

FACTORS INFLUENCE ENTREPRENEURIAL INTENTION AMONG POLYTECHNIC HULU TERENGGANU'S ACCOUNTING STUDENTS

Suriami Sulaiman¹
Wan Zurina Nik Abdul Majid²
Nurfazilahaini Muhamad Hanafi³
Wan Muzlaina Wan Mustafa⁴
Wan Roshaini Wan Ali⁵

¹Jabatan Perdagangan, Politeknik, Hulu Terengganu), Malaysia,
(E-mail: suriamisulaiman@pht.edu.my)

²Faculty of Accountancy, Universiti Teknologi MARA Kelantan Branch, Malaysia,
(E-mail: wzurina@uitm.edu.my).

³Faculty of Accountancy, Universiti Teknologi MARA Kelantan Branch, Malaysia,
(E-mail: nfazila428@uitm.edu.my). Corresponding Author.

⁴Faculty of Accountancy, Universiti Teknologi MARA Kelantan Branch, Malaysia,
(E-mail: muzlaina@uitm.edu.my).

⁵Faculty of Accountancy, Universiti Teknologi MARA Kelantan Branch, Malaysia,
(E-mail: wanro236@uitm.edu.my).

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Abstract: *This study's primary goal is to examine Diploma Accountancy's students in Polytechnic Hulu Terengganu entrepreneurial intentions. The study is consistent with the initiative to encourage Malaysian participation in starting a business. As a result, the study used Ajzen's Theory of Planned Behaviour from 1991 to pinpoint the variables that affect Diploma Accountancy's students in Polytechnic Hulu Terengganu entrepreneurial intention. The questionnaire was distributed to all Diploma Accountancy in Polytechnic Hulu Terengganu in the form of google form. There were 100 respondents analysed to test the hypothesis and meet the study's objectives. The results demonstrate a positive relationship between entrepreneurial intention among Diploma Accountancy's students in Polytechnic Hulu Terengganu only for personal attitudes but not for subjective norms and perceived behavioural control. According to the regression analysis, personal attitudes is the best predictor of entrepreneurial intention. The goal of the study is to support those responsible for promoting entrepreneurial activities, such as polytechnics that want to produce more graduates with a strong interest in entrepreneurship. The study contributes to research scholar, government, as well as entrepreneurship educators since this study provided necessary factors become entrepreneur based on young perspectives. In summation, with the aim of increasing students' entrepreneurial interest, the results provided by this study are insightful for entrepreneurial higher educational institutions by enhancing and designing the entrepreneurial course offering as to be more proactive enough. This study also contributes to theoretical aspect on the*

relationship between personal attitudes, subjective norms, perceived behaviour control and entrepreneurial intention.

Keywords: *entrepreneurial intention, personal attitudes, subjective norms and perceived behavioural control, entrepreneurial activities, entrepreneurial course.*

Introduction

Due to its significance for economic growth, job creation, sources of innovation, and productivity, entrepreneurship has recently received substantial attention (Adu et al. 2020; Anjum et al. 2022; Bazkiaei et al. 2021; Hassan et al. 2021; Urbano and Aparicio, 2015). As a result, emerging nations like Malaysia encourage students to get involved in entrepreneurship and think about it as a possible career. It is well acknowledged that college students will be a significant source of emerging entrepreneurship in the future. Making entrepreneurship required of all students, regardless of their topic of study, is one way the government is working to in still an entrepreneurial spirit in university students. Entrepreneurship is crucial for employment, economic growth, and finding solutions to social issues like the overabundance of university graduates. It is crucial to understand the elements that affect students' intentions to start a new business or engage in entrepreneurship. Over the past few decades, entrepreneurship has solidified its place as the most potent economic driver. As a result, entrepreneurship has come to be seen as the "panacea to the unemployment problem," or to lower the unemployment rate (Kamaruddin et al. 2017; Ogwunte, 2023).

To encourage entrepreneurial programmes and growth in higher learning institutions, the Ministry of Higher Education (MOHE) released the Entrepreneurship Action Plan of Higher Education Institutions (2016-2020). Additionally, it aims to foster an entrepreneurial mindset among all pupils. Four initiatives make up the action plan, which is based on two strategies from Shift 1 of the Malaysia Education Blue Print 2015-2020 (Higher Education), and it aims to help students develop into well-rounded, enterprising graduates. The Malaysian government has taken several steps to encourage graduates to start their own businesses. For instance, the efforts have been initiated in the last one decade where the government provided RM100 million in soft loans in the 2012 annual budget to assist entrepreneurs in buying equipment, raw materials, and other necessary supplies to launch firms (Mazlina and Maitilee, 2015). The Ministry of Higher Education also organises entrepreneurship programmes to introduce the idea of entrepreneurship to Malaysian young and graduates, to foster their awareness and interests, and to aid them in finding possibilities in the business sector.

Malaysia pays close attention to the growth and education of its human resources, especially its university and polytechnic students. Entrepreneurship has been perceived as an engine for economic development, providing jobs opportunities and a solution to societal issues (Ambad & Damit 2016).

Issue that emerged from this study was the option of accounting graduates to choose entrepreneurship as their future profession (Shamsuddin et al. 2018; Muhammad, Akhbar and Dalzied, 2011; Mazura and Norasmah, 2011). The Malaysian government has focused on stabilising the nation's economy since gaining independence in 1957 by lowering the disparity in wealth between various ethnic groupings. In this context, it has been accepted that entrepreneurial initiatives may help people's economic circumstances, particularly those of the underprivileged (Yusoff & Yaacob, 2010).

The National Entrepreneurship Policy (NEP) aims to encourage youth to get involved in entrepreneurship as well as to enhance the skills of young entrepreneurs to establish their own business activities. One of NEP's objectives is to equip entrepreneurs with financial knowledge and entrepreneurial skills to sustain their businesses. According to Vodă and Florea (2019), an entrepreneur is a person who is involved in the development, distribution, and use of assets. This definition also covers risk-takers and those who are involved in commercial decision-making. However, achieving business success is also determined by entrepreneurs' good financial management skills (Sucuahi 2013). In an economic context, to overcome unemployment issues, youth are encouraged to find job opportunities in self-employment or entrepreneurship (Ismail et al. 2022; Remeikienė et al. 2020; Musie 2015). Issue that emerged from this study was the option of accounting graduates to choose entrepreneurship as their future profession

This study is motivated by existing research related to factors influence entrepreneurship intention among graduates. The number of graduates choosing to start their own businesses after graduation is still low, despite the initiatives and efforts made by the government and higher education institutions to promote entrepreneurship. Only 2% of graduates engage in entrepreneurial endeavours after six months of graduation, according to the Graduate Tracer Study (2014) undertaken by the Ministry of Higher Education. Considering the government's initiatives to encourage entrepreneurship nationwide, these numbers are less encouraging. Therefore, this study intends to examine the factors that influence entrepreneurial intentions which include the three key independent variables known as Personal Attitude, Subjective Norms, and Perceived Behavioural Control. The studies proceed with a literature review, research methodology, results and discussion, and conclusion.

Literature Review

Underpinning theory – Theory Planned Behaviour (TPB)

Karali (2013) reported that the Theory of Planned Behaviour (TPB) has emerged as one of the most popular conceptual frameworks in studying human action, especially the intention of individuals to be involved in various activities. The TPB offers validated and tangible study results because it has been widely used in the field of entrepreneurship. Entrepreneurship was emphasized with the broad concepts of work attitude such as self-reliance, initiative, innovativeness, and risk-taking (Bruyat and Julien, 2001). Bruyat and Julien (2001) further add that the process of entrepreneurship focuses on one's business that involves these work attitudes. According to Timmons (1989), the capacity of entrepreneurship involves in generating and building something from practically nothing, which includes initiating, doing, achieving, and building a business.

This study applied the Theory of Planned Behaviour (TPB) as outlined by Ajzen (1991) to examine the effects of three determinants on students' intentions of becoming entrepreneurs. TPB explains an individual's intention to perform a given behaviour. In addition, TPB is proven to be successful in explaining intention towards performing a particular behaviour (Feola et al., 2019) in various fields such as health, leisure choice, sociology and information technology (Ajzen, 1993; Taylor & Todd, 1995). Entrepreneurial intention can be defined as the commitment to perform a behaviour that is necessary to start a business venture. Moreover, entrepreneurial intention can also signify a 'state of mind that people wish to create a new firm or a new value driver inside existing organizations (Nurdan & Nancy, 2016).

Many important terms, including entrepreneurship and entrepreneurial, have their roots in the concept of an entrepreneur (Wickham, 2001). According to him, the entrepreneurial concept refers to how the entrepreneur goes about doing what he or she does, as opposed to what the entrepreneur does. According to Mahmoud and Farah (2014), According to Fini, Grimaldi, and Sobrero (2009), many academics have studied intentions based on the literature on entrepreneurship. The growth of entrepreneurial concepts and activities in Malaysia is critical (Hassan et al., 2021) because entrepreneurship is one of the driving forces in the country. Economic development and employment generation variables (Méndez-Picazo et al., 2021). Thus, it is imperative to look at the motivational factors that drive individuals to become entrepreneurs. In addition, Boldureanu et al., (2020) claimed that intention is a crucial idea to grasp to comprehend a person's motivations for choosing a particular career. The level of entrepreneurship for each student is therefore indicated for this study using their intention.

Personal Attitudes

A person will have a positive impression of a particular behaviour if they believe that doing so will produce more or less favourable results. The entire mindset is referred to as "attitude towards behaviour." This attitude, whether positive or negative, is tied to the reason for adopting this kind of behaviour. Because of this, attitude is seen as the result of a person's views of the behaviour and its effects (AbdulrabMamary and colleagues, 2020; Al-Mamary and Alraja 2022). Al-Mamary and Alraja (2022) discovered that personal attitudes are a crucial factor. While most people tend to engage in actions that they have a good attitude towards and refrain from behaviours that they have a negative attitude towards, attitudes towards behaviours rely on expectations for the behavior's potential effects. Students will have favourable attitudes towards the behaviour if they think it will mostly lead to positive outcomes and that negative consequences are unlikely, and they will have unfavorable attitudes if they think it will mostly lead to negative outcomes and that positive outcomes are unlikely.

Subjective Norms

Subjective norms refer to the person's perception of the social pressures for or against performing the behaviour in question (Ajzen, 1991; Bazkiaei et al. 2021; Hassan et al. 2021). It consists of two components; normative beliefs and motivation to comply with these beliefs (Ajzen, 1991). Normative beliefs relate with the perceived probability that important referent individuals or groups will approve or reject a given behaviour; they set the norm that specifies how the subject should behave. It refers to a group of people who are close to the individual; for example, family, peers' spouse, teachers and anyone considered important in the individual's life. Motivation is the second component that reflects a person's willingness to conform to these norms. It requires the individual to behave according to the expectations of others. Subjective norms refer to the perception that referents would approve the decision to become an entrepreneur (Ajzen, 2001; Linan & Chen, 2009). Commonly, students consider entrepreneurship as the best option for their career because their family and friends are on the supporting side for starting a new venture (Malebana, 2014). In addition, the social norms of friends, family, and other relationships can have an impact on a person's perceptions and attitudes in addition to society's entrepreneurial principles. (Benavides-Espinosa and Roig-Dobón, 2011; Gieure et al., 2019).

Perceived Behavioral Control (PBC)

Perceived behavioural control (PBC is the third antecedent of intentions which reflects the perceived ability to execute target behaviour (Ajzen, 1991; Adu et al. 2020; Anjum et al. 2022; Bazkiaei et al. 2021; Hassan et al. 2021). It relates to an individual's perception of the degree

of ease or difficulty in performing such behaviour. PBC indicates whether the individual takes social pressure; could be from family, friends etc. to start-up their business. It is assumed to reflect experience as well as anticipated obstacles (Ajzen, 2002). This construct is affected by perceptions of access to necessary skills, resources and opportunities to perform the behaviour. If an individual feel that he or she has control over the situational factors, he or she may develop the intention to perform the particular behaviour. Two past studies (Dinc & Budic, 2016; Gitaka, 2018) revealed positive and significant relationship between perceived behavioural control and entrepreneur intention. Besides, Gitonga (2017) appended perceived behavioral control become strongest determinants for entrepreneurial intention. Furthermore, a study from Tsai, Chang, and Peng (2014) appended perceived behavioral control was positive affected entrepreneurial intention among students.

Conceptual Framework

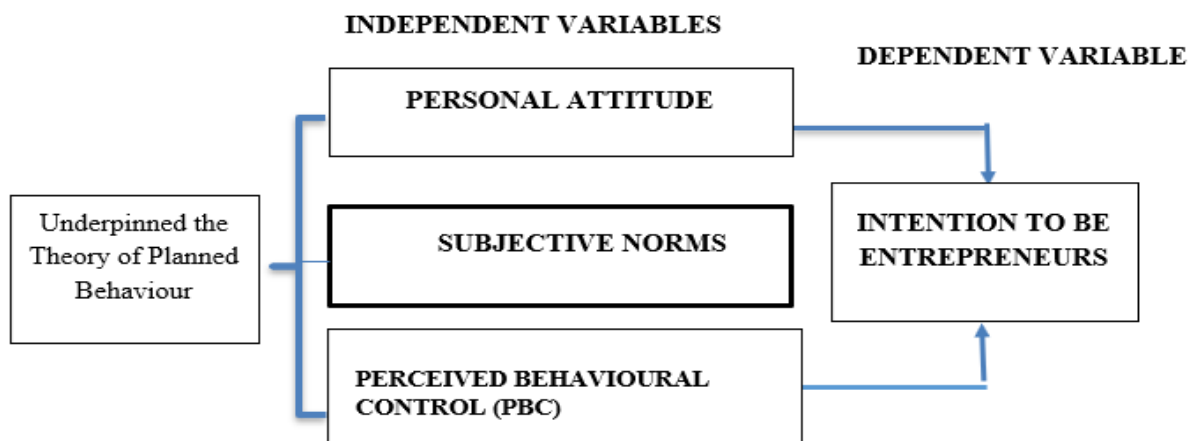


Figure 1 Conceptual Framework

Hypothesis Development

Personal Attitudes and Entrepreneurial Intention

Attitude refers to the degree to which a person executes a behaviour, regardless of whether the appraisal is favourable or unfavourable (Ajzen & Fishbein, 1980). Furthermore, attitude refers to personal desirability to conduct the behaviour (Ajzen, 2002). Attitudes can be understood by examining the individual's beliefs and expectations about the personal consequences of the behavior's outcomes. According to Lars Kolvereid and Espen Isaksen (2015), Dohse and Walter (2010), and Paco Ferreira et al. (2010), attitude towards behaviour has a beneficial effect on entrepreneurial intention. Personal attributes are qualities or characteristics of a person, place, or thing.

They can also be referred to as personality traits. According to Kirby (2004), personal characteristics prevailed and decided whether an accounting student may become a successful entrepreneur in the future. According to Hamidi, Wennberg, and Berglund (2008), one of the main factors that impact success in entrepreneurship is high self-confidence and good personal skills. Kolvereid (1996) observes that a high level of self-belief is associated with a higher intention to become self-employed. Therefore, the study posits that:

Hypothesis 1: There is a positive relationship between personal attitudes and entrepreneurial intention.

Subjective Norms and Entrepreneurial Intention

Subjective norms, according to Ajzen and Fishbein (1980), have two components: normative views and motivation to comply to the beliefs. Individual views that a person's parents, spouse, family, closest friends, coworkers, and behaviour experts approve or disapprove of the behaviour, or the social circumstances themselves engage in or not (Ajzen, 2005). Furthermore, subjective norms might refer to various people's judgements of the decision to be an entrepreneur, such as parents, spouses, family, friends, or coworkers (Ajzen, 2001; Linan and Chen, 2009).

Kobylińska (2022) conducted a research on a sample of more than 330 Polish students, found that not all personal characteristics are statistically important in determining young people's ambitions to start their own business. The findings demonstrate that subjective norms have little influence on individuals' intentions to pursue self-employment. Although less obvious than the factors at the individual level, external (contextual) factors related to the broadly understood environment supporting the future entrepreneur play a significant role in influencing the entrepreneur's personal factors by indirectly influencing the entrepreneur's entrepreneurial intentions. Therefore, the study posits that:

Hypothesis 2: There is a positive relationship between subjective norms and entrepreneurial intention.

Perceived Behavioural Control (PBC) and Entrepreneurial Intention

Perceived behavioural control is described as people's perceived ease or difficulty in doing a specific behaviour and reflects people's past experiences in overcoming hurdles (Ajzen, 1991). According to Ajzen (1991), perceived behavioural control and intention will represent a person's actual control in a given situation. According to Ajzen (2005, 2011, 2012), a few internal and external elements that might support or discourage a person's behaviours include prior personal or viewing friends or close people experiences, resource availability, and others. According to Pihie, Zaidatol Akmaliah, and Lope (2009), students who have had entrepreneurial exposure score higher on perceived behavioural control. This means that as more pupils are exposed to entrepreneurial challenges, their perceived behavioural control will increase. According to Pihie, Zaidatol Akmaliah, and Lope (2009), persons who place a high value on entrepreneurship have a better level of perceived behavioural control. Therefore, the study posits that:

Hypothesis 3: There is a positive relationship between perceived behavioural control (PBC) and entrepreneurial intention.

Research Methodology

This study is centred on Diploma of Accounting students at Polytechnic Hulu Terengganu, Terengganu. This was due to the fact that these students were exposed to business and accounting disciplines, and as a result, they are more aware about businesses (Muhammad et al., 2011). The questionnaires were designed to collect data and subsequent quantitative analyses were performed using statistical methods. The key testing that indicates and explains the nature of the relationship between entrepreneurial intention with personal attitudes, subjective norms, and perceived behaviour control (PBC) among Polytechnic Hulu

Terengganu's students which is hypothesis testing. Research design is part of the consideration processes related to the title of research and the population that will be investigated (Abowitz & Toole, 2010).

Questionnaires will be administered to students at Polytechnic Hulu Terengganu to collect data and explore the variables. entrepreneurial intention. Structured and closed ended questions in these questionnaires will help the respondents to answer the questions better. In this study, the simple random sampling approach was used, beginning with identifying the population, determining the sample size, randomly picking the sample, and collecting data. This implies that everybody or any group of people has an equal probability of being included in the sample. The total population of Diploma of Accountancy students is 120 persons. As a result, the needed minimum sample size for this investigation would be 92 samples according to Krejcie and Morgan (1970).

The questionnaire was distributed to respondents via online survey utilizing Google Forms and WhatsApp Group accounting students in Polytechnic Hulu Terengganu based on random selection. This research was carried out as a quantitative study, using primary data. The major data-gathering tool in this study was a structured self-administered questionnaire survey derived from prior studies (Johnson, 2020; Ansari-Moghaddam et al, 2021) with slight modifications to suit this study. The questionnaire was divided into five parts: Part A, B, C, D and E. Part A inquired about the student's demographic characteristics such as gender, age, result (CGPA), financial source and race. Part B dependent variable which is the intention to become an entrepreneur and Sections C, D, and E are about the factors that influence entrepreneurial intention which are personal attributes, subjective norms, and perceived behaviour control (PBC) with each statement using five Likert-scales to be completed by respondents. A score of "1" indicates that they strongly disagree with the statement, while a score of "5" indicates that they strongly agree with it.

This study distributed a self-administered questionnaire via an online survey using Google Form and WhatsApp applications. The Statistical Package for Social Sciences (SPSS) software was used to analyze the data. Descriptive statistics such as frequencies, means, and standard deviation are used to present the findings. Correlation analysis is used to determine the degree of link between the study's independent and dependent variables. Multiple regression analysis is used in this study to investigate the association between personal attitude, subjective norms, perceived behavioural control and entrepreneurial intention. Social Sciences (SPSS Version 26).

Findings

In this study, the total population of Diploma of Accountancy students in Polytechnic Hulu Terengganu is 120 persons. The questionnaire was distributed by sending Google Form link using the WhatsApp Application to the Diploma of Accountancy students in Polytechnic Hulu Terengganu. Responses were received in Google Form platform and many respondents chose to answer the questionnaire through this medium. So, after one and half month of data collection, one hundred (100) respondents, or 100%, have replied, and all data received were completed and usable for this study. A summary of the response rate is illustrated in Table 1.

Table 1: Response Rate

	No of questionnaire	%
Questionnaire sent	100	100
Completed questionnaire received	100	100
Completed questionnaire received and usable	100	100

Data Cleaning

Most people concur that insights and analyses based on data are only as good as the data used. Data with many missing and out-of-range values will cause the processed data to be inaccurate, and the conclusion drawn will be meaningless. This situation can be equated with the standard concept of computer science and mathematics, called "garbage in, garbage out". So, one of the most crucial processes before conducting any analysis is data cleaning, also known as data cleansing and scrubbing.

Data cleaning involves correcting or eliminating inaccurate, missing, improperly structured, redundant, or insufficient data from a data set. First, the data must remove duplicate or irrelevant observations to perform data cleaning. Next, we need to handle out-of-range data. Any data value which is more or lower than the maximum and minimum value needs to address before taking missing data. After that, missing data can be handled by eliminating the participant or substituting the missing data. To substitute missing data, this can be done by ratifying back from the original sources or using our best assumption to replace the best value, which is the best using the mode value (majority value).

Table 2: Case Processing Summary

Variables	Valid	Cases Missing	Total Usable
Entrepreneurial Intention	100	0	100
Personal Attitudes	100	0	100
Subjective Norms	100	0	100
Perceived Behavioural Control (PBC)	100	0	100

In this study, data cleaning is done using the Statistical Package for Social Sciences (SPSS Version 26). The results in Table 2 show that all data received are valid and usable. The data received also contains no missing and out-of-range data; thus, no data need to be ratified or substituted. There are no missing values involved in the analysis and the total sample size used in this study is 100 respondents.

Furthermore, questionnaires that use a 5 Likert scale (e.g., strongly disagree, disagree, neutral, agree, strongly agree) for answering questions often contain some items to be reverse scored. The score attributes an answer of strongly disagree with a score of 1, disagree = 2, neutral =3, agree = 4, and strongly agree =5 for each question.

Normality Test

The data received from 100 respondents were gathered using Google Form platform.

Table 3: Normality Test

	Skewness		Kurtosis	
	Statistic	Std. Error	Statistic	Std. Error
Entrepreneurial Intention	-.345	.241	2.490	.478
Personal Attitudes	-.332	.241	.976	.478
Subjective Norms	-.036	.241	-.458	.478
Perceived Behavioural Control	-1.395	.241	3.255	.478

The data is considered follows normally distributed when the skewness values are between – 2 to + 2 and the kurtosis values are between – 7 to + 7. Based on the output from table 3, the skewness and kurtosis values are within these ranges, and it can conclude the entrepreneurial intention, personal attitudes, subjective norms and perceived behavioral control are follows normal distribution.

Frequency Analysis

After the data are cleaned and normality test is conducted, demographic features of the respondents could be explained using frequency analysis. Frequency analysis in this study displays the respondent's frequency and percentages regarding their gender, age, results in CGPA, studies' financial source, and race. Before conducting further analysis, frequency analysis is performed to help understand the characteristics of the respondents (Parija & Kate, 2018). There are five (5) questions asked in this study that cover the demographic section.

Table 4: Respondent Profile

Items	Demographic Profile	Frequency (N= 100)	Percentages (%)
Gender	Male	25	25
	Female	75	75
Age	Below 18	2	2
	18-25	59	59
	26-33	34	34
	Others	5	5
Result (CGPA)	2.6-3.0	27	27
	3.1-3.5	52	52
	3.6-4.0	21	21
Studies' Financial Source	From family	33	33
	From loans	54	54
	From scholarships	10	10
	Others	3	3
Race	Malay	96	96
	Chinese	2	2
	Indian	1	1
	Others	1	1

The first question is gender. The findings, as shown in Table 4, indicates that most of the respondents were female (75 respondents or 75%) while the remaining 25 or 25% were male. In terms of age, as shown in Table 4, most respondents were from the age of 18 to 25 years old (59 respondents or 59%), followed by respondents from the age of 26 to 33 years old (34

respondents or 34%), age below 18 years (2 respondents or 2%), and others (5 respondents or 5%).

For results in CGPA, Table 4 shows that most of the CGPA respondents' results are 3.1-3.5 (52 respondents or 52%), followed by CGPA respondents' results are 2.6-3.0 (27 respondents or 27%) and CGPA respondents' results are 3.6-4.0 (21 respondents or 21%).

Next, demographic questions required the respondents to provide information about studies' financial source. Table 4 shows that there are four choices of selection for studies' financial source, which are from loans (54 respondents or 54%), followed by from family (33 respondents or 33%), the next is from scholarships (10 respondents or 10%) and from others (3 respondents or 3%). Finally, is the question on race. There are four choices of race in this question which known as Malay, Chinese, Indian and others. Most of the respondents are Malay (92 respondents or 92%), followed by Chinese (2 respondents or 2%) meanwhile Indian (1 respondent or 1%) and others also (1 respondent or 1%).

Validity Test

Factor analysis is a method for defining the underlying structure of an analysis' variables (Hair et al., 2006). Before verifying each of the hypotheses proposed in this study, it is necessary to summarize the data in the original variables so that they may be separated into more manageable sets of factors (Pallant, 2013). For the data to be suitable for factor analysis, several presumptions must be upheld. Among them are by using the Kaiser-Meyer-Olkin (KMO) test and Bartlett's Test of Sphericity. The Kaiser-Meyer-Olkin (KMO) method is employed to gauge how adequate the sample is. On the other hand, Bartlett's Test of Sphericity is used to determine the strength of the link between the constructs (Ul Hadi et al., 2016). According to Hair et al. (2006), Bartlett's Test of Sphericity needs to be at least significant at 0.05, Kaiser-Meyer-Olkin Measure of Sampling Adequacy and anti-image correlation matrix values must exceed 0.5, factors with eigenvalues greater than or equal to 1.0 are selected and finally the item is chosen if factor loading is equal to or greater than 0.55 (n sample size = 100) with 0.05 level of significant level to run the factor analysis.

Factor Analysis and Reliability Test: Entrepreneurial Intention

Principal Component Factor Analysis (PCA) with varimax rotation was carried out for the seven Asset Misappropriation Fraud measures items. The results showed that Bartlett's Test of Sphericity (Bartlett, 1954) was significant (p-value < 0.01). Kaiser- Meyer-Olkin (KMO) measure of sampling adequacy was 0.770, which exceeded the recommended value of 0.5 (Kaiser, 1974). The result is summarized in Table 5.

Table 5: KMO and Bartlett's Test – Entrepreneurial Intention

Kaiser-Meyer-Olkin (KMO) Measure of Sampling Adequacy		.770
Bartlett's Test of Sphericity	Significance	.000

Kaiser-Meyer-Olkin (KMO) value of .770 fell into the meritorious range. So, these results mean that this study's sample size was adequate for factor analysis. The analysis was further subjected to varimax rotation.

Table 6: Factor analysis and component matrix for Entrepreneurial Intention

Factor Analysis and Component Matrix – Entrepreneurial Intention

<i>Item</i>	<i>Component 1</i>
<i>EI1</i>	<i>0.739</i>
<i>EI2</i>	<i>0.667</i>
<i>EI3</i>	<i>0.336</i>
<i>EI4</i>	<i>0.624</i>
<i>EI5</i>	<i>0.461</i>
<i>EI6</i>	<i>0.750</i>
<i>EI7</i>	<i>0.788</i>
<i>EI8</i>	<i>0.745</i>
	Component 1
1) My professional goal is to become an entrepreneur	.739
2) Being an entrepreneur is an excellent way of becoming rich	.667
3) I never thought of entrepreneurship as a career of choice.	.336
4) If I pursue a career involving self-employment, the chances of failure rate will be high.	.624
5) I have to bear losses if I choose entrepreneur as a career.	.461
6) I would start a business upon completion of my studies.	.750
7) I probably choose entrepreneurship if the government provide more aids.	.788
8) I will enter apprentice program in order to know more about the entrepreneurship.	.745

Extraction Method: Principal Component Analysis.

There were eight questions to assess entrepreneurial intention. After doing factor analysis on the eight items of dimension, the output produced one dimension for this construct, as shown in Table 6, and all the items had factor loading of above 0.60, as recommended by Hair et al. (1998).

Variables	Cronbach's Alpha	No of items
Entrepreneurial Intention	.788	8

A reliability check was later performed on the seven items to determine the internal consistency of the measuring items. Based on the results, using SPSS Version 26, the Cronbach alpha for the 100 respondents on eight questions was .788, as shown in Table 7. The Cronbach alpha of .788 means that the questionnaire used in collecting the 100 respondents was in a good category based on the rule of thumb introduced by George and Mallery (2003). In other words, this questionnaire offers consistency and reliability.

Factor Analysis and Reliability Test: Personal Attitudes, Subjective Norms, and Perceived Behavioural Control (PBC)

Principal Component Factor Analysis (PCA) with varimax rotation was carried out for the 22 items of Personal Attitude, Subjective Norms, and Perceived Behavioural Control (PBC). The results showed that Bartlett's Test of Sphericity (Bartlett, 1954) was significant (p -value < 0.01). Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was 0.889, which exceeded the recommended value of 0.5 (Kaiser, 1974). The result is summarized in Table 8.

Table 8: KMO and Bartlett's Test – independent variables

Kaiser-Meyer-Olkin (KMO) Measure of Sampling Adequacy	.889
Bartlett's Test of Sphericity	Significance .000

Referred to the table of summary of factor analysis, no item was deleted after the factor analysis is done. It means, for eight items remained for entrepreneurial intention, personal attitudes, and subjective norms. These can be seen in in Table 9 below:

Table 9: Summary of factor analysis – Independent Variables

Variables	Original Item	Items Deleted	Items Remained
Entrepreneurial Intention (EI)	EI1, EI2, EI3, EI4, EI5, EI6, EI7, EI8	-	EI1, EI2, EI3, EI4, EI5, EI6, EI7, EI8
Personal Attitudes (PA)	PA1, PA2, PA3, PA4, PA5, PA6, PA7, PA8	-	PA1, PA2, PA3, PA4, PA5, PA6, PA7, PA8
Subjective Norm (SN)	SN1, SN2, SN3, SN4, SN5, SN6, SN7, SN8	-	SN1, SN2, SN3, SN4, SN5, SN6, SN7, SN8
Perceived Behavioral Control (PBC)	PBC1, PBC2, PBC3, PBC4, PBC5, PBC6	-	PBC1, PBC2, PBC3, PBC4, PBC5, PBC6

The cumulative total variance for three dimensions is 71.713% where each component contributed 46.504%, 17.921% and 7.288% respectively. Meanwhile the rotated component matrix is shown in the following table.

Table 10: Factor Analysis for Independent Variables

<i>Items</i>	<i>Component</i>		
	1	2	3
PA1	0.258	0.207	0.927
PA2	0.421	0.144	0.731
PA3	0.432	-0.015	0.568
PA4	0.174	0.327	0.827
PA5	0.303	0.166	0.680
PA6	0.296	0.284	0.807
PA7	0.121	0.216	0.493
PA8	0.309	0.404	0.678
SN1	-0.162	0.795	0.249
SN2	-0.106	0.813	0.168
SN3	0.177	0.723	0.246
SN4	0.093	0.855	0.105
SN5	0.161	0.733	0.300
SN6	0.162	0.879	0.092
SN7	0.251	0.835	0.221
SN8	0.594	0.296	0.429
PBC1	0.790	0.110	0.330
PBC2	0.853	-0.022	0.358
PBC3	0.812	0.096	0.272
PBC4	0.860	0.096	0.276
PBC5	0.906	0.022	0.216
PBC6	0.862	0.128	0.133
Eigenvalues	10.231	3.943	1.603
Percentage of Common Variance	46.504	17.921	7.288
Cumulative %	46.504	64.425	71.713

Extraction Method: Principal Component Analysis
Rotation Method: Varimax with Kaiser Normalization
Rotation converged in 5 iterations.

	Component 1	Component 2	Component 3
1) I think that I have entrepreneurial spirit.	0.258	0.207	0.927
2) I will start my own business if I obtain an opportunity.	0.421	0.144	0.731
3) As an entrepreneur, I have to face many challenges unlike working as an employee.	0.432	-0.015	0.568
4) I am confident of my skills and abilities to start a business.	0.174	0.327	0.827
5) I earn more when I am self-employed than being paid by an employer.	0.303	0.166	0.680
6) I have the abilities and capabilities to become a successful entrepreneur.	0.296	0.284	0.807
7) I find working in a stable and routine environment is boring.	0.121	0.216	0.493
8) I like to be an entrepreneur because of its competitive nature.	0.309	0.404	0.678
1) My parents own a business enterprise and I have access to their business networks.	-0.162	0.795	0.249
2) My family owns a business inherited from their elders.	-0.106	0.813	0.168
3) My parents influence me in pursuing my career in entrepreneurship.	0.177	0.723	0.246
4) My parents are willing to provide me with funds for entrepreneurship activities.	0.093	0.855	0.105
5) My relatives also play an important role influencing my entrepreneurial intention.	0.161	0.733	0.300
6) The success of my parents' business increases my intention of becoming an entrepreneur.	0.162	0.879	0.092
7) My family is the role model for me in cultivating my interest in entrepreneurship.	0.251	0.835	0.221
8) I will choose to become an entrepreneur in order to increase my family's standard of living.	0.594	0.296	0.429
1) Entrepreneurial subject is very important.	0.790	0.110	0.330
2) Entrepreneurship should be taught in Polytechnic.	0.853	-0.022	0.358
3) Entrepreneurship course should be made compulsory in order to stimulate entrepreneurial spirit in campus.	0.812	0.096	0.272
4) The policies in my polytechnic promotes entrepreneurship education.	0.860	0.096	0.276
5) More entrepreneurial and business educational programs on campus would help students to start businesses.	0.906	0.022	0.216
6) The polytechnic provides resources to assist students in entrepreneurship.	0.862	0.128	0.133

SPSS output (for above table)

The total variance noted for the four dimensions was 71.71%, in which contributions from components 1, 2, and 3 were 46.50%, 17.92% and 7.29%, respectively. The result of factor analysis for the rotated component matrix after suppressing small coefficients value below .10 is shown in Table 10. A reliability check was later performed on the items to determine the internal consistency of the measuring items. Table 11 shows the reliability test for Personal Attitude, Subjective Norms and Perceived Behavioural Control (PBC) constructs together with Cronbach's alpha.

Table 11: Reliability Test - Independent Variables

Variables	Cronbach's Alpha	No of items
Personal attitudes	.914	8
Subjective norms	.916	8
Perceived behavioural control	.950	6

The values of Cronbach Alpha for Personal Attitude, Subjective norms and Perceived behavioural control were 0.914, 0.916 and 0.950, respectively. Cronbach's alpha for Pressure, Opportunity and Capability exceeded the lower limits of normal acceptability (Nunnally, 1978). According to Hair et al. (2006), a reliability estimates of 0.7 or higher suggests good reliability.

Descriptive Analysis

After factor analysis and reliability test were conducted, descriptive analysis was performed. Descriptive analysis is crucial before moving on to more in-depth statistical analyses. In understanding the minimum, maximum, mean, and standard deviation of variables, the analysis is utilized to understand how the data are distributed. In this study, the five variables, which are entrepreneurial intention, personal attitudes, subjective norms and perceived behavioural control were measured using descriptive analysis to determine how the data were distributed.

Correlation Analysis

Correlation analysis measures the linear relationship between two variables as well as the relationships between the variables contained in each hypothesis. The relationship between the dependent variable of Entrepreneurial Intention, and the independent variables of Personal Attitudes, Subjective Norms and Perceived Behavioural Control was measured for this study.

Table 12: Pearson Correlation

		Entrepreneurial_ Intention	Personal Attitudes	Subjective Norms	Perceived Behavioural Control
Entrepreneurial Intention	Pearson Correlation	1	.770**	.432**	.560**
	Sig. (2-tailed)		<.001	<.001	<.001
	N	100	100	100	100
Personal Attitudes	Pearson Correlation	.770**	1	.559**	.628**
	Sig. (2-tailed)	<.001		<.001	<.001
	N	100	100	100	100
Subjective Norms	Pearson Correlation	.432**	.559**	1	.307**
	Sig. (2-tailed)	<.001	<.001		.002
	N	100	100	100	100
Perceived Behavioural_ Control	Pearson Correlation	.560**	.628**	.307**	1
	Sig. (2-tailed)	<.001	<.001	.002	
	N	100	100	100	100

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

Table 12 presents the findings of bivariate analysis that was done to investigate the connection between the two variables. 1-tailed is selected because majority of the studies on fraud is one directional outcome. Furthermore, Pallant (2013) stated that if two independent variables are substantially associated ($r > 0.9$), the variable is not independent and should be excluded. By doing this, multicollinearity problems that would go against multiple regression assumptions are avoided. Since all r values are below 0.9, it indicates that multicollinearity problems do not exist (Hair et al., 2006). Pearson correlation was used to check the correlation between variables. There is strong positive linear relationship between entrepreneurial intention and personal attitudes ($r = 0.770^{**}$). Meanwhile, there is moderate positive linear relationship between entrepreneurial intention and subjective norms ($r = 0.432^{**}$), and there is moderate positive linear relationship between entrepreneurial intention and perceived behavioural control ($r = 0.560^{**}$).

Multiple Regression

In this study, regression analysis was used since the independent and dependent variables were both continuous variables. This study had three independent variables of Personal Attitudes, Subjective Norms and Perceived Behavioural Control. So, this study used multiple regression instead of single linear regression. This analysis was done to assess the relationships between all four variables. Regression analysis model summary, regression analysis of variance (ANOVA), and regression analysis of variance (coefficient) are the three tables that need to be referred to explain the regression analysis results.

The R-squared value for the regression model is shown in Table 13. According to the R-squared value of .603 in Table 13, the three independent variables (personal attitudes, subjective norms, and perceived behavioural control) accounted for 60.3% as the factors of entrepreneurial intention. Meanwhile, other factors not considered in the current study are responsible for the remaining 39.7% of the changes.

Table 13: Model Summary

Model	R Square	R Square Change	F Change	Sig. F Change
1	.603	.591	48.610	.000

Next, Anova analysis in Table 15 shows that the total multiple regression of the equation model is significant, ($F=48.610$, $p < .001$). This demonstrates a significant linear relationship between at least one of the independent variables (personal attitudes, subjective norms, and perceived behavioural control) and dependent variable (entrepreneurial intention). So, to know which independent variable has a significant linear relationship with dependent variable (entrepreneurial intention), Table 16 on Coefficients Table is referred to.

In this study, by referring to Table 14, the VIF values ranged between 1.462 and 2.185, demonstrating the absence of multicollinearity among the variables. Pallant (2007) stated that there is a chance of multicollinearity if the VIF value is above 10.

Table 14: VIF Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.002	.236		4.241	<.001		
	Personal_Attitudes	.594	.082	.685	7.209	<.001	.458	2.185
	Subjective_Norms	.007	.051	.010	.129	.898	.684	1.462
	Perceived_Behavioural_Control	.099	.065	.127	1.530	.129	.603	1.658

a. Dependent Variable: Entrepreneurial_Intention

Table 15: Anova Table

Model	Sum of Square	Df	Mean Square	F	Sig
Regression	23.535	3	7.845	48.610	.001b
Residual	15.493	96	.161		
Total	39.029	99			

a. Dependent Variable: Entrepreneurial Intention

b. Predictors: (Constant), Perceived Behavioural Control, Subjective Norms, Personal Attitudes

c.

Table 16: Coefficients Table

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	VIF
		B	Std. Error	Beta			
1	(Constant)	1.002	.236		4.241	<.001	
	Personal Attitudes	.594	.082	.685	7.209	<.001	2.185
	Subjective Norms	.007	.051	.010	.129	.898	1.462
	Perceived Behavioural Control	.099	.065	.127	1.530	.129	1.658

a. Dependent Variable: Entrepreneurial Intention

The above equation means asset entrepreneurial intention is 1.002 when other variables remain constant / zero. This portion of entrepreneurial intention is not explained by personal attitudes, subjective norms, and perceived behavioural control and 1.002 is the portion explained by other variables/factors. The result also reveals that while all other factors remain constant / zero, it is a likelihood that Entrepreneurial Intention may increase to 0.594 units for every unit in personal attitudes, 0.007 units may increase for every unit increase in subjective norms, 0.099 units may increase for every unit increase in perceived behavioural. Hence, the results showed that personal attitudes, subjective norms, and perceived behavioural control have positive linear relationships with entrepreneurial intention. According to the following table, personal attitudes is significantly influencing the entrepreneurial intention ($t=7.209$, $Sig = <0.001$).

Other than that, Table 16 also shows the significance between each Independent Variable and Dependent Variable. According to the table, $t = 7.209$, $p = .001$ for personal attitudes. Since $p = .001 < .05$, it can be concluded that there is a significant positive linear relationship between personal attitudes and entrepreneurial intention, $t = 7.209$, $p = .001$. Thus, H1 which hypothesized that “*There is a significant positive relationship between personal attitudes and entrepreneurial intention,*” is supported. Next, for subjective norms, the table shows $t = .129$ and $p = .898$. Since the p-value is $.898 > .05$, it can be concluded that there is a significant negative relationship between subjective norms and entrepreneurial intention, $t = .129$, $p = .898$. Thus, H2 which hypothesized that “*There is a significant positive relationship between subjective norms and entrepreneurial intention*”, is not supported.

For H3, it is hypothesized that “*There is a significant positive relationship between perceived behavioural control and entrepreneurial intention*”, with the $t = 1.530$, $p\text{-value} = .129$. Since $p\text{-value} = .129 > .05$, there is a significant positive relationship between perceived behavioural control and entrepreneurial intention, $t(86) = 1.530$, $p = .129$. Thus, we can conclude that there is a significant positive relationship between perceived behavioural control and entrepreneurial intention. Hence, H3 is not supported.

Conclusion

The study looks at the relationship between 100 Diploma Accountancy students in Polytechnic Hulu Terengganu Malaysia's entrepreneurial intention and the antecedents of the Theory of Planned Behaviour. This study supports the claim that the Theory of Planned Behaviour is reliable in defining entrepreneurial intentions because the results indicate a positive relationship between all Theory of Planned Behaviour antecedents and the intention to be an entrepreneur, which is consistent with findings from earlier studies conducted in either developed or developing countries.

To increase the number of entrepreneurs produced by Malaysian public and private educational higher institutions, the entrepreneurship education provided by those institutions still needs to be improved. To produce graduates who are not only innovative and willing to take risks, but also do not easily give up when facing obstacles in starting a business, the Ministry of Education and Higher Education Institutions (HEIs) must work together to ensure that students are aware of the institutional support, such as funding and programmes, that are provided by the government. Future studies should cover additional, less-examined factors that might aid Malaysian public and private educational higher institutions in providing better entrepreneurship education, like social networking and market competition, so that entrepreneurship education in Malaysia can succeed in educating future entrepreneurs to a completely new level. As the conclusions, personal attitudes is significantly influencing the

entrepreneurial intention among Diploma Accounting's students in Polytechnic Hulu Terengganu based on the findings in this study.

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