

## Factors that Affect Students' Career Choice in Accounting: A Case of Bahir Dar University Students

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### Abstract

The purpose of this study is to investigate factors affecting students' career choice in accounting. The researcher was used a five point likert scale questionnaires and collected the data from 197 Bahir Dar university colleges of business and economics regular students. Order logistic regression analysis were applied to determine the impact of independent variables under each factors like intrinsic factors, extrinsic factors, perception toward accounting and other social factors on the dependent variable, career choice in accounting. Gender is also used as a control variable. Based on the regression model analysis interest to the course, ability, desire to run a business, the need for dynamic and challenging environment has a positive significant effect on students' choice of accounting under intrinsic factor. Job opportunity, responsibility and opportunity for experience has a positive and social status has a significant negative effect on students' choice of accounting under extrinsic factor. Following the established rule and stress has a significant negative effect on students' choice of accounting under the students' perception toward accounting. Under social factor family influences has a positive significant effect on students' choice of accounting. In addition the researcher was applied marginal effect to know the impact of each response category on the dependent variable. In general the overall finding suggests that even if students have a positive attitude for most intrinsic factors and extrinsic factors, they have also a negative image for students' perception toward accounting profession. Therefore, all responsible bodies should have to work together to create good image of accounting into the society.

**Keywords:** Accounting, Career Choice, Students

### 1. INTRODUCTION

The primary objective of accounting programs is to produce a sufficient number of graduates who have considerable accounting knowledge, with the strong communication and analytical capabilities demanded by firms. So in order to meet the demands of firms, accounting programs must graduate the best and brightest students with high aptitudes. But this is affected by different factors Uyar, & Kuzey, (2011).

In recent years, there is a dramatic decline in both the number and the quality of students who are choosing accounting as a profession. Because students are interested in what the society perceived to be more creative, rewarding and people oriented career, as a result, the profession could not get the brightest and best students. Wells, (2005)

When we are looking Accounting as a discipline the way in which students as well as the public view accounting is an image that has persisted over time and is reinforced by the media Uyar, & Kuzey, (2011). For example, high school teachers in both US and New Zealand have a low opinion of accounting as a career opportunity relative to law, medicine and engineering as a consequence, students, who possess the skills and abilities sought by the profession, are being directed to other career opportunities. Wells and Fieger, (2005)

In addition the society also looking accountants have been referred to as "number crunchers," that is, there is an emphasis upon numerical accuracy, routine recording and calculation methods, together with attention to detail. The workload in accounting profession could hinder students to shift into other professions. McDowall & Jackling, (2010)

Therefore, accounting academics throughout the world are interested to study factors that can affect the students' choice of accounting as a major. The factors that motivate students to choose or not accounting as a major should interest educators because this decision has significant resource implications. So a better

understanding of student interest to the accounting profession is critical to both the academy and the profession if the department of accounting needs to attract the best and brightest students in large numbers into accounting. (Jones & Wright, 2011)

## 1.1. REVIEW OF RELATED LITRATURE

### 1.1.1 THEORIES OF CAREER CHOICE

Career choice is a lifelong process of decision-making for those who seek major satisfactions from their work. His theory said that people make their career decisions which balance their interests and values with the opportunities and talents available, as well as the cost of pursuing the opportunities. There are some theories in relation to career choice, for example, social cognitive theory says that family and relative have influences on students' career choice. According to the Parsons' theory, individuals should consider their skills and abilities how they may fit with a particular occupation. In addition, individuals need knowledge of jobs, the labor market and compensation which includes salary and benefits (Bandura, 1986).

**Socioeconomic theory said that** Social conditions include parent influence, friends and teachers' influences, social status and economic conditions include job opportunity, salary amount, and the likes have an impact on students' career choice. ( Venable, 2011)

In general, it's important to understand that career choice is not made based on any one factor. Our choices are subject to many influences – individual, cultural, social, and environmental. The combination and interaction of various influences on individual decision-making are unique to their situation (Venable, 2011).

### 1.1.2 RELATED EMPIRICAL STUDIES

The above theories were supported by different empirical studies. For example, the finding of Uyar, & Kuzey, (2011), Zakaria, et.al, (2012), Jackling and Calero (2006), Yuen & Law, (2012) and Edwards & Quinter, (2011) shows that interest has a significant positive effect on choosing accounting as a career. Because students are more likely to choose accounting major when they considered accounting is interesting and enjoyable.

The finding of Britt, (2012), and Uyar, & Kuzey, (2011) shows that good fit with the respondent's ability (skill) significantly positively affect students' career choice in accounting. Because students believe that now a day due to the change in world business, the activities of accountants also changed. The internet and technological tools have placed accountants as a problem solver by using advanced information system and programs. They should have to be also possessing strong communication skills with good thinking creatively, and in making ethical decisions. But the finding of McDowall, & Jackling, (2010), and Rkein, (2012) show that skill or ability has a significant negative effect on choosing accounting as a career. Students are associated accounting with good numerical ability. In addition, the finding of Uyar, & Kuzey, (2011) shows that desire to run a business has no significant effect on students' choice of accounting.

A study conducted by Hujra, et.al, (2010) shows that the difficulty of the course has a significant negative effect on students' choice of accounting. Due to accounting and finance courses are the combination of heavily theoretical and quantitative, most students is believed that these courses are difficult. As a result, most students have withdrawn from the course because their quality does not match with the skills which are required by these courses. But Study conducted by Uyar, & Kuzey, (2011) shows that the difficulty of the course has no significant effect on students' choice of accounting.

According to the finding of Tan and Laswad, (2009), the need for dynamic and challenging environment has a positive significant effect on students' choice accounting. But the finding of Wells and Fieger, (2005) contradict Tan and Laswad finding who found that need for dynamic and challenging environment has a significant negative effect on students' choice of accounting. Because the society viewed that accounting is not an excellent career for honors students who needs challenging work environment.

The study conducted by Jones and Wright, (2011) shows on their study that those students taken accounting in high school had a significant positive effect on the initial decision to major in accounting. Byrne, Willis, &Burke, (2012) also shows that students begin to make their career choices during their secondary education and for many their educational and occupational aspirations are quite fixed by the time they enter their final school year.

According to the finding of Azevedo, & Sugahara, (2012) creativity has a significant negative effect on students' choice of accounting. It shows that students who have strong creativity are not willing to join the accounting profession because they are looking that accounting is less creative than other professions, however, the finding of Britt, (2012) shows that creativity has a significant positive effect on students' choice of accounting as a career.

The finding of Ahinful, Paintsil, & Danquah, (2012), Uyar, & Kuzey, (2011), Britt, (2012), U.S. Bureau of Labor Statistics (2012), and Gabriel, et.al, (2012) show that job opportunity has a significant positive effect on choosing accounting as a career. Students are choosing accounting as a profession due to its high job opportunity. In addition to these according to the U.S. Bureau of Labor Statistics, accountants are expected to experience much faster than average employment growth through 2018.

According to the finding of Uyar, & Kuzey, (2011), and Zakaria, et.al, (2012) suitability for independent work has a positive significant effect on choosing accounting as a career. The reason is that introverted students are more suited for becoming the accounting professionals. It has been proved that because of their introvert nature, they prefer to work individually rather working in the groups.

According to the finding of Byrne, et.al (2012), Ahinful, Paintsil, & Danquah, (2012), and McDowall, & Jackling, (2010) shows that level of earning has a positive significant effect on students' choice of accounting as a career. So it shows that students' discipline choice is highly influenced by earnings potential. However the finding of Uyar, & Kuzey, (2011) show that level of earning has no significant effect on students' choice of accounting as a career. Because students believed that other fields offer higher earnings than accounting.

According to the finding of Byrne et.al (2012), and Wells and Fieger, (2005) social status has a significant negative effect on choosing accounting as a career. The society viewed that accounting is not an excellent career for honors students because they believe that it has a lower social status, having relatively easy entry requirements, not requiring excellent communication skills and as providing less challenging and less interesting work. They suggest that the most able students with better communication skills are likely to be guided to professions other than accounting.

The finding of Demagalhaes, et.al, (2011), Jakling & Kenely (2007) and Zakaria, et.al, (2012) states that opportunity for advancement and job experience one can take elsewhere has a significant positive effect on students' choice of accounting.

The finding of McDowall & Jackling, (2010) shows that workload has a significant negative effect on students' choice of accounting as a career. Therefore, the workload in accounting profession could hinder students to shift into other professions. US based studies on the perceptions of tertiary students identified that many perceive accounting has high workload, a focus on numbers and precision.

The finding of McDowall, & Jackling, (2010) and Byrne & Willis, (2005) show that students' perception of accounting following established rule than new ideas has a negative significant effect on choosing accounting as a career. Their finding supports the view that exposure to accounting at university does not enhance positive attitudes about accounting as a discipline, but reinforces rule-memorization, and lack of involvement with conceptual skills or judgment. The reason was students viewed accounting as a rule-based type of educational experience characterized by courses consisting of collections of rules to be memorized.

The finding of Wells, (2010) shows that Perceptions of accountants have been found to be an over-generalization which derives from the perceptions of accounting as a repetitive, which in the opinions of accountants and researchers does not reflect current-day duties of accountants.

According to Wells, (2010), decision making ability has a significant negative effect on choosing accounting as a career. Since the activity of students is usually limited to scorekeeping which involves the processing and recording of transactions in a structured and repetitive manner. In addition the lack of readily available information on the actual duties performed by accountants ensures that accounting remains a mystery to many. Accountants are to blame for the misconceptions as they have never attempted to correct the 'scorekeeping' image which is widely held.

Empirical evidence regarding the influence of referents, other than the instructors, was also inconclusive. Because the finding of Tan and Laswad, (2006) cited in McDowall & Jackling, (2010), Philip K. Law, (2010), Byrne, et.al (2012), and Uyar & Kuzay, (2011) shows that family influences have a significant positive effect on choosing accounting as a career. It shows that students' career choice decision is affected not only by their own interest, but also affected by family. But the findings of Paolillo and Estes (1982), as cited in Tan and Laswad, (2009) shows that family influences have no significant effect on choosing accounting as a career.

A study conducted by Uyar & Kuzay, (2011) shows that the influence of relatives has no significant effect on choosing accounting as a career. Note that friends and relative influences are not a significant factor in students' discipline choice decisions

### **Gender**

Some of the related studies found that both female and male students perceived accounting profession similarly. Because the finding of Edwards & Quinter, (2011) a study revealed that there is no significant difference between males and females in addressing their attitudes towards the profession that is most respondents did not consider gender as an influential factor in their career choice.

In summary, this study investigates the various influences on undergraduate students' decisions to undertake an accounting major and their perception of the accounting profession, taking into account the issues addressed in prior literature as outlined above.

### **1.2. IMPORTANCE OF THE STUDY**

This study is expected to contribute to the existing literature by expanding the understanding of factors that

affect choosing accounting as a career by the students. Since, it is conducted in a country which has different socio –economic conditions. It helps Policy makers (regulators), ministry of education, for different universities, and other interested parties.

### 1.3. STATEMENT OF THE PROBLEM

Globalization and internationalization have broadened the economic landscape into impropriety, complexity and volatility. To keep abreast with the current development, the world seriously needs more experts for the resolution, knowledge and innovation. Thus, accountants who are integral to business and economies are seen to be the best profession able to face these new challenges. This scenario therefore raises tremendous demand for accountants. However, the existing number of qualified accountants is far behind the required number (Zakaria, et.al, 2012).

Currently Ethiopia is one of the world's countries that are on the way of development. The Government of Ethiopia is committed to increasing the role of private investment in the economy and in relation to this the demand for the best and brightest accountant is also increasing.

However, the number of professional accountants in Ethiopia is rather low in relation to the size of the economy. Due to shortage of professional accountants' there are positions in the private and public sector that are filled by persons with lower qualifications (World Bank and IMF, 2007). In addition the absence of accountants and ACCA students in the country is a part of the problem for the delay of the establishment of the capital market (Meron Tekleberhan, 2012).

### 1.4. OBJECTIVES OF THE STUDY

#### General objective

The general objective of this study is to examine the students' choice of accounting as a career option and ascertain the main factors that affect such decision.

#### Specific objectives

- To examine the extent to which students choose accounting as a career option and the strength of factors that affect such decision.
- To identify the effect of intrinsic, extrinsic, perception towards accounting, and other social factors on students' choice of Accounting as a career option.

### 1.5. HYPOTHESIS

#### Intrinsic factors

**H1:** interest towards accounting, students' ability, desire to run a business, the need for dynamic and challenging environment, and high school accounting background has no significant effect to choose accounting as a career option.

**H2:** difficulty of the course and creativity has no significant effect to choose accounting as a career option.

#### Extrinsic factors

**H3:** the availability of job in accounting, flexibility of career options, level of earning, the opportunity to gain experience and opportunity for advancement has no significant effect to choose accounting as a career option.

**H4:** Social statuses have no significant effect to choose accounting as a career option.

**H5:** legal responsibilities have no significant effect to choose accounting as a career option.

#### Perception toward accounting

**H6:** workload, following established rules, repetitive nature of the course, stress, and decision making abilities of the professional has no significant effect to choose accounting as a career option.

#### Other social factors

**H7:** families have no significant effect to choose accounting as a career option.

**H8:** relatives have no significant effect to choose accounting as a career option.

### 1.6. RESEARCH METHODOLOGY

The researcher utilized a survey and also an explanatory method for investigating the students' choices of accounting as major. The target population of the study is also all undergraduates' regular students of college of Business and Economics, Bahir Dar University. The number of target population as per the registrar record is 1858 students. From these students the researcher was selected the sample size of 242 students. The researcher was collected primary source of data through structured questionnaires from randomly selected students.

The sample of the study was chosen first based on Stratified sampling method. So in this study students are classified into two parts these are those who are choosing accounting as a major and those students who are not choosing accounting majors. Then finally the researcher was applying simple random sampling technique.

## METHOD OF DATA ANALYSIS

The researcher was used Order Logistic Regression (OLR), it is a statistical technique that can sometimes be used with an ordered (from low to high) dependent variable.

$Y^*$  can take on an infinite range of values which might then be collapsed into 5 categories of  $Y$ . Therefore,  $Y^*i$  is equal to:-

$$Y^*i = \sum_{k=1}^k \beta_{ki} X_{ki} + \epsilon_i = Z_i + \epsilon_i$$

You then use the estimated M-1 cutoff terms to estimate the probability that  $Y$  will take on a particular value. So it will be as follows,

$$P(Y=1) = \frac{1}{1 + \exp(Z_i - k_1)}$$

$$P(Y=2) = \frac{1}{1 + \exp(Z_i - k_2)} - \frac{1}{1 + \exp(Z_i - k_1)}$$

$$P(Y=3) = \frac{1}{1 + \exp(Z_i - k_3)} - \frac{1}{1 + \exp(Z_i - k_2)}$$

$$P(Y=4) = \frac{1}{1 + \exp(Z_i - k_4)} - \frac{1}{1 + \exp(Z_i - k_3)}$$

$$P(Y=5) = 1 - \frac{1}{1 + \exp(Z_i - k_4)}$$

Therefore, the general formula can be as follows,

$$P(\text{Acct choice}) = \alpha + \beta_1 \text{INTR} + \beta_2 \text{EXT} + \beta_3 \text{PER} + \beta_4 \text{OTH} + \beta_5 \text{GEN}$$

Where, Acct choice= choice of accounting

- |  |                             |
|--|-----------------------------|
| 1) INTR= intrinsic factors                       | 4) OTH= other social factor |
| 2) EXT= extrinsic factors                        | 5) GEN= gender              |
| 3) PER= perceptions toward accounting profession |                             |

## 1.7. RESULTS AND DISCUSSION

Based on the order logistic regression model, this study passes all the necessary tests. According to the regression result for all factors the P value is less than 0.001.

**H1:** Interest towards accounting, students' ability, desire to run a business, the need for dynamic and challenging environment, and high school accounting background has no significant effect to choose accounting as a career option.

Based on the order logit regression interest, abilities, and the need for dynamic and challenging environment has a positive significant effect on students' choice of accounting at 1% significance level. This finding was supported by the finding of Uyar, & Kuzey, (2011), Zakaria, et.al, (2012), Yuen & Law, (2012) and Edwards & Quinter, (2011), Britt, (2012), and Tan and Laswad, (2009). The reason may be that students are more likely to choose accounting major when they considered accounting interesting and enjoyable.

Based on the regression result high school accounting background has no significant effect to choose accounting as a career option. The current finding contradicts with the finding of Jones & Wright, (2011) and Byrne, Willis, & Burke, (2012). Because this course was not included in the entrance exam. So most students don't give high attention to it.

**H2:** Difficulty of the course and creativity has no significant effect to choose accounting as a career option.

According to the regression result, both difficulties of the course and creativity have no significant effect to choose accounting as a profession. This finding is similar to the finding of Uyar, & Kuzey, (2011), however, contradict with the finding of Hujra, et.al, (2010).

**H3:** The availability of job in accounting, flexibility of career options, level of earning, the opportunity to gain experience and opportunity for advancement has no significant effect to choose accounting as a career option.

Based on the regression result availability of job in accounting and an opportunity to gain experience have a positive significant effect on students' career choice in accounting. This finding was supported by the finding of Ahinful, Paintsil, & Danquah, (2012), Uyar, & Kuzey, (2011), Britt, (2012), U.S. Bureau of Labor Statistics (2012), and Demagalhaes, et.al, (2011). The reason may be that accounting is a basis for the success of each organization; due to this reason companies are demanding more accountants than other professionals.

But the flexibility of career options, level of earning, and opportunity for advancement has no significant effect on students' choice of accounting as a major. The reason may be that in other country accountants are highly paid but in Ethiopia currently most organizations are hiring students based on related field than specific professions so due to this reason the payment is becoming small compared with other professions.

**H4:** Social statuses have no significant effect to choose accounting as a career option.

According to this study social status has a significant negative effect on students' choice accounting as a major at 5% significance level. In addition the current finding is similar with Byrne et.al (2012), and Wells and Fieger,



(2005). Because here in Ethiopia accounting is given in all college level, such as in certificate, diploma, degree, and also masters due to this reason anyone can learn it. As a result, it has a low social status.

**H5:** Legal responsibilities have no significant effect to choose accounting as a career option.

The current finding shows that legal responsibility has a positive significant effect to choose accounting as a career option. Students are increased willingness to choose risky majors and career tracks.

**H6:** Workload, following established rules, repetitive nature of the course, stress, and decision making abilities of the professional has no significant effect to choose accounting as a career option.

Based on the analysis Workload, repetitive nature of the course, and decision making abilities of the professional has no significant effect to choose accounting as a career option but established rule, and stress has a significant negative effect. Some of the findings of this study were supported by Wells, (2005) but it contradicts also some of the previous studies. The reason may be that students believed that heavy workloads were compensated by other long-term benefits, such as high salaries and the potential to establish their own business and also they may not focus on their decision making abilities.

**H7:** Families have no significant effect to choose accounting as a career option.

According to the regression result, family influences have significant positive effects to choose accounting as a career option at 1% significance level. This finding was supported by Philip K. Law, (2010), Byrne, et.al (2012) and Uyar & Kuzay, (2011)

**H8:** Relatives have no significant effect to choose accounting as a career option.

According to the current study relatives have no significant effect to choose accounting as a career option. In addition the current finding is similar to the findings of (Uyar & Kuzay, 2011).

From the regression analysis result in all cases except in the case of intrinsic factor, gender has a significant negative effect on students' accounting choice.

#### 1.7.1. FINDING

So based on the marginal effect result, under Intrinsic factors, most students agreed that interest, ability, desire to run a business, and dynamic and challenging environment are moderately important than those students who said that these variables were not important.

Under the extrinsic factor most students were almost equally say that, job opportunity, Social status, legal responsibility, and opportunity to gain experience are very important and also moderately important to choose accounting as a career option.

Under Perception toward accounting following established rule, and also Stress is chosen by students as very important and also moderately important variable to choose accounting as a career option.

Under Other social factors family influences is very important and also important variable to choose accounting as a career option.

## 1.8. CONCLUSIONS, RECOMMENDATIONS, AND SUGGESTION FOR FURTHER RESEARCH

### 1.8.1. CONCLUSIONS

The main objective of the study is that to examine factors affecting students' profession choice in accounting. This study was conducted on college of business and economics all regular students by using the survey method. There are four important factors which affect students' career choice in accounting. These are intrinsic factors, extrinsic factors, perceptions toward accounting profession, and other social factors. Under each of these factors, there are important variables which lead students to choose accounting as a profession.

Based on the regression result, from the intrinsic factors interest, ability, desire to run business in the future, and the need for dynamic and challenging environment has a significant positive impact on students' choice of accounting. From the extrinsic factors job opportunity, responsibility, and experience have a significant positive impact on students' choice of accounting. But social status has a significant negative effect on students' choice of accounting.

According to the finding of this study on students' perception toward the accounting profession following established rule and stress has a significant negative impact on students' choice of accounting. Under other social factors families' influences has a significant positive effect on students' choice of accounting.

### 1.8.2. RECOMMENDATIONS

- Based on the finding all factors, these are intrinsic, extrinsic, perception toward accounting, and other social factors were the main motivator for students to choose accounting as a profession, therefore, it is better for the department, and other respective bodies to do more strong work in these areas.
- In the extrinsic factor job opportunity, opportunity for promotion and responsibilities were significant variables. So especially at the time of department promotion, the department and other responsible bodies should have to show how much job opportunities are available by comparison with other departments. And also they have to inform for students about the opportunity available for promotion. But in the extrinsic factor social status has a negative impact on students' choice of accounting. Therefore, it needs a great effort to curve such kind of attitude by using different opportunities, for

example, through media, newspaper, seminars, and etc.

- In addition, by the responsible bodies should have to cooperate to reduce all the obstacles.

### 1.8.3. SUGGESTION FOR FURTHER RESEARCH

The data for this study was collected in the year 2014 only, therefore, in the future other researchers can increase the time of year from one to two or more. At these times the researcher can understand the attitude of students' when they were fresh and also at the end of their graduation time.

Moreover, it is also possible to include many parts of Ethiopian University students, which makes the future research more reliable.

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Table 4.1 regression results

	Variables	Coef.	Robust, Std. Err.	Z	P> z
Intrinsic factors Number of obs = 197 Waldchi2 (8) = 86.89 Prob>chi2=0.0000 Pseudo R2=0.1812	Gender	-.1917148	.3545777	-0.54	0.589
	Interest	.5845435	.121068	4.83	0.000
	Ability	.311568	.1534178	2.03	0.042
	Future business	.6499356	.1444656	4.50	0.000
	Difficulty	-.1500879	.1436181	-1.05	0.296
	Need for dynamic	.2701611	.1358421	1.99	0.047
	H.school backg.	.0599084	.1424163	0.42	0.674
	Creativity	-.1370623	.1446327	-0.95	0.343
	cut1	-5.476461	.8128574		
	cut2	-3.977939	.7371533		
	cut3	-2.744114	.7056716		
cut4	-2.396619	.714664			
Extrinsic factors Number of obs = 197 Waldchi2(8) = 65.65 Prob>chi2=0.0000 Pseudo R2=0.1079	Gender	-.6974924	.3084521	-2.26	0.024
	Job opportunity	.38401	.1148161	3.34	0.001
	Independence	.1144023	.1273448	0.90	0.369
	Earning	-.0141511	.1172014	-0.12	0.904
	Status	-.3378111	.1513953	-2.23	0.026
	Responsibility	.5060977	.1182997	4.28	0.000
	Experience	.3831977	.1381071	2.77	0.006
	Advancement	.0537918	.1313972	0.41	0.682
	cut1	-2.624915	.6507054		
	cut2	-1.117296	.6307792		
	cut3	-.1968232	.6104067		
cut4	.0625741	.626349			
Perception toward accounting Number of obs = 197 Waldchi2(6) = 25.47 Prob>chi2=0.0003 Pseudo R2=0.049	Gender	-.6034659	.2721434	-2.22	0.027
	Repetitive	.0125226	.1399365	0.09	0.929
	Deci. making	-.1120786	.1145527	-0.98	0.328
	Estab. rule	-.3329533	.1443192	-2.31	0.021
	Workload	-.1591043	.1391571	-1.14	0.253
	Stressful	-.4020079	.1137474	-3.53	0.000
	cut1	-1.463037	.5834251		
	Cut2	-.411783	.5695167		
	Cut3	.6001809	.5489794		
Cut4	.9250751	.5670676			
Other social factors Number of obs = 197 Waldchi2(3) = 19.02 Prob>chi2=0.0003 Pseudo R2=0.0343	Gender	-.6091766	.2935651	-2.08	0.038
	Families	.4135404	.106032	3.90	0.000
	Relatives	.1217875	.1171201	1.04	0.298
	cut1	-1.477596	.4385333		
	cut2	-.4564802	.4268877		
	cut3	.5006774	.4351727		
cut4	.8134865	.4551952			

Source: authors own computation based on survey data(2014)



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