

## **INVESTMENT PROPERTY ACCOUNTING STANDARD: THE OTHER BREAKTHROUGH A CASE STUDY OF FINAL SEMESTER ACCOUNTING STUDENTS**

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### *ABSTRACT*

In this era of technological advancement, there is a tremendous growth in the usage of mobile applications, mainly among accounting students in higher institutions as a medium for learning tools in education. Accounting students at tertiary level basically are subjected to learn different types of accounting standards. Accounting standards have continued to evolve to strike the balance between providing meaningful information to the users and balancing up cost of preparing such information. However, there is a growing concern that financial reporting has become overly complex. The complexity caused by financial reporting standards may derive from many factors, such as their length, the difficulty in understanding them, and the cost of applying their requirements. In the educational stream, students find that it is hard to understand lengthy wordings in the standards. Therefore, this interactive application is designed to help users especially students on classification issues under MFRS140 Investment Property. Hence, the purpose of the study is to prove the practicality and usefulness of mobile apps to understand accounting standards which is known as MFRS140: Quick Chart Mobile App particularly among final semester accounting students. In this study, the results revealed that this application provides useful and precise guidelines for students as to avoid lengthy wordings to increase the level of their understanding. By using the application, users will have a better knowledge in identifying whether the land and buildings fall under MFRS140 or other MFRSs. Furthermore, the application contributes to the effort of making users learn standards of accounting in a different perspective rather than a classroom-oriented perspective.

*Keywords:* E-learning, Mobile learning, Mobile app, MFRS140, Investment Property.

### **1. Introduction**

In many countries, accounting standards serve as a guideline to improve the transparency of financial reporting since it describes the basis of financial accounting policies and practices. In Malaysia, entities are generally required to prepare their financial statements according to the accounting standards known as the Malaysian Financial Reporting Standards (MFRS) which is equivalent to IFRS. Many accounting students in higher education commonly have difficulties in understanding the accounting standards due to complications of the contents and difficulties in comprehending lengthy wordings. Students need to know what accounting standards have to apply in specific situations which normally causes the students to easily get lost and confused in their studies if they choose to memorize each accounting standard rather than to understand it. Without the correct alternative learning channels in mastering these standards, a student can simply become uninterested, frustrated and may perceive accounting as a discouraging course. According to Albrecht and Sack (2000), the vital problem in accounting education is that it is conducted using classroom teaching methods which are not creative and interactive, and low in student engagement as a lot of the learning process involves memorization. Thus, to encourage a high level of student engagement, educators should create interactive tools by experimenting electronic learning methods in student's learning environment as an alternative way to support

the traditional class-based learning experience. The best part about electronic learning is that it is able to serve as an attractive teaching approach in which educators can deliver valuable information to students through ways, they can easily understand which in turn decreases the comprehension difficulties faced by students to a considerable extent. Electronic learning or E-learning nowadays, has become a broadly recognized delivery approach and has become a digital trend of individuals' daily life, specifically in educational settings.

E-learning is commonly defined as the use of internet technology which enables people to learn anytime and anywhere mainly to enhance knowledge and performance. Prior research has specified that supporting education through technology drives to more innovative arrangements of teaching and learning tools. Generally, there are different delivery contexts of e-learning initiatives to support the learner such as mobile learning (M-Learning) through mobile applications (apps).

Mobile learning is one example of e-learning which transmits information through the use of a mobile devices for instances smartphones and tablets. Due to technological capabilities and promptly increasing usage of mobile devices such as smartphones and tablets among students, (Chang, Lai, & Hwang, 2018), educators should reflect the effect of these devices that it may cause mainly when it turns to the affordances such devices provide for mobile learning. On the other hand, mobile apps are defined as a software package that is downloadable and executed using personal wireless network to a mobile device which permit consumers to access and search for necessary information (Yan, Dong & Niemi, 2013).

Due to the relevancy of mobile learning in educational settings, therefore, the purpose of the study is to demonstrate the practicality and usefulness of mobile learning approaches through mobile apps to understand accounting standards which is known as MFRS140: Quick Chart Mobile App specifically among final year accounting students. This study is important to resolve the difficulties in understanding accounting standard experienced by students through traditional learning methods and to present solution proposals to both the students and the educators as well as to contribute to the literature in this context.

## **2. Literature Review**

### **2.1 Difficulties to Comprehend Accounting Courses and M-Learning**

The fact that accounting subjects are not comprehended by students or are hard for students to comprehend is an important problem for the efficiency of accounting education. To solve this problem, modern teaching methods should be used efficiently. Previous research on accounting education shows that most of the studies suggested that using modern teaching strategies instead of traditional classroom-oriented method has an important effect on the students. Mustafa (2012) found that accounting standards were among the subjects that were hard to comprehend by students. The reason being that the subject needs high memorization ability from the students. Therefore, we believe that by introducing modern technology such as the M-Learning into accounting courses, this could lighten the dark side of students not being able to memorize all the accounting standards as we are trying to bring more fun into the learning process of accounting courses.

Previous empirical evidence indicates that the implementation of M-Learning and mobile applications (apps) can be assisted as study aids used to support students' learning in higher education settings (Ke & Hsu, 2015; Wu, Wu, Chen, Kao, Kin & Huang, 2012). Johnson, Adams Becker, Estrada, and Freeman (2015) further proved that there is an increasing number of executions of mobile learning policies and growing interest of using mobile technologies for teaching and learning in higher education institutions (Farley et al., 2015; Roberts & Rees, 2014). This is because students mostly believe that mobile learning through mobile devices will

motivate them to engage with the contents of lectures and increase their confidence as learners due to self-help guides (Gikas & Grant, 2013).

Mobile technologies have become a new revolution since this current generation believes that the trend of mobile apps for learning is appreciated by both educators and students. This argument is further supported due to the availability of mobile apps for educational use, the reduction of cost of using mobile networks to go online, and the increase of mobile bandwidth capacity (Wai, Ng, Chiu, Ho & Lo, 2018). Vazquez-Cano (2014) proposes that present educational opportunities for incorporating apps are “growing more quickly than ever before”. Such high demand causes both the number and variety of apps to rise continuously. By supporting students in self-management of their university lives, mobile apps have the capacity to encourage learners in experiencing more systematic approaches with less stressful learning styles due to its continuous availability. Besides being an innovative learning approach, mobile learning also makes learning more enjoyable, flexible and interactive since learners are not mainly reliant on desktop computer technologies or the traditional classroom settings (Kukulska-Hulme & Traxler, 2007).

In today's new era of easy internet accessibility, the increasing use of mobile devices in both developing and developed countries around the world has already been forecasted by International Data Corporation back in 2013 (IDC, 2013). It was clearly verified that mobile phone usage is spreading fast recently even among school students and undergraduate learners. Mobile phone is among a growing number of mobile devices being known for their capability to engage students in meaningful learning occasions from any place (Traxler, 2009). Many studies pointed out the benefits of using mobile phones for students such as improving access to education especially when cost of education is rising and promoting new learning by student-centered learning which can be particularly appealing for those who have not succeeded in traditional learning environments (Valk, Rashid & Elder, 2010). From the point of view of undergraduate learners, particularly accounting students, they have considered the usage of mobile technologies which had allow them to have rapid access with accounting information and effectively communicate that knowledge among them. The main benefits reported of using mobile devices were the suitability of collecting information just when it was needed, accessibility, utility of mobile devices due to their compact size, portability, fast access to information, flexibility, efficiency in terms of cost minimization and time saving (Boruff & Storie, 2014).

The likelihood of mobile usage amongst students to increase in the future is no doubt, when Pearson Mobile Device Survey (2015) showed that there is an increasing trend of mobile usage amongst students. Other than mobile devices, students also prefer to use tablets, laptops and hybrid computers for their active individual learning. However, another concern on M-Learning is the question to how this increasing trend of mobile learning is able to increase student's performance. Some research centered on institutional implications associated with the introduction of M-Learning devices, a few students related benefits were noted including convenience, flexibility and greater student engagement. Although some interest has been shown in M-Learning technologies, the use of this new technology as a tool for learning and student performance is still in its early stages, particularly in accounting education (Richardson et al., 2013).

### **2.3 The Future Prospects of M-Learning in Accounting Courses**

Employers with online educational experience who were more likely to hire an online graduate, will view online education as rigorously competitive, and perceived those soft skills are better developed in an online format (Grossman & Johnson, 2017). Therefore, we believe that by

introducing more accounting related topic mobile application such as MFRS140: Quick Chart Mobile App., this will support the online educational learning experience for accounting students through their mobile phones rather than taking time to switch on their computer or laptop for a faster learning tool. The complexities of accounting subjects often make students lose focus; therefore, M-Learning methods should be encouraged as students are directed towards active independence learning rather than traditional “talk and chalk” classroom.

Md. Emran Hossain and Zabed Ahmed (2016), found that in their study, among all the participants at the Dhaka University Bangladesh, most students were interested in downloading apps on their smartphones for academic use. Therefore, we believe that MFRS140: Quick Chart Mobile App will help accounting students to understand the gist of the MFRS 140 standard as prescribed by Malaysian Accounting Standard Board (MASB). Bomhold (2013) in her research also found that undergraduate students use apps mostly for academic purposes which the most common use was search engine, but 10% of the respondents also chose to download other useful tool apps such as calculators or flashcards to help them in their academic learning process.

From this study, we believe that, by introducing more accounting apps for accounting students, this would be beneficial because M-Learning can provide a vast effect on students learning style in the future since it offers many benefits and flexibility that we believe can outweigh the cost of integrating the technology at the universities or education institution. Richardson et al. (2013) found that the flexibility provided by M-Learning technologies in changing the old-style presentation of the same content into various formats (video and aural) provides an advantage to students who possess a dominant learning preference. As students are always encouraged to highlight and appreciate their own learning styles as whether kinesthetic, auditory or visually, MFRS140: Quick Chart Mobile App would offer them the values in studying accounting standards using M-Learning app.

### **3. Research Methodology**

This study employs descriptive analysis and quantitative research in nature. The sample population size is made up of 131 undergraduate accounting students from final year semester of UiTM Tapah. However, the actual respondents of the survey were 67 which constitute of 51% of total final year accounting students. The students of varying backgrounds such as with diploma in accounting and diploma in accounting information systems were surveyed with structured questionnaires starting from 23rd May 2020 until 10th June 2020. Survey questionnaires were used as an instrument to collect the data to investigate the usefulness of mobile apps to understand accounting standards which is known as MFRS140: Quick Chart Mobile App. The questionnaires were distributed through an online survey. A convenience sampling technique was used, due to the limitation of time and resources. All the questions in the questionnaire were revised suitably in the environment of UiTM Tapah accounting students where each respondents needed to express to what extent they agreed with the usefulness of the mobile apps based on a five-point interval scale ranging from strongly disagree (1) to strongly agree (5).

### **4. Findings and Discussion**

Figure 1 shows the frequency of respondents based on gender. There were 44 female students and 23 male students who participated in the survey. Majority of the respondents are female students which is 65.7% from the total respondents.

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Figure 1: Gender

|       |        | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------|-----------|---------|---------------|--------------------|
| Valid | Female | 44        | 65.7    | 65.7          | 65.7               |
|       | Male   | 23        | 34.3    | 34.3          | 100.0              |
|       | Total  | 67        | 100.0   | 100.0         |                    |

Students were asked nine (9) questions regarding the app as shown in Figure 2. Overall, result shows that more than 80% of the respondents mainly chose between 'agree' and 'strongly agree' with all the statements in Figure 2. From Figure 3, it shows that statements A1 and A2 were basically about the features of the app of how easy and interesting the app can be. 46.3% respondents chose 'strongly agree' with statement A1 (The app is easy to use) while 44.8% chose to 'agree', while the remaining 9% chose to be 'neutral' over the statement. Being a friendly app to be used by students could be advantageous since accounting standards in lengthy words are quite difficult to understand. Therefore, being an easy app to be used by students will change their perspective and mindset positively in learning accounting standards. For statement A2, 44.8% respondents chose 'strongly agree' that the app is interesting, while 47.8% chose 'agree' and only 7.5% resolved to being 'neutral'. One of the reasons of this app being developed was to instill the interesting methods of learning accounting standards over traditional classroom-oriented learning.

Figure 2: Questionnaire Statement

|     |   |
|-----|---|
| A1. | The app is easy to use  |
| A2. | The app is interesting  |
| A3. | I need this app to enhance my learning ability                                |
| A4. | I believe by using this app will help me in improving my course understanding |
| A5. | The app is relevant to my study   |
| A6. | I like to use the app in my study   |
| A7. | I will recommend this app to other student                                    |
| A8. | This app should have been developed earlier                                   |
| A9. | Overall rating of this app: It is a good app                                  |

Figure 3: Frequency based on Statement

| Statement | Frequency | Neutral |           | Agree |           | Strongly Agree |  |
|-----------|-----------|---------|-----------|-------|-----------|----------------|--|
|           |           | %       | Frequency | %     | Frequency | %              |  |
| A1        | 6         | 9       | 30        | 44.8  | 31        | 46.3           |  |
| A2        | 5         | 7.5     | 32        | 47.8  | 30        | 44.8           |  |
| A3        | 6         | 9       | 32        | 47.8  | 29        | 43.3           |  |
| A4        | 6         | 9       | 34        | 50.7  | 27        | 40.3           |  |
| A5        | 4         | 6       | 27        | 40.3  | 36        | 53.7           |  |
| A6        | 13        | 19.4    | 27        | 40.3  | 27        | 40.3           |  |
| A7        | 8         | 11.9    | 29        | 43.3  | 30        | 44.8           |  |
| A8        | 7         | 10.4    | 25        | 37.3  | 35        | 52.2           |  |
| A9        | 3         | 4.5     | 30        | 44.8  | 34        | 50.7           |  |

Statement A3 until A6 are about the application of the app in their study. Statement A5 shows the highest score of 'strongly agree' amongst respondents with the percentage of 53.7% or 36 respondents, while 40.3% respondents agree with the statement and only 6% chose to be neutral or indifferent about the statement. Majority of students found that this app is relevant to be used in their study. About 91% of the respondents chose 'strongly agree' and 'agree' that by using this app, it will help them in improving their course understanding. This was the highlighted issue that we managed to cope with, because in order to apply accounting standards to treat any accounting problem, students need to clearly understand the subject matter of each particular accounting standard. This app will help students to comprehend the accounting standards not

just by memorizing them like the students used to do. 91.1% of the total respondents chose ‘strongly agree’ and ‘agree’ and that they need this kind of app to enhance their learning ability. It was interesting to find out the fact that mobile learning through apps for this topic of investment property managed to enhance students’ learning ability. With the ability of learning being maximized and course understanding being at its peak point, we believe that more of this mobile app for accounting course, especially the accounting standards should be developed in the future.

Statement A7 until A9 were about the practicality and overall ratings of the app. Statement A8 has been scored ‘strongly agree’ by majority of the respondents which was about 52.2%, while 37.3% respondents chose ‘agree’ with the statement and the remaining 10.4% were being indifferent. It was amazing to find out that students wanted this kind of app to have been developed earlier in time to help them in understanding their course. Involving technologies in learning accounting courses would be a great opportunity for the educators to deliver the knowledge to students and students definitely will enjoy a fun learning aid even on their own. Therefore, we believe that this app is practical to be used as an accounting learning tool because respondents appreciate the existence of this app, and they are willing to recommend this app to other students (89.5%). Almost all of the respondents (95.5%) chose between ‘strongly agree’ or ‘agree’ with the statement that the overall ratings of the app were good.

Figure 4: Percentage of Gender based on Statement

| Statement | Neutral |      |        |      | Agree |      |             |      | Strongly Agree |             |        |             |
|-----------|---------|------|--------|------|-------|------|-------------|------|----------------|-------------|--------|-------------|
|           | Male    |      | Female |      | Male  |      | Female      |      | Male           |             | Female |             |
|           | % G     | % Q  | % G    | % Q  | % G   | % Q  | % G         | % Q  | % G            | % Q         | % G    | % Q         |
| A1        | 4.3     | 16.1 | 11.4   | 83.3 | 39.1  | 30   | 47.7        | 70   | 56.5           | 41.9        | 40.9   | 58.1        |
| A2        | 4.3     | 20   | 9.1    | 80   | 39.1  | 28.1 | 52.3        | 71.9 | 56.5           | 43.3        | 38.6   | 56.7        |
| A3        | 0       | 0    | 13.6   | 100  | 34.8  | 25   | 54.5        | 75   | 65.2           | <b>51.7</b> | 31.8   | 48.3        |
| A4        | 8.7     | 33.3 | 9.1    | 66.7 | 39.1  | 26.5 | <b>56.8</b> | 73.5 | 52.2           | 44.4        | 34.1   | 55.6        |
| A5        | 0       | 0    | 9.1    | 100  | 26.1  | 22.2 | 47.7        | 77.8 | <b>73.9</b>    | 47.2        | 43.2   | 52.8        |
| A6        | 13      | 23.1 | 22.7   | 76.9 | 39.1  | 33.3 | 40.9        | 66.7 | 47.8           | 40.7        | 36.4   | 59.3        |
| A7        | 8.7     | 25   | 13.6   | 75   | 26.1  | 20.7 | 52.3        | 79.3 | 65.2           | 50          | 34.1   | 50          |
| A8        | 8.7     | 28.6 | 11.4   | 71.4 | 30.4  | 28   | 40.9        | 72   | 60.9           | 40          | 47.7   | 60          |
| A9        | 4.3     | 33.3 | 4.5    | 67.7 | 47.8  | 36.7 | 43.2        | 63.3 | 47.8           | 32.4        | 52.3   | <b>67.6</b> |

% G = percentage within gender; % Q = percentage within question

Figure 4 shows the percentage of gender based on each statement asked. From the figure we can see that a total of 73.9% who were male students chose ‘strongly agree’ with the Statement A5 (The app is relevant to my study), while for female students there were about 56.8% in total who chose to ‘agree’ with Statement A4 (I believe by using this app will help me in improving my course understanding). If we were to compare the percentage within question, it shows that majority of the overall respondents who chose ‘strongly agree’ with Statement A3 (I need this app to enhance my learning ability) were male students, while majority of the overall respondents who female was chose ‘strongly agree’ with Statement A9 (Overall ratings of this app: It is a good app). App preferences among students seems to be different between male and female students.

## 5. Conclusion

Mobile technologies have risen to a new pace where most undergraduate students are using it for their educational purpose. M-Learning has been a useful new method of learning in this technological era. Students use mobile phones for communication, viewing information, and for studying tools.

The success of the mobile learning depends on the concentrated efforts and commitment at all levels. Therefore, every part of the institution system must work together to integrate the technology at the institution and to give a great internet access for these students to broadly use the mobile technologies in enhancing their performance. Mobile applications on the other hand should also be looked on thoroughly on few aspects such as the mechanisms, the standards, the usefulness, the adaptability and many other factors to make the mobile learning successful in the future. Furthermore, the application contributes to the effort of making users learn standards of accounting in a different perspective rather than a classroom-oriented perspective.

The transition of this new era of technology of mobile learning will somehow give a great value to students. However, the shift can occur only through a systemic approach to change as also the development of existing human resources through proper orientation to adapt to the new approach of mobile learning. Therefore, we expect that electronic learning application like MFRS140: Quick Chart Mobile App will bring benefit to learners especially among the accounting students. Future research can be enhanced by increasing the sample size population such as by including accounting students from different higher institutions, so that the results can be improved and get a better representation of the analysis.

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