

Empowering Tahfiz Institutions with an Entrepreneurship Business Model

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ABSTRACT

The study seeks to propose a novel approach to empower Tahfiz Institutions (TIs) or Islamic-based schools by implementing an entrepreneurship business model through exploring the unique capabilities of TIs in developing countries. A conceptual framework was created to fulfil the research goals by reviewing past literature on business models promoting entrepreneurship, specifically focusing on learning institutions and society-based enterprises. The proposed entrepreneurship business model considered the unique capabilities of TIs based on the Resource-based View (RBV) and Social Entrepreneurship theories. The business model also considered the entrepreneurship education that has been mostly instilled into formal educational institutions. This study contributes to various origins. First, studies focusing on TIs and their business models were not widely documented. Secondly, the introduction of an entrepreneurial business model by way of assessing TIs capabilities and strengths could enhance understanding of TIs. Thirdly, the study may be used in developing a deeper understanding of the entrepreneurial process, identifying relevant success factors and challenges, and designing effective strategies to implement and sustain entrepreneurship initiatives that align with TI's mission and objectives.

Keywords: Tahfiz Institutions, entrepreneurship, business model.

INTRODUCTION

Islamic education has been in high demand for its role in preserving Islamic traditions and imparting religious education. Islamic education has played a crucial role in promoting knowledge, academic endeavours, and cultural progress in several areas including science, mathematics, literature, and philosophy (Moslimany, Otaibi & Shaikh, 2024). The amplified awareness and acknowledgment within the Muslim community have led to the emergence of modern Islamic educational institutions transforming from the conventional madrasa system (Amzat, 2022). Generally, Islamic education institutions face several challenges, including poor and insufficient infrastructure and facilities, unstandardized and inappropriate management, and total dependence on government assistance and charitable endowments or waqf.

In Malaysia, Tahfiz Institutions (TIs) are one of the Islamic educational institutions that co-exist with conventional education. TIs are vital for instilling moral values in children, aligning with Islamic teachings that advocate the benefits in both worldly and spiritual contexts (Yousef et al., 2024). TIs often recognized for their pivotal role in preserving Islamic traditions and imparting religious education. The role played by TIs is vital to

the educational ecosystem in many developing countries. Despite their significance, TIs face several pressing challenges threatening their sustainability and effectiveness. Among the most critical issues are financial instability, limited resources, uneven governance policy, and lacking strategic frameworks for income generation (Samadi, 2022; Mohammad & Akhir, 2023). These challenges are exacerbated by TIs' dependence on charitable donations and inconsistent funding sources, which often fail to meet their operational needs. Specifically, the privately owned TIs encounter accountability issues in crowd fundraising and effective marketing strategies for their entrepreneurship products.

Prior research highlights the potential of integrating entrepreneurial practices within educational institutions to address financial and operational challenges. For instance, studies on social entrepreneurship and community-based enterprises have demonstrated their ability to generate sustainable income streams while fostering social impact. However, the application of entrepreneurship models to TIs remains underexplored (Anas et al., 2022; Asfiah et al., 2022), leaving a gap in understanding how Islamic educational institutions can effectively harness entrepreneurial strategies without compromising their religious mission. Research and academic papers on TIs discuss various needs, critically covering the need to transform TIs' governance structures and integrate green sustainability strategies. To do this requires collective integration and holistic embrace of essential elements, including social entrepreneurship, effective marketing strategies, and standardized infrastructures. This also highlights the importance of collaboration between Tahfiz's stakeholders such as government agencies, educational institutions, and Islamic development authorities.

This study aims to bridge this gap by proposing an entrepreneurship business model tailored to TI's unique capabilities and context using the Integrated Reporting Capital Framework (IRCF). Resource-Based View (RBV) and Social Entrepreneurship theories were used to explore the possibility of empowering TIs. Specifically, the research seeks to examine the challenges and opportunities faced by TIs in adopting entrepreneurial practices. Based on the findings, an entrepreneurship business model specifically tailored for TIs will be proposed. By adopting an entrepreneurship business model, TIs can explore new sources of revenue and develop strategies to effectively manage their revenue and costs, which ultimately help them to sustain their operations.

LITERATURE REVIEW

Entrepreneurship and Tahfiz Institutions

Empowering TIs with an entrepreneurship business model can be a transformative approach to sustainably support these Islamic educational institutions. This business model focuses on TI's unique capabilities to generate income, strengthen their long-term sustainability, and expand their contributions to education and community development.

Entrepreneurship is broadly defined as the process of creating new opportunities by leveraging existing resources, time, and financial capital to generate profit and achieve self-satisfaction (Mardia et al., 2021). It involves seizing opportunities and creatively utilizing resources to influence the market, driven by entrepreneurial vision and initiative (Abdullah & Azam, 2020). In Islamic teachings, entrepreneurship holds a high and noble status, as exemplified by the Prophet Muhammad (PBUH), who served as a role model for Islamic entrepreneurship. His legacy was further carried on by his companions, including 'Abdurrahman bin 'Awf, 'Az-Zubayr bin Al 'Awwam, 'Uthman bin 'Affan, Thalhah bin 'Ubaydillah, and Sa'd bin Abi Waqqash, all of whom are celebrated for their entrepreneurial achievements (Ariyadi, 2018).

Edupreneurship, a specialized branch of entrepreneurship, focuses on entrepreneurial activities within educational institutions. It embodies the creative and innovative aspects of entrepreneurship, identifying or generating opportunities and transforming them into added value—whether economic, social, or educational. Other branches of entrepreneurship include sociopreneurship, which addresses social challenges, intrapreneurship, which operates within existing organizations, and technopreneurship, which focuses on technology-driven business innovation (Diandra & Azmy, 2020). Edupreneurship can help bridge the gap between educational institutions like TIs and the financial autonomy required to sustain and expand their

operations.

Social entrepreneurship emphasizes the pursuit of social objectives through entrepreneurial activities (Kadir & Sarif, 2016). It has emerged as a critical tool for addressing social issues, alleviating poverty, and improving a country's economic standing through avenues such as philanthropy, charity, and social services. Fostering positive relationships between entrepreneurs and communities, social entrepreneurship provides sustainable solutions to social challenges, thereby creating lasting societal impact.

The effectiveness of social entrepreneurship depends on balancing key factors such as risk management, team dynamics, and resource allocation (Asfiah et al., 2022). Furthermore, its success is driven by the introduction of innovative ideas, the capacity to transform systems, and the establishment of trust and credibility within the wider community (Bahena-Álvarez, Cordón-Pozo, & Delgado-Cruz, 2019). Unlike traditional entrepreneurship, which prioritizes financial gain, social entrepreneurship focuses on creating sustainable societal transformations. Social entrepreneurs mobilize financial and human resources to foster social and environmental improvements while reducing reliance on external support.

The resource-based view (RBV) theory emphasizes that entrepreneurial capabilities are essential for any business to achieve success. Empirical studies have consistently identified entrepreneurial capability as a critical growth factor that drives superior business performance (Salamzadeh, Mortazavi & Braga, 2023). These capabilities encompass organizational, strategic, innovation, and learning skills, collectively enabling businesses to overcome resource and knowledge limitations. Entrepreneurial competence, defined as a combination of innovative, proactive, and risk-taking abilities, directly influences a company's success (Falahat, Lee, Soto-Acosta, & Ramayah, 2021; Salamzadeh, Mortazavi & Braga, 2023). Research further underscores that entrepreneurial capability enhances business performance by fostering innovation, improving knowledge management, and ensuring resource accessibility (Falahat, Lee, Soto-Acosta, & Ramayah, 2021). Hifza (2018) pointed out that Islamic schools can achieve sustainable competitive advantage depending on their ability to effectively manage and leverage their resources. This can be accomplished by focusing on resources that add value, differentiate themselves by offering unique services, creating difficulty or impossibility for competitors to imitate, and non-substitutability.

Entrepreneurial capability is vital for identifying and capitalizing on market opportunities, especially in emerging ventures (Martin, Javalgi, & Ciravegna, 2020). Small and medium enterprises (SMEs) benefit significantly from entrepreneurial capability, as it drives economic competition, job creation, and innovation. Companies that demonstrate strong entrepreneurial capability are better equipped to adapt to environmental changes and crises, thriving in dynamic and uncertain markets (Salamzadeh, Mortazavi & Braga, 2023). Resilience, as a positive adaptation to challenges, is a vital component of entrepreneurial capability and plays a critical role in sustaining business growth (Salamzadeh, Mortazavi & Braga, 2023).

Although capturing data on entrepreneurial capabilities may present challenges due to its qualitative nature, these skills can be cultivated through targeted training, education, and experiential learning. By developing these competencies, entrepreneurs in TIs can enhance their ability to seize opportunities, navigate challenges, and achieve sustainable growth. Integrating entrepreneurial principles within TIs aligns with their mission and provides a pathway for creating long-lasting value for their institutions and communities.

Capital and Tahfiz Sustainability

The Integrated Reporting Capital Framework (IRCF) emphasizes the interconnectedness of six capitals - financial, manufactured, intellectual, human, social, and natural. The framework also outlines a business model covering the input, process, output, and outcome, offering a more balanced and inclusive assessment of organizational performance, thus enhancing stakeholder understanding of value creation (Anas et al., 2019).

Doni, Larsen, Bianchi Martini, and Corvino, (2019) highlighted an innovative adoption of IRCF by the Development Bank of Singapore (DBS). Re-conceptualizing and re-categorizing capitals and applying a balance sheet approach enables DBS to examine the practical implications of IRCF where disclosure of relational and natural capital is prominent. Adopting an IRCF-inspired approach can provide TIs with a structured and

innovative means to achieve sustainable development while addressing sector-specific challenges.

Financial resources are critical for ensuring the operational and strategic sustainability of TIs. Focusing on financial capital could be done through entrepreneurship ventures, investing in infrastructure, technology, and programs that enhance educational quality and operational efficiency or even establishing endowment or waqf funds. Such actions would encourage TIs to align their financial strategies with long-term value creation while reducing reliance on external aid. Manufactured capital includes the physical infrastructure, facilities, and technological tools necessary for the delivery of education and related activities. Having proper classrooms, libraries, and digital platforms would enhance the teaching and learning experience.

Intellectual capital relates to the knowledge, systems, and intellectual property of the TIs. Strengthening intellectual capital via curriculum, research, and innovation as well as branding would enhance the relevance and competitiveness of TIs, positioning them as leaders in integrated education. Human capital encompasses the skills, knowledge, and well-being of students, teachers, and administrators. Providing professional development for educators to improve teaching methodologies, integrate modern entrepreneurial principles, nurturing students with both Islamic values and practical skills, enabling them to contribute meaningfully to society, and promoting staff and student well-being to maintain high morale and productivity are the foundation of organizational success.

Social capital focuses on relationships, networks, and community trust that allow TIs to foster goodwill and collaborative efforts. As community-centred institutions, TIs can strengthen social capital by building partnerships with stakeholders such as donors, government agencies, and private sectors to support their mission, engaging in social entrepreneurship initiatives that address community needs, and enhancing transparency and accountability through regular reporting to stakeholders, which builds trust and long-term support.

Natural capital includes the environmental resources and ecological systems that support life and economic activity. TIs can contribute to sustainability by adopting eco-friendly practices like waste management, water conservation, and the use of renewable energy, educating students and the community on environmental stewardship, emphasizing the Islamic principle of caring for the earth, and utilizing land and natural resources efficiently through agricultural entrepreneurship projects.

Integrating the six capitals into TI's operations would allow the creation of a balanced approach that aligns religious, social, and economic missions. The IRCF could be used to guide TIs in achieving financial resilience, operational efficiency, enhanced trust, partnerships, social contributions, and environmental stewardship. IRCF provides a robust framework for TIs to transition from traditional reliance on donations to self-sustaining institutions that generate long-term value for their communities and stakeholders as acknowledged by smaller ones.

METHODOLOGY

The proposed study is fundamental and intended to design and propose an entrepreneurship-based business model that suits TIs. As an education institution that focuses on Islamic teaching, compliance and adherence to Islamic principles (Maqasid Shariah) is a must. Acknowledging the unique capital and capabilities owned by PTI would further assist acceptance of the business model, hence allowing for better efficiency and performance of TI business activities.

The research process combines two domains, namely concept and methodology, towards designing the TIs entrepreneurial business model. Data were collected using document analysis and field study methods. The document analysis method was used to collect data from academic literature and written documents that can provide a variety of evidence, which can be used as proof or evidence regarding the subject matter (Zidane, 2015). The documents included primary and secondary sources, journals, working papers, articles, reports, and websites applying the keywords of "business model", entrepreneurship, and Islamic-based education. Various materials discussing different business models were examined and analysed to derive scholarly views to accomplish the research objectives. The findings will enable an evaluation of the concepts, and the theoretical

framework of contemporary business models practiced in Malaysia.

This study addresses the critical and pressing need to sustain TIs by designing an entrepreneurial business model. The six capitals under IRCF were matched to design a sustainable entrepreneurship model that suits the TIs. The process involved in inventing a sustainable model was explored and shared as studies on PTIs are limited. The prototype entrepreneurship model coupled with IRCF was verified for its functionality based on Islamic principles. The business model seeks to enhance TI's sustainability by creating value-added while aligning with Maqasid Shariah principles.

FINDING AND DISCUSSION

The process involved in designing the Entrepreneurship Business Model for TIs yielded a clearly defined purpose, mission, and vision, establishing a solid foundation for subsequent steps. Stakeholder expectations were identified, emphasizing the importance of aligning TIs with Islamic teachings. Implementing this entrepreneurial business model based on an integrated reporting framework will contribute to the sustainable development of TIs while adhering to Islamic values and principles.

The findings of this study culminated in the development of a structured business model tailored to the unique characteristics of TIs. The proposed business model as illustrated in Figure 1 is framed within four interconnected components: **Input**, **Process**, **Output**, and **Outcome**. These components collectively provide a roadmap for integrating entrepreneurial strategies into the operational framework of TIs, ensuring both sustainability and alignment with their mission.

Input (Capitals)

This component highlights the foundational resources required for the entrepreneurial activities of TIs. Drawing from the IRCF, the proposed model identifies six key capitals – financial, human capital, natural resources, manufactured, social and intellectual. The financial capital is often made of revenue from donations, endowments, and entrepreneurial ventures; human capital includes the skills, knowledge, and expertise of teachers, students, and administrators; natural capital for most TIs are the land and resources utilized for entrepreneurial activities; manufactured capital is the physical infrastructure, such as building, school facilities, and equipment; social or relationship capital are TIs networks and partnerships with the local community, state government, and stakeholders; and intellectual capital made of the knowledge and innovative capabilities embedded within TIs. These capitals form the foundation for the subsequent stages of the business model.

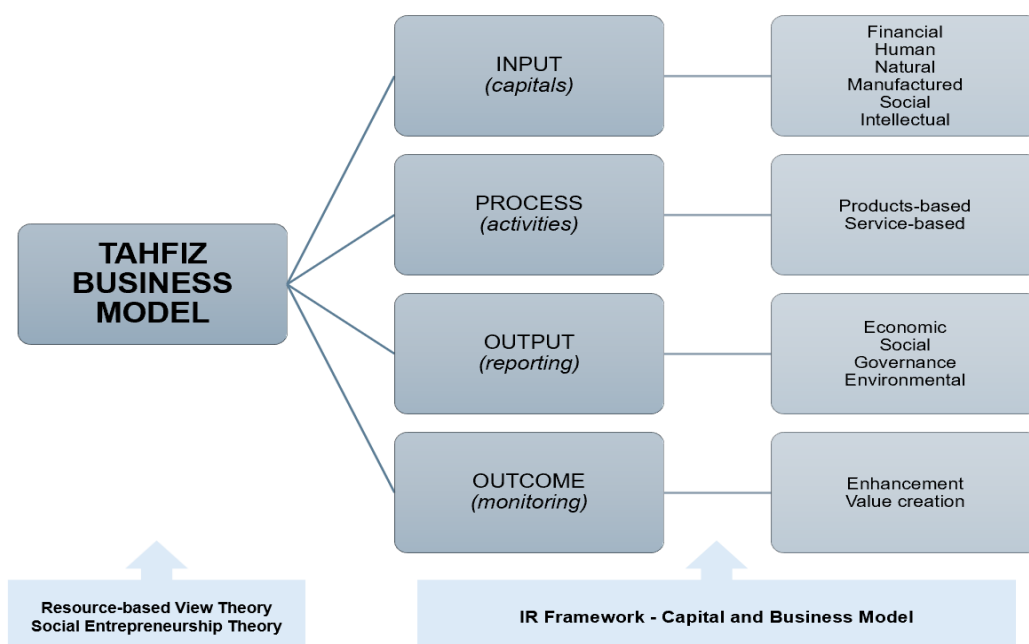


Figure 1: Proposed Entrepreneurship Business Model for Tahfiz Institutions

Process (Activities)

The process component emphasizes the core activities through which TIs generate income to finance their operations and create value towards building their brand and reputation. These activities are classified into two categories. Product-based activities include initiatives focused on producing goods that align with TI's values, such as agricultural products, food-based products, or handmade crafts. While service-based, TIs venture into entrepreneurial activities centred around offering services, such as tutoring, event hosting, or community-based programs. These processes are designed to create economic opportunities while instilling entrepreneurial skills among students and staff.

Output (Reporting)

The output of the business model is reflected in TI's ability to document and report on its achievements in four key dimensions, namely economic, social, governance, and environmental (ESGE). The economic dimension focuses on TI's ability to generate sustainable revenue and be financially independent. Positive contributions to community welfare and student development are the focus of the social dimension. The governance dimension expects to strengthen TIs' governance through structured entrepreneurial activities and the environmental dimension ensures TIs adopt eco-friendly practices that align with sustainability goals. Transparent reporting of these outputs would help TIs build their reputation and trust with stakeholders and attract further investments and support.

Outcome (Monitoring)

The outcome component focuses on the long-term monitoring and evaluation of the business model's impact. These could be measured through continuous improvement of TIs capabilities, ensuring scalability and adaptability; tangible and intangible value created for TIs, students, and the broader community; and systematic monitoring. The proposed model ensures that entrepreneurial initiatives are aligned with the institution's mission, fostering financial stability and societal impact

The proposed business model provides a comprehensive framework that leverages TIs' inherent strengths while introducing structured entrepreneurial practices. It underscores the importance of aligning business strategies with the institution's values, ensuring sustainability, and creating long-term societal benefits. Regularly revisiting and adapting the model will ensure its relevance and effectiveness in a dynamic environment.

CONCLUSION

The primary objective of this study is to propose an entrepreneurial business model for TIs. The IRCF, RBV, and Social Entrepreneurship theories were used in charting the possible connection. The proposed business model aims to address the financial challenges faced by TIs and provide them with a sustainable and holistic approach to value creation based on their unique capital and capabilities. Capturing both financial and non-financial aspects of TIs enables the alignment of strategies that foster value creation in the long run.

The RBV theory emphasizes leveraging an organization's unique resources and capabilities to achieve competitive advantage and sustainability. The "Input" component directly corresponds to the RBV's focus on identifying and utilizing unique and valuable resources. This theory supports the idea of building entrepreneurship initiatives by capitalizing on the unique resources available to TIs.

Social Entrepreneurship theory focuses on addressing social and community challenges through innovative and sustainable business solutions. The "Process" and "Outcome" components align well with social entrepreneurship, as the model incorporates activities (product-based and service-based) that create social value and foster community engagement. The emphasis on enhancing societal outcomes, such as community well-being and value creation, resonates with the goals of social entrepreneurship and the result has similar findings as provided by Yu and Wang (2019).

The study addresses the limited research on business models tailored specifically for TIs, offering a fresh

perspective on their transformative potential. It provides practical insights for TIs to harness their unique resources and strengths, enabling the creation of sustainable income streams. Furthermore, this research contributes to the broader discourse on entrepreneurship in education by examining its application within the context of Islamic-based institutions. Through this exploration, the study aims to empower TIs to thrive in an increasingly competitive and resource-constrained environment, ensuring their continued contribution to society.

The successful transformation of TIs requires the collaboration of various stakeholders, including government agencies, educational institutions, and the broader community. By adopting an entrepreneurial business model, TIs can achieve sustainable growth while making meaningful contributions to society. This initiative aspires to be groundbreaking—not only addressing the financial sustainability of TIs but also providing a strategic and ethical framework to guide their entrepreneurial journey toward long-term success.

The proposed model provides a foundation for future research and practical application, supporting the transformation of TIs into financially resilient and socially impactful institutions. Future research could focus on the long-term impact of this entrepreneurial business model on TIs, exploring how it may be adapted for application in diverse cultural and religious contexts. Additionally, investigating the model's scalability and potential integration with wider educational systems could provide valuable insights into its broader applicability.

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