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Exploratory Factor Analysis for Items Measuring of The Tax Auditors' Performance

Analisis Faktor Eksploratori untuk Item Pengukuran Prestasi Juruaudit Cukai

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ABSTRACT

Tax auditors play an essential role in tax audits to ensure governments can overcome non-tax compliance issues and protect tax revenues for the nation. Tax auditors are expected to perform their tasks efficiently and effectively in examining the taxpayer's declaration. The tax auditors' performance determines the success of tax audit implementation. Several factors can influence the tax auditors' performance, including auditors' effort, professional skepticism and task complexity. Therefore, this study aims to develop a valid and reliable research instrument to measure tax auditors' performance using the Exploratory Factor Analysis and internal reliability test (Cronbach's Alpha). A total of 100 tax auditors from the Inland Revenue Board of Malaysia and the Royal Malaysian Customs

Department were selected as respondents to participate in this study. The data was collected using the online Google Forms with 5 Likert scales and was analysed using IBM-SPSS Version 27. The results show that out of 34 developed items, only 30 remained as constructed items. The remaining items were deleted due to the low loading factor of less than 0.40. Thus, this study validated the research instrument to proceed with the Confirmatory Factor Analysis (CFA) in the following step using the validated research instrument.

Keywords: Auditors' effort; professional skepticism; task complexity; tax auditors' performance

ABSTRAK

Juruaudit cukai memainkan peranan penting dalam audit cukai untuk memastikan kerajaan dapat mengatasi isu pematuhan bukan cukai dan melindungi hasil cukai untuk negara. Juruaudit cukai dijangka melaksanakan tugas mereka dengan cekap dan berkesan dalam meneliti perisytiharan pembayar cukai. Prestasi juruaudit cukai menentukan kejayaan pelaksanaan audit cukai. Beberapa faktor boleh mempengaruhi prestasi juruaudit cukai, termasuk usaha juruaudit, keraguan profesional dan kerumitan tugas. Oleh itu, kajian ini bertujuan untuk membangunkan instrumen kajian yang sah dan boleh dipercayai untuk mengukur prestasi juruaudit cukai menggunakan Analisis Faktor Penerokaan dan ujian kebolehpercayaan dalaman (Cronbach's Alpha). Seramai 100 orang juruaudit cukai daripada Lembaga Hasil Dalam Negeri Malaysia dan Jabatan Kastam Diraja Malaysia telah dipilih sebagai responden untuk menyertai kajian ini. Data dikumpul menggunakan Borang Google dalam talian dengan 5 skala Likert dan dianalisis menggunakan IBM-SPSS Versi 27. Keputusan menunjukkan bahawa daripada 34 item yang dibangunkan, hanya 30 yang kekal sebagai item yang dibina. Item selebihnya telah dipadamkan kerana faktor pemuatan yang rendah iaitu kurang daripada 0.40. Justeru, kajian ini mengesahkan instrumen kajian untuk meneruskan dengan Confirmatory Factor Analysis (CFA) dalam langkah berikut menggunakan instrumen kajian yang telah disahkan.

Kata kunci: Usaha juruaudit; keraguan profesional; kerumitan tugas dan prestasi juruaudit cukai

INTRODUCTION

Tax audit has become one of the essential activities in many countries worldwide, especially when Self-Assessment Systems (SAS) are introduced to taxpayers (Blaufus et al., 2021). About 30% of tax agency staff is involved in tax audit activities (OECD, 2019). Tax audit encourages compliance among tax taxpayers for their voluntary tax returns. In the tax audit process will educate taxpayers on their

responsibilities and obligations. Besides, tax audit can prevent from non-tax compliance such as tax avoidance and tax evasion, and also to increase the compliance level (Amah & Nwaiwu, 2018).

Tax audit is a process of reviewing or examining taxpayers' personal or business and financial records to ensure that their tax returns are declared accurately and correctly in accordance with the laws. According to Ahmad et al. (2014), a tax audit is a process to assess accounting and evidence from taxpayers in the preparation of their tax returns. Whiles, Adediran et al. (2013) explained that tax audits are like financial statements includes the information searching process, and determining the compliance level of taxpayers with the laws. In Malaysian context, tax audit involves both tax agencies from Inland Revenue Board of Malaysia (IRBM) which is in charge of indirect tax, and Royal Malaysian Customs Department (RMCD) for indirect tax. There are two types of tax audits, namely desk audits and field audits.

The success of tax audits depends on how the tasks are conducted to ensure the accomplishment of tax audits. However, it is a challenge for the tax agency to promptly ensure the completeness of tax audits (Amah & Nwaiwu, 2018). Many factors contribute to the failure the completeness in a timely manner, one of it is a lack or low performance among the tax auditors. The performance of the tax auditors plays a vital role in the success and completeness of tax audit activities. Notably, that lack of performance is attributed to the inability of tax auditors to carry out their tasks in tax audits. Therefore, tax auditors become an essential agent to the government tax agency for a good perception and reputation in conducting tax audits.

Tax auditors are expected to have optimal performance to meet the government's goal of maximizing taxes. According to Ratnawati et al. (2021), a good tax auditor who can perform promptly, correctly and able to explore any potential taxes to increase the government revenue from the taxes. In relation the tax auditors' performance, tax auditors have to conduct their tasks in properly manner in line with the objective of tax audits, and also in accordance with the laws (Pratama et al., 2019).

LITERATURE REVIEW

Based on prior studies, there are many factors can influence the tax auditors' performance. For an example, integrity (Bataineh, 2020; Fadillah et al., 2020), auditors' effort (Alissa et al., 2014), task complexity (Alhadi & Nugrahanto, 2021; Alissa et al., 2014; Duh et al., 2017) and working experience (Alissa et al., 2014; Fadly et al., 2018; Nehme et al., 2020) and knowledge and skills (Ahmad et al. (2019). However, the results and findings from prior studies are contradictory and provide inconsistent results. Therefore, the researcher believes that there is a necessity to conduct the study to suit the current scenario.

According to the attribution theory, internal and external can be attributed to a person's behavior. In the context of attribution theory, internal factors are within an individual's control, while external outside of the individual's control. (Widyakusuma et al., 2019). Besides, Aida (2021); Khairun et al. (2021); Martinko et al. (2007) emphasized that someone's behavior is influenced by a combination of internal and external factors. Therefore, the attribution theory was employed as an underpinning theory for the study. Internal factors such as auditors' effort and professional skepticism. Meanwhiles external factors such as task complexity. The combination of internal and external factors based on attribution contributes to the factors that can influence tax auditors' performance.

Tax Auditors' Performance

Performance is referred as success or failure in tax audits process (Pratama et al., 2019). It can be seen thru the quality and quantity of the works by individual or group in a particular task. Besides, performance generally is determining the feedback on the work achieved by an individual (Caillier, 2010), it tells how is the works being performed.

According to Jackson et al. (2018; Lase et al. (2021), mentioned that performance is the work results for an individual or group based on work completed in achieving the target set by the organisation. In the context of tax audit, the tax auditors' performance referred to the tasks carrying out the tax auditors must be in line with the objective of tax audit (Pratama et al., 2019).

Auditors' Effort

According to Christen et al. (2006), effort is defined as an input towards their works and the job performance as an output on what their had spent to achieve the target. The person will have to put an effort in ensuring the tasks could be complete successfully. In certain cases, may require an extra effort when comes to the tasks difficulty, workload and the urgency of tasks, as the results may differ from the level of effort spent.

Tax auditors are encouraging to exert an extra effort in order to produce a good quality of tax audits. If the tax auditors exert more or extra effort will lead to producing high quality and reliable results from the audit tasks (Handoko & Wijaya, 2020). Whiles, Xiao et al. (2020) supports that effort will have a significant impact on audit quality since it affect for both audit process and the results.

Professional skepticism

Professional skepticism is defined as skeptical attitude or reaction towards something, which means not easily get influenced or trust on until the information or evidences has found (Hurtt, 2010), which encourage form individual profession and it might not always produce the same results (Brazel et al., 2016). Sometimes it might help to detect the misinterpretation, but sometimes it is not. Skeptical attitude

comes when there is doubtful about the reliabity of the information (Hussin et al., 2017). He or she later will look further the indicator or supporting information or evidence for his or her judgement.

According Septian & Astika (2019), professional skepticism is occurs internally in person which influence the tax auditors' performance. Meaning that, the tax auditors will not easily make a judgement until satisfied or found the sufficient information or evidences to complete the tasks. Individual professional skepticism is actually a strong foundation in auditing profession includes tax audit.

Task complexity

There is a various of factors contribute to the complexity in tax audit tasks. According to Rashid et al. (2018), mentioned that transactions volume, type of industry, tax type, tax rate, demographic, IT contributes to the complexity in tax audit tasks. The task complexity in tax audit is considered as unstructured, confusing, and difficult tasks.

The complexity in tax audit such as audit judgment and decision making will give an influence impact to the tax auditors' performance. Task complexity may occur during auditing error upon stages of process, data collection, data processing and data evaluation (Aida, 2021). Furthermore, the abundance of unnecessary data will leads to the increasing in complexity in tax audit tasks (Chung & Monroe, 2001; Syafitri, 2016).

RESEARCH METHODOLODY

This study used the Exploratory Factor Analysis (EFA) and internal reliability test (Cronbach's Alpha) to measure the questionnaire items using the positivist quantitative methods measurement and statistical analysis principles.

The pilot test includes the questionnaire items' validity, reliability, precision and accuracy. According to Creswell (2014), it is essential to conduct a pilot test to validate the research instruments and improve the questionnaire items such as wording, language, format and scales. The researcher can improvise the research instruments after carrying out the pilot test. Therefore, the researcher conducted the pilot study and provides the results which includes EFA after the pre-test to measure the research instrument's internal consistency (Cronbach's Alpha).

Population and sample?

The population for this study is a tax auditor in Malaysia. The tax auditors in Malaysia consist of IRBM and RMCD under the control of the Ministry of Finance (MOF). IRBM is a Malaysian tax agency that is in charge of direct taxes. Meanwhile, RMCD is in charge of indirect taxes. There are 2,110 tax auditors currently employed in Malaysia (IRBM = 1,444 tax auditors and RMCD = 666 tax auditors) as per data obtained from both tax agencies

Research Instruments

The questionnaire consists of 5 sections. The first section describes the demographic and general information comprising 15 questions. The second section describes internal factors influencing tax auditors' performance, such as auditors' effort and professional skepticism. The third describes external factors such as task complexity. The fourth section describes the moderating effect task complexity on the relationship between internal and external factors and tax auditors' performance. Finally, the fifth section describes tax auditors' performance. The second section to the fifth section includes 52 questionnaire items, measured using the 5 Likert scales ranging from (1 = strongly disagree and 5 = strongly agree). The questionnaire items were adapted and modified from prior studies, which are relevant and suited to the current study. The questionnaire items have gone thru the pre-test process (face validity, content validity and criterion validity) before the pilot test. The pre-test involves the validation process from the expert, including practitioners from the tax agency and academician. The pre-test process allows the researcher to get feedback, suggestions and recommendations from the expert on the questionnaire items (Pruzan, 2016), which could help to improve and modify the questionnaire items. Therefore, the final items after the pre-test will be tested in EFA which consist of 4 components with 34 items as shown in Table 1:

Table 1: The Components and Items for Tax Auditors' Performance

Components	Existing Items	Amended Items	Deleted Items	Remained Items
Auditor's Effort	8	5	-	8
Professional Skepticism	7	4	1	6
Task Complexity	8	-	-	8
Tax Auditors' Performance	12	8	-	12
Total	35	17	1	34

Data Collection

The questionnaires were used to collect the data. Uma Sekaran & Bougie (2003) mentioned that the questionnaire could be distributed in-person by hand, mailed, or electronically. Thus, the researcher believes that distributing electronic online questionnaires is the most appropriate for this study, and it has become popular among researchers. The self-administered online questionnaire in Google Forms was used to collect the data from April to June 2023. The questionnaires were distributed among the tax auditor with grade 41 and above who have held this position in tax audit for at least one year from IRBM and RMCD. A serial number of follow up with the head and coordinator of the tax audit department has been done to reach a minimum sample size of 100 respondents required for this study. It

is suggested that a minimum sample size of 100 respondents is required to run the EFA (Awang, 2015; Bahkia et al., 2019; Muda et al., 2018; Rahlin et al., 2019). The EFA and Cronbach's alpha to examine the internal reliability test has been carried out using the IBM-SPSS Version 27.

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Table 2 describes the item codes, means and standard deviations for the constructs of auditors' effort, professional skepticism, task complexity and tax auditors' performance. The descriptive statistics for each questionnaire item as shown in Table 1. The mean value ranged from 3.58 to 4.63 for every questionnaire item. Meanwhiles, the value of the standard deviations ranges from 0.525 to 0.983.

Table 2: Descriptive statistical analysis (N=100)

Construct	Item Code	Mean	Std. Deviation
Auditors' effort (AEF)	AEF1	4.63	0.525
	AEF2	4.29	0.743
	AEF3	4.14	0.899
	AEF4	4.05	0.821
	AEF5	4.51	0.611
	AEF6	4.01	0.959
	AEF7	4.06	0.983
	AEF8	4.48	0.577
Professional skepticism (PS)	PS1	4.11	0.875
	PS2	3.58	0.912
	PS3	4.46	0.593
	PS4	4.22	0.645
	PS5	4.47	0.594
	PS6	4.04	0.864
Task complexity (TC)	TC1	4.31	0.775
	TC2	4.29	0.782
	TC3	4.49	0.689
	TC4	4.48	0.689
	TC5	4.03	0.904
	TC6	4.05	0.845
	TC7	4.02	0.853
	TC8	4.48	0.611
Tax auditors' performance (TAP)	TAP1	4.14	0.876
	TAP2	3.92	0.872
	TAP3	4.02	0.765
	TAP4	4.05	0.957
	TAP5	3.90	0.785

TAP6	4.28	0.604
TAP7	4.23	0.649
TAP8	3.99	0.785
TAP9	3.74	0.906
TAP10	4.23	0.617
TAP11	4.03	0.717
TAP12	4.05	0.716

Exploratory Factor Analysis (EFA)

The exploratory factor analysis is a technique in identifying the factors that influence the variables for the study. This technique can eliminate and reduces the questionnaire items (Al-Khamaiseh et al., 2020; Johari et al., 2012; Ledesma & Valero-Mora, 2007; Rahlin et al., 2019). The elimination and reduction in questionnaire items with a minimum number of constructs or dimensions are easily to manage for further analysis, and besides that questionnaire items with the similar characteristics will be in the same group in one component (Awang, Z., 2012).

The current study conducted the exploratory factor analysis and applied principal component analysis as for the extraction methods with a varimax rotation. Initially, there are 4 constructs and 34 questionnaire items for the tax auditors' performance. For each of the construct has a difference number of items, which is auditors' effort (8 items), professional skepticism (6 items), task complexity (8 items) and tax auditors' performance (12 items). The correspondence index for exploratory factor analysis as stated in Table 3 which guided for items measurements in EFA procedure.

Table 3: Correspondence Index for Exploratory Factor Analysis

Indicators	Suggested value	Source
Bartlett's Test of Sphericity	< 0.05	(Awang, 2015; Bahkia et al., 2019; Hoque, A.S.M et al., 2018; Shkeer, A.S. & Awang, Z., 2019)
Kaiser-Meyer-Olkin Measure of Sampling Adequacy	> 0.60	(Awang, 2015; Bahkia et al., 2019; Hoque et al., 2018; Shkeer, A.S. & Awang, Z., 2019)
Factor loading value	≥ 0.40	(Hair et al., 2010, Hair et al. 2018)
Eigenvalue	≥ 1.00	(Hair et al., 2014, 2018)
Total variance	≥ 0.60	(Awang, 2015; Hair et al., 2014, 2018; Yahaya, T. et al., 2018)

A total of 34 items were used for the EFA process from AEF1 to TAP12 as listed in Table 2. Table 4 shows that Bartlett's Test of Sphericity is significant (Chi-square = 2716.513 and p-value <.001) and the value Kaiser-Meyer-Olkin Measure of Sampling Adequacy is 0.855. The value of Bartlett's test close to 0.0 and KMO

greater than 0.60 indicates that the items for tax auditors' performance are sufficient to proceed with the next step in EFA.

Table 4: The KMO and Bartlett's Test in EFA

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		**0.855**
Bartlett's Test of Sphericity	Approx. Chi-Square	**2716.51**
	df	**561**
	Sig.	**<.001**

Table 5 below illustrates the variance explained for the tax auditors' performance construct. The results show that 7 components with an eigenvalue greater than 1.00 ranged from 1.124 to 13.081. The total variance explained based on rotation sums of square loadings for tax auditors' performance is 71.617, greater than 0.60. Generally, there were 34 items under 7 components of the tax auditors' performance construct, auditors' effort (8 items), professional skepticism (6 items), task complexity (8 items) and tax auditors' performance (12 items).

Table 5: Table 5: The total variance explained in EFA

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	13.081	38.474	38.474	13.081	38.474	38.474	6.591	19.384	19.384
2	3.919	11.527	50.001	3.919	11.527	50.001	5.186	15.252	34.636
3	2.064	6.071	56.072	2.064	6.071	56.072	3.838	11.289	45.925
4	1.617	4.757	60.829	1.617	4.757	60.829	2.613	7.686	53.611
5	1.329	3.909	64.737	1.329	3.909	64.737	2.351	6.914	60.526
6	1.215	3.573	68.311	1.215	3.573	68.311	1.913	5.625	66.151
7	1.124	3.307	71.617	1.124	3.307	71.617	1.859	5.466	71.617

The following step in EFA looks at the factor loading (FL) for each item for tax auditors' performance construct. There are 3 items will be deleted from the tax auditors' performance construct, which were AEF2, AEF3, and TAP4. Meanwhile, component 5, component 6, and component 7 will also be deleted as the minimum 3 items required for each component. The cross-loading items (AEF4 to AEF5, AEF7 to AEF8, PS2 to PS6, TC6 to TC8, TAP1 to TAP4 and TAP9 to TAP12 will remain accordingly to the component with factor loading greater than 0.40 or higher as shown in Table 6.

Table 6: The Rotated Component Matrix in EFA

Item Code	Component						
	1	2	3	4	5	6	7
AEF1			0.654				
AEF2							0.830
AEF3							0.798
AEF4		0.505		0.387			
AEF5	0.304		0.652				
AEF6				0.669			
AEF7				0.570	0.303		
AEF8			0.627	0.405			
PS1				0.640			
PS2	0.301	0.376		0.390			
PS3	0.327	0.316	0.652				
PS4	0.551		0.348				
PS5	0.302		0.822				
PS6			0.353	0.710			
TC1		0.826					
TC2		0.847					
TC3		0.859					
TC4		0.857					
TC5		0.768					
TC6		0.439				0.710	
TC7		0.317				0.821	
TC8		0.492	0.436			0.388	
TAP1	0.414				0.691		
TAP2	0.623				0.620		
TAP3	0.635				0.623		
TAP4	0.356				0.657		
TAP5	0.804						
TAP6	0.794						
TAP7	0.771						
TAP8	0.788						
TAP9	0.703					0.301	

TAP10	0.663	0.335	0.418		
TAP11	0.676		0.406		
TAP12	0.686		0.398	0.328	

Hair et al. (2010) recommended that the acceptable factor loading is based on the appropriate sample size (n) which is FL= 0.30 n=350, FL=0.35 n=250, FL=0.40 n= 200, FL=0.50 n=120, FL=0.55 n=100, FL=0.60 n=85, FL=0.65 n=70, FL=0.70 n=60 and FL=0.75 n=50. Furthermore, Hair et al. (2018) indicates that the factor loading can be assessed based on the following criteria: (1) FL less than 0.10 considered as no meaningful to assess the simple framework, (2) FL ranging 0.30 to 0.40 minimum acceptance level to interpret the framework, (3) FL 0.50 and above is considered significant and (4) FL greater than 0.70 indicates as well-defined to interpret the framework. In this study, the items with a factor loading of 0.40 and above or close to 0.40 will be accepted and formed in the appropriate component with similar characteristics.

Table 7 shows the result for the components and items after the EFA. There were 4 items deleted out of 34 items as proposed earlier for EFA. The deleted items were AEF2, AEF3, TC7 and TAP. Therefore, 4 components and 30 items will be used for the following step in Confirmatory Factor Analysis (CFA) later once the actual data collected as listed in Table 7. Therefore, the final components and items were auditors' effort (AEF1, AEF5, AEF8, PS3 and PS5, professional skepticism (AEF6, AEF7, PS1, PS2 and PS6), task complexity (AEF4, TC1, TC2, TC3, TC4, TC5, TC6 and TC8) and tax auditors' performance (PS4, TAP1, TAP2, TAP3, TAP5, TAP6, TAP7, TAP8, TAP9, TAP10, TAP11, TAP12). These final items considered the deleted items, new items, reclassed items and remained items after EFA procedure.

Table 7: The List of Components and Items in EFA

Component	Existing Items	Deleted Items	New Items	Reclassed Items	Remained Items	Results
Auditors' effort	8	2	2	3	3	5
Professional skepticism	6	0	2	3	3	5
Task complexity	8	1	1	0	7	8
Tax auditors' performance	12	1	1	0	11	12
Total	34	4	6	6	24	30

Reliability Test

Internal consistency reliability can be measured using split-half reliability, coefficient alpha, or CA and composite reliability. The researcher applied CA as one of the standard methods to measure internal consistency reliability. CA can indicate that the set of items is positively correlated.

Table 8 below describes the CA reliability test for tax auditors' performance on the questionnaire items. Tax auditors' performance is the highest CA value with 0.945. Meanwhile, the professional skepticism with the lowest CA value with 0.709. CA value is less than 0.60 is defined as poor, 0.70 and above is acceptable, and CA value close to 1.00 shows a higher internal consistency reliability (Sekaran, U. & Bougie, 2016). Besides, CA value of 0.60 and above indicates a reliability measurement of internal consistency (Awang, 2012). According to Hair, J.F. et al. (2020) indicate that CA value ranging less than 0.6 is poor; 0.60 to 0.70 is acceptable; 0.70 to 0.80 is good; 0.80 to 0.90 is excellent; 0.90 to 0.95 is somewhat high; and 0.95 and above is too high. The higher value of CA indicates the possibility of redundancy in questionnaire items. Meanwhile, CA value less than 0.60 should be removed to increase the internal reliability consistency (Sekaran, U. & Bougie, 2016).

Table 8: Cronbach's Alpha Test Result

Factor	Cronbach's Alpha	Reliability Assessment	Number of Items
Auditor's Effort	0.863	Excellent	5
Professional Skepticism	0.709	Good	5
Task Complexity	0.904	Somewhat high	8
Tax Auditors' Performance	0.945	Somewhat high	12
Overall	0.941	Somewhat high	30

The overall CA value is 0.941 representing all the 4 constructs consisting of 30 questionnaire items. The CA value of 0.95 and above indicates redundancy. However, none of in questionnaire items indicates redundancy. Therefore, all 4 constructs with 30 questionnaire items are accepted and remain after internal reliability test.

CONCLUSION

In summary, initially there are 4 constructs with 34 items on tax auditors' performance. After conducted EFA, the results suggested that only 30 items remained out of 34 items as shows in Table 9. The other 4 items are being deleted due to the low factor loading less than 0.40. The deleted items are no longer contributes to the constructive measurement (Awang, 2015; Hair et al., 2014, 2018; Muda et al., 2018; Tabachnick & Fidell, 2013).

Table 9: The Construct on Tax Auditors' Performance

Construct	Number of Item	Deleted Items	Number of Items
Auditor's Effort	8	-2	5
Professional Skepticism	6	-0	5
Task Complexity	8	-1	8
Tax Auditors' Performance	12	-1	12
Overall	34	-4	43

This study contributes to the measuring of the construct of tax auditors' performance, primarily in the context of tax administration. The internal reliability consistency test (Cronbach's alpha) and exploratory factor analysis proven that the results for this pilot study can measures and validate the research instrument. The results from the EFA and Cronbach's Alpha aims to improve the research instrument after the validated process. The deleted research instrument with factor loading below than 0.40 would also increase the validity of research instrument. The constructs of tax auditors' performance are auditors' effort, professional skepticism and task complexity is measures together with 34 items adapted from prior studies and modified to suit with the current study.

Suggestions for Future Study

This study involves Malaysian government tax agency, Inland Revenue Board of Malaysia and Royal Malaysian Customs Department. The information is private and confidential, and it is not publicly disclosed. Therefore, future study is proposed that the data collection is conducted thru online survey and also offline survey (hard copy) to increase the responses to facilitate the process. The researchers also propose that the future study should consider to nominate or appoint the enumerator to collect the data, especially when involves restricted accessing the information.

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