Print ISSN: 1099-9264

Volume 25, Special Issue

Online ISSN: 1939-4675 THE MEDIATION EFFECT OF SUBJECTIVE NORM ON THE RELATIONSHIP BETWEEN ATTITUDE AND ENTREPRENEURIAL INTENTION

Norena-Chavez Diego Alonso, Peruvian Army Center for Strategic Studies Thalassinos Eleftherios, University of Piraeus and University of Malta

ABSTRACT

This research aimed to determine the mediating effect of the subjective norm on the relationship between attitude and entrepreneurial intention. We surveyed 358 entrepreneurs in the textile industry of the Gamarra Commercial Emporium in La Victoria, Lima, Peru. The statistical technique Partial Least Squares Structural Equation Modeling (PLS-SEM) was used for data analysis. According to the variance explained, attitude explains 34% of the variance of entrepreneurial intention. It was found that there is a complementary mediating effect of the subjective norm in the relationship between attitude and entrepreneurial intention. This was the first research to test the mediating effect of the subjective norm on the relationship between attitude and entrepreneurial intention in the textile industry of a developing country.

Keywords: Subjective Norm, Attitude, Entrepreneurial Intention, Mediation Effect, PLS-SEM

INTRODUCTION

Entrepreneurship is the engine of growth in the new economic world (Khan & Abdullah, 2019). Part of the entrepreneurial ecosystem is the micro, small and medium enterprises that have the most significant influence on any country's economic and industrial growth (Hossain & Kauranen, 2016). For economic and industrial development to be sustainable, entrepreneurs need to have entrepreneurial intention, attitude, and subjective norms (Norena-Chavez, 2020; Ajzen & Fishbein, 1980; La Barbera & Ajzen, 2021; Norena-Chavez & Guevara, 2020). Therefore, the lack of these competencies slows down businesses' scalability, innovation, replicability, and profitability (Norena-Chavez & Guevara, 2020).

According to Ajzen (2020), the intention to undertake an entrepreneurial activity is determined by attitude and subjective norms. Subjective norms, attitude, and entrepreneurial intention help make decisions related to the entrepreneur's activity in different fields (Just et al., 2010). Several studies have evaluated the level of entrepreneurship in a specific industry using these variables, as they rely on the compatibility principle (Ajzen, 1988; Hirschey et al., 2020; Ajzen, 1991; McDermott et al., 2015; Riebl et al., 2015; Winkelnkemper, Ajzen & Schmidt, 1919). This was the first research to analyze the interrelationships of variables with a mediating effect in a developing country and the most important textile cluster in Peru.

The research had the following objectives: (1) to determine the mediating effect of subjective norm on the relationship between attitude and entrepreneurial intention never studied before in the academic literature, (2) to contribute theoretically to the literature (3) to contribute to a better understanding of the interrelationships of the proposed variables, and (4) to generate a valuable model for both academia and the business world. This research answered the following

questions: (1) Is there a positive influence of attitude on the subjective norm, (2) Is there a positive influence of subjective norm on entrepreneurial intention?

Finally, this research followed a quantitative methodological approach of correlationalexploratory scope, cross-sectional cohort, non-experimental design. The second-generation statistical technique Partial Least Squares Structural Equation Modeling (PLS-SEM) was used. 358 entrepreneurs in the textile industry of the Gamarra Commercial Emporium in La Victoria, Lima, Peru, were surveyed.

LITERATURE REVIEW

Attitude-Subjective Norm

To date, several studies have investigated the relationship between attitude and subjective norm, concluding that both variables are positively related to each other (Askew et al., 2014; Aschwanden et al., 2021; DeVries & Ajzen 1971; Intayos et al., 2021). On the other hand, Syed, et al., (2021) stated that the impact of subjective norms on attitude indicates the importance of organizational principles because it develops employees' managerial competencies. Moreover, Zulaikha, et al., (2021) concluded that attitude and the subjective norm positively influence corruption intention.

In the tourism industry, Zhuang, et al., (2020) argue a solid and positive interrelationship between subjective norms and attitude for tourists' intention to use technology. These studies indicate that attitude and subjective norms are strong predictors of intention (Yang & Ahn, 2020; Al-Zaqeba & AL-Rashdan, 2020). Emotional value and utilitarian value strongly impact attitude and subjective norms (Yang & Ahn, 2020). Yusliza, et al., (2020) concluded that attitude and subjective norms are predictors of intention to cheat.

Subjective Norm-Entrepreneurial Intention

Studies show that subjective norms positively influence entrepreneurial intention in different fields (Igwe et al., 2020). Utami's (2017) research with Indonesian students concluded that subjective norms positively influence entrepreneurial intention. On the other hand, Putra and Antonio's (2021) research determined that subjective norms mediate antecedent variables of entrepreneurial intention, such as self-efficacy.

Uzoka & Nwaizugbo (2021) concluded that government intervention exerts a mediating effect between subjective norms and entrepreneurial intention. The research by Noor, et al., (2021) concluded that subjective norms positively influence entrepreneurial intention.

Attitude-Entrepreneurial Intention

Academic literature has studied these variables extensively in different fields. According to Naia, et al., (2017), attitude positively influences entrepreneurial intention. Bhattacherjee & Premkumar (2004) investigated the relationship between these variables in different settings such as technology usage, concluding that attitude positively influences entrepreneurial intention. Heuer & Kolvereid (2014) concluded that there is a positive relationship between attitude and entrepreneurial intention and other variables.

Therefore, based on theories, we hypothesize that:

H1: Attitude positively influences subjective norm.H2: Subjective norm positively influences entrepreneurial intention.

H3: Attitude positively influences entrepreneurial intention.

H4: Subjective norm mediates the relationship between attitude and entrepreneurial intention.



RESULTS

Measurement Model

According to Hair, et al., (2019), the evaluation of the measurement model should include: a) evaluation of external loadings, b) convergent validity and internal consistency reliability, and c) discriminant validity. The first step was to evaluate the external loadings of the model, and thus only those indicators with loadings greater than 0.707 were excluded (Hulland, 1999). Figure 2 shows the variables, the indicators of the variables, and the external loadings of the indicators.



FIGURE 2 MODEL AND EXTERNAL LOADS

Note. The Figure was created using the 3.3.3 Version of the Smart-PLS Software and shows the External Loadings of the Latent Variable Indicators.

The second step was to evaluate convergent validity, internal consistency reliability, and discriminant validity. To assess convergent validity, the AVE and rho_A criteria were taken into account. According to Hair, et al., (2019), this indicator must be greater than 0.5; the proposed model meets this criterion. The rho_A indicator must be greater than 0.7 to achieve convergent

validity (Hair et al., 2019). Based on the AVE and rho_A analysis, the model meets convergent validity. To evaluate internal consistency, Cronbach's Alpha and Composite Reliability were used. Following Cronbach's (1951), for internal consistency reliability to exist, Cronbach's Alpha must be greater than 0.7; the model meets this evaluation criterion. Finally, the composite reliability was evaluated. According to Jöreskog (1971), for internal consistency reliability, the composite reliability must be greater than 0.7, and the model meets this criterion. Table 1 shows the latent variables, the indicators, the discriminant validity evaluation criteria, and the internal consistency reliability evaluation criteria.

Table 1 RESEARCH MODEL AND EXTERNAL CHARGES									
CONVER	CONVERGENT VALIDITY AND INTERNAL CONSISTENCY RELIABILITY								
		Conver	rgent va	lidity	Internal cons	sistency reliability			
Latent variable	Indicators	Charges	AVE	rho_A	Cronbach's Alpha	Composite Reliability			
		>0.70	>0.5	>0.7	>0.7	>0.7			
	a1	0.777	0.681	0.85	0.842	0.894			
Attitudo	a2	0.856							
Autude	a3	0.909							
	a5	0.749							
	sn1	0.808							
Subjective Norm	sn2	0.723	0.608	0.725	0.7	0.822			
	sn3	0.805							
	ei1	0.875							
Entrepreneurial Intention	ei2	0.937	0.835	0.911	0.901	0.938			
	ei3	0.928							

The following criteria were taken into account to evaluate discriminant validity: a) Fornell & Larcker, b) HTMT, and c) cross-loadings criterion. According to Fornell & Larcker (1981), to meet this criterion, the AVE values of the latent variable measured must be greater than the correlations of the latent variable with other variables. On the other hand, Hair, et al., (2019) stated that for the HTMT criterion to be met, the correlations of the indicators must be less than 0.85; the model meets this criterion. Finally, the model's cross-loadings were evaluated; for this criterion to be met, the indicators' loadings must be greater than their cross-loadings (Hair et al., 2019). Table 2 shows the Fornell & Larcker criterion and the HTMT criterion; Table 3 shows the model cross-loading criterion.

Table 2 DISCRIMINANT VALIDITY								
Fornell and Larcker HTMT						Г		
Latent variable	Attitude	Subjective Norm	Entrepreneurial Intention	Attitude	Subjective Norm	Entrepreneurial Intention		
Attitude	0.825							
Subjective Norm	0.55	0.914		0.619				
Entrepreneurial Intention	0.173	0.296	0.779	0.213	0.351			

Table 3								
DISCRIMINANT VALIDITY								
Cross-Loads Criterion		Subjective Norm	Entrepreneurial Intention					
To you, being an entrepreneur would mean facing new challenges.	0.774	0.362	0.099					
To you, being an entrepreneur would mean creating jobs for other people.	0.857	0.454	0.12					
To you, being an entrepreneur means being creative and innovating.	0.908	0.472	0.139					
To you, being an entrepreneur means taking financial risks.	0.751	0.498	0.196					
There is a good chance that I will start a business someday.	0.443	0.875	0.247					
I am willing to do whatever it takes to become an entrepreneur.	0.508	0.937	0.264					
I am determined to start a business or new business in the future.	0.547	0.928	0.297					
My immediate family has always approved my decision to start a business.	0.155	0.3	0.81					
My close friends have always approved my decision to start a business.	0.112	0.162	0.717					
My peers or colleagues have approved my decision to start a business.	0.128	0.195	0.809					

Evaluation of the Structural Model

First, the model's collinearity must be evaluated. The model collinearity was assessed through its VIF coefficients. According to Hair, et al., (2019), for collinearity to exist, the VIF values must be less than 5. The proposed model meets the collinearity criterion. Table 4 shows the collinearity statistics of the model.

Table 4	
COLLINEARITY STATISTICS	
Latent variable	VIF
To you, being an entrepreneur would mean facing new challenges.	1.895
To you, being an entrepreneur would mean creating jobs for other people.	2.591
To you, being an entrepreneur means being creative and innovating.	3.245
To you, being an entrepreneur means taking financial risks.	1.444
There is a good chance that I will start a business someday.	2.329
I am willing to do whatever it takes to become an entrepreneur.	3.692
I am determined to start a business or new business in the future.	3.240
My immediate family has always approved my decision to start a business.	1.201
My close friends have always approved my decision to start a business.	1.559
My peers or colleagues have approved of my decision to start a business.	1.714

Secondly, the path coefficients of the structural model should be evaluated. Table 5 shows the positive statistical significance in the relationship of the variables. Therefore, it is concluded that: a) attitude positively influences subjective norm (H1), b) subjective norm positively influences entrepreneurial intention (H2), and c) attitude positively influences entrepreneurial intention (H3).

Table 5									
DIRECT EFFECT									
Latent variable	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values				
Attitude-> Entrepreneurial Intention	0.514	0.514	0.095	5.386	0.000				
Attitude->Subjective Norm	0.173	0.177	0.061	2.844	0.004				
Subjective Norm-> Entrepreneurial Intention	0.207	0.205	0.052	3.982	0.000				

Table 6 shows an indirect relationship between attitude and entrepreneurial intention; this relationship is positive and significant. Therefore, it is concluded that there is a mediating effect (H4).

Table 6									
INDIRECT EFFECT									
Latent variable	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values				
Attitude-> Entrepreneurial Intention	0.036	0.036	0.014	2.532	0.011				
Attitude->Subjective Norm									
Subjective Norm-> Entrepreneurial Intention									

Furthermore, after evaluating that the direct effect is positive and significant and the indirect impact is positive and effective, it is concluded that there is a complementary mediating effect of the subjective norm in the relationship between attitude and entrepreneurial intention. Table 7 shows that the total effects of the model.

Table 7									
TOTAL EFFECT									
Latent variable	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values				
Attitude-> Entrepreneurial Intention	0.55	0.549	0.098	5.609	0.000				
Attitude->Subjective Norm	0.173	0.177	0.061	2.844	0.004				
Subjective Norm-> Entrepreneurial Intention	0.207	0.205	0.052	3.982	0.000				

Thirdly, the predictive power of the model was evaluated through the R Square and R Square Adjusted. The R Square of the model is 0.344, so according to theory, the predictive power is moderate (Hair et al., 2010). Additionally, we included the R Square Adjusted, a modified measure of the determination coefficient that considers the number of predictor constructs (Hair et al., 2019). Table 8 shows the R Square and R Square Adjusted of the model.

Table 8						
PREDICTIVE POWER OF THE MODEL						
Variable R Square R Square Adjusted						
Entrepreneurial Intention	0.344	0.340				
Subjective Norm	0.030	0.027				

Fourth, the effect size was evaluated through the f Square used to analyze the relative importance of the independent construct over the dependent one (Hair et al., 2019). This research shows an f Square of 0.39, which is considered moderate according to Cohen (1998). Table 9 shows the effect size of the model.

Table 9							
EFFECT SIZE							
Variable	Attitude	Entrepreneurial Intention	Subjective Norm				
Attitude		0.39	0.031				
Entrepreneurial Intention							
Subjective Norm		0.064					

Finally, the predictive relevance was evaluated through the Q Square and the q Square. This model exhibits a Q Square of 0.274, which is considered medium according to Hair, et al., (2019). On the other hand, this model presents a predictive relevance of 0.237 measured through the average model measured through the q Square. Table 10 shows the predictive significance of the model.

Table 10									
PREDICTIVE SIGNIFICANCE									
Variable	Q SQUA	RE INCLU	DED	Q SQUA	q^2				
variable	SSO	SSE	Q^2	SSO	SSE	Q^2			
Attitude	1432.000	1432.000		1432.000	1432.000				
Entrepreneurial Intention	1074.000	779.719	0.274	1074.000	819.471	0.237	0.051		
Subjective Norm	1074.000	1059.928	0.013						

DISCUSSION AND CONCLUSIONS

This research aimed to determine the mediating effect of subjective norm on the relationship between attitude and entrepreneurial intention based on the model proposed by (Norena-Chavez & Thalassinos, 2021; Ajzen, 2021; Norena-Chavez, 2020; Norena-Chavez & Guevara, 2020; Norena-Chavez et al., 2021). The direct and indirect relationships of the variables presented were tested (subjective norm, attitude, and entrepreneurial intention.

It was concluded that hypothesis 1 is statistically significant H1 (the relationship between attitude and subjective norm). This result is supported by previous research (Askew et al., 2014; Aschwanden et al., 2021; DeVries & Ajzen 1971; Intayos et al., 2021; Syed et al., 2021; Zulaikha et al., 2021; Zhuang et al., 2020; Yang & Ahn, 2020; Al-Zaqeba & AL-Rashdan, 2020; Yang & Ahn, 2020; Yusliza et al., 2020; Karabıyık et al., 2020). Regarding H2 (the relationship between subjective norm and entrepreneurial intention), the hypothesis is statistically significant. Previous research supports the result of this hypothesis (Igwe et al., 2020; Utami, 2017; Putra & Antonio, 2021; Uzoka & Nwaizugbo, 2021; Noor et al., 2021).

On H3 (The relationship between attitude and entrepreneurial intention), the hypothesis is statistically significant. Previous studies support this hypothesis (Naia et al., 2017; Bhattacherjee & Premkumar, 2004; Heuer & Kolvereid, 2014).

The hypothesis is statistically significant regarding H4 (subjective norm mediates the relationship between attitude and entrepreneurial intention). Additionally, the complementary mediating effect of the subjective norm was tested. According to the variance explained, attitude explains 34 % of the variability of entrepreneurial intention. Attitude is a strong predictor of entrepreneurial intention; these variables drive global entrepreneurship. This research is the first to

test the complementary mediating effect of subjective norms on the relationship between attitude and entrepreneurial intention. For that reason, this model can be tested in different sectors of the world by researchers in the entrepreneurship and leadership fields. It is recommended that future research include the variable cyber entrepreneurial intention as a mediator, use a longitudinal cohort, including the variable gender as a moderator, and use a qualitative approach to understand the entrepreneur's profile in depth and complement quantitative research.

REFERENCES

- Ajzen, I., & Fishbein, M. (1980). Understanding attitudes and predicting social behavior. Englewood Cliffs, NJ: Prentice-Hall.
- Ajzen, I. (1988). Attitudes, personality, and behavior, Milton-Keynes. London: Open University Press.
- Ajzen, I. (1991). The theory of planned behavior. Organizational behavior and human decision processes, 50(2), 179-211.
- Ajzen, I. (2020). The theory of planned behavior: Frequently asked questions. Human Behavior and Emerging Technologies.
- Askew, K., Buckner, J.E., Taing, M.U., Ilie, A., Bauer, J.A., & Coovert, M.D. (2014). Explaining cyberloafing: The role of the theory of planned behavior. *Computers in Human Behavior*, *36*, 510-519.
- Al zaqeba, M., & AL-Rashdan, M.T. (2020). The effect of attitude, subjective norms, perceived behavioral control on tax compliance in Jordan: The moderating effect of costums tax. *International Journal of Scientific & Technology Research*.
- Aschwanden, D., Strickhouser, J.E., Sesker, A.A., Lee, J.H., Luchetti, M., Terracciano, A., & Sutin, A.R. (2021). Preventive behaviors during the COVID-19 pandemic: Associations with perceived behavioral control, attitudes, and subjective norm. *Frontiers in Public Health*, 9.
- Bhattacherjee, A., & Premkumar, G. (2004). Understanding changes in belief and attitude toward information technology usage: A theoretical model and longitudinal test. *MIS quarterly*, 229-254.
- Cohen. J. (1988). Statistical power analysis for the behavioral sciences (2nd edition). Hillsdale, NJ: Lawrence Erlbaum.
- Cronbach, L.J. (1951). Coefficient alpha and the internal structure of tests. *Psychometrika* 16, 297–334.
- DeVries, D.L., & Ajzen, I. (1971). The relationship of attitudes and normative beliefs to cheating in college. *The Journal of Social Psychology*, 83(2), 199–207.
- Fornell, C., & Larcker, D.F. (1981). Structural equation models with unobservable variables and measurement error: Algebra and statistics.
- Hair, J.F., Celsi, M., Ortinau, D.J., & Bush, R.P. (2010). *Essentials of marketing research*, 2. New York, NY: McGraw-Hill/Irwin.
- Hair, J., Hult, T., Ringle, C., Sarstedt, M., Castillo, J., Cepeda, G., & Roldán, J. (2019). Manual de Partial Least Squares Structural Equation Modeling (PLS-SEM). United State Sage Publication Inc.
- Heuer, A., & Kolvereid, L. (2014). Education in entrepreneurship and the theory of planned behaviour. *European Journal of Training and Development*, 38(6), 506–523.
- Hirschey, R., Bryant, A.L., Macek, C., Battaglini, C., Santacroce, S., Courneya, K.S., Walker, J.S., Avishai, A., & Sheeran, P. (2020). Predicting physical activity among cancer survivors: Meta-analytic path modeling of longitudinal studies. *Health Psychology*, 39(4), 269–280.
- Hossain, M., & Kauranen, I. (2016). Open innovation in SMEs: A systematic literature review. Journal of Strategy and Management, 9(1), 58-73.
- Hulland, J. (1999). Use of Partial Least Squares (PLS) in strategic management research: A review of four recent studies. *Strategic management journal*, 20(2), 195-204.
- Igwe, A., Ogbo, A., Agbaeze, E., Abugu, J., Ezenwakwelu, C., & Okwo, H. (2020). Self-efficacy and subjective norms as moderators in the networking competence–social entrepreneurial intentions link, *10*(3), 2158244020934878.
- Intayos, H., Netpradit, N., & Samutachak, B. (2021). A causal effect of customer relationship management, attitude, subjective norm, perceived behavioral control of customer affecting purchase intention to using anti-aging business in Thailand. *ABAC Journal*, 41(1), 121-145.
- Jöreskog, K.G. (1971). Simultaneous factor analysis in several populations. Psychometrika, 36(4), 409-426.
- Just, D.R., Khantachavana, S.V., & Just, R.E. (2010). Empirical challenges for risk preferences and production. *Annu. Rev. Resour. Econ.*, 2(1), 13-31.
- Karabıyık, C., Baturay, M.H., & Özdemir, M. (2020). Intention as a mediator between attitudes, subjective norms, and cyberloafing among preservice teachers of English. *Learning*.

- Khan, S., & Abdullah, N.N. (2019). The impact of staff training and development on teachers' productivity. *Economics, Management and Sustainability*, 4(1).
- La Barbera, F., & Ajzen, I. (2021). Moderating role of perceived behavioral control in the theory of planned behavior: A preregistered study. *Journal of Theoretical Social Psychology*, 5(1), 35-45.
- McDermott, M.S., Oliver, M., Svenson, A., Simnadis, T., Beck, E.J., Coltman, T., ... & Sharma, R. (2015). The theory of planned behaviour and discrete food choices: A systematic review and meta-analysis. *International Journal* of Behavioral Nutrition and Physical Activity, 12(1), 162.
- Naia, A., Baptista, R., Biscaia, R., Januário, C., & Trigo, V. (2017). Entrepreneurial intentions of sport sciences students and theory of planned behaviour. *Motriz Revista de Educação Física*, 23(1), 14–21.
- Noor, N.H.M., Malek, E.N., Yaacob, M.A., & Omar, N. (2021). Predicting the entrepreneurship intention of undergraduate university students in Malaysia: A comparison study. *Trends in Undergraduate Research*, 4(1), g1-9.
- Norena-Chavez, D., & Guevara, R. (2020). Entrepreneurial passion and self-efficacy as factors explaining innovative behavior: A mediation model. *International Journal of Economics and Business Administration*, 8(3), 352-373.
- Norena-Chavez, D. (2020). The mediation effect of innovative behavior on the relationship between entrepreneurial self-efficacy and entrepreneurial intention. *International Journal of Economics and Business Administration*, 8(4), 238-252.
- Norena-Chavez, D., Céliz-Kuong, J.O., & Guevara, R. (2021). Influence of leadership styles on the innovative behavior of Peruvian cadets. José María Córdova General Scientific Journal, 19(33), 29-50.
- Norena-Chavez, D., Thalassinos, E.I.(2021). The mediation effect of entrepreneurial self-efficacy in the relationship between entrepreneurial passion and leadership styles. Academy of Strategic Management Journal, 20(Special Issue 2), 1-9.
- Putra, B., & Antonio, T. (2021). The effect of self-efficacy on entrepreneurial intention with the mediation variables of attitude towards behavior, perceived behavioral control and subjective norm (a study on the Masters of Management Students at Universitas Ciputra Surabaya). *KnE Social Sciences*, 579-592.
- Riebl, S.K., Estabrooks, P.A., Dunsmore, J.C., Savla, J., Frisard, M.I., Dietrich, A.M., ... & Davy, B.M. (2015). A systematic literature review and meta-analysis: The theory of planned behavior's application to understand and predict nutrition-related behaviors in youth. *Eating Behaviors*, 18, 160–178.
- Syed, A., Gul, N., Khan, H.H., Danish, M., SM, N.U., Sarwar, B., & Ahmed, W. (2021). The impact of knowledge management processes on knowledge sharing attitude: The role of subjective norms.
- Utami, C.W. (2017). Attitude, subjective norm, perceived behaviour, entrepreneurship education and self-efficacy toward entrepreneurial intention university student in Indonesia.
- Uzoka, O.L., & Nwaizugbo, I.C. (2021). Government intervention, subjective norms and the entrepreneurial intentions of Nigerian University Graduates. *Published in International Journal of Trend in Scientific Research and Development (IJTSRD), ISSN*, 2456-6470.
- Winkelnkemper, P., Ajzen, I., & Schmidt, P. (1919). A meta-analytic structural equation analysis of theory of planned behavior research. Unpublished manuscript. Giessen, Germany: University of Giessen.
- Yang, J.J., & Ahn, S.C. (2020). The effects of attitude, subjective norm, and behavioral intention on perceived values in traditional marketplaces. *The Journal of Distribution Science*, 18(10), 25-38.
- Yusliza, M., Saputra, J., Fawehinmi, O., Mat, N., & Mohamed, M. (2020). The mediating role of justification on the relationship of subjective norms, perceived behavioral control and attitude on intention to cheat among students. *Management Science Letters*, 10(16), 3767-3776.
- Zhuang, X., Hou, X., Feng, Z., Lin, Z., & Li, J. (Justin). (2020). Subjective norms, attitudes, and intentions of AR technology use in tourism experience: The moderating effect of millennials. Leisure Studies, 1–15.
- Zulaikha, Z., Hadiprajitno, P., Rohman, A., & Handayani, R. (2021). Effect of attitudes, subjective norms and behavioral controls on the intention and corrupt behavior in public procurement: Fraud triangle and the planned behavior in management accounting. *Accounting*, 7(2), 331-338.