow. Next section reviews the literature, describes the theory and develop the hypotheses. Afterward, research method is elaborated followed by results and discussion. Last section concludes this study.

2. Theoretical Framework and Hypotheses Development

Several previous studies have examined various reasons that influence student career decisions in the accounting profession (J. Cohen & Hanno, 1993; Dalci et al., 2013; Geiger & Ogilby, 2000b; Jackling, 2002; P. Law & Yuen, 2012; Putra, 2017; Samiun, 2017). Several variables were selected to examine the accounting students' career selection towards becoming professional accountants which are grouped into two main variables, gender and accountants' attitude which are represented by several indicators.

Gender and Accounting Profession

From several previous studies have examined the differences in attitudes of men and women towards the accounting profession (Byrne & Willis, 2005; Jackling & Calero, 2006; P. K. Law, 2010; Marriott & Marriott, 2003; McDowall & Jackling, 2010) and research results vary. Marriott & Marriott (2003), Byrne & Willis (2005), and P. K. Law (2010) found that women are more dominant than men in choosing a career in the accounting profession. On the other hand, Jackling & Calero (2006) and McDowall & Jackling (2010) no significant difference between men and women in choosing careers as accountants.

Accountants as A Career

Previous research shows that more than 50% of first-year students studying accounting courses have negative perceptions of the accounting profession (Jackling, 2002). Perceptions and stereotypes that exist in everyone are urgent factors that influence decisions in a career. The attitudes of accounting students towards the accounting profession are part influenced by their perceptions regarding expectations based on social stereotypes, childhood experiences, and images depicted by professionals (Marriott & Marriott, 2003). P. K. Law (2010) found that attitudes toward subjective behavior and norms made a significant and independent contribution to predicting career choices in accounting students. The findings of McDowall & Jackling (2010) show a more positive attitude towards the accounting profession than the findings of Marriott & Marriott (2003). It is under the find of Mustapha & Hassan (2012) that students' perceptions of the profession influence the decisions of accounting students to choose the accounting profession.

Professional Work Activities

One of the reasons that influence the career aspirations of American students is due to a lack of information and frequent misinformation regarding accounting and the work of accountants (Albrecht & Sack, 2000). Other researchers suggest that some accounting students will consider their decisions based on perceptions of the accounting profession. Some students think that it is very difficult to pass a professional accounting program, and only a few finalists passed with only one try. It is consistent with the results of research conducted by Marriott & Marriott (2003), and Malthus & Fowler (2009) that accounting students view the profession as an accountant less fun and boring. Therefore, the accounting profession needs to monitor public perceptions, including students' perceptions so, that they believe that prospective students have accurate accounting perceptions (Nelson et al., 2002).

Professional Prestige

Social status is one of the factors in determining the choice of accounting as a profession (Steadman & Huang, 1996). Consistent with the findings of Marriott & Marriott (2003); Byrne & Flood (2005); Sugahara & Boland (2006) stated that student attitudes increased more positively towards the statement "being an accountant has prestige" and "the accounting profession is respected." The results of the study indicate that students are interested in career prospects and social status, and the prestige of the accounting profession. It allows the image of accounting. Accounting as a profession to be influenced not only by the media but also by people around student life.

The Influence of Reference Groups

Students' attitudes towards the accounting profession can be influenced by reference groups such as parents, friends or relatives, and teachers. Students' perceptions in choosing a career are also influenced by the perceptions of those around them (Richer et al., 1998). Therefore, P. K. Law (2010) and P. Law & Yuen (2012) explain that the influence of parents makes a significant contribution to student career choice decisions as public accountants. This finding is consistent with the results of research by Jackling & Keneley (2009) that international students value opinion preferences, especially their parents choosing an accounting career.

Financial Reward or Salary

Reward in the form of finance is one of the factors that determine one's career choice. It is under the findings raised by Wheeler (1983) that states that accounting graduates provide and offer large salaries compared to graduates from the field of management or placement. The accounting profession to be associated with remuneration issues has also attracted the interest of accounting graduates for careers as professional accountants. The results of this study are in line with the results of the study by Tan & Laswad (2005) that found the students associate accountant careers with high financial rewards.

Based on the above discussion, this study will examine the attitudes of accounting students towards the accounting profession. This study will use the Accounting Attitude Scale (AAS) developed by Nelson as has been used by Marriott & Marriott (2003) and McDowall & Jackling (2010). This study will examine 2 research questions as follows:

- 1) Are there differences in gender attitudes towards the accounting profession?
- 2) What is the attitude of accounting students towards the accounting profession?



Figure 1. Conceptual Framework

3. Research Method

The research location in this study was Aceh Province by selecting all the Faculty of Business and Economics which had status under the State University. As highlighted in the introduction section, Aceh is experiencing the alarming phenomena with regard to the low interest in professional accountant certification and other related issues which make it relevant to study. This selection is based on the minimum number of accounting graduates in choosing careers as professional accountants and the minimum number of graduates who already have degrees as CA and CPA.

The population in this study were accounting students who had at least entered the final level, namely sixth and seventh semester the Faculty of Business Economics (FEB) Syiah Kuala University Banda Aceh, FEB Malikussaleh University Lhokseumawe, FEB Teuku Umar Meulaboh University, and FEB Samudra Langsa University. The sample is a very important component to be successful in conducting a study (Bless & Higson-Smith, 1995). Krejcie & Morgan (1970) that for a population of more than 500, the minimum sample size is 217 respondents. This statement is also supported by L. Cohen et al. (2007) and Cavana et al. (2001). Thus, the number of samples in this study is a minimum of 217 respondents.

Data collection in this study was carried out by distributing questionnaires. The items in the questionnaire were constructed based on the framework proposed by (Dalcı et al. (2013); Putra (2017); Ramdhan & Widaningsih (2017); Sulistyawati et al., (2013). The questionnaire was distributed to all final year undergraduate accounting students. The questionnaire was distributed to students via google form which was distributed using the WhatsApp group of students at four state universities in Aceh Province, namely FEB Syiah Kuala University, FEB Malikussaleh University, FEB Teuku Umar University, and FEB Samudra University.

Measurement of variables using measurements developed by Dalcı et al., (2013). The questionnaire consists of two parts. The first section deals with demographic profiles. And the next questions related to attitudes towards the accounting profession (Dalcı et al., 2013). This measurement has been widely used by several previous researchers at several universities in Iran for years and has been tested for reliability with an alpha coefficient of 0.50.

Data analysis in this study used multinomial logistic regression. Multinomial logistic regression analysis was used to analyze the relationship between the dependent and independent variables. Multinomial logistic regression is a powerful analysis because it can compare several groups through a combination of binary logistic regression at the same time.

4. Results and Discussions

Description of Respondents

From the results of distributing questionnaires via a google form, the collected questionnaires were obtained, a total of 248 people who came from accounting students at FEB USK, FEB UTU, FEB UNIMAL, and FEB UNSAM. While the minimum respondents were 217 respondents, thus this study already has more respondents than the minimum respondent.

Based on the table 1, it can be seen that the highest response rate in women with a percentage of 66% and men at 34%. The level of responsiveness of each university is as follows:

Table 1. Respondent Description

No	Gender	Total	%
1	Male	85	34
2	Female	163	66
	Total	248	100

Attitudes,
Accountant
Profession,
Accounting
Students

Table 2. Number of Respondents per University

Based on the table 2, the largest respondent level is the accounting student of FEB, Syiah Kuala University as many as 161 respondents with a percentage of 65% and the lowest is 18 people with the lowest percentage of FEB UNIMAL accounting students with a percentage of 7 % of FEB UNIMAL accounting students.

No	University	Total	Percentage
1	USK	161	65%
2	UTU	26	11%
3	UNIMAL	19	7%
4	UNSAM	42	17%
	Total	248	100%

Table 3. Number of Respondents Who Choose Career

Table 3 showed that 13% chose non-accountants because they wanted to become entrepreneurs and develop businesses. And 87% of accounting students from four state universities in Aceh chose the accountant profession. Of the 87% who chose an accountant career, it is further divided into four accounting professions. Where most are interested to work as a public accountant by 28% because of following the knowledge they have and according to their interests and talents in the field of public accounting. And the lowest is accounting educators at 11%, for those who take career choices as accounting graduates who want to teach in the field of accounting, on the reason that they can continue their studies to a higher level and provide knowledge for others.

No	Choice	Amount	Percentage
1	Management Accountant	59	23%
2	Government Accountants	61	25%
3	Accounting Educator	26	11%
4	Public Accountants	70	28%
5	Non-Accountants	32	13%
	Total	248	100%

Differences in Gender Attitudes Towards the Accounting Profession

Several previous studies have examined the differences in attitudes of men and women towards the accounting profession (Byrne & Willis, 2005; Dalcı et al., 2013; Jackling & Calero, 2006; P. K. Law, 2010), and shown different research results. Byrne & Willis (2005), P. K. Law (2010) and Sugahara (2013) found that women are more dominant than men in choosing a career in the accounting profession. On the other hand, Dalcı et al., (2013) also Jackling & Calero (2006), found no significant difference between men and women in choosing careers as accountants.

Based on previous research that resulted in differences in gender attitudes towards the accounting profession, this study also wants to see gender attitudes towards the accounting profession. Where will be seen how big the difference in accounting career choices between women and men.

From the table 4, it can be seen that women dominate the choice of accounting careers with the highest percentage of career selection as accounting educators were 77% while only 23% had male chose to teach. Meanwhile, the largest choice of women in public accountants is 48 people or 69% of the 70 people who choose a career as a public accountant.

The researcher conducted an overall test, which can be seen in table 5 where the Pearson value of the sig variable is 0.314, which means the model is fit (fit for use) because P value > α is 0.314 > 0.05. In addition to this the researchers to test the significance of the model by using the fittings information model in table 6.

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Table 4. Career Selection of Accounting Profession Based on Gender

No	Career Choice	Women	%	Men	%	Number	%
1	Management Accountant	38	64	21	6	59	100
2	Government Accountant	43	70	18	30	61	100
3	Educational Accountant	20	77	6	23	26	100
4	Public Accountants	48	69	22	31	70	100
	Total	149	69	67	31	216	100

Table 5. Goodness of Fit

	Chi-Square	df	Sig.
Pearson	976.644	956	0.314
Deviance	731.452	956	1.000

Table 6. Model Fitting Information

Model	Model Fitting Criteria	Likelihood Ratio Tests	df	Sig.
	-2 Log Likelihood	Chi-square		
Intercept only	763.195			
Final	734.225	28.970	24	0.221

Table 7. Likelihood Ratio Test

Effect	Model Fitting Criteria	Likelihood Ratio Tests		
	-2 Log Likelihood of Reduced Model	Chi-Square	df	Sig.
Intercept	738.719	4.494	4	0.343
Gender	738.150	3.925	4	0.416
Accountant as a career	744.746	10.521	4	0.033
Professional work activities	740.106	5.881	4	0.208
Professional prestige	739.197	4.972	4	0.290
The influence of reference groups	735.835	1.610	4	0.807
Financial or salary awards	736.100	1.875	4	0.759

Table 8. Pseudo R-Square

Cox and Snell	0.110
Nagelkerke	0.116
McFadden	0.038

Researchers tested the significance of the model, which can be seen on the value of the final variable intercept only the Sig. namely 0.221, which means that all independent variables affect the dependent variable because the value $P \text{ value} > \alpha$ ($0.221 > 0.05$). Furthermore, the researcher conducted a partial test in the table 7. From Table 7, researchers tested partially, which can be seen in the value of gender, accountants as a career, professional work activities, professional prestige, the influence of reference groups and financial or salary awards on the Sig variable, it can be seen that the value of accountants as a career is smaller than a which means only the accountant as a career is an influential variable significantly to the dependent variable. While others do not affect the dependent variable. Besides, researchers also measure the coefficient of determination (R_2) as follows in table 8.

Researchers measured the coefficient R_2 , which can be seen in Table 8, where the value of 0.116 means that Nagelkerke the variability of the dependent variable which can be explained by the variability of the independent variable is 11.6% while the remaining 88.4% is explained by other factors outside the model. Thus, it means that the independent variable can explain 11.6% for the dependent variable.

The estimation parameter is to see the extent to which the respondents make decisions in choosing the accounting profession. The following will be explained in table 9. Based on table 9, the Wald test for each independent variable as showed that Wald

Test for Gender In table 9 parameter estimation of Model 1, a significance of 0.475 (P > 0.05) means that these parameters are not significant at the significance level $\alpha = 5\%$. Wald Test for Accounting as a Career, the gender significance is 0.889 (P > 0.05) meaning that the parameter is not significant at the significance level $\alpha = 5\%$. Wald test for professional work activities, the gender significance is 0.796 (P > 0.05) meaning that the parameter is not significant at the significance level $\alpha = 5\%$. Wald Test for Professional Prestige find that the gender significance is 0.058 (P > 0.05), which means that the parameter is not significant at the significance level $\alpha = 5\%$.

Wald Test for the Effect of Reference Group, the gender significance is 0.527 (P > 0.05) meaning that the parameter is not significant at the significance level $\alpha = 5\%$. Wald Test for Financial Rewards or Salaries showed that the gender significance is 0.235 (P > 0.05) meaning that the parameter is not significant at the significance level $\alpha = 5\%$. From table 9, we can see a model regarding a person's decision in choosing a career as an accountant or non-accountant.

Choosing a career ^a	B	Std. Error	Wald	df	Sig.	Exp (B)	95% Confidence Interval for Exp (B)	
							Lower Bound	Upper Bound
Intercept	0.368	2.235	0.027	1	0.869			
Gender	-0.207	0.289	0.511	1	0.475	0.813	0.462	1.433
Accountant as a career	0.064	0.457	0.020	1	0.889	1.066	0.436	2.609
Professional work activities	-0.131	0.507	0.067	1	0.796	0.877	0.325	2.367
Professional prestige	0.872	0.460	3.602	1	0.058	2.392	0.972	5.888
The influence of reference groups	-0.142	0.224	0.401	1	0.527	0.868	0.559	1.346
Financial or salary awards	-0.433	0.364	1.410	1	0.235	0.649	0.318	1.325

Table 9. Parameter Estimates Model 1

$$Y = 0.368 - 0.207 \text{ Gender} + 0.064 \text{ Career} - 0.131 \text{ Profession} + 0.872 \text{ Prestige} - 0.142 \text{ references} - 0.433 \text{ salary}$$

Based on table 9 the equation model 1, it can be said that some are negative and some are positive in choosing a career as an accountant. Meanwhile, the conclusion of the first model, based on the parameter estimation results of the six variables forming model 1, does not have a statistically significant model affecting the dependent variable. This shows that each independent variable used does not individually influence the accountant career choice model.

Discussion

Based on the results of the previous analysis, it is known that of the 248 respondents consisting of 161 accounting students of FEB Syiah Kuala Banda Aceh University or 65%, 26 students of FEB UTU Meulaboh or 11%, 19 accounting students of FEB Universitas Malikussaleh Lhokseumawe or 7% and 42 accounting students of FEB UNSAM Langsa or 17%. Researchers should conduct direct research at the four universities, but because of the COVID-19 pandemic, researchers coordinated with representatives of the Accounting Study Program at each university through the zoom and telephone application and sent a google form link to be distributed to all students.

Of the 248 respondents, 85 male accounting students or 34% and 163 female accounting students or 66%, this is because in principle there are more female students than male accounting students and a high level of awareness mostly owned by female students.

For the selection of accounting careers chosen by the respondents, 216 people chose careers as accountants or 87% and 32 people chose the non-accounting profession or 13%. For the reasons given by the respondent why they did not choose an accountant career, which was asked openly, the reasons for not choosing an accountant career were because they wanted to be an entrepreneur or have their own business so they were not tied to other people, some chose to major in accounting because of the

wishes of their parents, joined friends and do not like to work in the field of accounting.

For career options in the accounting profession, there are four choices, namely management accountants who work in companies, government accountants who work in government agencies such as the BPK, BPKP, inspectorates, and other government agencies, educational accountants are accountants who teach accounting at higher education (accounting lecturer), as well as Public Accountants who work with regulations or standards from professional organizations, namely the Indonesian Accountants Association (IAI). Of the 216 people who chose the accounting profession career, 59 people or 23% chose management accountants, 61 or 25% government accountants, 26 teaching accountants or 11%, and 70 public accountants or 28%. This shows that accounting students at all universities have indeed chosen a career in the accounting profession according to the knowledge they already have. Meanwhile, the conclusion of the first model, based on the parameter estimation results of the six variables forming model 1, does not have a statistically significant model affecting the dependent variable. This shows that each independent variable used does not individually influence the accountant career choice model.

And partially, only accountants as careers have an effect on the choice of the accounting profession with a significance value of 0.033 which is smaller than the value of $\alpha = 0.05$. Meanwhile, other variables, namely gender, professional work activities, professional prestige, the influence of preference groups, and financial or salary rewards do not affect the choice of the accounting profession.

Based on the results of this research, it finds that of the six variables studied for their influence on the attitudes of accounting students at four state universities in Aceh province, only the variable of accounting as a career choice affected the perceptions of accounting students in choosing a career as an accounting profession. The Findings of the current study also support the findings of Dalci et al., (2013); Jackling & Calero (2006); Law (2010); Ramdhan & Widaningsih (2017); Samiun (2017); Sugahara (2013); Sulistyawati et al. (2013).

5. Conclusions

Based on the discussion in the previous section, the following conclusions can be drawn. The attitudes of different gender towards the accounting profession are influenced by the number of respondents who are women as much as 66% of the total respondents hence the results of data analysis indicated that more women who choose all accounting professions. Of the six variables studied for their influence on the attitudes of accounting students at four state universities in Aceh province, only the variable of accounting as a career choice affected the perceptions of accounting students in choosing a career as an accounting profession.

Future research may add students private universities in Aceh Province or other research locations to observe the comparison of the attitudes of students majoring in accounting. An in-depth interview may also be conducted hence more meaningful solutions probably can be discovered. The limitation of this study is in the use of google form in distributing questionnaires, so that the response rate really depends on the respondent's initiative to fill out the questionnaire because researchers did not conduct face-to-face interviews.

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