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Chief Editor's Note

The International Journal of Emerging Issues of Management, Accounting and Technology (IJEMAT) publishes original, empirical, management, accounting, and technology-based research that demonstrates both academic and practical relevance. As *IJEMAT* is the one of the first online journal introduced by Islamic University of Maldives, *IJEMAT* seeks to publish emerging issues in the relevant disciplines, empirical papers in the field of management, accounting and technology. The full explanation of *IJEMAT*'s mission and scope is available in the journal website as well as with each published issues.

It is important to note that this is our first issue of the journal. Also, it is our pleasure to publish the *Volume 1, Issue 1* of the Journal. This issue contains five(5) research papers. The research papers included in this issue are covering areas of social impact measurements and maqasid Al-shariah parameters for Islamic microfinance using bibliometric analysis, professional accounting ethics and quality assurance, monetary and non-monetary rewards in association with employee engagement, brand loyalty and customer purchasing intention, and finally addressing ethical issues involved in conducting qualitative research, particularly protecting participants identity.

IJEMAT have a very committed and experience editors and reviewing team to ensure that the submitted papers are carefully evaluated for its relevance and quality as *IJEMAT* is seeking to index the journal in popular indexing databases. The team consists of experts from three relevant disciplines and field. Therefore, the Editorial Board would like to thank the authors and researchers who contributed to the first volume (Issue 1) of *IJEMAT*. Also, we express our sincere gratitude to the advisory board of the *IJEMAT*, peer reviewers, the Centre of Research and Publication and Kulliyyah of Economics and Management Studies and all other relevant department for all supporting hands for their valuable support in the process of publication. We anticipate critical feedback and constructive suggestions for improving the *IJEMAT* in the upcoming issues.

Thank you for considering *IJEMAT- International Journal of Emerging Issues in Management, Accounting and Technology* as a publication outlet. The Editorial Board welcomes original research-based articles and expects your contribution, suggestion, and support for the upcoming issue.

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How Brand Trust and Brand Loyalty Play the Roles on Social Media Marketing Activities and Customer Purchase Intention: A Study on Medical Aesthetic Industry in Klang Valley, Malaysia.

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ABSTRACT

Technology and its continuous advancement facilitate marketing activities to get rid of their critical and limitations. The revolution of social media has changed the ways of marketing being conducted in the modern business world that enable businesses and consumers to interact in innovative approaches where social media acts as communication intelligence to assist various businesses to reach their consumers. This study focused on the intention to purchase and consumer readiness through the sharing of social media contents among social media users in Klang Valley, Malaysia. To investigate these issues two renowned theories were underpinned – UTAUT theory and theory of Planned Behavior (TPB). A total of 208 respondents from targeted groups who are using social media among medical aesthetic treatments and services in Klang Valley have responded to this questionnaire. Social media marketing activities considering brand loyalty and brand trust were significant on intention to purchase. The final study showed that both brand loyalty and brand trust has positively mediated consumers' intention to purchase through social media marketing activities. This research is significant in understanding the usage of social media marketing activities that draws intention to purchase among social media users.

Keywords: Social Media Marketing Activities, Brand Trust, Brand Loyalty, Customer Purchase Intention.

INTRODUCTION

Technology has reached every aspect of our lives, both individually and collectively, including the real world and virtual world. The proliferation of Social Media Marketing (SMM) is a direct result of the rapid development of digital technologies, such as smartphones, smart devices, the Internet of Things (IoT), artificial intelligence (AI), and apps which has an impact on the revolution in consumer purchasing and the reshaping of future marketing strategy. compared to traditional or electronic

commerce, mobile business offers additional value to customers, potentially influencing their online purchase intentions (Dastane et al., 2020). As the global usage of internet and mobile devices continues to grow at exponential rate, businesses can reap the benefits from the advancement of digital technology by marketing their goods and services to a wide spectrum of global audience in an efficient, cost effective and stylish fashion to create brand awareness, attract new customers, and increase sales. The proliferation of internet and

smartphone penetration rate has contributed to the popularity of social media marketing as various content can be created online to increase the online consumption and interaction among a large pool of online community. The use of social media is arguably the most effective marketing tool in today's modern business (Kasemsap, 2018).

Today, social media has become an integral part of our daily lives (De Mooij, 2019). Our lives have been greatly influenced in many aspects and it reshapes communication channels (Bibietal.,2018). Social media marketing or commonly known as SMM, is a modern marketing strategy used by businesses around the world to promote their offerings in a fast and effective manner. Given that approximately 88% (28 million) of the Malaysian population are social media users (Bernama, 2022), it is increasingly important for businesses in Malaysia to integrate SMM into their marketing strategies. Moslehpour et al. (2021) and Bilgin (2018), in their research on luxury brands, identified five dimensions of SMMA – entertainment, interaction, trendiness, customization, and word-of-mouth – a model widely used by researchers due to its comprehensive explanations. Modern marketers use social media platforms like Facebook, YouTube, TikTok, Instagram, Twitter and Pinterest to engage with their customers. This includes creating specific content about their brands, interacting and listening to their customers and fans on social media pages (Jain, 2021). This level of engagement was previously unattainable with traditional marketing mediums such as newspapers, television, radio, and billboards. One example is people have become more open in sharing their consumption behavior such as brand preferences, product reviews, and their personal opinions and experiences about a brand with other social media users (Aji et al., 2020).

The fact that individuals and businesses can communicate on social media, and different companies can advertise and market their products and services to expand their market share makes social media important to businesses (Chaffey &

Ellis-Chadwick, 2019). It is a great instrument for economic growth since it allows for two-way communication and low-cost marketing to gather information, interact, and build relationships with the consumers (Irfan et al., 2019). Companies seeking to increase their customers' purchase intention and brand loyalty would embrace digital marketing which focuses on social media platforms to achieve the desired results (Safie et al., 2019). The medical aesthetic industry is overcrowded with many new non-core specialists entering the market offering non-surgical treatments (Deblasio, 2021). In today's competitive business environment, SMMA is crucial for gaining market share by enhancing brand equity, including brand awareness, brand image, and brand loyalty (Bilgin, 2018; Laksamana, 2018). Moslehpour et al. (2021) studied the effects of SMMA on buying intention and concluded that entertainment and word of mouth influence purchase intention, however, the influence on purchase intention can be amplified by trust and brand image. On the contrary, Kristina and Sugriato (2020) studied on how trust mediates in the effects of SMM and word-of-mouth in the electronic form on purchase intention found that SMMA has no direct positive impact on buying intention. However, they do have a major effect on trust which leads to substantial and positive impact on buying intention.

According to Statistics (2023), Malaysia had an active social network penetration rate of 91.7% and ranked second highest in the world as of January 2022 which was above the global average rate of 58.4%. Businesses risk losing out to competition if they fail to utilize SMM and create social ads on platforms like Facebook, Instagram, Twitter, TikTok, YouTube etc to reach out to target audiences based on specific interest (Beqiri & Bello, 2021). There are variations in the relationship between the significance of social media and the perceived efficacy of SMM across business models. Certain business groups believe that social media is less effective overall as a channel and is less crucial for relationship-oriented usage than other businesses

(Lankova et al., 2019). Measuring the success, marketing performance, and financial returns of SMM is challenging because it is an interpersonal and interactive form of communication, unlike the linear nature of traditional marketing (Michaelidou et al., 2011), making SMM investment decisions difficult for businesses. Understanding how SMMA influences customer purchase intention and mediate brand trust and the effectiveness of each of the SMMA's dimensions is crucial for businesses to make the right marketing strategy and achieve positive results from their SMMA. In recent years more, aesthetic establishments are promoting their services on social media platforms but not everyone is successful because many are adopting a narrow focus on the usage of social media, mainly establishing it as a tool that businesses utilize for branding (Lee, 2019). The impact of SMM on consumer purchase intentions had been investigated in prior studies. There is some literature on the impact of SMM on consumer behavior and perception on beauty products and general medical treatment supports this claim.

LITERATURE REVIEW

Hanaysha (2022) discussed two relevant theories for understanding the relationship between social media marketing and purchase intention: the Unified Theory of Acceptance and Use of Technology (UTAUT) and the Theory of Planned Behavior (TPB). The main tenet of the UTAUT states that the acceptability and use of information technologies has sparked by the realization that the level of individual acceptance is a key factor in the success of information technology applications. Venkatesh et al. (2003) developed the Unified Theory of Acceptance and Use of Technology (UTAUT), which has become a widely used and applied theory for examining factors influencing customer acceptance and use of technology. Ariff et al. (2021) asserted that the UTAUT model effectively consolidates the literature on technology adoption. Customers are more inclined to purchase products from companies who promote on social media platforms when they have a high

degree of trust in them. This makes social media an important part of information technology for businesses. Brands can now readily connect with consumers through various social media platforms to market products and cultivate positive brand perceptions (Thaker et al., 2020). Social media knowledge typically spreads swiftly among users and reduces risks in purchase (Liao et al., 2019). Hence, the factors that probably increase the customers' brand trust and loyalty are as follows: this theory makes it clear that the more someone believes social media communication technologies are useful, the more likely they are to adopt them, which in turn increases the customers' brand loyalty and, eventually, their purchase intention.

Theory of Planned Behavior (TPB) links beliefs to behavior. Beside the technology acceptance factor, the behavioral factors are equally important for customer purchase intentions (Khadim et al., 2018). According to the theory, an individual's behavioral intentions are shaped by three fundamental factors: attitude, subjective norms, and perceived behavioral control (Ajzen, 1991). This is because the degree to which behavioral intention and actual behavior are connected depends heavily on attitudes and subjective norms (Reuven & Robert, 2019). Based on their behavioral beliefs, an individual generates a favorable or unfavourable attitude towards a behavior, sees subjective norms about the behavior based on their normative beliefs, and measures perceived behavioral control based on their control beliefs. Attitude, subjective norm, and perceived behavioral control have an influence on behavioral intent. Since behavioral intent reflects how much effort a person is willing to put forth while executing a behavior, it is used to predict actual behavior. The stronger the intention to conduct the behavior, the more likely it is to be carried out. Haris et al., (2022) reveals that the more peers are perceived to support the behavior (subjective norms), the greater the individual's perception of their freedom to engage or not to engage with the SMMA (perceived behavioural control), and the stronger the intent to engage with

SMMA (behavioral intent), increases the actual performance of the behavior to purchase among social media users.

Regardless of the hypotheses, various studies have been conducted, such as social media marketing (SMM) has proven that adequate information and social media trends' is a major reason for most successful businesses. One of the most widely used classifications of SMMA is none other than Kim & Ko's SMMA models. The five dimensions of the model used to characterize SMMA for businesses are entertainment, interaction, trendiness, customization, and word-of-mouth (WOM). A prior study by Hollebeek et al. (2019) indicates that customers can dedicate operant (e.g., knowledge) and operand (e.g., equipment) resources while interacting with enterprises where customer-to-customer contacts are particularly important, especially for higher-level engagement behaviors (Fehrer et al. 2018) that allows consumer to reach their purchase' intention. Furthermore, with various platforms, which include blogs, microblogs, email, and social networking sites, social media is a vital part of an integrated marketing channel. It offers several advantages to both marketers and consumers in order to reach social goals for branding and marketing communication. Social media has evolved into a different form of communication that provides harmonious support to existing relationships and activities, which can improve the user experience. Bilgin (2018) highlighted two key reasons for the importance of social media to businesses: first, SMMA has a direct impact on users of products and brands, and the content they share significantly influences other consumers. Many businesses encourage customers to share and "like" their purchases and experiences through online interactions (So et al., 2017). However, Tsimonis and Dimitriadis (2018) argued that businesses should make social media their core marketing strategy due to the popularity of social media in today's society. In addition, marketers should take to social media marketing activities to lower their

marketing costs and monitor competitors activities.

The idea of brand trust is founded on the perspective of a brand-consumer interaction in the branding literature (Zehir et al., 2011). In the most recent branding literature, there are a number of notions for brand trust (Shin et al., 2019). Garbarino and Johnson (1999) defined trust as a consumers' belief in the value and dependability of the products the seller is providing. Based on Chaudhuri and Holbrook (2001), brand trust is defined as the clients' willingness to rely on the brand's sense of propriety to achieve its stated aim. Similar to this, brand trust is an expression of faith, and connecting with a brand depends on having faith that it will remain dependable and please customers (Delgado-Ballester et al., 2003). According to Chinomona & Maziriri (2017) customers who have trust in a brand will engage in repetitive purchase behavior, which leads to commitment to the brand and the establishment of a relationship between the brand and the customer. This argument is supported by Puspaningrum (2020) who indicates that customers' loyalty to a brand is aided by a high level of brand trust. Moreover, customer trust in a brand (brand trust) is based on consumer confidence in the product's ability to deliver the promised value (brand intention), which is based on consumer confidence in the brand's ability to prioritize consumer interests. Therefore, customers that have trust in a brand will engage in repetitive purchase behavior, which leads to commitment to the brand and the establishment of a relationship between the brand and the customer. It is a very important element in the seller-buyer relationship because it has a positive significant effect on the basis for consumers to consider purchasing a product and service offered by the seller (Kristina & Sugiarto, 2020). Nevertheless, in some contradictory findings, for example, Manzoor et al. (2020) found that SMM exerts more influence than trust on customers' purchase intention. Kim et al. (2019) has argued that brand trust is a crucial element in defining a person's attitude towards an organization. Therefore, this must be viewed as a

key to company success by managers. Based on the study by Pop et al., (2022), brand trust has a favorable impact on purchasing decisions and it is a major factor in influencing consumer behavior. Moreover, trust to some extent helps to make the connection between dynamic involvement and engagement which lead to positive sentiments towards social commerce and in turn can influence the consumers' intention to make purchases (Vohra & Bhardwaj, 2019; Bianchi et al., 2017). Thus, the hypotheses related to brand trust for this study is as below:

H1: SMMA has a significant positive impact on brand trust.

H4: Brand trust as a mediator has a positive significant relationship between SMMA

The study by Afif et al, (2015) defined brand loyalty as a firm commitment to repurchase or popularise goods or services that are consistently liked in the future. In addition, Sutiksno et al. (2015) provided a similar definition, stating that brand loyalty refers to the likelihood that a customer may switch to a different brand, particularly if the brand undergoes a price or feature shift. Another study by Ceyhan (2019) discovered that brand loyalty has a big impact on consumers' purchasing intentions. In summary, the consumer exhibits specific behavioral patterns, including the intention to buy or repurchase the brand in the future, a decreased sensitivity to price changes, and brand identification, in addition to their contributions to the brand, such as their support and positive word-of-mouth. A Study by Machado et al. (2019) discovered social media has given brands numerous significant opportunities to add value, deliver engaging and timely information, ensure co-creation with customers, and inspire people to come up with new concepts. Furthermore, brand communities, made up of brand-loyal customers, provide new channels for interaction between companies and their clients. Thus, applications used by customers both online and offline have become more valuable

as firms seek to communicate with their devoted customers, change brand community members' impressions of the brand, share information, and collect information from them. Even though there are situational influences and marketing initiatives that have the potential to cause behavioral shifts in marketing activities. In addition a study by Munnukka et al., (2019) discovered that social media involvement has a favorable impact on the brand experience of customers, which in turn can lead to brand loyalty. It is explained that benefits of social networks have a beneficial effect on customer social interaction and increase the awareness about the brand qualities and brand reliability towards the brands. Brand loyalty in the social media context is to provide enormous benefits to businesses to allow for value added, delivery engagement and timely information to ensure co-creation with their customers, which in turn can create consumer purchase intention towards their behavioral patterns, consumer loyalty and reduced sensitivity to price change and brand identification (Machado et al., 2019). This study has formulated the hypotheses for brand loyalty as below:

H2: SMMA has a significant positive impact on brand loyalty.

H5: Brand loyalty as a mediator has a positive significant relationship between SMMA and customer purchase intention.

Furthermore, this study discovered that the intention to buy is a combination of client interests and the ability to purchase. It is linked to customer behavior, beliefs, and attitudes that aid in accessing and assessing products (Baabdullah et al., 2019). It can also be characterized as a combination of client interest and product purchase potential (Mirabi et. Al, 2015) where the consumer has an intention to purchase for a good or service, identifies the purchase effort (Diallo, 2012). One's intention to make a purchase is stimulated by an upbeat and positive attitude about a good or service. According to Das (2014), several factors, including the location of the store, the range of brands sold,

and also meeting some fundamental necessities in accordance with consumers' demands in a better method (Luo et L., 2010), contribute to the purchase intention. Purchase intentions, according to Kim and Ko (2010), depend on a number of variables, such as the cues that lead consumers to add a product or brand to their list of considerations. Lim et al, (2016) supported the argument that prior to making a purchasing decision, consumers will first identify the product they want to buy and then further research and analyze it. Even though numerous studies have been conducted, the conclusions of this link remain contentious in a different study. Prior to empirical studies, indicates that it might be challenging to pinpoint and monitor whether a specific activity (such a purchase or advice) occurred. Consumers would look for pertinent information prior to making purchases based on their personal experiences and the surrounding environment. Consumers begin to assess, think about, and compare products after gathering a given quantity of information, which leads to buying behavior. Buying intention is frequently used to gauge consumers' behavioral intentions because purchase intention reflects consumers' subjective preferences for a good. A study by Sheth and Kim (2017) noted that SMM significantly affects customer's intentions to make purchases and customer relationships have a large and advantageous impact on customers' buying intentions especially relates to brand equity. Thus, this study has the hypothesis as below:

H3: SMMA has a significant positive impact on purchase intention.

METHODOLOGY

Procedure and participants

Data is collected from the Malaysian medical Aesthetic treatment and services industry who are actively using social media to make an online purchase. Only registered medical aesthetic clinics in Klang valley are targeted. The list of licensed medical aesthetic clinics is compiled from social media platforms such as Facebook, Instagram,

TikTok, YouTube, and Twitter, where they publish advertisements.

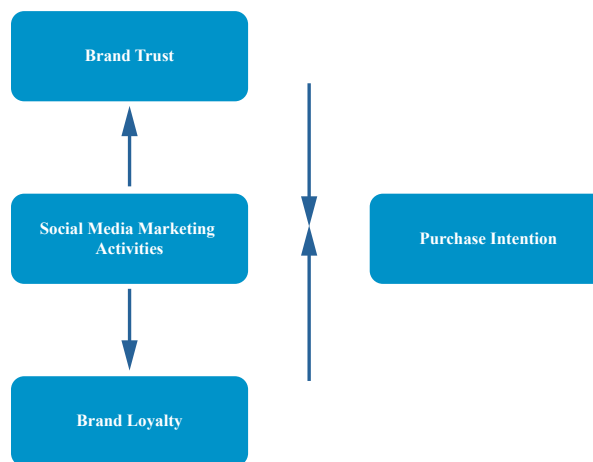


Figure 1 Conceptual Framework on SMMA and Purchase Intention

In this study, an online survey as well as face to face questionnaire technique was used for data collection based on the cross-sectional approach. Purposive sampling was used to gather data from primary sources, such as a survey that was personally administered, in order to investigate the relationship between social media marketing activities and purchase intention. Brand loyalty and trust play a significant role in influencing consumers' intentions to buy goods or services. Data was collected from a targeted group of 208 respondents among Malaysians who are social media users and actively using medical aesthetic treatment and services in Klang Valley. The 5-point Likert scale questionnaires were used to examine the variables constructed in this study, including social media marketing activities, brand trust, brand loyalty, and purchase intention. This study utilized a structural model, in which the data was analyzed using SPSS statistical software. Following a screening process, the final sample for this study consisted of users who are active users of medical aesthetics treatments and services industry who are also actively using social media to make a purchase on medical aesthetic services. Descriptive statistics, exploratory factor analysis, and non-parametric correlation analysis were conducted to evaluate the relationship between social media marketing activities and purchase intention.

Results and Discussion

A total of 120 responses were gathered for this research (Table 1), whereby 57.7% of respondents were female and 42.3% were male. The majority of the respondents were aged 20 to 30 years at 44%, and 34% were 31 to 40 years, representing Gen-Zs and millennials age bracket. It is noteworthy that most respondents categorized under marital status were single at 46.2% ,39.4% respondents were married and 14.4% were divorced. Roughly 43.8% of the respondents were self-employed and 39.4% were full-time employed. Most respondent's experience using aesthetics is 63.9% for 1-2 times a month, 31.3% is using about 3 to 4 times a month and only 3.8% is using aesthetics 5 to 8 times a month. The usage of the aesthetic has led to the purchase whereby 58.2% has bought the aesthetic in less than a month , 30.8% bought within 1 to 3 months, 9.1% have bought aesthetics within 4 to 6 months, and only 1.9% bought more than 6 months ago. Overall 77.4% of the respondents were using social media at all times, 12.5% were using social media for 1 to 3 times per week, and 10.1% of the respondents were using social media more than 4 to 6 times per week.

Table 1. Demographics Analysis (N=208).

Variable	Category	Frequency	Valid Percent	Cumulative Percent
Gender	Male	88	42.3	42.3
	Female	120	57.7	100.0
Age	20-30	91	43.8	43.8
	31-40	70	33.7	77.4
	41-50	27	13.0	90.4
	Above 50	20	9.6	100.0
Marital Status	Single	96	46.2	46.2
	Married	82	39.4	85.6
	Divorced	30	14.4	100.0
Employment Status	Self-employed	91	43.8	43.8
	Employed (Fulltime)	82	39.4	83.2
	Employed (Part-time)	25	12.0	95.2
	Unemployed	10	4.8	100.0
Frequency of Aesthetic Use (in a month)	1-2 times	133	63.9	63.9
	3-4 times	65	31.3	95.2
	5-6 times	8	3.8	99.0
	More than 6 times	2	1.0	100.0
Last Aesthetic Purchase	Less than a month ago	121	58.2	58.2
	Within 1-3 months	64	30.8	89.0
	Within 4-6 months	19	9.1	98.1
	More than 6 months ago	4	1.9	100.0
Social Media Use	All the time	161	77.4	77.4
	1-3 times per week	26	12.5	89.9
	4-6 times per week	21	10.1	100.0
	Rarely	0	0.0	
	Never	0	0.0	

Table 2 displays the descriptive statistics of the mean for each construct in the proposed research model. It can be observed that the means for each variable scored above 5.0, implying that most participants responded favourably to the questionnaire provided. Among all four variables, brand loyalty (BL) is proved to be the greatest influence on purchase intention (PI) with

the highest mean of 4.32, followed by purchase intention (PI) with an average 4.26, brand trust (BT) with a mean of 4.23 and lastly, the lowest mean out of the variables is social media marketing activity (SMMA) at 4.20. The average dispersion between each item and the mean is measured by the standard deviation, and it indicates how data are scattered around the mean. While a high standard deviation suggests that the data points are dispersed throughout a larger range of values, a low standard deviation suggests that the data points tend to be close to the data set mean. According to Table 2, the standard deviation values of each variable scored 0.5 and above. The values are closer to zero, demonstrates that it is near the mean, meaning that the data set is closely distributed.

Table 2. Descriptive statistical analysis

items	mean	Std- Deviation	Variance	Skewness		Kurtosis	
				Statistics	Std- Error	Statistics	Std- Error
SMMA	4.196	0.510	0.354	-0.595	0.169	-0.757	0.336
BT	4.231	0.648	0.374	-0.807	0.169	-0.677	0.336
BL	4.322	0.504	0.372	-0.479	0.169	-0.638	0.336
PI	4.260	0.5248	0.439	-0.589	0.169	-0.520	0.336

Another measure of variability is the variance. Variance includes all the data points in its computations by comparing each value to the mean, as opposed to standard deviation. Variance illustrates the amount of variation that exists among the data set. The larger the variance, the higher the probability distribution will be. However, if the variance score is zero, it means that there is no variability in the sample. In Table 2, the variance for SMMA is the lowest at 0.354, followed by BT at 0.374, BL at 0.372, and the highest is PI at 0.439. The variance is quite close to zero which means that there is little variability but is expected for a questionnaire data set. The degree of symmetry in a variable's distribution is measured by skewness. A distribution is said to be skewed if the answers for a given variable go towards the right or left tails of the distribution. A higher proportion of bigger values is indicated by a negative skewness, and a

higher proportion of smaller values is indicated by a positive skewness. A skewness value between -1 and +1 is often regarded as desirable, while a number between -2 and +2 is generally seen as considerably adequate. Values between -2 and +2 are regarded as signs of significant nonnormality (Hair Jr et al., 2021). As observed from Table 2, the skewness for all variables are negative, which indicates that there are a lot of bigger values in the data set. Most respondents' answers are favourable as there are more high values recorded in the Likert scale answers, such as 2 and above, which would explain the negative skewness. The skewness also falls desirably between -1 and +1, the highest being BL at -0.479, followed by PI at -0.589, SMMA at -0.595, and the lowest by BT at -0.807. Kurtosis is a metric used to determine whether data are heavy-tailed or light-tailed concerning a normal distribution. A distribution that is more peaked than the standard implies a positive value for the kurtosis. On the other hand, a form that is flatter than usual suggests a negative kurtosis. Similar to the skewness, the general rule is that the distribution is excessively peaked if the kurtosis is more than +2. A too-flat distribution is also indicated by a kurtosis of less than 2. When skewness and kurtosis are both relatively low, the response pattern is regarded as having a normal distribution (George and Mallery, 2019). Referring to Table 2, it can be noted that the kurtosis values fall between -1 and +1, with the highest being PI at -0.520, followed by BL -0.638, BT at 0.677, and the lowest being SMMA at -0.757. The negative kurtosis values suggest that the distribution is flat and not excessively peaked. Overall, the skewness and kurtosis of the data set in this research are considered to have a normal distribution due to their low values.

A reliability test is used to gauge how much confidence may be placed in the test outcomes. If the results are consistent over several measurements of the same topic, and the variables being measured on the subject have not changed, the results can be accepted (Matondang, 2009). The Cronbach's

Alpha value is used to determine whether or not the respondent's responses are dependable. The reliability of the respondent's response is determined by the consistency of the scores and Cronbach's Alpha value, which must be more than 0.70. Otherwise, if Cronbach's Alpha value is less than 0.70, the respondents' responses are not considered to be credible (Ghozali, 2013). The test of reliability is computed to assess the degree of stability and consistency of the measurement outcomes. This research applies Cronbach's Alpha to evaluate the data's internal consistency. From Table 3, it is noted that all variables scored above 0.6, the lowest being brand loyalty (BL) at 0.648, then brand trust (BT) at 0.681, followed by purchase intention (PI) at 0.786, and the most is social media marketing (SMMA) at 0.795 (Table 3). Cronbach's Alpha scores require the measurement outcome to be above 0.6 is acceptable, the closer to 1 it is the better the internal consistency. This research thus found that all variables showed acceptable internal consistency.

Table 3. Reliability test.

Variables	Cronbach's Alpha
SMMA	0.795
BT	0.681
BL	0.648
PI	0.786

To assess the discriminant validity of the presented constructs, correlation analysis was conducted. According to Table 4, the correlation coefficients for each construct varied from 0.032 to 0.344 and were all determined to be positively correlated. Discriminant validity is corroborated by the correlation coefficient, and judging by the positive correlation between the variables, it suggests that the research sample's discriminant validity is appropriate. Pearson's correlation gauges how strongly two variables are correlated linearly with each other. Its range of values is from

-1 to 1, with -1 denoting a completely inverse linear correlation, 0 denoting no correlation, and 1 denoting a completely positive correlation (Williams et al., 2020). PI was found to have the highest correlation with SMMA at 0.592, followed by BT at 0.582 and lastly BL at 0.512. SMMA correlates highly with PI at 0.350, followed by BT at 0.338 and lastly with BL at 0.262. Although it indicates a positive correlation as it scored more than 0, thus, this research has shown a medium strength positive correlation. On the other hand, the highest correlation coefficient of 0.350 indicates moderate strength of positive association between the constructs of SMMA and PI. This proves that performance expectancy highly affects consumers' purchase intention.

Table 4. Correlation coefficient analysis

	SMMA	BT	BL	PI
SMMA	1	0.338	0.262	0.350
BT	0.582	1	-	-
BL	0.512	-	1	-
PI	0.592	-	-	1

Multiple linear regression analysis is adopted in this study to determine the impacts of independent constructs on dependent constructs. From Table 5, the three independent variables (SMMA, BT, BL) are regressed against the independent variable of purchase intention (PI), and the results show that SMMA, BT, BL and PI have a positive coefficient respectively. To elaborate further, purchase intention (PI) will have a constant value of 2.089 if SMMA, BT, and BL remain constant. BT has a slope (B) value of 0.031, which is a positive regression coefficient. It indicates that if BT drops by a certain amount while the other independent variables remain the same, PI will rise by 0.031. In contrast, SMMA has a slope (B) value of 0.432, indicating a positive regression coefficient. Accordingly, SMMA will increase by 0.432 if SMMA rises by one point if other independent variables remain. Similarly, BL specifies a positive regression coefficient with a slope (B) value of 0.189, meaning that one rise in a point will increase

PI by 0.189, provided that other independent variables remain constant. The influence of the independent variables on the dependent variable is inferred by the independent variable's beta value. SMMA imposes the highest impact on PI with a beta value of 0.354, followed by BL with 0.172, and lastly, BT with 0.084.

Table 5. Multiple regression analysis

Model		Unstandardized coefficients		Standard coefficient	t	Sig.	Collinearity statistic	
		b	std. error				tolerance	vif
1	constant	2.089	0.717	-	2.913	0.004	-	-
	SMMA	0.432	0.121	0.354	3.563	0.779	0.836	1.196
	BT	0.031	0.112	0.084	0.871	0.386	0.931	1.075
	BL	0.189	0.115	0.172	1.862	0.065	0.962	1.137

Notes: a. Dependent Variable: Purchase Intention (PI); b. Coefficients.

Table 6 measured the mediation effect analysis linear of brand trust (BT) and brand loyalty (BL) as the mediator variable against the independent variable of social media marketing (SMMA) and dependent variable of purchase intention (PI). The results indicate that brand trust (BT) has a positive coefficient which partially mediates the relationship between social media marketing (SMMA) and purchase intention (PI). It can be observed from the table that the indirect effect value is 0.2531. It is also noted that with the t-value of 4.536 it shows that it has a positive regression coefficient. It also means that if PI rises by one point, then SMMA will increase by 0.2531 in a similar fashion. On the other hand, the result also indicates that brand loyalty (BL) has a positive coefficient which partially mediates the relationship between social media marketing (SMMA) and purchase intention (PI). The results showed an indirect effect value of 0.1673 with the t-value of 3.421. It is noted that it has a positive regression coefficient whereby, if PI rises by one point, then SMMA will increase by 0.1673 in the same pathway. Additionally, BT and BL's total effect of 0.6089 implies the positive impact as a mediating variable has on between social media marketing (SMMA) as an independent variable and purchase intention (PI) as the dependent variable. To summarise, the data

in this research were analysed using SPSS software to determine the descriptive statistics, reliability analysis, correlation analysis, and regression analysis. Firstly, the descriptive statistics found that the average scores are above 5.0, with the highest score of 4.320 for BL. The skewness and kurtosis were found to have a normal distribution across the data set. Cronbach's Alpha deduced that all variables are consistent and acceptable because it resulted at greater than 0.7, with the highest on SMMA at 0.795. Next, the correlation coefficients were computed, and all variables resulted in a positive correlation. The highest correlation of 0.350 is the relationship between SMMA and PI, while the lowest is between SMMA and BL at 0.262. Furthermore, the first regression analysis found that SMMA, BT and BL have a positive regression against PI at 0.354, 0.172 and 0.084 respectively. Additionally, the mediation effect analysis found that BT and BL mediates partially the relationship against SMMA and PI at 0.2531 and 0.1673 respectively.

Table 6. Mediation effect analysis

Model	Total Effect	Direct Effect	confidence level		t-value	result
			lower bound	upper bound		
1 SMMA-->BT-->PI	0.6089	0.3558	0.1493	0.3695	4.536	Supported with Partial Mediates
2 SMMA-->BL-->PI	0.6089	0.4416	0.800	0.2735	3.421	Supported with Partial Mediates

CONCLUSION

To conclude, the majority of the constructs were revealed to be statistically significant for the relationship between SMMA, BT, BL and PI. The positive impact also occurs in the relationship that partially mediates between SMMA-->BT-->PI and SMMA--> BL-->PI which are aligned with evidence put forth by Alkhwadi et al., (2022). One explanation might be that customers are growing conscious about how to utilise social media marketing services and apps as the technology gets more user-friendly. Consequently, the consumers

will primarily use those marketing apps and services based on their taste and preferences which later will give the impact to their purchasing behaviors. Therefore, it is advised that the medical aesthetics provider may create more approachable social marketing interfaces to entice those with lower technologies abilities in embracing and utilising social media in their daily transactions. Remarkably, this research found BL to be a significant predictor with lower intentions towards purchasing behavior. Most of the previous research by various authors discovered that BL has a strong influence on PI. An explanation for this could be the low rate of technological awareness in social media marketing in Malaysia. The potentials of medical aesthetics have yet to reach the general public, hence the BL has little influence on PI. It is advised that service providers make it mandatory for early customers of medical aesthetics to help spread awareness of technology to generate more purchasing through social media.

Positive word of mouth from friends, family, co-workers, and peers may also give an impact for the medical aesthetics purchases. Aesthetics industry should also advertise their medical services to draw in more customers. Consequently, this will affect people's decision to adopt the medical aesthetics' marketing into their daily social media usage. On the other hand, one of the significant predictors within the suggested model is purchase intention (PI). The results of this study are in line with previous studies that also reached a similar conclusion (Al-Okaily et al., 2022). It is more likely that medical aesthetics patients would perceive and intend to employ technology favourable when they experience its benefits. To encourage more users and their requirements and expectations, medical aesthetics providers must improve their quality according to user ideas and recommendations. They should also think about improving current medical services to provide consumers with advanced technology. Previous research has also revealed that BT has a big impact

on how people behave when it comes to purchasing the medical services (Yohanes et al., 2020). As a result, medical aesthetics service providers must make more investments in technological infrastructure and are encouraged to provide all user-friendly circumstances, such as support service centres that may help the consumer's to get more information and knowledge proficiency and their ability to utilise marketing services apps. People are more likely to have favourable attitudes towards accepting and using online marketing if this is readily available.

Additionally, BT and BL's positive significance on SMMA and PI indicates that users who intend to adopt online marketing will continue using it in the future. Building a loyal consumer base is essential for medical aesthetics service providers to continue to flourish. This is because if their users are loyal, they are more likely to use one application or service even if substitute applications are offered. Hence, service providers must respond to consumers' purchase intention to create a loyal fanbase, so that they can keep using the services going forward. This study identifies important variables that account for consumers' inclinations to embrace online marketing and develop loyalty to such services. However, there are several limitations to the research that was done. First, there may have been a selection bias because most of the respondents had expertise with internet technology such as online shopping. Thus, data from individuals with various backgrounds and experiences might be gathered for future studies. Second, future research may focus on demographics and other environmental factors, such as the effect of governmental restrictions on the adoption and usage of online purchasing. Also, this research solely included data from Malaysia. To better understand the effects of cultural variations and determine if the same variables would affect online marketing and purchasing adoption, it is advised that participants be selected from other nations.

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CONFLICT OF INTEREST

The authors confirm that there is no conflict of interest involved with any parties in this research study.

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Protecting the participant's identity in small community research

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ABSTRACT

Social researchers have extensively discussed ethical issues to ensure accountability in protecting participants' identities during research. However, the literature offers limited guidance on how to protect participants' identity when researching with small communities. Ethical considerations extend beyond merely obtaining ethics approval for conducting research; instead, it is critical to manage what happens in the field of research and how the researcher manages whatever arises. This paper addresses this gap, by outlining the steps needed to protect participants' identities during a research project with a small group of Maldivians. In the original research, a qualitative approach was employed with a small group of eleven Maldivian teacher educators. Data were gathered using semi structured interviews, observation, focus group discussions, and hanging out approaches in two circles. The data were triangulated through the two circles and analysis was carried out based on grounded theory. The Maldives has a small population, and the community of teacher educators is even smaller. Issues of participant identity and how to protect it during data collection and publications were complex, requiring careful and mindful planning. For instance, some participants inadvertently or deliberately revealed themselves to peers. Understanding the complexities of these ethical issues can provide valuable insights for other researchers in similar contexts. The paper is intended to add to what is known about the practicalities of applying codes of ethics in small community contexts.

Keywords: Ethics, Small community research, Protecting participants

1. INTRODUCTION

Research ethics in small communities are particularly complex due to the heightened risks of compromising participant confidentiality and anonymity. In small populations, individuals are more easily identified based on the specificity of their context or experiences, even when direct identifiers are removed. Kaiser (2009) argues that ensuring confidentiality in qualitative research is often more challenging in these settings because participants may share unique characteristics that make them easily identifiable. Wiles et al. (2008) emphasize that researchers need to go beyond standard ethical practices to protect identities, which may include withholding or altering some contextual details that could indirectly reveal a

participant's identity. Moreover, researchers must navigate the dual ethical obligation of maintaining confidentiality while ensuring the community feels represented and respected. This often involves a delicate balance between transparency about the research goals and protecting sensitive information that could potentially harm participants or disrupt community dynamics.

Additionally, research with small communities requires a deep understanding of local contexts, values, and norms to ensure ethical conduct and positive outcomes for the participants. According to Israel and Hay (2006), ethical research in such settings is not just about adhering to regulatory frameworks but also about fostering trust, reciprocity, and mutual respect between

researchers and the community. This approach can help mitigate feelings of exploitation or alienation, which are common concerns in research involving marginalized or close-knit groups. Hennink and Hutter (2020) further highlight the importance of community engagement and participatory approaches, where community members are actively involved in the research process, from design to dissemination. This collaboration helps in aligning the research objectives with community priorities and ensures that findings are relevant and beneficial to the participants. Thus, ethical research in small communities demands an adaptive, context-sensitive approach that goes beyond mere compliance, fostering a more equitable and respectful research relationship.

Taking account of ethical considerations in any research endeavour is imperative. Ethics are guidelines and principles that serve good professional practice in conducting research (Bloor & Wood, 2006). Damianakis and Woodford (2012) argue that qualitative researchers find it difficult to maintain confidentiality and anonymity when conducting studies with small, connected communities. They further suggest that existing relationships among community members can become complex, potentially creating unanticipated challenges when researchers try to protect research participants' identities.

Some researchers use a range of terms to define small communities, such as "small connected communities" (Bloor & Wood, 2006), "small group" (Orb, Eisenhauer, & Wynaden, 2001), "small and close knit Native communities" (Quigley, 2006), "geographically bounded and tightly knit" communities" (Ellis, 2007) "small sized communities" (McGrath, 2006) and "small states and territories"... , "closely networked society" or "tightly networked society" (Morrison, 2006, pp. 252-254). The common idea implicit in these descriptors is that of intimacy: that members of these communities know each other well, and are strongly connected -- perhaps through kinship, interests, work or community involvement. The

researchers cited all note ethical challenges that may arise for researchers working in closely knit and small communities.

Morrison (2006) argued that when conducting research in a small community, news travels fast, potentially undermining efforts at ensuring anonymity and confidentiality, saying that when "a researcher is working in a school, [it] quickly becomes public knowledge" (Morrison, 2006, p. 252). In referring to an example of a small community research in the Maldives, Moosa (2013) says that taking account of ethical principles of anonymity is complex, as most people know each other. More specifically, as very few have undertaken research of a social science nature, locals are not very familiar with the ethical standards that bind social science research. This becomes especially complex when the authorising institution granting this permission is an overseas university, more used to granting approval for research being conducted in communities within its own country. In the Maldives for example, potential participants do not consider disclosing their identities as problematic, but something to be proud of. Some, therefore, may openly disclose to others in the community, about their role in the research project. This creates great challenges to the researcher and the research process when it comes to protecting participants' identities in a research context.

This paper addresses the community intimacy at the research site and the steps researcher took when participants chose to reveal themselves to peers. The paper outlines steps taken to protect participants' identities during this research project with a small group of Maldivian teacher educators. Maldives has a small population, and the community of teacher educators is even smaller. Issues of participant identity and how to protect that in data collection and publications were complex, which required manoeuvring and careful, mindful planning.

Many universities require that potential research projects gain ethics approval before any

research with people begins. In the case of this research, ethical approval from the University of Waikato was sought and granted prior to the research endeavour. The project itself is more than the gaining of this ethics approval. It requires a researcher to be mindful and respectful through the periods when participants contribute data to it. Macfarlane (2010) for example, argues that taking account of ethical considerations is not simply gaining ethics approval for conducting a research study; rather it involves what happens in the field of research and how the researcher manages whatever arises.

Dahlquist (2006) describes two important aspects in this regard: research ethics and a researcher's ethics. Research ethics involves rules and considerations that researchers need to observe while conducting research, whereas researcher's ethics relates to moral obligations such as honesty and objectivity when presenting and interpreting findings. Linking both research ethics and researcher ethics, Freeman (2011) presents five ethical principles for researchers to evaluate when making decisions: respect for autonomy (respecting the human capacity of self-determination), beneficence (doing good or acting for the benefit of others), non-maleficence (doing no harm), justice (fairness in deciding the rights and deserts), and fidelity (being honest with and respectful of participants and to the data). Some of these principles such as respecting participants' autonomy, doing no harm, and being honest and respectful are pertinent to the small community group that took part in the research. Along with these ideas an ethical framework for the research was outlined and briefly explained.

2. ETHICAL FRAMEWORK FOR RESEARCH ETHICS IN SMALL COMMUNITIES

Ethical considerations are paramount when conducting research in small communities, where close social ties and overlapping relationships pose unique challenges. The proposed framework for

research ethics in small communities is outlined in Figure 1. The framework includes four core ethical principles: autonomy, confidentiality, integrity, and justice. Autonomy ensures that participants have the right to make voluntary decisions about their involvement in research, free from coercion or undue influence (Mikesell et al., 2013). Confidentiality is particularly challenging in small universities where individuals are more likely to recognize each other; therefore, researchers must implement rigorous anonymization techniques and secure data protection measures (Taylor & Pagliari, 2017). Integrity requires transparency and trust between researchers and the community, emphasizing ethical responsibility rather than viewing ethical considerations as optional (Shore et al., 2011). Justice ensures fair representation, equitable partnerships, and the avoidance of exploitation, which is essential in small communities where power imbalances can be more pronounced (Rogers & Kelly, 2011).

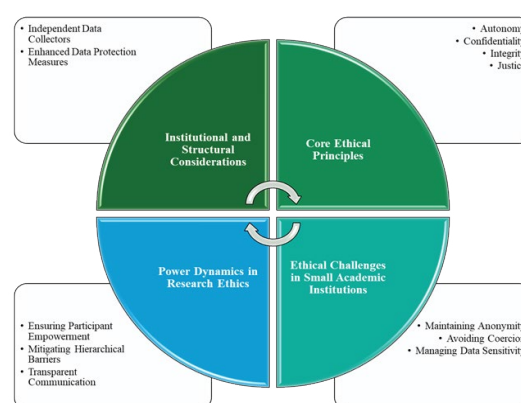


Figure 1. Framework for Research Ethics

The framework also highlights the ethical challenges that may arise in small academic institutions such as a specific institute, including maintaining anonymity, avoiding coercion, and managing data sensitivity. Unlike large institutions, where participants can remain relatively unknown, small communities require enhanced strategies to protect participant identities (Cassar & Bartolo, 2021). Faculty-led research poses a risk of implicit coercion, as students may feel obligated to participate due to perceived power dynamics

(Barsky, 2019). To address these challenges, researchers must ensure informed consent is truly voluntary and develop ethical literacy programs to help faculty and students navigate these complex issues. Additionally, the risk of informal discussions leading to unintentional data breaches requires strict confidentiality agreements and ethical training to prevent the inadvertent sharing of sensitive information.

The framework also outlines the power dynamic issue as an important concept for this research. To mitigate power imbalances and strengthen ethical oversight, this framework incorporates institutional safeguards such as independent data collectors, ethical literacy programs, and enhanced data protection measures. Independent data collectors help minimise bias and reduce conflicts of interest (Brown et al., 2010), while ethical literacy programs provide guidance on ethical dilemmas specific to small communities (Mikesell et al., 2013). Secure data storage, anonymization techniques, and restricted access help protect sensitive information and maintain participant confidentiality (Taylor & Pagliari, 2017). By integrating these components, the framework ensures that research in small communities upholds ethical integrity, transparency, and social responsibility, fostering trust between researchers and participants while addressing the unique ethical challenges of closely connected academic environments.

3. BACKGROUND OF THE RESEARCH

The research data generation phase used here to illustrate some of the complexities of fieldwork ethics, took place in the Maldives. The Maldives is a small country with a population of 393,988 (Ali, Cullen, & Toland, 2013). Most of the population is Muslim and has developed cultural practices resulting from both their religious background and the isolation inherent in being an island nation. The research participants were teacher educators recruited from the only university in the Maldives at the time of this research. Of the fifteen teacher

educators formally approached, twelve volunteered as the research participants. A total of 49 teacher educators were employed at the university at the time of data collection; the research group thus represented approximately a fifth of the academic staff members.

The overarching research question was how teacher educators' pedagogical and technological (use of digital technologies) practices were formed within their Maldivian culture. In answering the main research question, the researcher applied an ethnographic approach to generate data through in-depth interviews, observation of classroom teaching, focus group discussions and 'hanging out' with participants. This took place over about eleven weeks. Creswell (2007) argues that to explore what participants say and experience in the actual context, a qualitative researcher tries "to get as close as possible to the participants being studied" (p. 18). The researcher was involved with teacher educators in their daily activities. This allowed her to learn about their experiences, incidents, and events associated with their pedagogical practice and knowledge development. Wood (1986) asserts that an ethnographer aims "to represent the reality, [which] studies in all its various layers of social meanings in its full richness" (p. 5). For the researcher, it was imperative to collect whatever meanings, experiences, beliefs or interpretations that teacher educators shared. These data were valuable for understanding teacher educators' pedagogical practices in the Maldives.

The main themes for reporting the findings were generated through various strategies related to grounded theory. Grounded theory is a qualitative analysis approach. It includes inductively generating ideas, developing a coding process (looking for keywords from data), and constant comparison, or cross-checking (Strauss, 1987). Grbich (2013) explains that grounded theory in this way helps a researcher to capture an in-depth understanding of data from which new knowledge is theorised. For example, when the researcher learnt about participants' concentration

on delivering information in the initial phase of data collection, the idea was discussed in the subsequent focus groups with participants. This discussion further clarified the understanding about this finding. Later, these ideas were again discussed with participants in follow-up interviews.

Conducting an ethnographic study focusing on an in-depth exploration of participants' perspectives and practices while also seeking an immersive experience of being in 'the same boat', was a big challenge when it came to protecting participants' identities in this small participant community. Other staff members who were not research participants saw me hanging out daily with the participant teacher educators. More specifically, all the participants already knew each other for a long time, interacting with each other on both personal and professional levels. In addition, their ongoing interactions and the general discussions around their participation in the research meant that there were no secrets between them. This created potentially difficult ethical issues during the data collection period. It was no secret to other faculty staff members who the participants were.

Figure 1 portrays the 'smallness' of the participant group involved in the research. The Figure illustrates how each participant could easily be identified if certain steps or principles were not followed in protecting participants' identities.

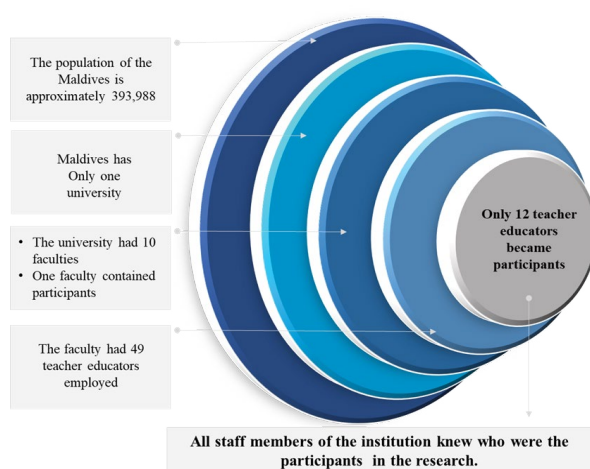


Figure 2. The 'smallness' of the participant group.

Merriam (1998) argues that ethical dilemmas in qualitative research are most likely to emerge from the data collection and the reporting of the findings. Ethics are, therefore, associated with the researcher's everyday actions and decisions made to uphold the ethical standards that the research was approved for (Bloor & Wood, 2006). Mondada (2014) asserts that researchers' actions in the actual research process play an important role when protecting participants' identities. This set of actions requires careful thought and strategies.

4. ETHICS RELATED CONCERNS

The research focused on understanding how teacher educators used digital technologies in their teaching and the extent to which their cultural background or early childhood experiences influenced their practices. The researcher's intention was not to single out any teacher educator but understand what led them to act as they did when they taught. The researcher, therefore, did not want to make examples of anyone who may have unconsciously disregarded proven pedagogical and theoretical practices when using digital technologies in teaching. This aspect of the research became more problematic as findings indicated a strong habitus embodied the way participants taught and practised with digital technologies. This issue and the findings were discussed with the participants. However, none of them agreed that what appeared to be a strong habitus based on religious methods of Qur'anic recitation, rather than pedagogical theory, was leading to their practices becoming more transmission than anything else. Following this discussion with research participants on the findings, the researcher decided not to redouble efforts to hide participants' identities. The main goal was to ensure that even if other staff members read the findings, they would be unable to identify individuals and potentially compromise their professional reputations. Although the research did not cause any physical harm to the participants, the potential emotional harm involving teacher educators' reputations being compromised was of

real concern. Protecting participants' identities was important to the researcher, if she was to maintain respect and do no harm.

The complexities of maintaining ethical standards in research involving small communities, such as teacher educators, have also been explored in recent studies. Huber and Clandinin (2019) highlight the relational ethics involved in such research, where the researcher must navigate the delicate balance between insider knowledge and ethical distance. This aligns with the researcher's reflections in the provided text, where self-positioning as both a researcher and participant required a nuanced understanding of the participants' lived experiences and identities. Further, O'Toole et al. (2019) underscore the importance of safeguarding participant confidentiality and navigating power dynamics, especially when the research findings may challenge participants' self-perceptions or professional reputations. These insights imply that researchers working within small communities must consider the potential long-term consequences of their work on participants' identities and professional standing, as well as their own. The ethical imperative is not just about adhering to codes of conduct but also about fostering trust, empathy, and respect for the complex realities of those being studied. The next part explains the principles observed and steps taken to maintain ethical obligations to protect participants' identities.

5. THE PRINCIPLES OBSERVED AND STEPS TAKEN TO PROTECT PARTICIPANTS

Protecting participants from harm is a moral and ethical obligation that any social science researcher is required to observe during the whole research process. It is a way of ensuring that participants' collected data will not be exploited to cause harm, just as Cohen, Manion, and Morrison (2007) remind researchers to uphold an ethical and moral responsibility to protect participants. Participation in social science research may potentially affect or

cause humiliation, embarrassment, loss of respect and self-respect and other emotional discomfort, even if inadvertent (Given, 2008; Stake, 2010). This is why it is crucial to avoid harm where possible.

Confidentiality and anonymity issues are closely linked with the right of participants to protection. These two aspects are part of the foremost promise a researcher must offer when recruiting potential participants. Although confidentiality and anonymity are two terms frequently referred to together, they have different meanings and become applied differently when researchers are in the field. The two concepts (confidentiality and anonymity) can be thought of as two sides of the same coin. Mondada (2014) states that "... anonymization is often mentioned as an argument and a guarantee for convincing the informants" (p. 185) that their shared information does not put them at risk. Wiles, Crow, Heath, and Charles (2008) explain that confidentiality involves keeping the shared experiences and the information private between the researcher and the participant. Anonymity on the other hand, refers to the actions that researchers use to protect the identity of participants when their data is quoted in any research outputs, such as presentations, articles, or in a thesis. In this research, a range of different ways to practise anonymisation and confidentiality were implemented throughout the data generation period and during analysis and reporting of findings as demonstrated in Figure 3.

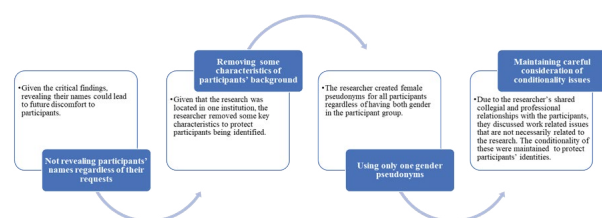


Figure 3. Steps and ways implemented to protect participants' identities

At first, research participants did not take confidentiality and anonymity seriously. In their workplace, where everybody met and interacted with one another daily, they revealed their participation to others. Some participants even wanted to use their own names instead of pseudonyms. Many researchers would argue about participants' intention to reveal their identity (Jones, 2011; Ntseane, 2009; Wiles et al., 2008). For example, Jones (2011) chose to reveal his participants' identities regardless of the small communities involved in his research. He addressed this aspect by stating that participants "were positive about the research, willing to be named and many expressed an interest in having their voices, and the stories of their communities, included" (p. 79). Given the smallness of the participant group, regardless of their requests to reveal their identities, the researcher did not disclose any of the participants' original names or identity to fulfil the ethical obligations towards them. The researcher thought that identifying them could harm their academic reputation with colleagues and students. For example, other staff members may criticise their practices as teacher educators. After all, they supposedly demonstrate and model good practices when using digital technologies in teaching and learning, for their students who will, in turn, undertake teaching in schools.

Morse and Coulehan (2015) argue that a researcher's actions regarding ethical decisions ought to be decided based on participants' perspectives of the findings. In a later phase of this research, some preliminary findings were cross-checked with participants. The researcher sought to know what they thought about the descriptions of their practices. Participants' perspectives about their practices were remarkably different from what the findings indicated. They disagreed with the finding about the strong cultural habitus that appeared to be embodied in their practices. However, most of the participants' arguments suggested that because the habitus driving their pedagogical practices was so deeply ingrained, they

could not see it clearly. Participants, therefore, were displeased at being confronted with this finding. While Morse and Coulehan (2015) assert that a researcher's actions in such instances should focus on ensuring participants' protection from harm, the researcher however, could not ignore what the findings revealed. The researcher wondered if their reactions indicated what often happens when anyone must 'see' themselves differently -- that our own pictures of ourselves as professionals is fraught with ego rather than self-knowledge.

Second, as mentioned earlier, the research involved a group of teacher educators in one institution. If the institution is known, it may not take someone long to identify them. Wiles et al. (2008) argue that managing confidentiality and anonymity issues may be challenging when researching in an organisation in which participant identity may not be able to be completely anonymised. As a result, many researchers change key characteristics of participants if they find that specific background information could lead to their identification. Although the institution's name was not mentioned in the research, at the time of the research, there was only one university in the country. For this reason, to distance participants from potential discovery, the researcher changed or removed some key characteristics to protect participants from being identified. Mondada (2014), for example, had substituted a participant's name and changed some descriptions of the research location/site to better anonymise participants.

Third, as this research involved gathering data from a predominantly female group, revealing an individual's gender might lead someone else to identifying some of the research participants. For this reason, the researcher created female pseudonyms for all participants (though there were two males). This strategy thus masked the entire participant group for it made it easier to muddy individuals' characteristics and pedagogical practices. The anonymisation often "aims at—preventing the identification of the persons involved in the data and protecting them against

problems they could face because of what they said” or shared with the researcher (Mondada, 2014, p. 181).

Fourth, Wiles et al. (2008) distinguish two types of disclosure. One is deliberate disclosure. This often takes place when a researcher is obliged to disclose information, perhaps because information is revealed that identifies vulnerable or at-risk participants or family members, or, perhaps, for legal reasons. Another is accidental disclosure. This may arise from situations or incidents where a researcher accidentally breaks the confidentiality of participants. Nevertheless, they further explain that researchers need to discuss issues that may arise such as emotionally challenging issues, feelings of discomfort, difficulties, or simply emerging issues. Wiles et al. (2008) also advise that researchers ought to be mindful of not breaking confidentiality or anonymity accidentally, such as ‘letting something slip’ in conversation.

In the context of this research, the researcher had to make ethical decisions on several issues encountered during the data collection process, in which she had to be extremely careful with confidentiality issues. Since the researcher had shared a collegial and professional relationship prior to her study, participants openly discussed many personal matters not necessarily related to the research focus. Many of those conversations resulted from stress, feelings of helplessness, workload, and issues relating to the authorities at the workplace. The researcher, however, had to ensure that these conversations were confidential. In some interviews, participants discussed their own personal matters, and some even responded to personal phone calls involving personal conversations. These took place during the interviews, and in these instances, the researcher needed to pause the recording. None of these unrelated matters or issues were transcribed when data were documented. This is part of a researcher’s obligation to protect participants and keep what they share confidential. Duncan, Hall, and Knowles (2015) argue that confidentiality

often involves multiple and conflicting risks regarding both immediate and future harm. The researcher took this matter seriously, ensuring that she did not disclose any participant’s identity or reveal any matters that could potentially harm them. This was even the case when important findings were discussed during the analysis and thesis development with her supervisors or when she participated in any research conversation forum.

6. CONCLUSION

Garcia and Rose (2007) claim that teacher educators have dual responsibilities in their pedagogical roles. One is to teach pedagogical content, and the other is to model the best pedagogical practices. Similarly, Goodwin et al. (2014) argue that this duality is also represented in “doing and knowing” about pedagogy (p. 286). In addition, Williams (2014) suggests that teacher education requires teacher educators to shift professional identities between the two roles of teacher and teacher educator as required. Loughran (2014) argues that teacher educators must continually remember to make their practices explicit to their learners as part of modelling and developing pedagogical understanding. Such a position suggests that teacher educators must acquire a highly attuned self-knowledge about sound practices and can explain their reasoning in terms their learners can ‘get’. In turn, the expectation is that their learners can use that new knowledge in their own classroom practices. The researcher highlights teacher educators’ professional responsibilities as academics who follow the best practice and demonstrate ways of enhancing the pedagogical knowledge of novices.

As noted earlier, the teacher educator participants resisted the interpretations generated about their common practices when using digital technologies in their classrooms. The teacher educator participants were given opportunities to discuss the habitus and explore ideas about its formation; however, this was difficult because they

found it confronting to see that their practices were not necessarily what they had thought they were modelling. In the end, the researcher had positioned herself as a participant, rather than a researcher in developing the strategies to protect her participants. The researcher tried to put herself in their shoes to better understand the effect of the findings on their sense of self as teacher educators. As a result, the researcher needed to think beyond the research itself to possibly long-term consequences if their identities were revealed, and others could assign profiles and practices to individual colleagues.

In retrospect, perhaps what was also at the back of the researcher's mind, was what might happen if the worst-case scenario occurred and she had returned to the institution to work again, being a teacher educator herself. The researcher wondered if self-interest might also have been a driver in her wish to respect what her participants revealed to her and protect them from potential harm. What might this do to her reputation -- as a researcher and as a teacher educator? In the end, the researcher's experience of managing the ethical issues involved in protecting her research participants was worth revealing as it has potential to add to what is known about the practicalities of applying codes of ethics in small community contexts. Based on discussions several recommendations can be drawn.

Recommendations for Ethical Considerations in Small Communities Research

- **Prioritize Relational Ethics and Trust-Building:** Researchers should focus on building and maintaining trust with participants in small communities. This involves engaging in continuous dialogue, being transparent about research aims, and ensuring that participants understand the potential impacts of the research. Developing long-term relationships and showing genuine care and respect for community members can help in creating a more ethically sound research environment.
- **Enhance Informed Consent Processes:** In small communities, researchers should ensure that informed consent is not a one-time formality but an ongoing process. Consent should be continuously negotiated, with participants given ample opportunity to ask questions and withdraw if they feel uncomfortable. It is essential to use culturally appropriate language and methods that ensure participants fully understand their rights and the scope of the research.
- **Implement Robust Confidentiality and Anonymity Measures:** Due to the close-knit nature of small communities, there is a heightened risk of breaching confidentiality. Researchers should use pseudonyms, aggregate data, and carefully consider how much detail to provide in publications to avoid inadvertently revealing participants' identities. Data should be stored securely, and access should be limited to essential personnel only.
- **Engage in Reflexive Practice:** Researchers must continually reflect on their positionality, power dynamics, and potential biases that could affect the research process. This involves being aware of how their presence and actions may influence the community and the data collected. Regular reflexive journaling, peer debriefing, and community feedback sessions can help researchers remain ethically grounded.
- **Develop Context-Specific Ethical Guidelines:** Generic ethical guidelines may not fully capture the nuances of conducting research in small communities. Researchers should work with community members and ethics boards to develop context-specific ethical protocols that consider local norms, values, and social structures. This can help in ensuring that the research is conducted in a way that respects the community's unique context.
- **Ensure Transparent Reporting and Dissemination:** Researchers should be mindful of how they report and disseminate their findings. It is important to share results with the community in accessible formats and languages. Additionally, researchers should avoid sensationalizing findings and be careful not to publish information that could harm the community's reputation or well-being.

- **Prepare for Post-Research Implications:** Ethical considerations should extend beyond the data collection phase. Researchers should anticipate potential long-term implications for the community and individual participants. They should provide follow-up support, be available to discuss the findings, and help mitigate any negative consequences that arise from the research.
- **Impact of Ethical Breaches on Small Communities:** Investigating the impact of ethical breaches in research on the social fabric, trust, and collective well-being of small communities can provide insights into the consequences of ethical lapses. Research could focus on documenting real-life case studies and developing strategies to mitigate the adverse effects of such breaches.

Future Research Directions

Based on the findings of this research, a few future research directions can be outlined as given below.

- **Exploring Culturally Sensitive Ethical Frameworks:** Future research should focus on developing and testing culturally sensitive ethical frameworks tailored specifically to small communities. These frameworks should address the unique socio-cultural dynamics, power relationships, and ethical dilemmas encountered in small-scale settings. Comparative studies across different cultural contexts can help identify best practices and adaptable guidelines.
- **Impact of Digital Data Collection on Confidentiality and Anonymity:** With the increasing use of digital tools for data collection, future research should examine the implications of digital data collection methods (such as online surveys, social media analysis, and mobile apps) on confidentiality and anonymity in small communities. This research should focus on understanding the potential risks, ethical concerns, and strategies to safeguard participant data in digitally mediated research environments.
- **Researcher Reflexivity and Positionality in Small Communities:** Future studies should delve deeper into the role of researcher reflexivity and positionality when working in small communities. This involves critically examining how researchers' identities, backgrounds, and relationships with the community affect data collection, analysis, and interpretation. Research could explore effective reflexive practices that can enhance ethical rigor.

- **Developing Ethical Guidelines for Post-Research Engagement:** Future research could explore how researchers can ethically engage with small communities after the completion of a study. This could include developing guidelines for returning results to the community, managing expectations, and maintaining long-term relationships, especially when research findings have significant implications for the community's development or well-being.

These future research directions can contribute to a more nuanced understanding of ethical considerations in small community research, promoting more culturally sensitive, contextually relevant, and ethically sound practices.

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Analyzing the Influence of Monetary and Non-Monetary Rewards on Employees' Engagement: A Study Among Employees of Private Service-Based Companies in Malaysia

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ABSTRACT

This study delves into the factors influencing employee engagement within Private Service-Based Companies in Malaysia, focusing on both monetary and non-monetary incentives. These factors play a critical role in shaping employee engagement and loyalty to an organization over the long term. The research is centered on evaluating responses from Private Service-based employees in Malaysia concerning various compensation and benefits packages available, and how monetary and non-monetary rewards impact employee engagement. By examining these dynamics, the study offers valuable insights for HR managers within the service sector to refine existing compensation and reward structures to better align with workforce needs. To validate the final hypotheses, the researcher will utilize SPSS 27 to analyze the direct and indirect relationships among the key variables. A sample of 150 responses were obtained through convenience sampling from employees working in private service-based companies across Malaysia for the purpose of analyzing the influence of rewards system on employee's engagement. The study's outcomes reveal a preference among Malaysian employees for monetary reward systems over non-monetary ones, underscoring the significance of monetary incentives as primary motivators to enhance employee engagement. To assist policymakers, governmental entities, and businesses in optimizing their employee compensation strategies, the study proposes several recommendations, including salary enhancements, bonuses, improved health and medical benefits, and other measures aimed at bolstering overall employee engagement within organizations.

Keyword (s): Employee engagement, monetary, non-monetary, employee satisfaction, performance

INTRODUCTION

In today's fast-paced business environment, organizations are always seeking ways to enhance their competitive advantage by elevating the workforce's dedication and performance levels. Employee engagement is a framework in the realm of human resources (HR) that focuses on an individual's enthusiasm and commitment towards job. The concept of employee engagement is relatively recent, with management experts acknowledging it for about two decades (Hobel,

2006). Moreover, Baxter et al. (2010) emphasize that offering appropriate incentives is essential to motivate employees within an organization. Mottaz (1999) highlighted that organizations must be capable of providing rewards to enhance employee engagement levels. Maintaining internal fairness among employees is vital for every organization, as it fosters a stronger commitment to the organization's values and goals. Various factors influence employee engagement, with rewards – both monetary and non-monetary – playing

a significant role in shaping engagement levels (Smith, 2023).

Attracting and retaining talented individuals is crucial for organizations in all industries. Understanding the complex interplay between monetary and non-monetary rewards is vital (Baxter et al., 2010). By acknowledging and rewarding employees based on their performance and suitability for the job, organizations can sustain motivation and cultivate stronger commitment. When employees receive rewards that align with their needs, they are more likely to demonstrate increased dedication, leading to higher work engagement and loyalty to their company (Taufek et al., 2016).

While the importance of rewards in shaping employee engagement is widely acknowledged, there remains a notable gap in understanding the factors contributing to their effectiveness. Monetary rewards like salary, bonuses, incentives, stock options, benefits, and annual raises are increasingly crucial, alongside non-monetary rewards such as recognition, professional growth, flexible schedules, wellness initiatives, and work-life balance. Organizations must enhance their reward systems to attract top talent and maintain a motivated, engaged workforce (Postelnyak, 2023).

Incomplete understanding of these factors hinders organizations' ability to create effective incentive structures and risks losing valuable employees to competitors with a better grasp of engagement drivers. With the rise of remote work and flexible schedules, traditional methods of managing and engaging employees are no longer as effective (Hossan et al., 2024). Companies need to find new ways to connect with their employees and foster a sense of belonging in a more distributed work environment with the use of effective reward systems. Therefore, the study's primary goal is to provide evidence-based recommendations to help firms optimize their reward programs, aligning them with the evolving needs and expectations of today's workforce.

This study aims to address the gap by exploring the factors influencing employee engagement concerning reward systems. It seeks to analyze how different reward elements correlate with engagement metrics like job satisfaction, commitment, and performance. By shedding light on these issues, this research can help organizations in Malaysia develop targeted strategies to improve employee engagement and create a more positive and productive work environment.

LITERATURE REVIEW

Employee Engagement

Research indicates that an assessment and reward system positively influence employee retention, productivity, and job satisfaction. A crucial connection exists between employers and employees, as demonstrated by Al Maktoum, S. S. (2015), emphasizing mutual respect as a key motivator for employees to perform at their best. Employers are encouraged to acknowledge employee performance with gestures of respect, such as symbolic awards, fostering a sense of connection and motivation. Both financial and non-financial rewards play a role in recognizing employee efforts. While monetary rewards directly benefit employees, non-monetary rewards, highlighted by Burgess & Ratto (2003), boost engagement and motivation. Employee engagement hinges on attitudes, behaviors, and perceptions towards the organization, which are nurtured internally.

"The concept of "employee engagement" refers to an employee's level of enthusiasm and commitment towards their company and its goals. According to Hobel (2006), Smith (2023) defines it as a process that fosters innovation, enhances profitability, improves efficiency, retention, and customer satisfaction. Al-Mehrzi and Singh (2016) suggest that when employees are engaged in the organization's vision and mission, and work towards its objectives, they feel a sense of fulfillment knowing their contributions aid in the organization's growth and success. Khan (1990)

describes employee engagement as employees' motivation to contribute to the organization's competitive edge and their dedication to exceed basic requirements to achieve organizational goals. Engagement is when individuals express their physical, cognitive, and emotional aspects while fulfilling their professional responsibilities (Kahn, 1990). Akingbola & van den Berg (2019) suggests that to enhance employee engagement, individuals should invest their full selves - including physical, cognitive, and emotional energies - in their daily work tasks. Employees evaluate their engagement level based on three factors: the significance of their work, the sense of safety, and the availability of resources. The level of employee engagement is determined by these three criteria.

Key factors that can increase employee engagement include intrinsic motivation, as highlighted by Lacy (2022), which leads to higher productivity and serves as the foundation for organizational efficiency and ongoing success. Engaged employees tend to stay longer, preserving institutional knowledge, reducing turnover costs, and promoting organizational growth and stability (Stuart, 2015). Financially, companies with highly engaged employees tend to be more profitable due to the combined effect of heightened productivity and improved customer satisfaction (Pappas, 2023). Prioritizing employee engagement yields tangible benefits, including innovative ideas and solutions contributed by engaged employees committed to excellence, as demonstrated by Postelnyak's research in 2023.

Reward

Both monetary and non-monetary rewards are instrumental in stimulating and retaining employees, heightening their dedication, and driving performance. Implementing appropriate incentives, such as salary adjustments for progression, is imperative. Organizations should prioritize the provision of rewards to bolster employee engagement and uphold internal equity across the workforce.

Monetary Reward

In recognition of an employee's accomplishments or contributions, organizations provide monetary rewards as financial incentives. This includes salary, bonuses, incentive pay, stock options, equity, benefits, and annual salary increments. Employers use monetary rewards to show direct recognition and gratitude for their employees' efforts. Monetary rewards are essential for attracting, retaining, and engaging exceptional personnel in a competitive job market. According to a study by Kimutai (2015), monetary rewards contribute to employees' sense of financial stability and security, leading to increased commitment and productivity. Another study by Kapasi (2021) suggests that employees' financial well-being can have positive effects on their overall welfare, including stress reduction, improved productivity, and personal development.

Salary, as described by Surbhi (2015), refers to a set monetary compensation given to employees regularly to acknowledge their daily performance, productivity, and involvement. Umar (2012) argues that salaries and rewards play a significant role in enhancing employee performance within the workplace. According to Kanzunnudin's prior research (2007), each organization is tasked with establishing and managing employee salaries that align with their daily needs. The successful implementation of a sound wage strategy is expected to have a positive impact on workforce sustainability, the achievement of organizational objectives and goals, as well as the realization of the vision and mission (Umar, 2012). Additionally, performance-based bonuses are commonly linked to specific objectives or goals, and they can be awarded on a monthly, quarterly, or annual basis (Rudy, 2016). These incentives act as a concrete motivator for employees to achieve and exceed their performance goals. Other than that, profit-sharing programs have incentivized employees to assume responsibility and ownership by sharing in the company's financial successes. These initiatives have fostered a culture focused on producing

results and encouraged employees to improve the company's profitability (Mahesh, 2023).

Non-Monetary Reward

Non-monetary rewards, as defined by Woodruffe (2006), are non-financial incentives offered by organizations to retain and motivate employees for their outstanding performance. These rewards, which hold no cash value or clear monetary equivalent, fall under the category of non-monetary incentives. The connection between non-monetary rewards and employee productivity has transcended mere trend status and is now a permanent fixture, despite some scholarly skepticism. According to Singh (2020), individuals are more likely to persist in certain behaviors or actions when they result in positive outcomes. Non-monetary incentives serve as a prime example of this phenomenon. Improving employee morale and job satisfaction, fostering a positive workplace culture that values and respects employees, resulting in increased engagement and productivity, and meeting employees' needs and desires beyond monetary rewards, non-financial perks are connected to employee engagement (Mohamed Taufek et al., 2019).

McCraty and Childre (2004) emphasize that recognition and appreciation are devoid of negative emotions, serving as ways for employers to express gratitude to their employees for their accomplishments. Additionally, appreciation, as outlined by McCraty and Childre (2004), conveys a profound sense of gratitude between individuals. Fagley (2016) proposes that appreciation, gratitude, and ritual collectively represent a more intricate concept. In their study across the private-based sector of China, Aguinis, Joo, and Gottfredson (2013) confirmed that non-monetary rewards hold greater value than monetary ones due to the elevated respect and appreciation linked to employees' successes.

In addition to that, McSwine (2023) emphasized that when employees perceive their employer's dedication to improving their performance, it not only fosters skill development but also increases

employee engagement, motivation, and retention rates. The implementation of work-life balance initiatives is vital in preserving a healthy and efficient workforce on top of enhancing overall employee' engagement. According to research carried out by Alm et al. (2019), providing flexible work options to employees is an effective strategy in assisting them to maintain a healthy balance between their personal and professional lives. Granting individuals the autonomy to choose their preferred work arrangements can improve job satisfaction, decrease stress, and achieve a better work-life balance (Alm et al., 2019).

Research Model and Theory

The Job Demand - Resources Theory (JD-R)

The JD-R model serves as a valuable theoretical framework for exploring the correlation between job features, employee satisfaction, and productivity. Introduced by Wilmar Schaufeli and Arnold Bakker in 2000, this model has been extensively utilized in studies on burnout and employee engagement. Job demands and job resources are the two primary types of job characteristics in the JD-R model. The tasks and duties within a job can have an impact on an individual's mental, emotional, and physical well-being. Job demands encompass various aspects like workload, time, emotional, physical, and cognitive factors (Schaufeli & Bakker, 2000).

Two key elements influencing employees' happiness and productivity at work are their job demands and job resources, as outlined in the JD-R model (Schaufeli & Bakker, 2000). Employee engagement in this context refers to a dedicated, enthusiastic, and deeply involved approach to one's work. Job demands entail the aspects of a job that are mentally or physically demanding and require consistent focus (Schaufeli & Bakker, 2000). Furthermore, the correlation to engagement, stress, and burnout, which can reduce engagement, stems from high job demands that are not effectively balanced or managed.

On the contrary, job resources pertain to job aspects that aid employees in achieving success,

reducing stress, and fostering personal growth (Schaufeli & Bakker, 2000). Examples of job resources encompass autonomy, feedback, social support, opportunities for skill development, and prospects for career advancement. As per Chen and Cooper's research in 2014, job resources are instrumental in reaching work objectives, alleviating job stress, and promoting both personal and professional growth. Furthermore, in terms of engagement, providing sufficient job resources can boost engagement levels by facilitating effective job performance (Schaufeli & Bakker, 2000). These resources not only enhance morale but also help alleviate the impact of high work demands.

Employee satisfaction and productivity rely on achieving a balance between job demands and job resources as suggested by the JD-R model. When job demands exceed available resources, employees are at risk of burnout, which manifests as emotional exhaustion, cynicism, and reduced professional effectiveness. Conversely, high employee engagement, characterized by active involvement, dedication, and deep immersion in work, is more prevalent in environments with ample job resources and low demands (Chen & Cooper, 2014). Swift (2023) states that when employees are positively engaged, they demonstrate increased energy, involvement, and perseverance in their work. Those who have a passion for their work are more likely to enjoy it, perform well, and stay committed to their organizations. They are also more prone to innovative thinking, assisting colleagues, and overall excellence. According to Schaufeli and Bakker (2000), employee engagement within the JD-R model can be viewed as a positive mental state that emerges when job demands and resources are in equilibrium.

Herzberg's Two-Factor Theory of Motivation

However, it's crucial to critically examine the JD-R model in light of other prominent theories, such as Herzberg's Two-Factor Theory (Herzberg et al., 1966), to gain a more nuanced understanding of employee engagement. Herzberg's theory

distinguishes between hygiene factors (related to the work context, like salary and working conditions) and motivators (related to the work itself, like achievement and recognition). Hygiene factors are thought to prevent dissatisfaction, while motivators drive satisfaction and engagement.

While both theories contribute to our understanding of engagement, they differ in their emphasis. The JD-R model focuses on the balance between demands and resources, suggesting that engagement arises when resources are sufficient to meet demands. Herzberg's theory, on the other hand, emphasizes the distinct roles of hygiene factors and motivators, suggesting that true engagement stems primarily from motivators. This distinction is important when considering monetary and non-monetary rewards. While monetary rewards might primarily address hygiene factors (preventing dissatisfaction), non-monetary rewards, particularly those related to recognition, development, and meaningful work, can act as motivators that drive engagement (Noe et al., 2017).

Therefore, when examining the influence of monetary and non-monetary factors on employee engagement, it's essential to consider both the JD-R model and Herzberg's Two-Factor Theory. The JD-R model provides a broad framework for understanding the interplay between demands and resources, while Herzberg's theory highlights the specific roles of hygiene factors and motivators in driving engagement. By integrating these perspectives, organizations can develop more effective strategies for engaging their employees.

Research Framework and Hypotheses

The conceptual framework describes the link between the dependent variable, Employees' Engagement, and the independent variables, Monetary Rewards and Non-Monetary Rewards, in this study.

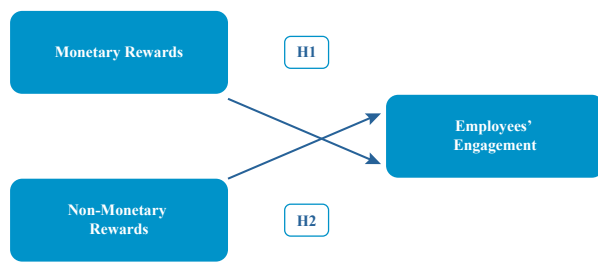


Figure 1: Conceptual Framework

H1: There is a significant impact of monetary reward and non-monetary reward on employee engagement.

H2: There is a significant impact of non-monetary reward on employee engagement.

MATERIALS AND METHODS

This research utilizes a quantitative research methodology, with SPSS software being a suitable tool for analyzing the relationship between independent and dependent variables. In addition, demographic profiling and normality testing, using measures like skewness and kurtosis, will be carried out to determine if the dataset follows a normal distribution. Moreover, the questionnaire survey data's reliability will be evaluated using Cronbach's alpha coefficient. Descriptive statistics will be used to summarize the data, aiding in understanding by calculating percentages, means, and standard deviations. Following this, regression analysis will be conducted to test the research hypotheses, employing multiple regression models. In this model, employee engagement will be the dependent variable, while monetary rewards and non-monetary rewards will be considered as independent variables. The research aims to survey at least 150 respondents, following Hair et al.'s (2010) guidelines. A convenience sampling method is adopted for its speed, convenience, cost-effectiveness, and accessibility to the sampling population.

FINDINGS

Descriptive Statistics

The study seeks to investigate the impact of monetary and non-monetary rewards on employees'

engagement among employees of private service-based companies in Malaysia. Descriptive statistics were used to assess the levels of agreement among respondents on the influence of each factor, as shown in Table 1. Mean scores, standard deviations, and frequency distributions were analyzed to offer insights into the central tendencies and variability within the sample. These descriptive measures helped in identifying any anomalies or outliers that could influence the overall results. A notable concern was the monetary reward, with participants strongly agreeing (mean of 4.432) on its impact on employee engagement. This suggests a unanimous view that monetary rewards such as salaries, bonuses and incentives are the main contributor towards employees' willingness to engage with the company. Similarly, monetary rewards were perceived to have an influence towards employees' engagement, with respondents displaying a moderate level of agreement (mean of 3.790). This descriptive analysis also revealed a significantly higher mean of 4.064 for employee engagement indicating a higher strong agreement among respondents of this survey in relevance to the availability of monetary and non-monetary rewards.

Table 1 Descriptive Statistics

Variables	N	Mean	Std. Deviation
Employee Engagement	150	4.432	0.566
Monetary Rewards	150	3.790	0.414
Non-Monetary Rewards	150	4.064	0.611

In overall, the findings of this analysis underscored the importance of rewards both monetary and non-monetary towards building engagement with employees. Hence, it is also suggested that firms look into various measures to ensure employees are compensated and rewarded fairly.

Reliability

The study utilized a reliability test to assess the internal consistency of the three main constructs. The Cronbach's alpha reliability coefficient, ranging from 0 to 1, indicates the level of internal consistency within the scale. According to Gliem and Gliem (2003), a Cronbach's alpha closer to 1.0 signifies higher internal consistency. George and Maller (2003) suggest the following guidelines: above 0.9 is excellent, above 0.8 is good, above 0.7 is acceptable, above 0.6 is questionable, above 0.5 is poor, and below 0.5 is unacceptable. Table 2 displays the Cronbach's Alpha reliability coefficient for the study's items. All variables in the table demonstrated acceptable Cronbach's alpha values, exceeding the recommended threshold of 0.60 as stated by Hair et al. (2010). In conclusion, the reliability analysis provided strong evidence for the internal consistency and construct validity of the measures used in this study.

Table 2 Reliability Analysis

Variables	Cronbach's Alpha	Status
Employee Engagement	0.83	Accepted
Monetary Rewards	0.66	Accepted
Non-Monetary Rewards	0.78	Accepted

In conclusion, the reliability analysis provided strong evidence for the internal consistency and construct validity of the measures used in this study.

Correlation

To ensure there is no multicollinearity, a Pearson Correlation test was carried out. According to Shrestha (2020), multicollinearity is unlikely if the Pearson Correlation coefficient is below 0.8, with a significance level of 0.05 (2-tailed). From the measure of Pearson Correlation, the dependent variable (DV) has a positive of correlation to independent variables (IV) which are Monetary

Rewards (MR) and Non-Monetary Rewards (NMR). Table 3 shows the strength of correlation between variables. It can be concluded that EmpEng and MR have a strong degree of correlation. Conversely, the analysis indicated only a moderate correlation between EmpEng and NMR.

Table 3 Summaries of Pearson Correlation (2-tailed)

dv	iv	Person Correlation (2-tailed)	Direction and Strength of Correlation
n=150			
EmpEng	MR	0.733	Strong, Positive
	NMR	0.441	Moderate, Positive

Regression

In this analysis, Table 4 should that 66.9% of the DV can be explained by the IV which translate into significant relationship between Employee Engagement and Monetary Rewards as well as Non-Monetary Rewards.

Table 4 R Square

r	R Square	Adjusted R Square
.720	.669	.455

Table 5 Multiple Linear Regression

Variables	Coefficient	Sig	F-value	Sig	Result
Intercept term	5.921	<0.001	56.927	<0.001	-
Monetary Reward (H1)	0.77	0.001	-	-	Supported
Non-Monetary Reward (H2)	0.51	0.003	-	-	Supported

The research showed a notable positive correlation between the independent variables and employee engagement. The study indicated a strong and positive connection between monetary rewards and employee engagement, with a coefficient value of 0.77 and a p-value of 0.001 (H1).

Furthermore, a positive and significant association between non-monetary rewards and employee engagement was confirmed, with a coefficient value of 0.51 and a p-value of 0.003 (H2).

DISCUSSION

This study has effectively addressed the objectives and research questions, focusing on the impact of monetary and non-monetary rewards on employee engagement within private service-based companies. The initial hypotheses set for the study were confirmed, particularly those relating to the connection between monetary rewards, non-monetary rewards, and employee engagement. The correlation between the independent variables (monetary and non-monetary rewards) and the dependent variable (employee engagement) is based on The Job-Demand Resource Theory. This discovery supports the study's hypothesis, indicating significant relationships among monetary and non-monetary rewards and employee engagement. Improving these independent variables, such as monetary and non-monetary rewards, leads to increased job satisfaction, ultimately fostering higher employee engagement in private service-based companies.

Notable findings from this research suggested that employees of the private service-based companies in Malaysia are more attracted to monetary reward as compared to non-monetary rewards as proven by result of analysis in the previous chapter. This is supported by a study conducted by Waqas (2014) that examined both monetary and non-monetary rewards as independent variables. The findings indicate the significance of monetary rewards in business, such as bonuses, wages, raises, and paid time off. Employee engagement plays a crucial role in enhancing organizational performance, with monetary incentives having a notable effect on employee engagement. On top of that several other authors have also concluded that monetary reward has the most significant impact towards employees' engagement. According to Umar (2012), monetary rewards significantly impact employee engagement, leading to increased motivation, enthusiasm, and commitment to their work. Various forms of monetary incentives like salary, bonuses, incentive pay, stock options, equity, benefits, and annual salary increments can serve

as strong motivators. Dhamagadda's (2023) study among employees of manufacturing companies in India also highlighted the significance of monetary rewards in enhancing employee engagement. Offering concrete recognition and motivation through monetary incentives can boost engagement levels.

CONCLUSION

The report outlines strategies for Malaysian service-based businesses to develop or enhance incentive programs. By carefully selecting a mix of monetary and non-monetary benefits, companies can increase employee engagement. This new understanding has led to organizations incorporating both types of incentives into their compensation structures. The research findings can guide modifications in compensation schemes as companies acknowledge the diversity within their workforce. Employee reward preferences are significantly influenced by age, experience, and job roles. Aligning engagement approaches with employee preferences can enhance effectiveness for businesses. When employees understand how their pay contributes to their total compensation, they are more inclined to perform at their best. This motivation to achieve and exceed goals in order to receive these rewards can result in heightened dedication and positivity among employees. By personalizing incentive programs, businesses can foster a more motivated and committed workforce. For instance, younger employees might value opportunities for professional development and career advancement, while more experienced staff may appreciate flexible working conditions or additional paid leave. It's also essential to consider the unique needs of various job roles; sales teams might be driven by performance bonuses, whereas creative departments might thrive with recognition and creative freedom.

Moreover, fostering a culture of appreciation and recognition can go a long way. Regularly acknowledging employees' contributions, whether through formal awards or casual praise, can create

a positive work environment where individuals feel valued and motivated. Implementing feedback mechanisms is another key strategy. By actively seeking and responding to employee feedback, companies can continuously improve their incentive programs to better meet evolving needs. This dialogue not only enhances the efficacy of the programs but also reinforces a sense of involvement and belonging among employees. Additionally, transparency in the incentive program is crucial. Clearly communicating the criteria for rewards and the benefits available helps build trust and ensures that employees understand how their efforts contribute to their recognition. This clarity can demystify the reward process and make it more approachable and attainable for everyone. Another important aspect is to ensure fairness and equity in the distribution of incentives. Employees are more likely to remain engaged and loyal if they perceive that their hard work is acknowledged and rewarded fairly, without favoritism. This can be achieved by implementing consistent and objective evaluation criteria.

Technology can also play a pivotal role in enhancing incentive programs. Utilizing performance management software and apps can streamline the tracking of employee achievements and reward distribution. These tools can provide real-time feedback and recognition, making the process more dynamic and immediate. It is also beneficial to periodically review and update the incentive programs to ensure they remain relevant and effective. As business landscapes and workforce demographics change, so too should the strategies for employee engagement and motivation.

On a broader perspective, the government and policymakers have the potential to establish a conducive environment that offers fair incentives to employees in private service companies, leading to a more equitable and efficient workforce. By implementing policies that promote transparency, accountability, and equal opportunities, the government can ensure that private sector employees are rewarded

based on merit and performance. Additionally, investing in continuous professional development programs and fostering a culture of lifelong learning can empower employees to enhance their skills and adapt to the ever-evolving job market. Furthermore, encouraging collaboration between educational institutions and private companies can bridge the gap between academic knowledge and practical skills, better preparing graduates for the workforce. By prioritizing employee well-being through supportive workplace policies, such as flexible working hours, mental health resources, and family-friendly initiatives, the government can contribute to a more satisfied and productive workforce.

In essence, the Malaysian government's role in shaping a fair and thriving private sector employment landscape is crucial. With strategic planning and committed effort, it can pave the way for a brighter, more inclusive future for all its citizens.

Lastly, a well-rounded, responsive, and inclusive incentive program can significantly contribute to a thriving workplace. By understanding and addressing the varied needs and preferences of their employees, Malaysian service-based businesses can cultivate a culture of motivation, satisfaction, and high performance, ultimately driving business success.

FUTURE RECOMMENDATIONS

Future researchers are encouraged to conduct comparative analysis to compare the effectiveness of monetary versus non-monetary rewards in different industries within the private sector.

Additionally, it would be wise to analyze the differential impact of these rewards across various demographic groups, such as age, gender, and cultural backgrounds as workforce is becoming more diverse over the years. Future researchers may also look into conducting longitudinal studies to understand the long-term effects of monetary and non-monetary rewards on employee engagement and retention. This would help examine how

changes in reward strategies over time influence employee motivation and productivity. Lastly, future research may also examine the role of corporate culture and leadership styles in moderating the effectiveness of reward systems. It is significantly relevant for more studies to be conducted on understanding how transparent and participative decision-making processes regarding rewards influence employee engagement.

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The Impact of Professional Accounting Ethics on Quality Assurance in Audits in Malaysia

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ABSTRACT

This study examined the impact of ethical behaviour of professional accountants on audit quality assurance. Accounting ethics are measured using integrity, confidentiality, professional conduct, and objectivity and treated these variables as independent factors in this study. Also, audit quality assurance is considered as dependent variables. This study formulated four objectives and hypotheses. In order to give readers a comprehensive understanding of how professional accounting ethics impacts audit quality assurance; this study offered a thorough overview of the literature on each variable and integrates earlier research on the subject. This study adopted an explanatory research design in order to carry out a quantitative primary method of data collection. To collect information for this research, a questionnaire was created using Google Forms. The target population for this study includes individuals aged 16 and above with accounting backgrounds and knowledge. The questionnaire used a Likert scale of 1 to 5 to evaluate the integrity, confidentiality, professional behaviour, and objectivity on audit quality assurance in Malaysia. Following that, the questionnaire was distributed through online platforms such as e-mail, Instagram, Facebook, and WhatsApp. This study included a sample size of 123 participants. The data collected was then examined using IBM SPSS software to create a variety of analyses such as Descriptive Statistics, Normality Testing, Reliability Testing, Validity Testing, Correlation Matrix, and Regression Analysis. The study found that only Professional Behaviour and Objectivity have significantly positive impacts on audit quality assurance in Malaysia. Based on the findings, it is concluded that professional behaviour and objectivity are two key determinants of audit quality assurance. This means by enhancing professional behaviour and maintaining objectivity will improve audit quality assurance. Further research might be required to examine the important role that objectivity and professional behaviour play in audit quality assurance, as well as how these components might be improved and used in real-world scenarios. Future researcher could also look into the contextual or indirect function of confidentiality and integrity, as well as how organizational, cultural, and legal aspects affect audit quality assurance in Malaysia. Furthermore, research might examine how these ethical elements interact, evaluate more general quality assurance metrics, and carry out longitudinal studies to gauge the long-term efficacy of audit quality enhancements. This would offer a thorough grasp of how moral principles influence audit procedures in Malaysia and around the world.

Keyword (s): Professional Accounting Ethics; Integrity; Confidentiality; Professional Behaviour; Objectivity; Quality Assurance in Audits; Malaysia

1.0 INTRODUCTION

Because of the sensitive nature of the company's financial reporting nature, it is necessary to studying professional accounting ethics in the context of financial reporting, particularly in Malaysian context. Also, it is crucial component of the roles that accountants and auditors perform in preparing financial statements (Jaijairam, 2017). In general, ethics refers to morality or a set of rules that provide a clear framework for differentiating between right and wrong actions (Edi and Enzelin, 2022). A professional accountant's credibility may be damaged if they fail to use appropriate diligence when carrying out their duties. Also, the dishonesty may causes damage their credibility among the professional accountants (Mabil, 2019). As accounting fraud has become more common, ethics has been getting more attention recently and has been given more weight in the accounting field. In Malaysia, financial reporting fraud is on the rise, and experts predict that this fraud will continue to increase in the future (Khan and Hapiz, 2022). In order to increase public confidence towards the professional accountants, accountants and auditors are expected to maintain the highest standards of honesty, objectivity, professionalism, and confidentiality. Also, they need to be able to cope with client pressure or pressure arise from own self to maximise personal benefit. It was reported that public is constantly worried and concern about the auditor's and accountant's coping competences to tackle obstacles and maintain independence in their work and reporting (Jacob, 2022).

1.1 Research Problem

Accountants have to deal with issues such as corporate failures, failure with reporting laws, and business fraud. Professional accountants are responsible for the collapse of Enron, WorldCom, and Satyam Industry. This was because accountants did not take their clients seriously when they were found to be in errors or fraudulent behaviour (Kanjapathy, 2016). Furthermore, a lack of independence from auditors is a contributing

factor to a rise in accounting fraud. Auditors who prefer to satisfy all of their client's requirements by making adjustments, dressing the accounting in the manner desired by the customer, and non-compliance with Generally Accepted Accounting Principles (GAAP) have caused the public to lose confidence in accountants. Auditors must conduct their tasks with high integrity in order to prevent accounting problems such as fraud and dishonesty (Aripin et. al, 2022). Malaysia, being a developing country with unpredictable economic and political environment, is not immune from fraudulent financial reporting cases. Corruption and bribery have been increasingly prevalent in Malaysia over the years, both socially and economically (Aripin et.al, 2022). Malaysia has a history of taking action to fight bribery and corruption, but recent cases show no sign of slowing down the occurrence of such ethical problems. Cases such as 1MDB, the Immigration Department Scandal, the Port Klang Free Zone (PKFZ), and the Sabah Water Department show corruption and bribery in Malaysian political and government organisations (Nair, 2020). Corruption and bribery take many different forms and have a wide range of consequences for the economy and society. Professional ethics and morality, standards, political and economic environment, behaviours, traditions, and demographics are the most common causes of corruption and bribery. The past literature indicated that the number of studies on examining the influence of corruption and bribery on the economy and society are thoroughly done yet remains insufficient. As a result, corruption and bribery continue to inhibit Malaysia's economic progress and have a negative impact on business operations, investments, and employment. Furthermore, it decreases the efficiency of taxes and other funding programmes (Šumah, 2018). According to the Price Waterhouse Coopers (2020), cases of fraud in Malaysia remain extremely high. Fraud cases have increased from 41% in 2018 to 43% in 2020. Although the establishment of new rules and regulations, as well as governance

improvements to combat fraudulent financial reporting, it was found that fraud continues to grow with time (Aripin et. al, 2022)

1.2 Research Significance

The contribution of this study lies in its ability to enhance awareness among accountants, auditors, and the general public about the crucial role of professional accounting ethics in ensuring high-quality audits in Malaysia. The study emphasizes the importance of ethical conduct, such as integrity, confidentiality, professional behavior, and objectivity, as foundational principles in the auditing profession. By highlighting the significance of adhering to ethical standards and regulations, the research underscores how these ethics contribute to audit quality assurance. Furthermore, the study contributes to the broader understanding of how ethical behaviour fosters trust between auditors and clients, ensuring that audits are conducted with competence, independence, and integrity, which ultimately supports the regulatory framework's objectives and public confidence in the auditing process.

1.3 Research Scope

The researchers of this paper collected over 100 responses from a broader demographic ranging from high school students to doctoral students. In addition, to obtain accurate findings, the researcher covered additional factors that affect audit quality, such as objectivity, confidentiality, and professional behaviours. Furthermore, the previous research used a random sample method to gather respondents, and many of them were audit juniors, which might have influenced the results. The sample also included only auditors who worked in Klang Valley and were chosen at random (Johari, Hairudin, and Dawood, 2022). To improve the final results, the researcher of this paper expanded the coverage by choosing individuals with accounting backgrounds or knowledge across Malaysia rather than just auditors in the Klang Valley area. This allows the researcher to obtain a more generalised result.

1.4 Research Objectives

Within the scope of this investigation, four (4) research objectives have been formulated, and they are as follows: -

- To examine the impact of integrity on quality assurance in audits in Malaysia.
- To examine the impact of confidentiality on quality assurance in audits in Malaysia.
- To examine the impact of professional behaviour on quality assurance in audits in Malaysia.
- To examine the impact of objectivity on quality assurance in audits in Malaysia.

2.0 LITERATURE REVIEW

In this section, the researcher studied the literature on "The Impact of Professional Accounting Ethics on Quality Assurance in Audits in Malaysia". The key concepts, theories and models, empirical studies, literature gaps, conceptual framework, and hypothesis development were all examined by the researcher in this section. This part of the study is supported by a large number of previous studies, the majority of which were published in the last five (5) years.

2.1 Professional Accounting Ethics

Professional accounting ethics serves as an applied ethics area that is related to human and business ethics. Furthermore, it is a subset of the study of moral values and decisions, since both are related to accounting (Zhao, 2017). Accounting has now been implemented by government departments, professional organisations, and businesses (Global, 2021). People must acknowledge that accounting has significant effects on almost every aspect of their daily life. Although many people are unaware of it, accounting can have an impact on individuals' personal and professional lives. This is particularly true when it comes to professional accounting ethics (Onuora & Okegbe, 2015). As a result, accountants have to know the importance of professional accounting ethics and comply with professional accounting standards at all times. It is

unethical for an accountant to modify any data or information to fulfil particular needs. Alternatively, one small modification can set off a chain reaction of negative effects that may disrupt normal people's lives (Kanjapathy, 2016).

2.2 Integrity

Accountants, like many other professionals, follow a set of regulations that govern their work. The general public expects the accounting industry to be ethical in order for the economy to run properly. Accounting ethics, like air, is most noticeable when it is absent (Whitmire, 2020). The accounting profession involves a high level of integrity. Professional accountants must be sincere, honest, and straightforward with their clients' financial information in order to maintain their integrity. Accountants should avoid taking advantage of sensitive information for personal gain or benefit (Huberts, 2018). Even if there are mistakes or conflicts about the applicability of accounting principles, professional accountants should prevent deliberate misleading and modification of financial information (Vitez, 2019). Integrity is more than strictly following the regulations; it acts in a manner that entirely complies with the purposes of the law. Integrity includes aligning behaviour honestly and openly with the foundation of internal ethical standards (Monga, 2016). Also, integrity implies being willing to face defeat or failure when things are not going well. This means being straightforward and truthful although making an error (Onuora & Okegbe, 2015).

2.3 Confidentiality

Confidentiality is the concept and habit of keeping sensitive data private unless the owner allows it to be disclosed to another party. Also, confidentiality mean the need to comply with standards and principles (Amponsah et al., 2016). Owners of sensitive data use rules that regulate different types of data that need protection in order to maintain confidentiality. These rules include employees being trained and educated, investing

in and maintaining data storage, and tracking the transmission of sensitive information (Al-Dlabih, 2018). Accounting is an industry that relies on money, so there should be confidentiality between the customer and the accountant. Accountants must understand with whom they can and cannot share customer data (Amponash, et al., 2016). The business relationship between the customer and the accountant is confidential under the state's laws. As a result, when accountants handle a bank account of someone or money, they should refrain from informing everyone how much money is in every account (Nordmeyer, 2018). The rule of confidentiality requires accountants to preserve all data and information received and treat it confidentially. This implies that a professional accountant must maintain the confidentiality of data gathered through professional and business interactions (Sepasi, 2019). Professional accountants are not allowed to share any data with others without proper approval unless there is a legal or professional responsibility to do so. Confidential data collected through professional and business relationships cannot be used for personal gain or the benefit of third parties (Amponash, et al., 2016).

2.4 Professional Behaviour

Professional behaviour is a form of manners suitable for those in business or who interact with others. Individuals must be open, sincere, and dedicated to the company's goal, as well as understand other people's requirements, ideas, and feelings (Menbarrow, 2021). Keeping professional behaviour is critical in daily activities. Accountants must practise professionalism and keep a polite attitude throughout all times (Sepasi, 2019). Professional accountants have a responsibility to comply with the guidelines of professional conduct, which include adhering to the relevant regulations and laws. Furthermore, professional accountants should avoid practices that might damage their professional reputation. Professional accountants should not participate in any profession, business, or activities that breach the fundamental principles

and will harm their professional reputation (Onuora & Okegbe, 2015). Accounting is usually monitored by federal regulation, which must conform to high professionalism and ethical standards. Professional accountants have a duty to act on behalf of their employers or customers in the most professional manner possible. This is because they interact with the lifeblood of companies - the finances. Knowing the basic principles of accounting is an essential part of accounting education (Chitom & Cheluchi, 2017).

2.5 Objectivity

The concept of objectivity requires professional accountants to avoid compromising their business or professional judgment influenced by bias, conflicts of interest, or influence from others (Edi & Enzelin, 2022). Professional accountants may come across conditions that harm their objectivity, and it is impossible to recognise and provide solutions to all of these scenarios. As a result, if a situation or relationship has a biased influence on the accountant's professional judgement of the service, the professional accountant is allowed to choose not to offer the professional services (Onuora & Okegbe, 2015). In the accounting industry, the number of services that public accounting companies or individual certified public accountants (CPAs) could offer to customers is typically limited. Accounting services include basic taxation, accounting, auditing, and management consulting. Accountants that serve clients with more than one of these services may harm their objectiveness and independence, lowering the objectivity of accountants (Vitez, 2019). For example, an accountant who manages general accounting obligations and afterwards audits this information is reviewing the work in which the accountant might be able to cover up negative financial data of the business. Objectivity is an important ethical characteristic in the accounting industry. Failure to retain objectivity could affect an accountant's ability to provide a true assessment of an individual's or a company's financial data. Additionally, objectivity is also an important moral

value for auditors (Vitez, 2019).

2.6 Audit Quality Assurance

Audit quality assurance seeks to evaluate whether a company complies with the rules and standards, as well as the requirements of its customers (Chitom & Cheluchi, 2017). Quality assurance and auditing are two different components, but when combined, they form a synergistic impact that gives a powerful tool for enhancing the company's consistency, reliability, and performance (Hut-Mossel et al., 2021). According to Grol and Wensing (1995), there are three (3) forms of quality assurance in audits. The process audit is the first type of quality assurance in audits. Process auditing involves evaluating processes, as well as the resources involved and the requirements determined within such procedures. The product audit is the second form. A product audit looks at products and/or services to check if they fulfil standards of quality. The system audit is the third type of quality assurance in audits, and it examines the quality management system to determine if it meets the quality criteria. Quality assurance audits serve as a benchmark for evaluating the current condition of process performance. After assessing the existing level of process performance, it will be apparent which areas require improvements or modifications, from the procedure itself to more general shortcomings such as employee skills and quality of manufacture (Kumar, 2017).

The researcher used the Agency Theory to analyse the impact of professional accounting ethics on quality assurance in audits in order to conduct in-depth research. The agency theory has served as a general framework for auditing. Additionally, this research also uses the auditors' Theory of Inspired Confidence as a theoretical foundation for developing an empirical framework.

2.7 Agency Theory

According to Colbert & Jahera (1988), agency theory aims to explain the loss of money or value that occurs when one party serves as an agent for another. In a standard business, management (the

agent) is appointed to run a business for shareholders (the principals). Historically, the relationship of agency between managers and shareholders has been described as the basis for the establishment of an audit, either internal or external, since the interaction between shareholders and managers tends to be conflictive (Jensen & Meckling, 1976). The separation between property and control functions can lead to agency conflicts, which can become worse by the opportunistic behaviour of managers in the context of knowledge asymmetries. As a result, the desire for higher-quality audits in response to agency conflicts is always in the spotlight (Fossung et al., 2022). According to Lai and Liu (2018), the audit quality demand differs based on agency problems and the equity capital's cost. Many studies have found that external audit quality increases the accuracy of financial reporting and data asymmetry, reduces the capital equity's cost, and, in especially, minimises agency expenses (Watts & Zimmerman, 1986; Corten et al., 2017; Houque et al., 2017). Agency theory is used throughout this study to resolve the conflict of interest that describes the manager-shareholder interaction. An external auditor is required to remove information asymmetry between the principal and the agent, consequently reducing conflicts of interest (SE, 2014). This is due to external auditors' desire to maintain the reliability of a company's financial statements by carrying out the audit following international auditing standards (Al-Dalabih, 2018). These actions improve the quality of audits, boost the trust of investors, and minimise potential agency conflicts (Fossung et al., 2022). Through an examination performed by the auditor, the audit quality can be analysed as either good or bad. The audit quality can be determined by how successfully an audit is done in comparison to the established standards while doing its work (SE, 2014). As a result, agency theory is a realistic economic concept of accountability that can be used to describe the evolution of the quality of audits (Fossung and Verges, 2022). Internal and external auditors should remain independent

views and follow professional accounting ethics when conducting audits, thereby improving audit assurance quality.

2.8 Theoretical Framework

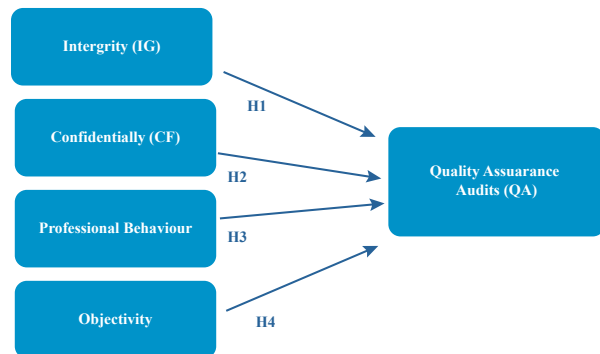


Figure 1. Theoretical Framework

The hypotheses are grounded in these theories.

H1: *Integrity has a positive and significant impact on quality assurance in audits in Malaysia.*

H2: *Confidentiality has a positive and significant impact on quality assurance in audits in Malaysia*

H3: *Professional behaviour has a positive and significant impact on quality assurance in audits in Malaysia.*

H4: *Objectivity has a positive and significant impact on quality assurance in audits in Malaysia*

3.0 MATERIALS AND METHODS

Since the purpose of this research is to investigate the impact of professional accounting ethics on quality assurance in audits in Malaysia, this research targeted individuals from all around Malaysia who have an accounting background or knowledge, rather than just those from the Klang Valley. By broadening the investigation beyond Klang Valley, the researcher is able to acquire a more generalised outcome and a more thorough perspective. Furthermore, in order to ensure reliability and credibility, only individuals aged 16 and above are allowed to fill out the questionnaire. There are no limits based on gender or race. Men, women, Malays, Chinese, and Indians are all invited to take part in the questionnaire survey as

long as they have audit or accounting background. In terms of data collection methods, because this is a quantitative primary study, the researcher uses online questionnaires to collect data.

3.1 Questionnaire Development and Validity

This part consists of the development of questionnaires for each variable as well as the outcome variable and newly developed questions are displayed in the last part of this section.

3.1.1 Integrity Level

Integrity is the first independent variable. In order to measure the variable under research, a total of five (5) questions were developed for this research (Alsughayer, 2021).

Table 3.1.1 Integrity Level Questions

Questions	Sources
The principle of independence of the auditor enhances the integrity and must be maintained to achieve audit quality.	Alsughayer (2021)
Auditors should have open communication on integrity violations and how they are dealt with to maintain audit quality.	
Auditors shall maintain the integrity by not knowingly being a party to any illegal activity or engaging in discreditable acts to the auditing profession or the company.	
The auditor's ability to freely report any errors in the financial reports reflects the auditor's integrity and audit quality.	
Auditor's honesty, diligence, responsibility, and objectivity enhance the integrity and must be maintained to achieve audit quality.	

3.1.2 Confidentiality Level

The second independent variable, called confidentiality. In order to measure the variable under research, five (5) questions were taken and modified (Alsughayer, 2021; Octaviani, Jaswadi, and Ekasari, 2020; Onuora and Okegbe, 2015).

Table 3.1.2 Confidentiality Level Questions

Questions	Sources
Auditor's respect for the confidentiality of information enhances audit quality.	Alsughayer (2021)
Higher confidentiality improves significantly the audit quality.	Octaviani, Jaswadi, and Ekasari (2020)
Confidentiality is essential in quality assurance in audit as it enhance independent of auditor.	Onuora and Okegbe (2015)
Auditor's knowledge of professional auditing standards, regulations, and producers leads to significant and positively affects audit quality.	Alsughayer (2021)
Professional ethics should be monitored and controlled through implemented policies and procedures to assure adherence to the code of ethics and consequently achieve a quality audit.	Alsughayer (2021)

3.1.3 Professional Behaviour Level

Professional behaviour is the third independent variable. In order to measure the variable under research, five (5) questions were adopted and modified (Alsughayer, 2021).

Table 3.1.3 Professional Behaviour Level Questions

Questions	Sources
Auditor's continuous improvement and training programs enhance his professional behaviour and audit quality.	Alsughayer (2021)
Professional behaviour increases the ability to discover material errors in the financial reports hence enhancing audit quality.	
The educational qualification of an auditor directly affects his professional behaviour and, consequently, audit quality.	
Auditor's professional behaviour indicates his commitment to the code of ethics and, consequently, audit quality.	
Auditor's professional behaviour by complying with relevant regulations and avoidance of actions that discredits the profession enhances audit quality.	

3.1.4 Objectivity Level

In order to measure the variable under research, five (5) questions were adjusted and adopted (Alsughayer, 2021; Onuora and Okegbe, 2015).

Table 3.1.4 Objectivity Level's Questions

Questions	Sources
Auditor's objectivity by avoiding conflict of interest, bias, or undue influence of others to override professional or business judgments assures audit quality.	Alsughayer (2021)
Objectivity forms a clear financial image of a business and allows manager to make informed decisions.	Onuora and Okegbe (2015)
Compliance of auditors to audit code of conduct enhances the objectivity and results in audit quality.	Alsughayer (2021)
Auditor's professional certification enhances his objectivity and audit quality.	Alsughayer (2021)
For an auditor to produce a quality result, the experience of objectivity should be of most important.	Onuora and Okegbe (2015)

3.1.5 Quality Assurance in Audit

The dependent variable is quality assurance in audits, In order to measure the variable under research, five (5) questions were revised (Onuora and Okegbe, 2015; Alsughayer, 2021).

Table 3.1.5 Quality Assurance in Audit's Questions

Questions	Sources
Quality assurance in audit improve the professional ethics.	Onuora and Okegbe (2015)
Quality assurance in audit enhances reliability of financial statement.	Onuora and Okegbe (2015)
Quality assurance in audit enhance the credibility and acceptance in audited accounts.	Onuora and Okegbe (2015)
More confidence is being attracted to the quality assurance in audited accounts.	Onuora and Okegbe (2015)
Auditor's compliance with the code of ethics results in a quality audit.	Alsughayer (2021)

3.2 Target Population

The researcher received a total of 123 usable responses in this research. The purposive sampling technique was used in this study. Purposive sampling involves choosing individuals who have specific qualities or backgrounds that are related to the research topic. This strategy is effective when researchers are looking for individuals who have particular characteristics (Heath, 2023). Aside from that, purposive sampling is a non-probability sampling technique. Unlike probability sampling, purposive sampling is a non-sampling method in which not all individuals in the population have the same chance to participate in the research. Simply put, not everyone is allowed to answer the questionnaire (Pace, 2021). This is because, in order to acquire reliable and useful results, only individuals aged 16 and above with an accounting background or knowledge are allowed to answer the questionnaire.

4.0 FINDINGS

This section defines the outcomes of the survey and the techniques used to analyze them. The sample size and results of the survey are reported. Data was collected from 213 respondents using Google Forms. The demographic data of the respondents were examined using descriptive analysis. The data were evaluated using IBM SPSS Statistics version 29. The findings of the data analysis are detailed in the sections that follow.

4.1 Normality Test

According to the table below, IG stands for Integrity, CF stands for Confidentiality, PB stands for Professional Behaviour, OB stands for Objectivity, and QA stands for Quality Assurance in Audits.

Table 4.1 normality testing

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
IG	.193	123	<.001	.826	123	<.001
CF	.152	123	<.001	.905	123	<.001
PB	.152	123	<.001	.888	123	<.001
OB	.158	123	<.001	.860	123	<.001
QA	.169	123	<.001	.890	123	<.001

a. Lilliefors Significance Correction

For continuous data, the test of normality is a key step in determining measures of central tendency and statistical approaches for data analysis (Gupta et al., 2019). The purpose of the normality test is to determine whether the regression model, dependent variable, and independent variable all have a normal distribution (Indria & Wakidin, 2018). The primary methods for determining normality include the Kolmogorov-Smirnov (K-S) test, the Anderson-Darling test, the Lilliefors corrected K-S test, the D'Agostino skewness test, the Shapiro-Wilk test, the Anscombe-Glynn kurtosis test, the Cramer-von Mises test, and the D'Agostino-Pearson omnibus test (Ghasemi & Zahediasl, 2012).

The Kolmogorov-Smirnov (K-S) and Shapiro-Wilk tests were used in Table 4.2 above. In terms of the Kolmogorov-Smirnov (K-S) test, it is a one-sample test that is used to assess the goodness of fit of a given set of data to a theoretical distribution (Berger and Zhou, 2014). The statistics, degrees of freedom (df), and significance level are the three (3) components of the K-S test. The researcher is only focused on the significance level as it is the probability of rejecting the null hypothesis when it is true. The most common significance levels are 0.05 and 0.01. However, as shown in Table 4.2, the significance levels for both the independent and dependent variables are <.001, which indicates that there is enough proof to reject the null hypothesis that the variable follows a normal distribution. Simply put, this means that the data is not distributed normally. The reason why the data is not distributed normally will be pointed out at the end of this part.

On the other hand, the Shapiro-Wilk test is based on the correlation between the data and the matching normal scores and has a higher accuracy than the K-S test (Gupta et al., 2019). Simply put, the Shapiro-Wilk test determines whether a sample fits a normal distribution. Similar to Kolmogorov-Smirnov, the Shapiro-Wilk also has three (3) components: statistics, degrees of freedom (df), and significance level. The researcher only looks at the significance level among these three (3) elements.

According to Table 4.2, all of the significance levels for the independent and dependent variables are $<.001$, indicating that the data departs significantly from a normal distribution. The reason why the data departs significantly from a normal distribution might be due to the types of variables that cannot be transformed into normality, such as discrete variables with only a limited number of possible outcomes, particularly category or discrete variables like education level (Box and Cox, 1964). However, because the questionnaire in this study included the education level, the result from this questionnaire was not turned into normality.

4.2 Correlation Matrix

According to the table below, IG stands for Integrity, CF stands for Confidentiality, PB stands for Professional Behaviour, OB stands for Objectivity, and QA stands for Quality Assurance in Audits.

Table 4.2 correlations matrix

		Correlations				
		IG	CF	PB	OB	QA
IG	Pearson Correlation	1	.441**	.492**	.446**	.402**
	Sig. (2-tailed)		$<.001$	$<.001$	$<.001$	$<.001$
	N	123	123	123	123	123
CF	Pearson Correlation	.441**	1	.441**	.381**	.330**
	Sig. (2-tailed)	$<.001$		$<.001$	$<.001$	$<.001$
	N	123	123	123	123	123
PB	Pearson Correlation	.492**	.441**	1	.531**	.578**
	Sig. (2-tailed)	$<.001$	$<.001$		$<.001$	$<.001$
	N	123	123	123	123	123
OB	Pearson Correlation	.446**	.381**	.531**	1	.670**
	Sig. (2-tailed)	$<.001$	$<.001$	$<.001$		$<.001$
	N	123	123	123	123	123
QA	Pearson Correlation	.402**	.330**	.578**	.670**	1
	Sig. (2-tailed)	$<.001$	$<.001$	$<.001$	$<.001$	
	N	123	123	123	123	123

** Correlation is significant at the 0.01 level (2-tailed).

Correlation is a measure of the relationship between two variables that is used to represent the direction and degree of the linear relationship between two variables (Senthilnathan, 2019). A correlation matrix is made up of three (3) elements: the Pearson correlation, the two-tailed p-value (Sig. 2-tailed), and the total number of respondents (N).

Pearson correlation is a set of values that measure the degree and direction of the linear relationship between two variables. The correlation coefficient can vary between -1 and +1. A perfect negative correlation is represented by -1, while a perfect positive correlation is represented by +1, indicating that the value of one variable may be completely

influenced by the other variable. A correlation of 0 shows that there is no relationship between the two variables. Notably, a variable that has a relationship with itself has a correlation coefficient of 1 (Zach, 2020). According to Table 4.5, the IG (Integrity) has a solid number of 1. The correlation with CF (Confidentiality) is .441, with PB (Professional Behaviour) is .492, with OB (Objectivity) is .446, and with QA (Quality Assurance in Audits) is .402. Since all the numbers are positive, this means that there is a positive correlation between these two variables. A high correlation indicates a strong relationship and strength between the two variables; a low correlation indicates a weak relationship and strength between the two variables (Senthilnathan, 2019). The correlation coefficients of the other variables can be found in Table 4.5

In the case of a two-tailed p-value (Sig. 2-tailed), it is the p-value linked to the correlation. Simply put, it tells the user whether two variables are statistically correlated (if $p < 0.05$). As can be seen in Table 4.5 above, all the two-tailed p-values (Sig. 2-tailed) are $<.001$, which is less than .05; this means that there is a statistically significant correlation between the two variables. In other words, a statistically significant correlation means that the correlation is strong enough to show that there is a true relationship between the variables being studied (Zach, 2020).

4.3 Regression Analysis

According to the table below, IG stands for Integrity, CF stands for Confidentiality, PB stands for Professional Behaviour, OB stands for Objectivity, and QA stands for Quality Assurance in Audits.

Table 4.6 Beta Coefficient Summary Model

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	.725	.389		1.863
	IG	.038	.082	.037	.642
	CF	-.007	.078	-.007	.929
	PB	.314	.086	.298	3.633
	OB	.483	.076	.498	6.336

a. Dependent Variable: QA

Regression analysis is a set of statistical methods for estimating relationships between one or more independent variables and a dependent variable. It can also be used to measure the strength of the relationship between variables and to determine their future relationship (Taylor, 2022). Table 4.6 has five (5) columns: the model, unstandardized coefficients, standardised coefficients, t-value (t), and two-tailed p-value (Sig.).

In terms of the model column, it is the independent variable, which is integrity, confidentiality, professional behaviour, and objectivity. Whereas the column of unstandardised coefficients, it consists of two (2) elements which are B and standard error. These two elements are called unstandardised coefficients because they are measured in natural units. The numbers in column B represent the relationship between the independent variable and the dependent variable. A positive value of B means that the relationship is positive; a negative value of B means that the relationship is negative. On the other hand, the standard error is used to test whether the parameter is significantly different from 0, by dividing the parameter estimate by the standard error to obtain a t-value (ULCA, 2021). In terms of the standardized coefficients column, it consists of only one (1) element, which is the Beta. The Beta acts very similarly to the correlation coefficient. It ranges from 0 to 1 or 0 to -1, depending on the direction of the relationship. The closer the value is to 1 or -1, the stronger the relationship is. In addition, to support the hypothesis of this research, the Beta value must be positive; a negative Beta value means that the hypothesis of this research is not accepted. With the Beta, the user can compare variables to determine which independent variables had the strongest relationship with the dependent variable.

In terms of the t-value (t) and the two-tailed p-value (Sig.) columns, the t-value (t) is used to test the statistic that was calculated for the independent variable. It is then used to calculate the two-tailed p-value (Sig.). The two-tailed

p-value (Sig.) indicates whether the independent variable significantly affects the dependent variable. Generally, if the two-tailed p-value (Sig.) is below .05, it means that the value is considered significant and the hypothesis is supported; if the two-tailed p-value (Sig.) is above .05, it means that the hypothesis is rejected (Indria & Wakidin, 2018).

Based on Table 4.6 above, the main elements the researcher will focus on are the Standardized Coefficient Beta, t-value (t), and two-tailed p-value (Sig.). Simply put, this part will focus only on the last three (3) columns. This is because to determine whether the hypothesis of this paper is supported or rejected, these three (3) elements will be used to prove the hypothesis. In order to know whether the hypothesis in this study is supported, several requirements need to be fulfilled. Firstly, the Standardized Coefficient Beta must be positive. Secondly, the t-value (t) must be more than 1.96, and lastly, the two-tailed p-value (Sig.) must be less than 0.05. Based on these requirements, it can be seen that only two (2) independent variables meet the requirements, which are Professional Behaviour and Objectivity. The t-value (t) for Professional Behaviour is 3.633 with a two-tailed p-value (Sig.) of < .001. The t-value (t) for Objectivity is 6.336 with a two-tailed p-value (Sig.) of < 0.001, which means that the hypothesis for these two (2) independent variables is accepted.

5.0 Discussion and Conclusion

After the previous chapter's analysis is completed, this section will explain in detail the discussion of findings in order to determine whether the hypothesis created in the previous section's conceptual framework is supported or rejected. In addition, this section will discuss the theoretical and practical implications, limitations of this research, and future research directions. In the end, the researcher will draw a conclusion to this whole research and make some recommendations.

5.1 Discussion of Findings

Hypothesis 1: *Integrity has a positive and significant impact on quality assurance in audits in Malaysia. (REJECTED)*

The Beta value, collected from the standardised coefficient, indicates whether the independent variables have a positive or negative effect on the dependent variable. In addition, the accepted rule for an independent variable to be significant is that the t-value (t) must be more than 1.96 and the two-tailed p-value (Sig.) must be $< .05$. According to Table 4.6, it can be seen that the Beta value of "Integrity" is positive .037, which means that it has a positive effect on the dependent variable. However, the t-value (t) is .466 and the two-tailed p-value (Sig.) is .642, which indicates that both values do not meet the requirements of the accepted rules. Although there is a positive effect on the dependent variables, however, for the hypothesis to be accepted, three (3) requirements must be met, which are the Beta value must be positive, the t value (t) must be greater than 1.96 and the two-tailed p-value (Sig.) must be < 0.05 . As a result, it can be seen that Integrity has a positive but does not have a significant impact on quality assurance in audits in Malaysia.

According to the results in Table 4.6, Hypothesis 1 is rejected. Based on the results of this research, it is possible to conclude that in Malaysia, quality assurance in audits can still be maintained in the absence of auditors' or accountants' Integrity. The result of this Integrity differs from the previous research (Alsughayer, 2021; Octaviani, Jaswadi & Ekasari, 2020; Onuora & Okegbe, 2015). According to previous studies, Integrity has a positive and significant impact on audit quality assurance. Hypothesis 1 may have been rejected due to respondents believing that without Integrity, standards and procedures would be sufficient to ensure quality assurance in audits. Furthermore, respondents may lack knowledge and awareness regarding how Integrity affects the overall quality assurance of audits, leading them to think that

Integrity is not important in audit quality.

H2: *Confidentiality has a positive and significant impact on quality assurance in audits in Malaysia. (REJECTED)*

From Table 4.6 above, it can be seen that the Beta value of Confidentiality is negative .007 which means that there is a negative impact on the dependent variable. In addition, the t-value (t) of Confidentiality is also negative .089; the two-tailed p-value (Sig.) is .929, indicating that neither value meets the accepted rules. As a result, Hypothesis 2 is rejected, implying that Confidentiality has a negative and non-significant impact on quality assurance in audits in Malaysia. This shows that greater Confidentiality cannot significantly improve the quality assurance in audits in Malaysia.

Hypothesis 2 could have been rejected because respondents place more emphasis on other characteristics such as auditors' and accountants' Professional Behaviour and Objectivity, considering that these qualities play a more essential role in audit quality assurance than Confidentiality. The result of Confidentiality in this research is the same as the prior study (Octaviani, Jaswadi, and Ekasari, 2020) which stated that Confidentiality has a negative and does not have a significant impact on quality assurance in audits.

H3: *Professional behaviour has a positive and significant impact on quality assurance in audits in Malaysia. (SUPPORTED)*

According to Table 4.6, Professional Behaviour has the second-highest Beta value of .298, which means that there is a positive effect on the dependent variable. In addition, Professional Behaviour has a t-value (t) of 3.633, and a two-tailed p-value (Sig.) of $< .001$, which indicates that both values are under the accepted rules. This result indicates that a majority of the participants recognize the importance of Professional Behaviour in audit quality assurance in Malaysia.

Being a professional is essential to becoming an auditor or accountant. The auditor and accountant

need to be prepared with the appropriate abilities and expertise to carry out the audit tasks in order to generate a high-quality audit report. The participants believe that training programs and continual improvement for auditors, typically result in a greater understanding of auditing regulations and producers, which are the most significant factors influencing audit quality assurance (Alsughayer, 2021). From the empirical results, it can be concluded that the higher the Professional Behaviour of auditors, the higher the audit quality assurance.

The results of this research on Professional Behaviour are consistent with the results of earlier studies (Octaviani, Jaswadi, & Ekasari, 2020; Yulianti et al., 2022), which found that Professional Behaviour has a positive and significant impact on quality assurance in audits.

H4: *Objectivity has a positive and significant impact on quality assurance in audits in Malaysia. (SUPPORTED)*

As shown in Table 4.6, Objectivity has the highest Beta value of .498, which means that Objectivity has a strong positive impact on the dependent variable. In addition, the t-value (t) of Objectivity is 6.336; the two-tailed p-value (Sig.) is <.001, which implies that objectivity is statistically significant. This result indicates that most of the respondents recognized the importance and significant positive impact of Objectivity on quality assurance in audits. Therefore, Hypothesis 4 is supported, that Objectivity has a positive and significant impact on quality assurance in audits in Malaysia.

The results of the research showed the positive impact of Objectivity on quality assurance in audits. Being objective towards clients and avoiding conflicts of interest is a requirement placed on all auditors and accountants; it is an indication that they fulfil their professional obligations. However, if the auditor continues to have conflicting interests with the customer or is not conducting the investigation objectively, it will be challenging to get high-

quality audit outcomes. A belief that adds value to auditing services is Objectivity. Objectivity is one quality that sets the accounting profession apart from other professions (Effendi et al., 2020). The result of this Objectivity is consistent with earlier research (Effendi et al., 2020), which found that Objectivity has a positive and significant impact on quality assurance in audits.

Table 5.1 Summary of Hypothesis

Questions	Beta	t-value (t)	Two-tailed p-value (Sig.)	Result
Hypothesis 1: Integrity has a positive and significant impact on quality assurance in audits in Malaysia.	.037	.466	.642	Rejected
Hypothesis 2: Confidentiality has a positive and significant impact on quality assurance in audits in Malaysia	-.007	-.089	.929	Rejected
Hypothesis 3: Professional behaviour has a positive and significant impact on quality assurance in audits in Malaysia.	.298	3.633	<.001	Supported
Hypothesis 4: Objectivity has a positive and significant impact on quality assurance in audits in Malaysia.	.498	6.336	<.001	Supported

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The Bibliometric Analysis on Social Impact Measurement and Maqasid Al - Shariah Parameter for Islamic Microfinance

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ABSTRACT

The purpose of this study is to quantify scientific production by conducting a bibliometric analysis of articles on Islamic microfinance, with an emphasis on social impact measurement and maqasid al-Shariah, that are available on Scopus. By thoroughly examining research development in this topic, the report assesses several aspects of the scientific landscape, including prevalent research patterns, leading authors, and highly cited publications. This analysis aims to provide insights into the evolution and trends in Islamic microfinance research, particularly its alignment with social impact aims and maqasid al-Shariah principles. This study employs a bibliometric technique to investigate the convergence of Islamic microfinance, social impact measurement, and maqasid al-Shariah. The screening process was conducted on January 27, 2024. A wide range of keywords and search terms were used to explore titles, abstracts, and keywords in Scopus, a well-known peer-reviewed literature database. The analysis covers the period from 2011 to January 2024 and includes 61 papers available online. The analysis found that the number of publications has consistently increased over time, reflecting the academic community's rising interest and awareness of Islamic microfinance, particularly in terms of social impact measurement and maqasid al-Shariah. The findings highlight the growing academic attention to Islamic microfinance and its integration with social impact goals and maqasid al-Shariah principles. This trend underscores the significance of aligning financial practices with ethical and social objectives in the context of Islamic finance.

Keyword (s): Bibliometric analysis, Islamic microfinance, maqasid al-Shariah, social impact measurement,

INTRODUCTION

Islamic microfinance is an involved and subtle combination of Islamic principles with microfinance mechanics, a paradigm that fundamentally challenges and redefines traditional financial conventions (Hassan et al., 2021). At its foundation, microfinance is based on the provision of small-scale financial assistance to persons in lower income groups, frequently without the rigorous collateral requirements imposed by regular banking institutions. This strategy has received appreciation for its ability

to alleviate poverty and promote entrepreneurial enterprises in economically marginalized communities especially to the Muslim community. Islamic microfinance differs from conventional microfinance in that it adheres to Sharia principles, primarily the prohibition of usury or exploitative interest on loans (riba), which is deeply rooted in Islamic tenets that advocate for equity, justice, and the avoidance of exploitation, particularly of the economically vulnerable (Azmi and Thaker, 2020). Conventional microfinance, on the other hand, is center on interest-based loans, making it difficult for devout Muslims to obtain financial services

while adhering to their religious convictions (Mia, 2023). The prominence of interest-based contracts in traditional microfinance goes against Islamic values and principles, as Islamic sacred texts like the Quran and Sunnah specifically condemn and forbid the practice of charging interest (Begum et al., 2019).

Evidently, the tremendous growth of Islamic microfinance demonstrates the industry's increasing reach and significance. In Malaysia, there are continuous endeavours to expand and sustain Islamic microfinance outreach. The national budget has recently been boosted to assist with the support of these projects. For example, in 2021, the budgets of TEKUN and numerous other institutes were boosted to RM510 million from RM300 million the previous year (Abd Wahab et al., 2023). Meanwhile, with ongoing budget support, the total funding available through AIM reached RM2.7 billion in 2018 (Kassim & Hassan, 2018). Furthermore, the Islamic microfinance plan exempts financing of up to RM50,000 from stamp duty in order to lower operational costs (Rahman et al., 2015). Furthermore, BNM's Financial Sector Blueprint 2022-2026 seeks to prioritise social financing within the Islamic financial ecosystem (BNM, 2022). According to the World Bank (2023), iTEKAD's social finance mobilised in 2022 climbed to RM9.8 million from RM0.8 million in 2021, supporting over 3,000 microentrepreneurs by May 2023. In August 2023, Prime Minister and Minister of Finance Dato' Seri Anwar Ibrahim increased the Ministry of Finance's iTEKAD fund allocation from RM4 million to RM10 million in 2023 and RM25 million in 2024 to support the government's MADANI policy to eliminate hardcore poverty and close the income gap.

Malaysia has experienced tremendous expansion in Islamic microfinance, with national budget expenditures increasing dramatically, indicating a committed policy to promote the sector's growth and sustainability. These developments reflect a concerted effort across many regions to broaden the reach and social

impact of Islamic microfinance, demonstrating its growing importance in achieving financial inclusion and socioeconomic development. Given the wide range of uses for Islamic microfinance, monitoring its social impact is vital to ensuring that these initiatives provide the desired social and economic outcomes. The World Bank's 2023 report "Tracking Progress: Impact Monitoring of Social Finance" stresses the growing need for robust effect monitoring frameworks in the social finance sector.

Islamic microfinance is fundamentally congruent with the objective of maqasid al-Shariah, which attempts to improve social welfare, increase income, and minimise harm and destruction (Alkhan & Hassan, 2021). Islamic microfinance also enhances the dignity and livelihood (nafs) of poor communities by promoting financial inclusion, good financial practices, and long-term economic prosperity (Hotman et al., 2024). Furthermore, the government's commitment to alleviating poverty and reducing economic disparities through prudent budget increases and policy measures emphasises wealth preservation (mal) and social justice (adl), both of which are critical to maqasid al-Shariah. The subsequent growth and sustainability of Islamic microfinance, which is supported by rigorous social impact assessments and aligned with maqasid al-Shariah, demonstrate a comprehensive approach to socioeconomic development and financial inclusion that reflects the true spirit and goals of Islamic finance.

Research Objectives and Research Significance

This study uses bibliometric analysis to investigate the research landscape on social impact measurement and maqasid al-Shariah in Islamic microfinance. The primary goal is to quantify scholarly output by carefully analysing all relevant papers from the Scopus database on this issue. Bibliometric analysis was chosen for its ability to track scientific trends and assess the impact of various research endeavours. It offers a quantitative viewpoint on scientific communication. Furthermore, this approach

aids in the identification of prevalent themes in the existing literature as well as the outlining of possible research fields. Its specific goal is to improve understanding and practice of social impact measurement in Islamic microfinance, guided by the maqasid al-Shariah principles. This method not only tracks the evolution of the discipline, but it also helps to identify areas that require additional scholarly attention and practical involvement.

Materials and methods

Scientometrics is a field of study that focuses on the statistical and numerical analysis of scientific inquiry, innovation, and technology. Bibliometrics is a subfield of scientometrics that focuses on the utilizes statistical methods to analyze various sorts of publications such as books, articles, and other types of scholarly literature (Biancone et.al., 2020). Researchers frequently rely on this subfield to acquire a deeper knowledge of the discipline of scientometrics and its social impact on research field. Researchers have the ability to recognize significant tendencies, patterns, and links within the scientific community through the utilization of bibliometric analysis. Following the four guidelines laid out by Kumar et al. (2021), we conduct our searches in the Scopus database. Database searching, academic screening, language screening, and topic screening are all part of the process.

On January 27, 2024, a screening process was established into place to ensure a precise and comprehensive investigation could be performed. The Scopus database, which is well-known for its comprehensive coverage of scientific literature, was chosen to serve as the primary source for obtaining scientific contributions that are pertinent to the topic at hand. Searching for specific keywords linked to the junction of Islamic finance ideas (such as "impact," "social," "maqasid," etc.) with the notions of Islamic microfinance was a part of the screening process. The selected keywords were then coupled with logical operators to produce a

search that was as comprehensive as possible, taking into account any potential combinations and variations of the terms. The screening attempted to collect a wide variety of publications that investigate the junction of Islamic microfinance by using a number of different keywords.

The keywords code are: (TITLE-ABS-KEY ("Islamic microfinance" OR " Islamic micro-finance") AND TITLE-ABS-KEY (social OR maqasid OR shariah OR syariah OR islamic OR al-shariah OR al-syariah) AND TITLE-ABS-KEY (impact))

The search resulted to the identification of 61 scientific contributions that satisfied the inclusion criteria, and these were found as a result of the search. These contributions constitute an extensive amount of research material that will be published between the years 2011 until 2023, and they offer insightful knowledge on the subject matter during the course of the previous decade. In addition, it is essential to consider that the years chosen were determined based on the number of articles that were available in the Scopus database during that time period, and that a feasible time frame for Islamic microfinance is between the years 2011 and 2023. Hence, researchers are able to guarantee a procedure that is rigorous and impartial when it comes to discovering relevant scientific material if they use the systematic screening methodology. This strategy improves the reliability and validity of the findings, which enables researchers to arrive at more accurate conclusions and contribute to a greater overall knowledge and comprehension of the subject area.

The Scopus database is a large and diverse collection of scholarly literature that covers a wide range of fields of study, making it a valuable resource for researchers who need to access information from multiple disciplines. According to Vijayan et al., (2022), Scopus is extremely effective for information systems researchers who need to analyze the data with the latest research in their field. Furthermore, according to Vijayan

et al., (2022), Scopus includes papers that have been indexed and ranked by both the Institute for Scientific Information and Scopus. This means that the database is a trustworthy source of high-quality research that has been acknowledged and cited by other scholars. As a result, the study's authors decided to use the Scopus database to ensure that they had access to the most relevant and credible information for their research.

The various procedures followed to investigate the literate subject of this bibliometric analysis are summarized in Table 1. Bibliometric is used for the bibliometric analysis (Dervis, 2019). Analysis of quotations and citations, for instance, can be used as part of a more comprehensive bibliometric or network study to reveal how this field of knowledge is organized. Dervis (2019) also stated that by using bibliometric tools, we were able to analyze the network and pinpoint both well-established and developing research foci. Importing bibliographic data from a variety of sources is an easy with Bibliometric, a R package for thorough quantitative research in scientometrics and bibliometrics (including Scopus). Coupling, scientific collaboration, and co-word analyses are also evaluated alongside co-citation. The statistical work was performed in R-studio.

Table 1. The summary of bibliometric analysis based on SCOPUS

Source	SCOPUS	No. of articles
Time Period	All years	
Keywords	(TITLE-ABS-KEY ("Islamic microfinance" OR " Islamic micro-finance") AND TITLE-ABS-KEY (social OR maqasid OR syariah OR syariah OR islamic OR al-shariah OR al-syariah) AND TITLE-ABS-KEY (impact))	
Document type	Total Contributions	61
	Articles	45
	Book Chapters	6
	Book	4
	Conference paper	5
	Review	1
Language	English	
Source type	Journal	

FINDINGS

Subsequently, we discovered 61 documents. The keywords used: (TITLE-ABS-KEY ("Islamic microfinance" OR " Islamic micro-finance") AND TITLE-ABS-KEY (social OR maqasid OR syariah OR syariah OR islamic OR al-shariah OR

al-syariah) AND TITLE-ABS-KEY (impact)). The keywords used were carefully chosen to provide a thorough grasp of the study subject under examination, with a particular emphasis on publications in high-quality journals. The goal was to capture a wide range of relevant studies and broaden the general understanding of the topic by employing a comprehensive set of keywords. Figure 1 illustrates the number of publications from 2011 to 2023 to analyze the trends in Islamic microfinance with a focus on social impact measurement and maqasid al-Shariah publications over time.

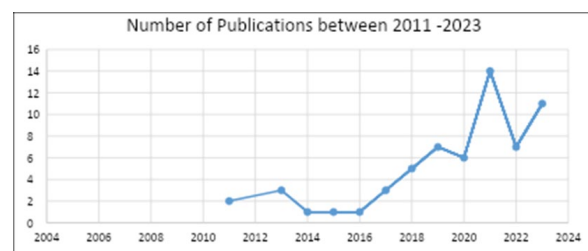


Figure 1. Number of publications between years 2011–2023

The graph you provided traces the trajectory of publications from 2011 to 2023. In the initial years (2011-2014), the field seemed to be emerging, with a modest number of publications that displayed some fluctuation, suggesting a period of early development with researchers exploring this niche area. A noticeable uptrend began in 2015, indicating a burgeoning interest in Islamic microfinance with a focus on social impact measurement, possibly due to increased academic engagement and potential financial or economic shifts that favored research in alternative finance. This upward trend continued through 2019, underscoring a growing academic and perhaps practical recognition of Islamic microfinance with a focus on social impact measurement. However, in 2020, there was an unexpected dip in the number of publications. This decline could reflect a range of factors such as economic conditions impacting research funding, shifts in scholarly

focus, or even delays in the publication pipeline. The subsequent years, particularly 2020 and 2022, saw a significant rise in publications, with 2021 marking the zenith. This surge might be attributed to the global financial climate, which often prompts a pivot towards alternative and ethical financial systems like Islamic microfinance during times of crisis. By 2022, there's a visible decrease from the previous year's peak, which may suggest a period of consolidation within the field after a phase of rapid growth or a diversification into new research sub-domains. The overall upward trajectory, notwithstanding the fluctuations, reflects a strong and sustained interest in Islamic microfinance over the years, pointing to its increasing significance and potential maturity as a research area.

Table 2 in the article serves as a key resource for those researching Islamic microfinance with a focus on social impact measurement. It ranks a select group of journals by their contribution to the field, indicated by the number of articles each has published. This ranking is particularly beneficial for scholars, offering guidance on where to find the most significant and relevant information. The table highlights the leading journals in this area, with the International Journal of Islamic and Middle Eastern Finance and Management featuring 6 articles, a reflection of its substantial role in advancing research and discussion. The Journal of Islamic Accounting and Business Research, with 3 articles, demonstrates its commitment to exploring the financial aspects within the Islamic context. Al Shajarah's inclusion of 2 articles showcases its focus on integrating Islamic perspectives into broader scholarly discourse. Table 2 is indispensable for anyone delving into Islamic microfinance, providing a clear overview of where key discussions and developments are taking place.

table 2 The list of journals, which published most articles

Name of the Journal	No. of articles
International Journal of Islamic and Middle Eastern Finance and Management	6
Journal of Islamic Accounting and Business Research	3
Al Shajarah	2
International Journal of Advanced and Applied Sciences	2
International Journal of Business and Society	2
International Journal of Ethics and Systems	2
Ibra International Journal of Islamic Finance	2
Journal Of Islamic Marketing	2
Lecture Notes in Networks and Systems	2
Middle East Journal of Scientific Research	2
Academy Of Strategic Management Journal	1
Asian Journal of Accounting Research	1
Asian Social Science	1
Australian Journal of Basic and Applied Sciences	1
Borsa Istanbul Review	1
Contributions To Management Science	1
Economy of Regions	1
Estudios De Economia Aplicada	1
Financial Innovation	1
Gadjah Mada International Journal of Business	1
International Journal of Advanced Science and Technology	1
International Journal of Business and Emerging Markets	1
International Journal of Emerging Markets	1
International Journal of Organizational Analysis	1
International Journal of Social Economics	1
Islamic Quarterly	1
Islamic Studies	1
Journal of Creating Value	1
Journal of Economic Cooperation and Development	1
Law And Development Review	1
Matice Web of Conferences	1
Pacific Basin Finance Journal	1
Pakistan Journal of Commerce and Social Science	1
Qualitative Research in Financial Markets	1
Scientific Annals of Economics and Business	1

Table 3 presents a concise overview of the four leading journals that have significantly contributed to the literature on Islamic microfinance with a focus on social impact measurement. The International Journal of Islamic and Middle Eastern Finance and Management, starting in 2018, has been a pioneer in blending Islamic finance principles with modern management practices, addressing the socio-economic impacts of these financial systems. Since 2021, the Journal of Islamic Accounting and Business Research has provided insights into the accounting practices and business strategies within Islamic finance, contributing to understanding its social implications. Al Shajarah, beginning in 2017, has broadened the scope by integrating Islamic perspectives into a wider scholarly discourse, examining the social impact of Islamic finance in various cultural and economic contexts. Lastly, the International Journal of Advanced and Applied Sciences, joining the field in 2023, reflects the evolving nature of Islamic microfinance, focusing on innovative and applied research with a clear eye on social outcomes. This table is essential for researchers and practitioners in Islamic microfinance, offering a roadmap to

the most influential journals in the field and their contributions to understanding the social impact of Islamic finance.

Table 3. The top 4 journals published most articles (starting year of publish paper on Islamic microfinance with social impact measurement)

Name of the Journal	Start Year of Publish
International Journal of Islamic and Middle Eastern Finance and Management	2018
Journal of Islamic Accounting and Business Research	2021
Al Shajarah	2017
International Journal of Advanced and Applied Sciences	2023

This section highlights the leading contributors to the study of Islamic microfinance with an emphasis on gauging its social impact. Table 4 draws from the top ten most published authors, showcasing their number of publications alongside a metric known as the h-index. This metric is an important tool that reflects an author's productivity and the influence of their work through citations. It helps in recognizing the quality and importance of a researcher's contributions and facilitates comparisons between scholars based on their overall impact. In this arena, the h-index sheds light on the stature of authors within the domain of Islamic microfinance and its social implications. The table reveals that Hassan, M.K. stands out with the highest h-index of 4. When it comes to the volume of research, the leading five authors are Hassan, M.K. with 5 publications, followed by Kassim, S. with 4, and Adeyemi, A.A., Othman, A.H.A., and Rahman, R.A. each with 3 publications. These insights are vital as they illuminate the key voices and their scholarly influence in the realm of Islamic microfinance and its social impact assessment.

Table 4. The highest contributors in Islamic microfinance with a focus on social impact measurement (top 10 contributors)

Author	No. articles	h-index
Hassan, M.K.	5	4
Kassim, S.	4	3
Adeyemi, A.A.	3	3
Othman, A.H.A.	3	2
Rahman, R.A.	3	2
Waheed, K.	3	2
Ascaraya, A.	2	1
Bakar, N.A.	2	1
Bhuiyan, A.B.	2	2
Boujelbene, M.	2	2

This section delves into the academic institutions that are at the forefront of publishing articles on Islamic microfinance. Table 5 delineates the top ten institutions based on their scholarly output in this specialized field. Leading the chart is the International Islamic University Malaysia with a total of 9 articles, underscoring its position as a prominent center for Islamic finance education and research. Universiti Teknologi MARA follows with 7 publications, reflecting its strong research focus and contribution to advancing the understanding of Islamic microfinance. The University of New Orleans, with 5 publications, indicates its significant interdisciplinary research that includes Islamic financial principles. International Islamic University Malaysia's Institute of Islamic Banking and Finance is separately noted for its contribution of 5 articles, highlighting its specialized focus within the university on Islamic finance. Universiti Utara Malaysia, B.S. Abdur Rahman University, Universiti Brunei Darussalam, and University of Darussalam Gontor each contribute 3 publications, which points to their active roles in producing research in this niche area. Lastly, Institut Agama Islam Tazkia has published 2 articles, showing its emerging presence in the field. These results reflect the institutions' dedication to exploring Islamic microfinance, with a probable emphasis on social responsibility and ethical finance principles inherent to Islamic scholarship. The data indicates a growing academic interest in this area, with these institutions leading the discourse and potentially influencing practice and policy in Islamic finance globally.

Table 5. The top 10 number of articles by affiliations

Affiliation	Articles
International Islamic University Malaysia	9
Universiti Teknologi MARA	7
University of New Orleans	5
International Islamic University Malaysia, Institute of Islamic Banking and Finance	5
Universiti Utara Malaysia	3
B.S.Abdur Rahman University	3
Universiti Brunei Darussalam	3
University of Darussalam Gontor	3
Institut Agama Islam Tazkia	2

Table 6 provides a curated list of the top 10 most-referenced papers in the area of Islamic microfinance, ranked by the number of times they have been cited. This table offers a bibliometric evaluation, showcasing the works that have had significant scholarly influence as indicated by the frequency of citations. Each entry includes the authors, paper title, the year of publication, the journal it appeared in, and the total citations received. The column labeled 'TCP/Y' serves to give context to the citation count by factoring in the time since publication, giving a more equitable measure of an article's impact over time. The range of topics covered in these papers reflects the diverse ways in which Islamic principles are being incorporated into microfinance and their broader socio-economic impact. For example, the top-cited work by Fianto et al., (2018), which is published in a journal that spans across economic planning and sciences, investigates the balance between social goals and financial sustainability in Indonesian Islamic microfinance institutions. This study, along with others on the list, demonstrates the complex objectives of Islamic microfinance: to provide financial services in accordance with Islamic law while also pursuing social welfare and economic development. Such inclusion of articles in interdisciplinary journals points to a wide-ranging interest and applicability of Islamic microfinance beyond its core financial audience, highlighting its relevance in broader socio-economic planning and policy-making circles. This table is therefore invaluable not only for those

within the field of Islamic finance but also for stakeholders in related sectors who are looking to understand the influential research trends and their practical implications in the real world.

Table 6 Highly cited articles, descending order by number of citations

Author	TI	SO	TC	TCpY
Fianto, B. A., Gan, C., Hu, B., & Roudaki, J. (2018)	Equity financing and debt-based financing: Evidence from Islamic microfinance institutions in Indonesia	Pacific-Basin Finance Journal	45	6.43
Maulana, H., Razak, D. A., & Adeyemi, A. A. (2018)	Factors influencing behaviour to participate in Islamic microfinance	International Journal of Islamic and Middle Eastern Finance and Management	23	3.29
Alkhan, A. M., & Hassan, M. K. (2021)	Does Islamic microfinance serve maqasid al-shari'a?	Borsa Istanbul Review	18	4.50
Umar, U. H., Baiza, A. J., Haron, M. H. B., & Kabiru, S. H. (2022)	The potential of Islamic social finance to alleviate poverty in the era of COVID-19: the moderating effect of ethical orientation	International Journal of Islamic and Middle Eastern Finance and Management	16	5.33
Tamunmi, L., & Haji Besar, M. H. A. (2019)	Profitability vs Poverty alleviation: has banking logic influences Islamic microfinance institutions?	Asian Journal of Accounting Research	15	2.50
Shaikh, S. A. (2021)	Using Fintech in scaling up Islamic microfinance	Journal of Islamic Accounting and Business Research	14	3.50
Islam, M. S. (2021)	Role of Islamic microfinance in women's empowerment: evidence from rural development scheme of Islami bank Bangladesh limited	ISRA International Journal of Islamic Finance	14	2.80
Aliyu, S., Yusuf, R. M., & Naimi, N. (2017)	The role of moral transaction mode for sustainability of banking business: A proposed conceptual model for Islamic microfinance banks in Nigeria	International Journal of Social Economics	13	1.63
Wediawati, B., Effendi, N., Herwany, A., & Masyita, D. (2018)	Sustainability of Islamic microfinance in Indonesia: A holistic approach	Academy of Strategic Management Journal	13	1.86
Abul, B. B., Chanhuri, S., Abdul, G. I., & Baori, T. (2011)	Islamic microcredit is the way of alternative approach for eradicating poverty in Bangladesh: a review of Islami Bank Microcredit Scheme	Australian Journal of Basic and Applied Sciences	11	0.79

Figure 3 and Figure 4 represents the search trends based on the keywords analyzed. The bibliometric analysis elucidates the progression of Islamic microfinance within academia, revealing an initial period of minimal research activity, likely due to the nascent stage of the field and a general lack of awareness or scholarly interest in Islamic microfinance's role in fulfilling maqasid al-Shariah. As the literature expands post-2017, 'microfinance' emerges as a prevalent term, signifying the sector's increasing recognition as an instrument for achieving the Shariah's objectives of social and economic welfare. The focus on 'Malaysia' and 'Indonesia' in the research indicates the countries' leading positions in the field, which can be attributed to their substantial Muslim populations and innovative financial sectors, making them fertile grounds for the application and study of Islamic microfinance. Additionally, the rising incidence of 'sustainable development' alongside Islamic financial terms showcases an alignment of Islamic financial practices with the broader, globally acknowledged sustainable

development goals, reflecting an integration of ethical and economic objectives. This synthesis of terms from foundational concepts to more advanced and specific discussions mirror the maturation of Islamic microfinance as a field, which is increasingly seen as a means to address economic disparities while adhering to Islamic ethical standards, particularly in regions like Southeast Asia where there is a confluence of Islamic tradition and financial innovation.

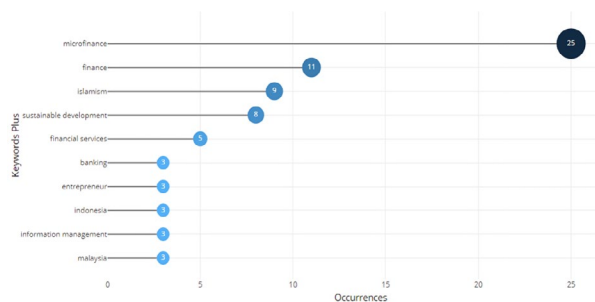


Figure 3. The trend topics and words' frequency over time

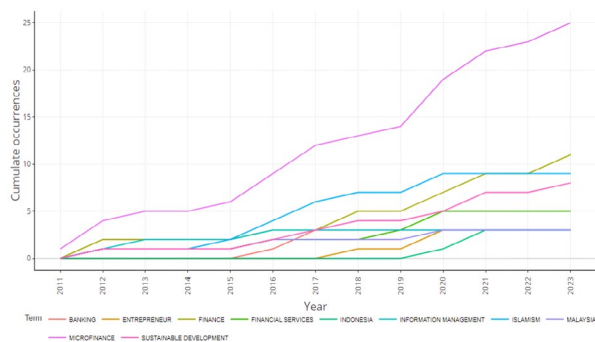


Figure 4. The trend topics and words' frequency over time

Figure 5 displays the thematic map of the bibliometric analysis. This thematic map thus provides a strategic overview of the research landscape, highlighting the central and developed topics that are driving the field, the foundational themes that hold potential for growth, and the niche areas that, while important, have a more limited

scope within the broader Islamic microfinance research domain. The thematic map in the newly provided figure categorizes the keywords into four quadrants based on their centrality and density within the research on Islamic microfinance, offering insights into the evolution and focus areas of the field. Centrality measures a theme's interconnectedness and influence within the research network, while density reflects the internal strength and maturity of the research on that theme. Keywords like 'microfinance,' 'Islamism,' and 'financial services' appear as motor themes, indicating their central and developed role in the literature. Their positioning suggests that these terms are not only well-established in the field but also pivotal to further research development, likely due to their direct relevance to Islamic microfinance and their potential to inform practice and policy.

In contrast, themes such as 'finance,' 'sustainable development,' and 'Indonesia' occupy a hybrid position, indicating their emerging or foundational nature in the field. These terms have a significant degree of centrality, showing their importance, yet their density suggests that the research is still developing, potentially offering new avenues for scholarly inquiry. On the periphery, 'financial institution,' 'information management,' and 'innovation' are categorized as emerging or declining themes. Their low centrality and density indicate that while these areas may be gaining traction or losing prominence, they are not yet fully integrated into the core Islamic microfinance discourse. Lastly, terms like 'economics,' 'financing,' and 'human' are identified as niche themes, characterized by high density but low centrality. This suggests that while there may be a well-developed body of research on these topics, they remain specialized and less influential in the broader context of Islamic microfinance.

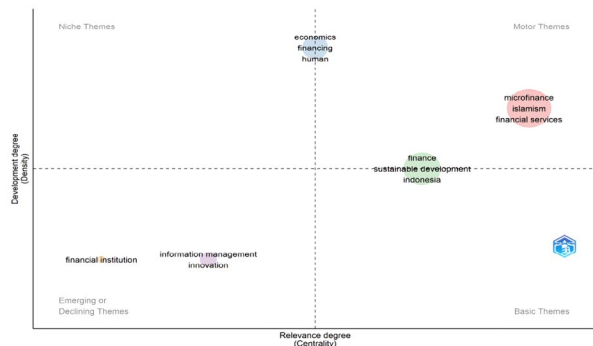


Figure 5. The thematic map

Figure 6 depicts the extent of Countries scientific production. This pattern of scientific production underlines the diverse yet interconnected nature of research in Islamic microfinance, with a blend of contributions from both Islamic-majority regions and global financial hubs. This confluence points to a robust and multidimensional scholarly dialogue, which is essential for the growth and innovation within the field of Islamic microfinance. The figure below and accompanying data table showcase the geographical distribution of scientific output in the realm of Islamic microfinance with a focus on social impact measurement. This distribution is pivotal as it reflects the extent and nature of the research collaboration networks across the globe. Predominantly, Malaysia stands out with the highest frequency of contributions, followed closely by Indonesia. This prominence can be attributed to the countries' strong Islamic finance industries and their significant Muslim populations, which drive the need and opportunity for extensive research in this field. Notably, the substantial contributions from the United States, despite it not being a Muslim-majority nation, highlight the global interest and academic recognition of Islamic microfinance's potential impact on financial inclusion and development.

Country Scientific Production

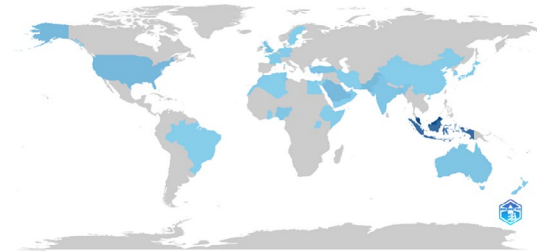


Figure 6. Countries scientific production

Table 6 provides information on the top 20 countries with the highest output. Based on the table, Malaysia has the highest number of contributions with 23 articles, followed by Indonesia with 18 articles, and the USA with 5 articles. This indicates that Malaysia and Indonesia are very active in producing research in the field of Islamic microfinance with a focus on social impact measurement. It's worth noting that these two countries have a significant Muslim population, and Islamic finance is a crucial part of their financial systems. On the other hand, the USA has a smaller Muslim population, but it has a long history of research excellence and innovation, and it also has a significant number of researchers and institutions interested in Islamic finance.

Table 6. Country papers production

Country	Output	Country	Output
Malaysia	23	Nigeria	2
Indonesia	18	Pakistan	2
United States	5	Turkey	2
Bahrain	3	United Kingdom	2
Bangladesh	3	Australia	1
Brunei Darussalam	3	Brazil	1
India	3	Ethiopia	1
Saudi Arabia	3	New Zealand	1
Tunisia	3	Somalia	1
Morocco	2	Undefined	2

DISCUSSIONS AND CONCLUSION

The bibliometric analysis on social impact measurement and maqasid al-Shariah parameters in Islamic microfinance reveals a growing academic interest in this field. From 2011 to 2023,

61 relevant publications were identified, showing a steady increase in research activity, particularly from 2015 onwards, with a peak in 2021. This trend underscores the rising recognition of the importance of integrating Islamic finance principles with social impact measurement. Key journals like the *International Journal of Islamic and Middle Eastern Finance and Management*, which leads with six articles, and other significant contributors such as the *Journal of Islamic Accounting and Business Research* and *Al Shajarah* highlight the diverse scholarly interest in the socio-economic impacts of Islamic microfinance.

Prominent researchers, including Hassan M.K. and Kassim S., have significantly contributed to this field, with Hassan M.K. having the highest h-index, indicating both productivity and impact. Institutions like the International Islamic University Malaysia (IIUM), which has the highest number of publications, play a crucial role as leading centers for research in Islamic finance. Other notable institutions such as Universiti Teknologi MARA and the University of New Orleans demonstrate the wide geographical spread of research efforts, indicating a global interest in Islamic microfinance. The study reveals substantial work on the social impact measurement of Islamic microfinance but also identifies gaps, particularly in the comprehensive integration of maqasid al-Shariah principles. Future research could explore how these principles can be operationalized to enhance the effectiveness and ethical grounding of Islamic microfinance practices. The bibliometric analysis, employing tools such as citation and co-word analysis, provides a quantitative perspective on scientific communication in this field, identifying key trends, influential authors, and potential research areas. This evolving research landscape highlights the growing academic engagement and paves the way for more targeted and impactful future studies.

The bibliometric analysis of social impact assessment and maqasid al-Shariah parameters in Islamic microfinance has unearthed significant

insights, reflecting a burgeoning interest in merging Islamic finance principles with social impact measurement. The growing body of literature, spearheaded by key journals and leading scholars, underscores a vibrant academic community dedicated to this field. However, the research also points to crucial gaps, particularly in the full integration of maqasid al-Shariah principles, which if addressed, could greatly enhance the ethical and social efficacy of Islamic microfinance.

Theoretically, this analysis enriches the academic dialogue by identifying these gaps and suggesting the need for frameworks that more thoroughly incorporate Islamic ethical principles. It proposes an expanded interdisciplinary approach that draws from Islamic finance, social sciences, and development studies to deepen the theoretical foundations of impact measurement within Islamic microfinance. This suggestion not only broadens the theoretical scope but also encourages a synthesis of diverse academic insights, which can lead to more robust and culturally sensitive methodologies.

Practically, the findings advocate for the development of models that are not just theoretically sound but also practically viable. By implementing maqasid al-Shariah principles more fully, Islamic microfinance can better address socioeconomic challenges, creating more impactful and ethically aligned financial solutions. The recommendation to broaden the geographical scope of research and include diverse case studies aims to ensure these models are adaptable and effective across different socioeconomic environments. This practical application is crucial for tailoring solutions that are responsive to the unique needs of various communities, thereby enhancing the real-world impact of Islamic microfinance.

In conclusion, building on these insights will allow future research to develop more effective and legitimate Islamic financial practices that adhere to the ideals of maqasid al-Shariah. This study sets the stage for a more comprehensive understanding of how Islamic microfinance can evolve to meet

both financial objectives and social imperatives, thus contributing significantly to both theoretical advancements and practical implementations in the field.

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