

Geopolitical Differences and Tax Non-compliance among Yemeni SMEs

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Abstract

This paper aims at enhancing understanding of tax non-compliance behaviour by investigating the influence of geopolitical differences on taxpayers' behaviour. The study focuses on income tax compliance behaviour of owner-managers of small and medium enterprises in Yemen. The study was conducted through survey to collect the required data. The major finding of this study is that geopolitical differences has a significant influence on taxpayers' behaviour. Particularly, the result revealed that the Southern people of Yemen are more compliant with tax rules and regulations than Northern people. This result may be attributed to the geopolitical background of both peoples. While the Southern part of Yemen has been governed by strict socialist regimes, the Northern part was administrated by tribalism system. From the literature, this study may be among the first to consider and provide evidence on the influence of geopolitical differences on the behaviour of taxpayers. The findings of this study could serve as useful input for tax policy and strategy purpose in Yemen.

Keywords: Tax non-compliance, Geopolitical differences, Yemen, SMEs

1.0 Introduction

Tax revenue is an important source of many countries' economy. But this source is always challenged by compliance issues of taxpayer. Hallsworth, Metcalfe and Vlaev (2017) described tax non-compliance as a problem that dated back to the earliest recorded history of mankind. Thus, the phenomenon of tax non-compliance has been regarded as a threat to many countries around the world (Ross & McGee, 2012). Interestingly, developing countries are suffering from this problem more than the developed countries (Mas'ud, Aliyu & Gambo, 2014). Accordingly, this attracted the researchers' interest in studying this phenomenon. Most of the Middle East countries are classified

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as developing countries and the record a high level of tax non-compliance (Yemen Times, 2005). The Middle East region is an important area that have contributed to the growth of the global economy (Carapico, 1998). However, evidence from the literature show that there is a lack of tax compliance studies in this region (Aljaaidi, Manaf, & Karlinsky, 2011; Helhel & Ahmed, 2014).

Yemen is located in the Middle East region and it is classified as a least developing country which suffers from a continuous high level of tax non-compliance (Yemen Times, 2005; Al-Ttaffi, Manaf, Aljaaidi & McGee, 2011). Yet, studies on tax compliance and non-compliance are very limited. Although the tax authority in Yemen introduced new tax laws and reforms during the period from 2000 to 2010 in order to overcome the weaknesses in the tax system and to eliminate tax non-compliance, but the volume of tax non-compliance is still increasing. Specifically, in 2004 the amount of non-compliance was USD164 million. It increased to USD2billion and USD2.5billion respectively in 2009 and 2012. It further increased to USD3 billion and USD4 billion in 2013 and 2014 respectively (Ministry of Planning & International Cooperation MPIC, 2014; Central Organization of Audit & Control COAC, 2012; Al-Saadi, 2014; COAC, 2014; COAC, 2015). The Yemeni economic expert, Abdul Majid Al-Batly (2014) explained that the Yemeni budget suffers a sharp deficit; therefore, diversifying of sources of public revenue is required to cover this deficit. One of the most important sources of the government budget is tax revenues, but it is still at a low level of contribution to Gross Domestic Product (GDP).

According to the Yemeni News Agency (2012), the Yemeni cabinet approved a budget for year 2013, with a deficit of 690 billion Yemeni Reals (YR) (USD3.2 billion). By comparing the amount of tax non-compliance for the year 2013 (USD3 billion) with the deficit in the budget for the same year (USD3.2 billion), it could be noted that the phenomenon of tax non-compliance in Yemen is an obstacle to the government's effort to cover the deficit in its budget, and thus the government remains in need of international and regional aids, and this could lead to the collapse of the state in the event of an interruption of such assistance. Therefore, addressing the issue of tax non-compliance is crucial to finance the budget and reduce the deficit.

In Yemen, the geographical diversity plays a key role in economic issues such as non-compliance of tax (Al-Yasani, 2005). Baylis, Owens and Smith (2017) explained that the geopolitical differences of people usually have significant influence on their beliefs, thoughts, perception and on their behaviour. The geographical disparities in Yemen did not exist at the beginning of the nineteenth century, where the North and South Yemen united in 1990. The Yemeni unity continued until 1994 when a war between the two halves occurred and ended with the victory of the northern part. Many Southerners considered this situation as an occupation, and therefore treated the government as an occupation government (Bahaj, 2000). In 2007, the Southern Movement was founded, and began calling for reforming the unity of the country. The south later moved to claim

the secession from the central government in Sana'a (Al-Rabae, 2014). This situation has led a lot of southerners to take a political character, and thus resulted in a non-compliance in performing their duties and responsibilities towards the government. Moreover, most Southerners believe that Sana'a is plundering the wealth of the south, which represents 85% of the total wealth of the country (Al-Naqeeb, 2011).

Generally, the southern people have different attitudes towards the government from the northern people. These attitudes have been formed by the social influence between individuals in the society. Hence, these southern attitudes toward the government may create different behaviour from the northern people of Yemen (Al-Yasani, 2005; Al-Rabae, 2014 & Al-Naqeeb, 2011). The attitudes of the Yemeni people towards the government is different based on their geographical locations which resulted mainly from political considerations. Consequently, their behaviour will be affected by their geopolitics (Al-Naqeeb, 2011). Therefore, this paper is designed to investigate the influence of geopolitical differences on the behaviour of taxpayers in Yemen.

The current study focuses on the Small and Medium Enterprises (SMEs). Due to its characteristics, it is common for the owners-managers of SMEs to have tendency not to comply with tax rules (Mohamad, Zakaria and Hamid, 2016), since they have higher opportunities to involve in cash business transactions (MdRadzi and Ariffin, 2018). SMEs are defined in the Yemeni business law based on 2 criteria. The first criterion is the number of employees and the second criterion is the amount of capital of employed. Business enterprises that employ between 1 and 4 employees and have capital of less than YR1,500,000 [about USD6,700] are considered small enterprises. While medium enterprises are defined as enterprises which have employees ranging from 5 to 10 and capital between YR1,500,000YR to YR20,000,000 [about USD93,000] (MPIC, 2010; Tax Authority, 2010).

The Yemeni SMEs sector was selected in this study because the economy of Yemen relies heavily on the sector, which represent 99.6% of business enterprises in Yemen (MPIC, 2014; Central Organization of Statistic COS, 2013). Moreover, the number of SMEs is increasing, as it is about 32,649 in 1996, and in 2000 the number was 33,351 and could reach more than 41,000 in 2004 and 45,483 in 2010 (COS, 2013; National Information System NIS, 2012; Ministry of Industry & Trade MIT, 2012). However, the tax revenues from this sector are considered extremely low, as it does not represent more than 5% of tax collection (Al-Saqqaf, 2005; Huda, 2005; Abdulasiz, 2008). The low tax collection from SMEs is likely due to a very high non-compliance among SMEs in Yemen. For example, Gubran (2009) indicated that 60% of SMEs in Sana'a do not comply with tax laws at all, with the remaining 40% of SMEs engaging in some sort of non-compliance offences.

The next section presents the literature review of the variables related to the study. Specifically, it begins with highlighting the meaning of geopolitics and presents

studies on geopolitical differences and tax non-compliance. In the third section, the research methodology and data collection procedure were described. The result of data analysis was presented and discussed in the fourth section, and finally, conclusion and implication of the study were explained in the fifth section.

2.0 Literature Review

2.1 Geopolitical Differences

The term “Geopolitics” has a meaning that combines geography and politics. In other word, it joins geography and politics in one single word (Concise Oxford English Dictionary, 2011). Blackburn (2008) explained that “geopolitics” means “the study or application of the effect of political geography on the structure, programs, or philosophy of a state”. Also, geopolitics defined by Dittmer (2013) as a complex of geographical and political factors affecting or determining the nature of a state or region.

The term “geopolitics” was formalized by the Swedish constitutional lawyer, Rudolf Kjellén (1864–1922) and scientifically developed and raised to a principle of international relations by Karl Haushofer (1869–1946) during the period of Europe’s growing interstate rivalries. Accordingly, “geopolitics” contains three elements: an idea of the state, social view and political deduction of the natural determinants (Teschke, 2006). The use of geopolitics has been widely employed during the Second World War. It also has valuable meaning during the Cold War in explaining many economic and political issues (Flint, 2014). Lopata (2003) explained that the geopolitics was linked with understanding, because understanding is a part of culture which is different according to the geographical area. Kim (2011) clarified that the concept of “geopolitics” may have local, regional and international implication.

From the literature, it is likely that no study tested the influence of geopolitical differences on the issue of tax non-compliance. Hence, the current study may be the first one that examines the relationship between geopolitical differences and tax non-compliance. However, geopolitical differences have been tested in areas other than tax, such as religion, economy, education and society. For example, Naseem (2014) investigated the geopolitical value of Gwader in Pakistan. Overall, the author found a linkage between political factors and geographical factors to justify the rise of Gwader value. Okusanya and Isabu (2010) conducted a study in 2 states of Nigeria, specifically, Katsina and Edo, to determine school teachers’ attitude to family life and education. Selection of these two states was done on the basis of geographical location and political affiliation. The authors found that geopolitical affiliation is considered an influential factor mainly on the culture and attitudes of the people. Uwaifo (2007), in his study in Nigeria, also classified the 36 Nigerian states into 6 geopolitical regions: the Northeast (NE), North-central (NC), the Mid-belt (MB), the Southeast (SE), Southwest (SW) and the South-South (SS).

Generally, the literature revealed that geopolitical differences have an effect on many issues. In education area, the influence of diversity of geopolitical differences on education may take several forms. Campbell (2003) addressed two forms, namely, the public provision of different kinds of schools, and the variations in social participation in those schools. Campbell concluded that mishandling of geopolitical differences will create disadvantages. In social area, Chiang (2009) found that geopolitical differences reduce regional and national unemployment. In economic perspective, Arayama and Miyoshi (2004) explained that sometimes geopolitical differences resulted in a difference in performance in GDP between regions which affect the overall economy of the country. Noguera-Santaella (2016) concluded that geopolitical events positively affected oil prices through conflicts, which affect the reliability of oil supply.

Geopolitical differences are not a problem by itself, but the environment and handling by the authorities with these diversities often create other issues and problems. For instance, in the European case, Stepić (2011) argued that although the diversity of geopolitical identity is the reality of Europe, however, this geopolitical diversity has been exploited in a positive way in Europe, whereas the negative aspects were avoided, unlike many of the developing countries, such as Nigeria and Yemen, where the geopolitical differences have negative effects on many issues. Particularly, in the Yemeni case, it is expected that the geopolitical differences of people, whether north or south, may play a critical role in influencing their attitudes towards national issues including compliance with tax.

2.2 *Tax Non-compliance Studies*

Although the issue of tax non-compliance has been largely investigated, most studies on the issue did not address it from the social perspective, because the social perspective is very difficult to understand (Galbiati & Zanella, 2008). Instead, many studies carried out on tax non-compliance focused on the classical model of tax compliance, which focus mainly on the economic perspective. Other studies focus on the social (Jackson & Millron, 1986; Fischer, Wartick & Mark, 1992), cultural (Yong & Martin, 2016) and legal (Klepper, Mazur & Nagin, 1991) perspectives as well. Therefore, there is a lack of the literature of the effect of social psychological factors on tax non-compliance. In 1944, Crowe, as in Ross and Mc Gee (2012), proposed a wide study on the ethics of tax non-compliance from philosophical and religious aspects, and found that there are three ethical aspects, particularly, never ethical, always ethical or ethical under certain facts and circumstances. Jackson and Milliron (1986) summarized 14 variables that may influence tax non-compliance, namely: age, gender, education, income level, income source, occupation, peer influence, ethics, fairness, complexity, IRS contact, probability of being detected, penalties and tax rates. In the subsequent review of tax compliance studies during the period of 1985 and 1997, Richardson and Sawyer (2001) provided an extensive review of more than 130 studies on tax compliance. These two major reviews by Jackson and Milliron (1986) and Richardson and Sawyer (2001) presented the most

important variables, methods, issues and theory of tax compliance (Abdul-Jabbar & Pope, 2008). Moreover, a number of studies have been carried out to explore the issue of tax non-compliance globally, covering South America, North America, Asia, Europe, Australia and New Zealand (McGee, 2006; McGee, Benk, Ross & Kılıçaslan, 2011; McGee, Petrides & Ross, 2012; Gaventa & McGee, 2010). Recently, Nwidobie (2018) investigated the effect of 12 variables on taxpayers behaviour, particularly, fear of penalty by tax authorities, penalty, commitment to civic responsibilities, availability of tax avoidance loopholes, financial commitments, religious beliefs, level of income, availability of cash, tax fairness, developmental projects/programmes of government, economic factors, perceived benefits of tax payments. However, the Middle East region is not focused sufficiently.

In Yemen, there are few studies which have offered possible explanations on why Yemenis are not complying with tax laws as well as factors influencing their taxpaying behaviour. Al-Doais (2008) conducted a descriptive study on the role of accounting information system (AIS) in reducing tax evasion in the Republic of Yemen. In his study, AIS was described as an effective factor that could possibly act as a useful tool to reduce the amount of tax non-compliance. Gubran (2009) found that the unfairness of the government is the main reason of tax non-compliance in Yemen. Aljaaidi, Manaf and Karlinsky (2011) conducted a study to find out the perception of Yemenis towards tax evasion whether it is considered to be a crime or not. It was found that the Yemeni people do not perceive tax evasion as crime. Helhel and Ahmed (2014) classified tax non-compliance factors in Yemen into 2 groups, namely, internal factors and external factors. One of their findings is that the political factor has a positive influence on tax non-compliance. The current study improved this variable by integrating the politics with geographical factor. More recently, Al-Ttaffi and Abdul-Jabbar (2015) proposed a conceptual framework to be applicable in Yemen, and integrated Islamic religious perspective in tax non-compliance model. In conclusion, the literature showed that the influence of geopolitical factor on taxpayers' behaviour has not been investigated so far.

3.0 Methodology

In order to collect the data for this study, the drop-off survey with questionnaire was utilized. The number of SMEs in Yemen is 45,483 in 2010 (COS, 2013). For the purpose of representativeness, stratified sampling was utilized, which means selection of representative sample of sub-groups in the same proportions in the population. This technique is useful in ensuring that the sample accurately reflects the population (Zikmund, 2003). Sekaran (2003) explained that in stratified sampling, the subjects drawn from each stratum can be either proportionate or disproportionate to the number of elements in the stratum (Sekaran, 2003). A quota sampling is a form of proportionate stratified sampling, in which a predetermined proportion is sampled from different groups (Sekaran & Bougie, 2010). Thus, in a specific way, a quota sampling technique was used to select the sample of the present study.

The current study focused on the major seven Yemeni cities that contain a large number of thriving SMEs, namely, Sana'a, Aden, Taiz, Ibb, Hodaidah, Mukalla and Seiyun. After determining the population (45,483), the seven major Yemeni cities were defined as strata. As 78.4% of SMEs in Yemen are located in the major seven cities (MIT, 2011), therefore, the number of SMEs in each city was identified based on the proportions of SMEs in each city. Finally, the quota of each city in the sample was determined in order to define the number of subjects in each city.

The questionnaire was originally prepared in English language and later translated into the Arabic language. Both versions of the questionnaires were checked by an expert translator and 3 accounting professors in Yemen. For the purpose of this study, only "geopolitics" was selected as independent variable in order to investigate its relationship with taxpayer's behaviour. The measurement of the variables in this study are both nominal. According to Carlos (2009), nominal measurements are often very reliable, therefore, the instrument of this study is considered to be reliable. It is important to note that the present study is a part of a larger study of tax non-compliance in Yemen, which incorporates other variables as well.

The data was collected over the two months period from March 2016 to April 2016. Research assistants were used to distribute 500 questionnaires. Out of these questionnaires, 339 were returned. About 11 questionnaires were discarded because they were not filled up by the targeted persons, owners or managers of SMEs; instead they were filled by some of the employees or workers. Also, 2 questionnaires were excluded because more than 50% of their questions were not completed by the respondents (Hair et al., 2010). Besides, 4 questionnaires were discarded based on outlier result. Thus, 330 questionnaires were considered usable for analysis at response rate of 66%. According to Sekaran (2003), a response rate of 30% is sufficient for surveys analysis. Thus, this study met this criterion.

Tax non-compliance was measured in this study using an indirect hypothetical scenario. The respondents were required to read the scenario, and then, answer 4 questions related to the components of tax non-compliance. These questions asked respondents to express their views on (1) reporting non-compliance, which means not providing inaccurate information on the taxable income, (2) deduction non-compliance, which means claiming overstatement of deduction, (3) filing non-compliance, which means failure to submit a tax return on time voluntarily, and (4) payment non-compliance, which means non-compliance in paying taxes on time. The components of tax non-compliance were adopted from Long and Swingen (1991) and Brown and Mazur (2003). Three options were given initially to respondents for each scenario, interpreted as compliance (coded 1), partial non-compliance (coded 2) and fully non-compliance (coded 3). The value of 1 was interpreted as compliance, meanwhile the values of 2 and 3 were transformed and interpreted as non-compliance, which mean the final responses for each scenario was categorized into compliance and non-compliance. The overall

tax non-compliance was calculated by the overall mean values for the combined four scenarios. If the mean is equal to 1, it was interpreted as fully compliant, whereas if the mean is equal to 2, it was interpreted as fully non-compliant, while if the mean is between 1 and 2 it was interpreted as partly compliant.

Regarding geopolitical differences, it was measured by way of proxy (dividing the country into 2 geopolitics), namely North and South. Sana'a, Taiz, Ibb and Hodaidah are located in the north part of Yemen, whereas Aden, Mukalla and Seiyun are located in the southern part of the country. The respondents were required to identify their governorates, which were interpreted to be North and South. Similar measurement was used by Uwaifo (2007) in Nigeria, where the country was classified into 6 geopolitical regions.

4.0 Results and Discussion

4.1 Sample Profile and Characteristics

The demographic information of the respondents indicates that the majority of them were between the age of 30-50 years (53%), while 37% of the respondents were more than 50 years and 10% were less than 30 years. Additionally, most of the respondents were males (93%), compared to only 7% females. In respect of marital status, most of the respondents were married (85%), while 8% were single and 7% were of other status (such as divorcees and widows). On education, 44% of the respondents had secondary school or diploma certificate, followed by 34% in the level of bachelor degree or above and 22% of the respondents were pre secondary school. Concerning business information, it is reported that 36% of the SMEs involved in the survey were 5 - 10 years old, 33% were between 11 - 15 years, 17% have been established for more than 15 years and 14% were less than 5 years old. Also, the descriptive statistics of the sector of business of the SMEs involved in the survey revealed that 42% of them are in retail trade, 28% are in wholesale trade, 13% are in the services sector, while farmers were 6%, industry 4% livestock 4%, and 3% of SMEs were from sectors other than the sectors mentioned above. Generally, the composition of the respondents, to a greater extent, represents the characteristic of the population distribution of Yemen.

Finally, for the purpose of identifying the geopolitical differences of the respondents, they were asked to specify their locations. The result shows that 59% of SMEs involved in the survey were located in the Northern part of Yemen, while 41% of them were located in Southern part of the country.

4.2 Descriptive Statistics of Tax Non-compliance Behaviour

As mentioned earlier, tax non-compliance was measured in this study through 4 components namely: reporting non-compliance, deduction non-compliance, filing

non-compliance and payment non-compliance. As an overall non-compliance, the respondents were classified to compliant, partly compliant and fully noncompliant. However, the partly compliant in reality is classified as non-compliance, because even though respondent is complying in some components, non-compliance still exist. Table 1 shows the level of the 4 components of tax compliance and tax non-compliance of the respondents as well as the level of overall tax compliance and tax non-compliance.

Table 1

Summary of Tax Non-Compliance Behaviour (N=330)

The variable	Compliance		Non-compliance			
			Partly compliance		Non-compliance	
	N	%	N	%	N	%
Reporting non-compliance	76	23%	-	-	254	77%
Deduction non-compliance	76	23%	-	-	245	77%
Filing non-compliance	103	31%	-	-	227	69%
Payment non-compliance	103	31%	-	-	227	69%
Overall Tax non-compliance	108	33%	67	20%	155	47%

The table reveals that only 23% of the respondents are complying in reporting their taxable income and in deducting the due deduction from their income, while 77% are not complying. As for filing and payment compliance, it was found that 31% of the respondents were complying, while 69% were not complying. Overall, the table shows that 33% of the respondents were complying with tax rules and regulations, while 47% of the respondents were fully non-compliant, whereas 20% of the respondents were partly complying with tax laws. In other words, 67% of respondents were not complying with tax rules and regulation. In this regard, arguably, the descriptive statistics of the current study indicate that the level of tax non-compliance in Yemen is high.

4.3 Cross Tabulation and T-Test Analysis

For the purpose of geopolitical differences measurement, the Republic of Yemen was divided into 2 parts, specifically, North and South. The descriptive statistics reports that 59% of SMEs involving in the survey were located in the Northern part of Yemen, while 41% of them were located in Southern part of the country. Table 2 presents the cross tabulation of geopolitical differences with tax non-compliance.

Table 2

Cross Tabulation of Geopolitical Differences with Tax Non-compliance Behaviour (N=330)

	North		South	
	N	%	N	%
Fully compliant	51	26%	57	42%
Partly compliant	23	12%	44	32%
Fully noncompliant	120	62%	35	26%
Total (N=330)	194	59%	136	41%

From Table 2, it was found that the majority (62%) of Northern respondents were fully noncompliant with tax rules and regulations, while 26% are totally compliant with tax rules and regulations, and only 12% are partly compliant with tax rules. Regarding the Southern respondents, the table reveals that 42% of Southern respondents are totally compliant, 26% are fully non-compliant and 32% are partly compliant. Furthermore, the Chi-square revealed that the difference in non-compliance behaviour between Northern respondents and Southern respondents is significant ($p < 0.000$). This result indicate that the geopolitical differences in Yemen play a role in shaping the behaviour of taxpayers, hence, dealing with these differences is of great importance and could be useful to reducing the level of non-compliance.

It is worth highlighting that the cross tabulation reveals that the respondents from the South are more compliant than respondents from North. Although most Southerners consider the government as an occupation government (Bahaj, 2000), which led a lot of them to take a political character, and thus resulted in a non-compliance in performing their duties to the central government in Sana'a. Moreover most Southerners believe that Sana'a is plundering the wealth of the south, which represents 85% of the total wealth of the country (Al-Naqeeb, 2011). Nevertheless, the compliance level in South is higher than North. This result can be explained by recognizing the status of South and North before the Yemeni unity in 1990, where the South was more systematic and the socialism system was controlling the people, while the political regime in the North was administrated by tribalism. In other words, the southerners are used to complying with governmental rule and regulations, even if there were a dispute with the government, while the northerners are not used to such behaviour.

5.0 Implication and Concluding Remarks

This study has investigated the influence of the geopolitical differences, as a relevant new factor, on tax non-compliance behaviour. From the review of the literature, no study

tested the influence of this variable on the issue of tax non-compliance. The geopolitical difference in the current study has been measured using the two geopolitical regions in Yemen, namely, north and south. The result provides evidence that Southern citizens in Yemen are different from the Northern citizens in terms of behaviour towards the government. Specifically, taxpayers from South are more compliant than taxpayers from North. In other words, the findings of the association between geopolitical differences and tax non-compliance, reveal that the taxpayers from different geopolitics exhibit different levels of non-compliance. Therefore, in the case of Yemen, it was discovered that taxpayers from the South seems more compliant than taxpayers from the North. Nevertheless, geopolitical differences is not a matter in itself, but the environment and handling of the issue by the government with this diversities often create other issues and problems (Burton, Karlinsky & Charlotte, 2005). Therefore, the Yemeni government is recommended to deal with the problems more systematically.

In line with the findings of the current study, the literature reveal that geopolitical diversity have significant influence in many other disciplines as well, such as, politics (Stepić, 2011; Naseem, 2014), social (Uwaifo, 2007), education (Okusanya & Isabu, 2010), economy (Arayama & Miyoshi, 2004) and religiosity (Marks, 2000). Equally, geographical differences have been investigated in taxation-related areas. Specifically, some studies focused on the influence of the geographical location on the behaviour of taxpayers. Loo, Evans and McKerchar (2010) found that the geographical location of the citizens interacts with political issues to influence the knowledge and culture of people, and such influence is reflected on their tax behaviour. Moreover, Monteduro and Zanradi (2005) and Madiès and Ventelou (2005) linked the behaviour of people with centralization of political governance. They concluded that people are more compliant if they reside closer to the political centre.

Finally, it is worth highlighting that, like any other research works, this study has some limitations. Specifically, the current study relied on self-reporting of taxpayers, where tax non-compliance was measured by the way of hypothetical scenario, which depends on the judgment of respondents that may vary from one person to another. Another important limitation is the political situation of the country during the period in which the study was conducted. Yemen suffers from a violent crisis under an unstable political situation, which could have had an effect on the answers of the respondents. Consequently, further studies are suggested to be conducted in order to overcome such limitations.

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