5th ICBTT 2021

PROCEEDING:
5TH INTERNATIONAL CONFERENCE BUSINESS, TOURISM AND TECHNOLOGY 2021 (5TH ICBTT 2021)

PROCEEDING:
5TH INTERNATIONAL CONFERENCE BUSINESS, TOURISM AND TECHNOLOGY 2021 (5TH ICBTT 2021)

GLOBAL ACADEMIC EXCELLENCE (M) SDN BHD
2021

Proceeding:
5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)

Date: 24-25 April 2021

eISSN: 2773-5729

5th ICBTT 2021

Published By:

GLOBAL ACADEMIC EXCELLENCE
(M) SDN BHD -1257579-U

Lot 1156 Tingkat 2 Kompeni Niaga LUTH
Jalan Dato Pati, 15000 Kota Bharu ,
Kelantan, MALAYSIA
Website: www.egax.org
Email: publication@egax.org

Contents

FACTORS INFLUENCING PERSONAL BANKRUPTCY AMONG YOUTH IN MALAYSIA

Suzana Hassan[1]
Muhamad Khodri Kholib Jati[2]
Nurul Huda Md Yatim[3]
Mohd Azlan Abd Majid[4]

[1]Faculty of Business and Management, Universiti Teknologi MARA, Johor, Malaysia, (E-mail: suzan218@uit.edu.my)
[2]Faculty of Business and Management, Universiti Teknologi MARA, Johor, Malaysia, (E-mail: khodri338@uitm.edu.my)
[3]Faculty of Information Management, Universiti Teknologi MARA, Johor, Malaysia, (E-mail: nurul082@uitm.edu.my)
[4]Faculty of Business and Management, Universiti Teknologi MARA, Rembau, Malaysia, (E-mail: mohda164@uitm.edu.my)

Abstract: *The objective of this paper is to explore the factors influencing personal bankruptcy among youth in Malaysia. This paper intended in creating more awareness and give more information to Malaysian about the important of personal insolvency is due to the increasing of personal insolvency cases from year to year especially 2016, 2017 and 2018 which involves 290,001, 300,958 and 303,415 cases. Some of Malaysian have issues in financial literacy and it will lead to grow in personal bankruptcy cases if there is less initiative to avoid it. Other than that, the objectives of this paper are to discover whether Non-Performing Loan, unemployment rate and per capita income affect the bankruptcy cases in Malaysia. This paper using secondary data analysis using time series data by yearly starting from 1985 until 2017 and it is consists of thirty three observations. The result showed Non-Performing Loan and per capita income are positively significant with personal bankruptcy while positively insignificant with unemployment rate.*

Keywords: *personal bankruptcy, non-performing loan, unemployment rate, per capita income*

Introduction

Personal bankruptcy or personal insolvency is common case that happens in every country. Bankruptcy is forced to file when a person has too many debts and he cannot pay within the time given by the creditors. As stated in Chee, Ying, Chyi, Siang, & Leong (2015), there are top five countries in worldwide that contribute higher cases in insolvency which are United States, United Kingdom, France, Germany and Japan. Even though, Malaysia is excluded above but the insolvency cases become worse from year to year (Malaysian Department of Insolvency, 2016). Besides that, at the end of 2013 stated Malaysian household debt to Gross Domestic Product (GDP) has risen to 86.6 percent compared to 2008 which is 60.4 percent and among household debt of Asian countries shows that South Korea 86 percent, Thailand 84 percent, Taiwan 82 percent, Singapore 72 percent, Hong Kong 62 percent, Philippine 35 percent, China 25 percent, Indonesia 16 percent and India 15 percent (Nizar & Abdul Karim, 2016).

According to Malaysian Department of Insolvency (2019) report, 60 peoples declare bankruptcy each day, most of them being young adults between the ages of 18 and 35 years old. That's why this paper need to be proceed further to carry out the determinants of personal bankruptcy. Based on past research stated that the unemployment rate become one of the reasons for personal bankruptcy cases are rising throughout of the year because when the individuals are not working there is no sources of income. When there are no sources of income, they cannot pay their debts on the agreed time with the creditors and that's why the personal bankruptcy cases are rising (Yew, 2017).

Other than that, Malaysians does not have enough knowledge in managing their financial literacy said (Murugiah, 2016). Therefore, this paper is intended to identify how the Non-Performing Loan (NPL), unemployment rate and per capita income affect the personal bankruptcy in Malaysia.

Literature Review

The researcher stated that personal bankruptcy at mostly countries become higher when there has a situation of economic shocks (Paul & Gripaios, 2010). According to Hooi Cheng, Kok Wei, Rajagopalan, & Abdul Hamid (2014) some of Malaysians difficult to know which one become priority for them to buy things and this will lead to personal bankruptcy. Mostly Malaysians bankrupt because hire-purchase of vehicles, personal loans, housing loans and business loans (Siaw Mien & Said, 2018). Other than that, the researcher analyses there are many factors that contributed higher personal bankruptcy in Malaysia which are NPL, less information about money management and financial information too (Selvanathan, 2016).

Some studies of individual filers indicate that a persons's financial health affects his or her chances of going bankrupt (Congressional Budget Office, 2000). Besides, Non-Performing Loan (NPL) is defined as the sum of borrowed money upon which the debtor has not made the scheduled payments for a specified period. (Hilmy, 2013). According to the Selvanathan, (2016), the borrower could not make any instalment payment within agreed period between borrower and creditor. Malaysian keep on make loans even though they realise that they do not have enough money to save until one day there is no money left to pay their debts on time. The total of personal bakruptcy due to NPL are 62,122 cases from year 2008 until 2012 (Malaysian Department of Insolvency, 2019) Most of previous researchers found that crucial reason for personal bankruptcy because of loans or instalment hire-purchase that lead to higher of NPL (Nizar & Abdul Karim, 2016).

Unemployment is defined the group of people who are jobless but they actively looking for the job opportunity out there. Besides that, unemployment in Spanish is significantly positive with personal insolvency because they are still maintaining their lifestyles standard even though they are unemployed person (Mohamad Azmin, Wan Zaidi, & Mohamad, 2019). According to Hilmy (2013), stated that default in payment happen because they are out of job and they will be having difficulty maintain in mortgage payment. When this issue happen continuously thus the personal insolvency cases will rise too. A high unemployment rate means that there is less income to gain, no salary and they will depend only on their emergency saving (Hammad Ahmad Khan, Abdullah, & Samsudin, 2016).

Different preview from other researcher stated that the there is a negatively relationship between unemployment rate and personal bankruptcy because the households will increasing their loans when they are jobless to buy necessities to survive such as settle current debts, foods and beverages (Ma'in, 2016).

According to S.F.Ho., Mohd Yusof, & Mainal (2016), the lower income group are most likely contributing to rise in personal bankruptcy cases compare to high income group. The researcher stated that in United State of America give out the same opinion that the lower income group will lead to bankruptcy cases because they are burden with responsibility to pay their debts (Hilmy, 2013). Sometimes the consumers having issue of fluctuation income because of inflation rate or unemployment rate among them (Rahman & Masih, 2015). A person who declared bankrupt need to separate certain percentage from his monthly salary to pay his outstanding debts and they are now more likely in loans compare with savings (Selvanathan, 2016).

Other than that, people with fewer earnings, fewer assets, fewer investment and fewer fixed assets are tend to have financial problem that lead to bankruptcy among them and households that have many sources of income do not have any issue to pay their debts on time and they will take any opportunity to invest in many ways (Siaw Mien & Said, 2018). Besides that, the researcher stated that mostly the lower income group have higher debts which are cause from credit card debts and student debts. Malaysians really love to spend even though they know that items are very expensive (Abdul Adzis, 2017).

The outlook of this paper is to investigate the personal bankruptcy among youth in Malaysia. The studies used secondary data and multiple regression model to study the relationship between the dependent variable and independent variables. These will be 33 observations of the study over the period year 1985 to year 2017 by yearly.

Proposed Framework

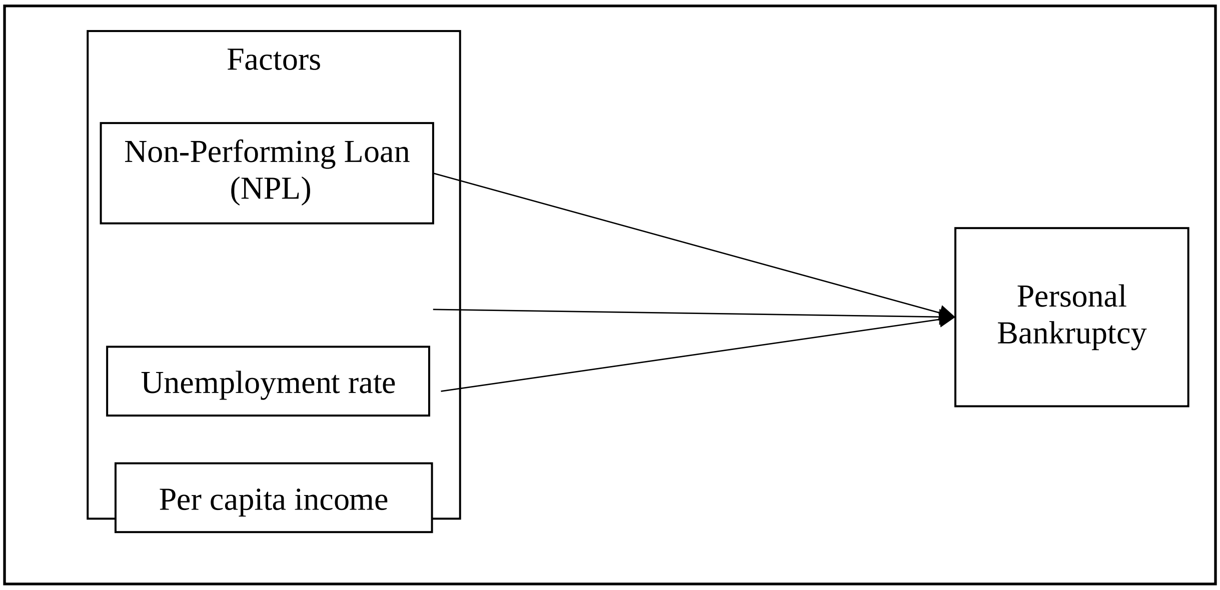


Figure 1: Framework for the Factors Personal Bankruptcy among youth in Malaysia

After considering all earlier empirical studies and literatures on the selected independent variables, figure 1 shows that there are three independent variables affect the dependent variable (personal bankruptcy) among youth in Malaysia. The three independent variables are Non-Performing Loan (NPL), unemployment rate, per capita income. This study has explored a set of different factors that influenced the personal bankruptcy by only focusing to young generation as compared to other study (Yew, 2017) that focused on the Malaysian household as a whole.

Findings

Table 1: Descriptive Analysis

	Bankruptcy	Non Performing Loan (NPL)	Unemployment Rate (UR)	Per Capita Income (PCI)
Mean	11589.15	410904.5	3.990909	5360.606
Median	11685.00	916563.0	3.425000	4160.000
Maximum	22351.00	916563.0	8.261000	11010.00
Minimum	2142.000	124800.0	2.445000	1860.000
Standard Deviation	5944.587	252628.8	1.652554	3009.541
Observation	33	33	33	33

Table 1 shows the summary of personal bankruptcy with its determinants which are NPL, unemployment rate, and per capita income. The most outstanding standard deviation is NPL which is 252628.8 with the maximum value of 916563.0.

Table 2: Multiple Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob
C	6866.08	3738.67	1.8365	0.0773
NPL	0.00520	0.00124	4.1845	0.0003
PCI	1.41652	0.21277	6.6574	0.0000
UR	39.8760	176.505	0.2259	0.8230
R-square = 0.965417				
Adjusted R-square = 0.959013				
F-statistics = 150.7478				

Table 2 indicates that personal bankruptcy is positively significant with NPL but positively insignificantly with UR. Meanwhile personal bankruptcy is positively significant with PCI as observed by Abdul Azis, (2017).

Discussion and Conclusion

The main function of this paper is to analyse whether the relationship between dependent variable and independent variable is positively significant or negatively significant. As mentioned before, the selected dependent variable is personal bankruptcy and independent variables are NPL, unemployment rate and per capita income.

The NPL showed positively significant with personal bankruptcy. This means that if the amount of NPL increases, the cases of personal bankruptcy will be rise too. The significant value of NPL is 0.0003 since the value is lower than 5 percent significant. This is showed positively significant between personal bankruptcy and NPL in agreement with (Selvanathan, 2016).

As the result showed positively significant because when the accumulated debts become higher, the people become hard to pay their bad debts within the agreed time and that's why the personal bankruptcy will be increasing too.

The per capita income revealed that it is positively significant with personal bankruptcy. This can be explained when the rise of per capita income, the personal bankruptcy is rise too. The significant value for PCI is 0.0000 since the value is below 5 percent significant level and it is showed that there is a significant relationship between personal bankruptcy and per capita income. As the result showed positively significant because Malaysians still must pay and to buy necessary things for them to survive even though their monthly income are less than their monthly expenses. This is resulted positively significant between personal bankruptcy and PCI as reported by (Abdul Adzis, 2017) and (Siaw Mien & Said, 2018). This is leads to a higher personal bankruptcy case in Malaysia.

The unemployment rate showed positively insignificant with personal bankruptcy. This means that if the unemployment rate increases, the personal bankruptcy will be increasing too. The result showed that the significant value of the unemployment rate is 0.8230 and it is more than 5 percent significant value. Therefore, there is an insignificant relationship between personal bankruptcy and unemployment rate. This is showed positively insignificant between personal bankruptcy and unemployment rate as stated in (Paul & Gripaios, 2010).

As the result showed positively insignificant because when the number of unemployed people is increasing, they have no sources of income for them to pay their monthly debts and this will lead to a higher personal bankruptcy in Malaysia.

Future Research

This paper can be used to forecast the main reason for personal bankruptcy that happens in Malaysia in the future. Especially the government can take many actions to reduce bankruptcy among Malaysians (Ma'in, 2016). Other than that, non-governmental organization (NGO)s like The Credit Counselling and Debt Management Agency (AKPK) is an agency set up by Bank Negara Malaysia in April 2006. This is the way for NGOs to help solvent individuals especially in manage their financial such as financial education, financial counselling, and debt management programme. They should be organized more programme to aware of this problem and to reduce the personal insolvency cases as soon as possible.

Additional, financial institutions or banking industries also take initiative in order to lower the issue of personal bankruptcy in Malaysia (Hilmy, 2013). The financial institution can tighten the terms and conditions for borrower such as the borrowers must give one-year payslip instead of six months. It is to prove that the borrower is confirmed can make their loan payment monthly as per agreed on time.

References

Adzis, A. A., Bakar, J. A., & Shahar, H. K. (2017). Factors influencing young adults' debt in Malaysia. *Journal of Business and Retail Management Research*, *12*(1).

Ahmad Khan, H. H., Abdullah, H., & Samsudin, S. (2016). Modelling the determinants of Malaysian household debt. *International Journal of Economics and Financial Issues*, *6*(4), 1468-1473.

Azmin, N. A. M., Zaidi, W. N. W., & Mohamad, Z. (2019). The Determinants that Influence Household Debt Case in Malaysia. *KnE Social Sciences*, 1215-1226.

Bishop, P., & Gripaios, P. (2010). Personal insolvency in England and Wales: A spatial analysis. *Urban Studies*, *47*(8), 1687-1702.

Catherine, S. F. H., Yusof, J. M., & Mainal, S. A. (2016). Household debt, macroeconomic fundamentals and household characteristics in Asian developed and developing countries. *Social Sciences (Pakistan)*, *11*(18), 4358-4362.

Cheng, E. H., Wei, K. K., Rajagopalan, U., & Hamid, B. A. (2014). Causality of personal bankruptcy in Malaysia. *Handbook on the Emerging Trends in Scientific Research*, 363-367.

Congressional Budget Office. (2000). Personal Bankruptcy: A Literature Review. *CBO Paper*

Hilmy, H., Mohd Z, S. A., & A Fahami, N. (2013). Factors affecting bankruptcy: The case of Malaysia. *International Journal of Undergraduates Studies*, *2*(3), 4-8.

Malaysian Department of Insolvency. (2016). Bankruptcy Cases 2016 in Malaysia. Statistics of Personal Bankruptcy 2016 in Malaysia. Retrieved from http://www.mdi.gov.my/images/documents/Statistics/Bankrupcy/BRIEF NOTEKEBANKRAANDISEMBER2016.pdf

Ma'in, M., Tajuddin, N. I., & Nathan, S. S. (2016). Household debt and macroeconomic variables in Malaysia. In *3rd International Conference on Business and Economics* (Vol. 3, pp. 21-3).

Murugiah, L. (2016). Financial Literacy Determinants in Peninsular Malaysia. *Journal Business and Technology*, *2*(2), 21-28.

Nizar, N & Abdul Karim, Z. (2016). Determinants of Malaysia household debt: macroeconomic perspective. *Journal of Business and Economics*, *7*(8), 1234.

Ong, M. L., Cheang, W. C., Tsen, E. J. Y., Low, H. C., & Ng, H. S. (2015). *Factors of consumer bankruptcy: A case study in the United States* (Dissertation, UTAR).

Rahman, S., & Masih, M. (2014). *Increasing household debts and its relation to GDP, interest rate and house price: Malaysia's perspective*. Retrieved from https://mpra.ub.uni-muenchen.de/62365/1/MPRA_paper_62365.pdf

Selvanathan, M., Krisnan, U. D., & Wen, W. C. (2016). Factors effecting towards personal bankruptcy among residents: case study in Klang valley, Malaysia. *International Journal of Human Resource Studies*, *6*(3), 98.

Siaw Mien, T., & Said, R. (2018). A cross-sectional household analysis of household consumption patterns: An indirect approach to identify the possible factors of personal bankruptcy. *Jurnal Ekonomi Malaysia*, *52*(3), 231-246.

Tan, A. Y. (2017). *Factors of personal bankruptcy: a case study of Malaysia* (Masters degree dissertation, UTAR).

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
eISSN 2773-5729
24-25 April 2021

USING THE SWOT APPROACH TO ANALYZE THE MEDICAL TOURISM SECTOR IN MAURITIUS; CHALLENGES AND OPPORTUNITIES

Needesh Ramphul
Manish Putteeraj
N.Vanessa Seebaluck

University of Technology Mauritius

Abstract: *Mauritius is well known for its tourism worldwide. However a stagnating phase has been reached due to its reliance on the traditional sea, sand and sun concept. This sector is getting a lot of competition from other islands which are offering similar types of services or bespoke packages for its diversified customers around the globe inducing a highly competitive market in the Indian Ocean as observed with neighboring islands such as Maldives and Seychelles. In this context, branches of tourism have to be exploited for economic diversification; a segment of which being the medical tourism hub. The Mauritian government is incentivizing this sector as reflected by the mushrooming of private clinics catering for international patients. However, the expansion is not rapid enough given the challenges they face. The purpose of this paper is to use the SWOT approach to identify the limiting and precipitating factors in the Mauritian medical tourism industry; and tailor market-driven strategies in line with the governmental policies, ensuring a sustainable growth of this sector and most importantly remove trans-boundary barriers to medical services offered in Mauritius. Different stakeholders of the medical hub in Mauritius were interviewed before the COVID 19 pandemics and their views were analysed to better understand the challenges facing the sector. The findings will still be valid once the COVID 19 pandemic has been contained.*

Keywords*: Medical Tourism, SWOT Analysis, Strategic Management*

Introduction

Developing countries such as Malaysia, Thailand, India, Brazil and South Africa among others are all competing for the current USD 100 billion global market represented by medical tourism (MT), on which the Asian and Middle East countries are moving in fast to set a mark (Health Tourism, 2020). The global MT market was valued at approximately USD 15.5 billion in 2017 and in a recent report carried out by PWC in 2018, the Medical Tourism market is expected to be valued at $125 billion by 2021 (Wilson, 2018). This type of tourism grew out of reversed globalization; characterized by people from developed countries travelling to less developed countries for health care assistance (Connell, 2011; and Yeoman, 2008 in Singh, 2019). Some of the perks of medical tourism includes modern healthcare at an affordable price; avoiding long waiting lists in the home country for treatment and services, and limitations of treatment options (Karadayi-Usta and Serdarasan, 2020). Coupled with the ease of travel and accessibility to reputed healthcare professionals, these home-based limiting factors have contributed to the increasing growth of this sector. Emerging market economies with medical expertise and medical facilities at low cost, coupled with attractive tourism sites, are expected to drive MT market over the forecast period. Recent studies have shown that international patients value availability of high technology medical care over cost (Wilson,2018), hence resulting in quality taking precedence over cost and accessibility. The top 10 destinations for MT have been found to be: Costa Rica, India, Malaysia, Thailand, Singapore, Dubai, Mexico, South Korea, Taiwan, Turkey and USA (Saxena, 2020). The most sought-after treatment by medical tourists are; dentistry, cosmetic surgery, cardiac conditions, in vitro fertility, weight loss, dermatology, liver, kidney transplants and spine surgery (Stephano,2018). This boom in MT has been seen to benefit many countries as a means to diversify their economies and consequentially increasing the competition for MT destinations (Connell, 2006; 2011). Destinations have been compelled to introduce branding concepts as part of their medical tourism marketing approaching which others such as Cuba, have had to develop niche MT as they could not compete price-wise with destination in Latin America (Connell, 2006). Hence this bring to say that the concept of MT faces some opportunities and threats that engages destination to analyse on their strengths and weaknesses in order to establish themselves as reputed MT destinations.

Mauritius, set as a remote destination provides the opportunity to tourists to enjoy peaceful holidays away from the madding crowd. This paradise island picture serves as a pillar in establishing Mauritius as a favourite tourist hotspot for holiday makers wishing to have recourse to some form of medical treatment. The remoteness of the island offers medical tourist much sought privacy and calmness ideal for convalescence. Since the island has good private healthcare facilities, Mauritius is no exception to those countries that want to tap into MT. With a view to further diversify the Mauritian economy, the government is trying to convert Mauritius into an MT hub in Sub Saharan Africa region. As part of the sustainable growth experienced over the last few years, the Mauritian private healthcare sector now boasts state-of-the-art facilities and highly-qualified personnel sources locally and overseas, providing comprehensive high-end medical care, enabling Mauritius to position itself as a leading destination for medical travel in the Indian ocean and across the African continent.

Mauritius has an impressive track record as an upmarket tourist destination and is now gradually transforming itself into a leading medical hub in the region. In 2016, more than 18,000 foreign patients travelled to Mauritius for both inpatient and outpatient procedures and the value of the private health industry is estimated at around MUR 2 Billion (EDB website). However, the Mauritian MT sector is facing lot of competition from Asian countries and challenges in the local context. Consequently, a SWOT analysis of the Mauritian MT sector is deemed essential to uncover areas of opportunities and weaknesses to tailor strategies ensuring a continuous growth in the sector. The outcomes of this research are critical to further attract foreign investment in Mauritius to improve the medical services as well as diversify the treatment options for a greater market.

Literature Review

Emergence of Medical Tourism

MT can be seen a niche market of the tourism industry (Singh, 2019; Connell, 2006). The term MT has overtime encountered several definitions in an attempt to shed light on its complex nature. Some studies have been carried out interlinking the definition of MT to include wellness tourism (Hall, 2011). Carrera & Bridges (2006), Kaur (2014) and Gaines & Lee (2019) defined MT as the organisation of travel to a foreign destination for seeking medical treatment. Anvekar (2012) defined MT as a blend of tourism and health where patients receive cost effective medical treatment in collaboration with the tourism industry. Furthermore, Smith (2006) and Tompkins, (2015) have defined MT as patients seeking for lower cost health care in foreign countries and at the same time taking advantage of sightseeing and excursions. Contrastingly, Hall, (2011) saw that MT was primarily geared towards medical treatment but not necessarily included the consumption of tourism-related products and services. Cohen in 2007 introduced a different concept of MT, i.e. patients having recourse to medical assistance whilst at the destination rather than travelling for that purpose, hence prompting into directionality of factor-causality equation. Hence in an attempt to define the core concept some have focused their definitions on the act of travelling, while others on the type of medical treatment and category of involved tourists.

The United Nation World Tourism Organisation and the European Travel Commission in 2019 have produced a report in collaboration with the International Medical Travel to focus and standardize the definition of MT. The first taxonomy of Health, Wellness and Medical tourism definitions provided opened on the umbrella term "Health Tourism" consisting of medical tourism and wellness tourism. Further, medical tourism is defined as "*a type of tourism activity which involves the use of evidence-based medical healing resources and services (both invasive and non-invasive). This may include diagnosis, treatment, cure, prevention and rehabilitation.*" (UNWTO, pg 59). From the varied definition above coupled with that given recently by the UNWTO (2018), we can anchor the term MT as the act of travelling abroad for tourism purposes whilst at the same time having recourse to affordable and available medical treatment with the view of increasing one's wellness. Here the notion of this definition is strongly rooted in the definition of tourism (Mathieson & Wall, 1982) where tourist travel to meet their needs. MT can be seen as an innovative product of the tourism industry especially that of developing countries (Fang, 2020). Interestingly, the necessity tourism services consumption when relating to MT can be questioned as Hall (2011) stated that is not necessary to consumer tourism products and services for MT to take place. But for argument sake, and if the definition of tourism is referred to that of MT, the fact that people are travelling abroad for a short period of time to meet their needs fits the definition of medical tourism given by the UNWTO.

Since MT consists of the travelling, accommodation and the provision of food and beverages, the three basic elements of tourism activity, most studies that have been conducted on MT have addressed the interaction between health care service providers and the hospitality industry (Connell, 2016; 2013; Cohen, 2007; Heung, Kucuksuta & Song, 2010; Dawn & Pal, 2011; Hall, 2011; Uppiah & Gunputh, 2014; Singh, 2019; Gaines & Lee, 2019; Beladi, Chao, Ee & Hollas, 2019). The development of MT, has given place to the emergence of brokers or intermediaries specializing in planning, organizing and coordinating MT (Lunt & Carrera, 2010; Mogaka, Mashamba-Thomson, Tsoka-Gwegweni and Mupara, 2017; Dalen & Alpert, 2019). Therefore, evidence of research point towards the business opportunities that arise out of MT. Studies have further debated that the process of supplying MT is facilitated by the joint marketing effort between private and public sectors (Connell, 2006; Heung et al., 2010). Because of the interaction that exist between the health sector and the hospitality industry, governments have developed and marketed medical tourism as part of their strategic plan for addressing competition amongst destinations offering the same types of tourism product (Connell, 2006). Coupled with a destination's attributes (Beerli and Martin, 2004) the success factors of MT can be attributed to globalization, reduced cost, demand for good health, technology, fast track action and accreditation and certification (Singh, 2019, Warren, 2020).

The UNWTO and academic research with MT as focal point, have stressed and concurred on the economic benefits that countries as well as patients derive from MT (Hung et al., 2010; Hall, 2011; Ksur, 2017; Singh, 2019, Baladi et al., 2019). Most countries that have become renowned for MT are developing countries such as Costa Rica, India Malaysia, Mexico, South Korea, Taiwan, Thailand and Turkey and form part of a top ten list of most preferred destination for medical tourism (Dalen & Alpert, 2019). In the African region, South Africa and Mauritius are well sought after for certain types of medical tourism ranging from cosmetic to physiological needs (Connell, 2006, Mogaka et al., 2017). Beladi et al. in 2019, carried out a cross country analysis of the extent to which MT is economically beneficial, demonstrating that the economic revenues for non-OECD countries was much higher and therefore more economically profitable for those countries. MT enables increase in foreign exchange earnings (UNWTO, 2018; Kaur, 2014), hence is seen as a lucrative business worthy of further development (Anvekar, 2012; Beladi et al., 2019). In order to enjoy the benefits of MT several destinations have invested in its development, giving rise to destinations competing for market share.

With a steady rise in MT forecasted in the next 10 years (Gaines & Lee, 2019; UNWTC, 2018) and past evidence of its constant growth, the subject of MT has gathered much attention from academic research. People have shown a growing tendency in seeking for medical treatment in foreign destinations (Smith, 2006 in Tompkins, 2010; Connell, 2011; Hall, 2011, Dalen & Alpert, 2019; Singh, 2019). This has set the scene for destinations to explore the market trends and investigate the strengths, weaknesses, opportunities and threats to developing MT; thereby addressing the different value propositions of destinations to convince the demands of medical tourists (Wong et al., 2014).

Generic Drivers of Medical tourism

Since MT pairs with the products and services offered by the tourism sector, studies have shown that beyond travelling abroad in search of more affordable medical treatments, people have been motivated by the push (affordability, adjournment, unavailability, inferior health service, lack of health insurance, privacy and confidentiality and legal liability) and pull factors (low cost, less waiting time, availability of treatment, quality, socio-cultural familiarity, tourist attraction, personalization and technology) of MT (Anvekar, 2012; Singh, 2019).

Demand for Medical Tourism

The range of treatments that triggers the demand for MT ranges from dentistry, cosmetic surgery, cardiology, IVF treatment, bariatric surgery, eye surgery, organ transplant, diagnosis and checkup, orthopedics surgery (Lunt & Carrera, 2010; Gaines & Lee, 2019; Dalen & Alpert, 2019). Recent studies have revealed that the demand for birth tourism, i.e. travelling to seek foreign citizenship for the newborn and cancer treatment were the new trends in MT (Karadayi-Usta & Serdarasan, 2020). The demand for MT has to be viewed in relation to the supply factors as there is a relationship between factors that affect a tourist destination choice and the medical treatments and services proposed (Heung et al, 2011). The conceptual demand and supply model developed by Heung et al. 2011, for MT identifies key factors to be taken into consideration. On the demand side factors such as need, advertising and distribution channels, selection of destination and selection of medical services are considered and on the supply side infrastructure, promotion, quality and communication are considered.

Meeting the need for medical treatment abroad

Countries in Latin America, North Africa and Asia has seen an increase in MT demand as the treatments sought after by people are either too expensive in their home countries, or unavailable, inadequate, illegal, too long waiting time or not covered by their insurance policy (Connell, 2013; UNWTC, 2018; Gaines & Lee, 2019; Singh, 2019). Hence the need for MT arises out of patients needing surgical or other specialized treatments (Anvekar, 2012; Dawn & Pal, 2011). Literature has pointed out that this need is mostly generated by the elites but in the African context, needs supersedes elitism (Mogaka et al, 2017). Hence traveling for medical purposes becomes a need in itself. These needs have to been adequately supplied by destinations that have turned towards MT as a means for economic revenue and diversification of their tourism industry because of competition (Dawn & Pal, 2011; Fetscherin & Stephano, 2015). These different needs are met through the supply chain in terms of quality, accreditation and legislation above that of the relevant treatment. Research has revealed that patients are technology, cost, accessibility and experience conscious when it comes to MT.

Costs

The cost of MT can be expressed in terms of fiduciary or time cost. Research has concurred that the rise in price of healthcare cost in many developed countries has served as a catalyst in the emergence of MT (Connell, 2006; Fetscherin & Stephano, 2016; Gaines & Lee, 2019; Singh, 2019). The preferred countries for MT are largely due to the low cost of the medical services provided especially in South East Asian destinations given the relative difference in currency conversion, favoring travelers from developed countries (Connell, 2006; Smith, Alvarez & Chanda, 2011; Dawn & Pal, 2011; Wong, Velasamy, Nuraina & Arshad, 2014). This further facilitates access for self-financing medical tourists. Another direct and indirect cost implication revolves around the waiting time and when having recourse to complex medical treatments such as transplants, supporting time as a critical driver in the tourist decision making process. Studies have been unanimous with respect to reduced waiting time as a MT driver (Dawn & Pal, 2011; Fetscherin & Stephano, 2016). However, as with service provision, there is a direct cost implied in innovating MT to ensure accessibility to the latest medical technologies and attracting the best and internationally reputed surgeons. Although perceived as assets for the flourishment of MT, it can also have negative implications for the destination as further discussed below.

Technology and Medical supply

Technological advancement in developing countries has been possible due to globalization, giving an opportunity for medical institutions to access cutting-edge technologies; mediating an upgrade in healthcare services and lowering its costs (Fetscherin & Stephano, 2016). People are indeed impressed by latest advancement in technology that can cater for the treatments they require and are willing to embark in new models of treatment with a reliance on artificial intelligence as part of the therapeutical process (Singh, 2019). MT enables countries to develop their medical infrastructure and gives rise for international collaboration between governments and medical service providers (Smith et al., 2011). However, the cost of meeting the needs of tourists through the provision of state-of-the-art facilities where highly skilled personnel perform their mastery does have implications for the host community. Public health care systems suffer, there can be inequitable distribution of revenues from MT and the skilled labour may encounter a decreased in productivity due to an increase in demand for MT.

Medical expertise and quality of services

Trained staff and specialized medical practitioners are of paramount importance for MT development (Heung et al., 2011). Countries such as India even have state subsidies to train local supply of people working in the medical sector to cater for the needs of medical tourists (Dawn & Pal, 2011). Developing countries have for a long time been supplying developed countries with healthcare professionals, who are now being recalled to provide their services for the growing healthcare demand fueled by MT (Connell, 2006; Smith et al., 2011). Bi-lateral agreements have been found to be a potential solution to curtail the problem of brain drain, providing the means for exchange programmes to promote medical education and continuous professional development (Smith et al., 2011). However, Beladi et al (2017) identified that health professionals derived economic success could negatively impact labour productivity due to workload and consequently trigger a decline in quality of service provided (Connell, 2006; Mogaka et al., 2017). This can further impact on an isolated segment of the local consumers whereby quality follows a two- tiered system, favoring foreign patients over local citizens.

Legal and ethical implications

The legality of certain treatments is an important factor in attracting people seeking overseas medical services (Gaines & Lee, 2019). Imposed restrictions from the home-country can motivate MT among individuals. Unlawful abortions as observed in Ireland, the latter bearing the most stringent abortion law in the European countries (Aiken et al., 2018); Complex legal processes associated with gender reassignment as for the case of Turkish nationals, Citizenship-related complications with assisted reproduction (Hall, 2011; Gaines & Lee, 2019) and physician assisted suicide (Yu, Weng & Meng, 2020), all cater for MT to destinations such as Thailand or Argentina without barriers to such practices (Smith, 2012; Connell, 2013;). The long waiting time for organ-specific transplantation can also be tied to legal complexities. Certain overseas destinations may be in a position to offer quick organ transplant but the supply of organs such as kidneys can be controversial (Cohen, 2014, 2015; Gaines & Lee, 2019) as there is the risk of the proliferation of organ trafficking to supply the demand (Gan & Oviedo, 2013; Wong et al., 2014: Mogaka et al., 2017).

A much-debated legal concern, relates to malpractices-induced liability (Lunt & Carrera, 2010; Smith et al., 2011). Medical errors exist within the healthcare sector. The question of compensation and liability is mostly feasible in countries where the medical policies are well-established through bi-lateral agreements. Furthermore, another factor which has been identified in the literature with regards to adequate regulations governing MT is the absence of it. This may give rise to an unequal distribution of income from MT to the detriment of public healthcare (Beladi et al., 2019). Systematic regulation through legislative measures in relation to MT is essential to protect both the local population, tourists and the MT industry (Uppiah & Gunputh, 2014; Heung et al., 2011; Mogaka et al, 2017).

Accreditation, Regulators and Patient Safety

International accreditation adds value by mapping medical institutions against the global standards of medical care (Anvekar, 2012). Hospitals specifically catering for medical tourists can be considered at a competitive advantage if they are internationally accredited (Wong et al. 2014; Anvekar,2012; Dawn & Pal, 2011); with the parallel effect of improving and sustaining high quality service provision. Hence, MT favors quality by leading medical institutions to get accredited (Anvekar, 2012), process deemed detrimental to certain countries devoid of accreditation mechanism, potentially hindering the development of MT (Dawn & Pal, 2011; Singh, 2019). Indeed, accreditations have been found to regulate quality of care and prevents from malpractices (Gan & Oviedo, 2013; Mogaka et al., 2017). Countries having well established international accreditation of their healthcare facilities enjoy better international repute and attract potential patients who would feel safer to have recourse to their medical services (Smith et al., 2011), as compared to attending a medical facility that is not accredited.

The different stakeholders in the provision of services to the MT industry must ensure that proper regulations are put into place and be compliant to patient safety (Singh, 2019). This includes aftercare, a critical component following treatment which can become an issue for patients when travelling back to their home country (Smith et al., 2011; Gaines & Lee, 2019). This is tackled by the availability of structured medical plans by the hosting institution and proper communication with the home-based medical institution monitoring the recovery of the patient. Of interest, some patients may represent a biosecurity risk (Hall, 2011). Travelling to foreign destination, exotic destination and developing countries may expose the patient to vector borne diseases, viruses and risk of blood contamination; HIV, Hepatitis C (Hall, 2011; Gaines & Lee, 2019) resulting from poor hygiene practices. This further endorses the importance of having accredited medical institutions. Further to the obligations of institutions towards patient safety, proper lines of communication are essential to notify the potential patients about the risks of MT abroad. The above elements could effectively shape a positive image of the medical standard practiced at the destination.

Marketing: creating exposure to foreign medical services

MT includes all of the 7 P's of services marketing (Anvekar, 2012). Since many countries have found MT to have significant economic benefits, the marketing of MT in the face of competition is essential to attract 'customers' (Lunt & Carrera, 2010; Connell, 2013). Governments of MT destinations have devised strategies to market their comparative advantages as denoted by Thailand and Malaysia making use of large international trade fairs as platform to market MT (Wong et al, 2014). Malaysia also has a Health Care Travel Council (Wong et al., 2014) that nurtures public private partnerships through promotional campaigns similar to that of India (Anvekar, 2012). In Thailand, the Tourism Authority and independent high-profile private hospitals actively create awareness of their MT through e-marketing and media campaigns (Wong et al. 2014; Dawn & Pal, 2011). Web-based brokers, have put together packages and offer information regarding the different medical services available (Lunt & Carrera, 2010; Dawn & Pal, 2011). Some destinations including Mauritius, advertise MT services via in inflight magazines and government websites as part of the tourism promotion strategy (Hall, 2011; Connell, 2006). Marketing strategies are also developed by private hospitals endorsing bi-lateral links with insurance companies and invest in international franchises in the view of promoting MT (Connell, 2006). Research has therefore put emphasis on the need to properly gear the marketing strategy using appropriate marketing communication tools to increase MT.

Inherent destination pull factors

Destination attributes such as exotic location is seen as an attractive option to recover from certain types of medical interventions, making destination image a criterion in the decision-making process (Hall, 2011; Fetscherin & Stephano, 2015). Accessibility of the destination favors the development of MTas characterized by the ease of travel post treatment as an important requirement (Khan, Chelliah & Haron, 2016). Similarly, significant amount of research has debated on the risk certain destination may represent as MT destinations in terms of political instability, epidemics, volatility of the economic environment and a lack of government focus on MT (Roehl & Fesenmaier, 1992 in Khan et al., 2016; Gopaul, 2014). The socio-cultural familiarity of a destination is preferred by medical tourists, imparting a sense of psychological safety to international patients (Singh, 2019). This also relates to language barriers in the host country. The ease or difficulty in communication has been found to be a determining factor for MT (Singh, 2019; Gaines & Lee, 2019). Since English is a universal language, medical practitioner and the nursing staff that are proficient in English are preferred by international patients (Dawn & Pal, 2011). Language proficiency of medical staff eases consultation and discussion between patient and doctors (Singh, 2019). Within the same context, good communication lines between all stakeholder of MT is essential for MT development (Gopaul, 2014).

Tourists are motivated by a destination's attributes, primarily local attractions and unique spots to explore whilst abroad (Connell, 2006). MT is driven by what destinations have to offer and gain from developing such an activity. Case in point, developing countries divert funds generated from their well-established tourism industry to diversify and stimulate their economies and further develop their healthcare system to set a mark as MT destinations (Beladi et al., 2019). Therefore, as the popularity and MT of a destination grows so will the opportunities that MT bring for the tourism industry (Heung et al., 2010).

Medical Tourism Sector in Mauritius

Mauritius is famous for being a sun, sand and sea destination. The tourism industry in Mauritius majorly resides on the provision of the 3S, but with increasing competition from destinations offering similar or better products, Mauritius cannot depend entirely on the 3S-oriented strategy to attract tourists. For some years now, the island has been turning towards MT as a way to diversity its economy. This niche tourism industry has witnessed sustained growth with approximately 18,000 tourists coming to Mauritius in 2016 for medical treatment as in or out patients (EDB, 2020) primarily due to the quality and diversity of treatments made available. The attributes of Mauritius, exoticism, remoteness, bilingual features as well as the spectrum of medical treatment available has created the 'appeal' factor as destination choice for foreign visitors. MT in Mauritius essentially encompasses cosmetic surgery, dentistry, In Vitro Fertilisation (IVF), detox centers and hair transplant among others. The benefit of such services in Mauritius is the coupling of treatment with recovery in secluded and peaceful locations; with the potential of enjoying different leisure activities that the island has to offer (MTPA, 2020). Mauritius boasts of free public medical care, with a total of 29 hospitals, out of which 18 are private clinics, the private medical sector has been encouraged by the government to develop MT (export.gov, 2019). Tourists choosing Mauritius originate mainly from France, Madagascar, and Seychelles, for procedures and treatments with emphasis on cosmetic surgery, orthopedics, cardiology, IVF and eye surgery; without the burden of language barriers (export.gov, 2019). Furthermore, the healthcare sector includes a large and international network of medical service providers through its private clinics where services are supported by the latest technological advances. The remoteness of the island also offers the perfect place for people wishing to rehabilitate themselves away from social ills or bustling metropolitan areas. Mauritius is gradually gaining momentum in wellness tourism, with an array of spas and therapeutic centers mushrooming across the island; supporting the establishment of Mauritius as a prominent MT hub.

Research Methodology

A qualitative approach was used for the purpose of this study segmented in 3 different stages; (i) semi-structured interview design, (ii) sample selection and interview process and (iii) data transcription and clustering. This method was deemed most appropriate given the relevance of information quality over a quantitative aspect and extraction of key elements using a 3-prong factorial sequence of questions to couple the progressive and immersive interactions with the involved stakeholders.

The first stage was critical for the development of the semi-structured interview questions, A meta-analytical computerized search of literature was conducted through prominent databases within the field (ABI/Inform collection, Emerald insight, Ingenta Connect, OxResearch, Science direct, and SAGE) and using keywords such as medical tourism, SWOT, medical travel, trans-boundary medical coverage, barriers, opportunities; either as isolated terms or stringing the search keywords. A total of 96 journals were identified and key factors relating to consumer-oriented, institutional strategies and governmental policies were used to formulate short-concise statements to open up discussions with the study sample (Table 1). Conventional strategies were also used to this end through screening of newspaper and business-related reports, conference proceedings, medical-tourism websites and advertised information from medical service providers.

Table 1. Structured interview items.

Segment	Questions
Consumer	• *What motivated your choice for Mauritius as destination country for medical purposes?* • *Would you re-new Mauritius as your prime destination for medical tourism? Please elaborate.* • *What measures would you like to see implemented at an institutional or governmental level to further motivate your choice?*
Medical institutions and Government	• *What is the role of your institution with regards to Medical tourism?* • *What are the benefits of medical tourism to Mauritius?* • *Why do foreign patients come to come to Mauritius to seek for medical treatments?* • *Does Mauritius have any bi-lateral or multilateral agreements with other countries with regards to Medical Tourism?* • *Can you elaborate on any barriers that Mauritius faces with regards to developing Medical Tourism?* • *How medical tourism demand to Mauritius be increased?* • *What does Mauritius possess as competitive advantage for being earmarked as a Medical tourism destination?* • *Are you aware if there are any regulations that act as framework for the development of Medical Tourism?* • *What do you think is lacking in making Mauritius a hub for medical tourism in the Indian ocean and African region?* • *Does the development of Medical Tourism offer business opportunities in other sectors and if so how?*

The second stage focused on purposively selecting participants from different sectors of the healthcare industry engaged in medical tourism. A list of all private national healthcare service providers was drawn including international franchises established in Mauritius offering services ranging from non-invasive to invasive treatments such as detoxification and surgeries among others. A total of 4 institutions were randomly selected. For the purpose of generating a holistic overview, a ‘bottoms-up’ approach was used, 4 participants were chosen from each of the following category: patient-consumer, medical practitioner, and institution management. A total of 3 individuals across all categories were taken per institution. Gender-bias was mitigated by adopting a 1:1 ratio for each segment. To minimize variability during the interview process, the same interviewer was used for all 12 participants. All sessions were limited to 45-minutes discussion. The interviewer used a passive format encouraging natural and perceptive ideas without engaging in debates; interviewees were only prompted towards the 4 dimensions of interest, i.e. strengths, weaknesses, opportunities and threats; only when deviating from the actual interview question or missing one/multiple dimensions of the study. The questions as listed in Table 1 were adopted for their respective segment. An interview was conducted with an official from the institution responsible for overseeing the development of medical tourism in Mauritius by bridging the gap between private healthcare institutions, inclusive of potential investors and the different governmental agencies involved in regulating such establishments. All information retrieved during the data collection stage was noted down and recorded for the purpose of this study, maintain all ethical parameters.

The last stage of data extraction and interpretation involved 3 researchers going through all the notes collected during all 13 interview sessions (Figure 1). Data recorded was randomly allocated to the researchers for transcription to fill-in missing information from the notes taken. Once consolidated, the 13 data sets were re-shuffled among the researchers, giving a naïve exposure to group data sets for coding purposes (1st pass coding). This exercise was repeated a second time to ensure all transcripts were screened carefully and coded in line with the factors and conceptual framework of the study (2nd pass coding). This also helped to better frame deductive and inductive reasoning applied during the exercise. A final meeting was convened to validate the coding process and generate interpretational data as documented in the SWOT framework.

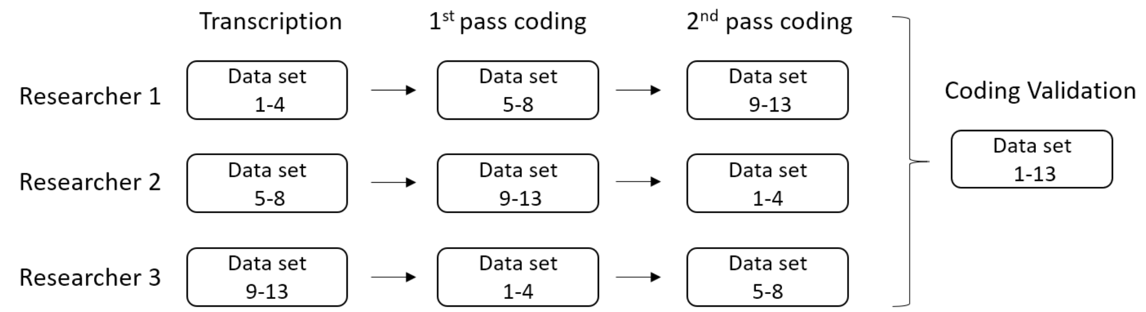


Figure 1. Data coding and validation process.

Results

Table 2. Respondent profile within the MT sector

Sector	No of Participants	Characteristics
Consumer-Patient	4 2 males 2 females	• *25% first visit; 75% second visit to Mauritius* • *Visit mainly for cosmetic surgical purposes* • *Belong to the mid-aged to mature segment* • *Travel with a minimum for 1 accompanying member* • *Would stay for a recovery period of 1-3 days* • *Researched about the facilities and services using online sources*
Medical Institution (management & practitioner)	8 3 males 5 females	• *Participants involved in international marketing segment* • *Responsible for market diversification and branding* • *Bridge international collaborations for patient transfer* • *Participate in international health campaigns for service marketing* • *Foreign patient prospecting and welfare management* • *33% of participants were medical practitioners treating foreign patients, the latter accounting for 45% of their patient quota* • *3-7 years experience in the field*
Government Division	1 female	• *In-charge of developing the bio-economy sector in Mauritius* • *Handling foreign investors in the healthcare industry* • *Developing and maintaining an expert pool in the healthcare industry* • *Working with governmental stakeholders; parent ministries and regulatory institutions to attract foreign investment* • *Monitoring of health services and financial growth of the industry* • *Leveraging the Island's economic and aesthetic attractiveness to promote medical tourism*

Table 3. SWOT analysis of MT in Mauritius

Strengths	Weaknesses
• Location; Mauritius being a centre-point in the Indian Ocean. • Well-connected air corridor to major African, Asian and European countries. • Safe destination – ranked 3rd safest in the African region and scored 88% versus the safest country, Singapore (97%) (Gallup Global Law and Order report, 2018) • Bi-lingual and multi-ethnic, closing language barriers. • Specialized treatment available – cosmetology and plastic surgery; laser medicine most prominent. • Reduced waiting time for elective procedures versus host country. • Competitive pricing for specific procedures. • Recognition of quality of care with international franchise established in the country and internationally accredited institutions • Quality of care also reflected by technological endorsements and professional care with dedicated expertise. • Structured follow-up plans for patients and remote consultations during recover period; guaranteed continuity of treatment.	• Location; Travelling within African region puts South Africa as a closer destination. • High standard of living amplifies cost for travelling member. • Travelling patients do expect paired deliverables with cost of treatment – some institutions do not cater for proper recovery facilities beyond the inpatient ward/rooms. • Insufficient specialized services and treatment (Ex: cancer treatment). • Cost is not competitive for certain specific treatments – Countries such as India being a direct competitor. • Transboundary medical coverage for treatment requiring immediate interventions. • Trained staff within their domain of service as well as hospitality management to enhance patient-oriented service quality. • Current legislative framework does not allow direct marketing of healthcare professional expertise in international platforms. • Regulatory limitations with respect to high-demand treatments which can favor foreign versus local patients. • Lack of bi-lateral agreements with countries to facilitate movement and exposure to services offered in Mauritius.
Opportunities	**Threats**
• Branding – create an individual identity to promote specific treatments in high demand areas. • Government-mediated incentives to promote further anchoring of private establishments in Mauritius. • Tailor patient-oriented facilities to further improve accessibility to medical services such as subsidized airfare and fast-track visa processes. • Improve visibility of treatments and services through more aggressive marketing strategies. • Use current innovative platforms merging IT-based services and technological adoptions to upgrade treatment options and follow-up care services. • Encourage start-ups emphasizing on patient management to connect the 'consumers' with the right service from different global destinations (Ex: US-based platform- Doctours). • Diversify access to public facilities for inbound medical tourists to broaden the treatment spectrum while maintaining local equity (Ex: UK-based NHS system). • Government-led initiatives to increase capacity building through establishment of medical schools to support branding of Mauritius as a medical hub.	• Resourceful countries such as those in the Middle-East region growing fast withing the MT sector with a well-established tourist population. • Geographical location of the island being prone to adverse weather conditions during specific seasons, impact the 'tourism' aspect. • Travel accessibility to other countries such as South Africa or Dubai through their air corridor expansion. • Misuse of levied-transboundary access to use Mauritius for other illegal operations – money laundering or trafficking. • Capital projects in the country down-playing the need to increase budget allocated to MT. • Corona Virus discouraging patients to travel abroad

Strategies for Future Growth of The Medical Tourism Sector

The SWOT analysis helps to develop appropriate strategies so as to decrease the negative impacts of the weaknesses and threats and the way we can benefit from the opportunities and strengths that we have identified following the analysis of data that were gathered from the different sources. The following strategies can be used to further enhance the Medical tourism sector in Mauritius;

Better Advertising and promotion of Mauritius as a Major player in the Medical Tourism Sector in the African Region

Private Clinics state that the government is not promoting medical tourism in the right countries. For them targeting European customers is a wrong strategy since very few of these people will come for medical treatment in Mauritius as they already benefit form good medical services and good coverage of medical expenses in their own countries. They propose instead to target patients in nearby countries like Madagascar, Seychelles, Comoros, Tanzania and Mozambique amongst others. These patients are more likely to favour Mauritius for medical tourism because of the proximity of our country, better health care facilities available, our bilingual abilities, air connectivity and cheaper costs of services compared to countries like South Africa and Reunion island. We can promote our strengths in these countries to increase the number of people coming to Mauritius for medical treatment and tourism. Economic growth in some African countries has led to the emergence of a middle class in these countries and they can now afford to travel and get medical treatment abroad. However, we can still target European customers for certain treatments which are not covered for by their social security system in their own countries.

Improving Air Connectivity

It has also been found that patients from African Countries like Tanzania and Mozambique want to come to Mauritius for medical tourism but they prefer to go South Africa because of poor air connectivity to Mauritius. The government can encourage better connectivity with these countries through discussion with airlines already present there.

Better collaboration between the Hospitality and Medical Tourism Sector

Mauritius is a well known tourist destination around the world. People in the tourism and hospitality sector has developed a range of skills which are very important in attracting tourist in our country. Sharing the skills developed in the hospitality sector with the people working in the Medical tourism sector can help to further enhance the quality of service that is being provided to foreign patients coming to Mauritius for both medical treatment and tourism. In addition, collaboration between medical service providers and hospitality personnel can help to develop joint services in providing appropriate accommodation facilities to people accompanying the patient and the patient himself if the latter want to spend some more time in Mauritius for leisure purposes following his treatment in the medical institutions. This supports the idea proposed by Heung et al (2011) that there is a need to separate medical facilities for foreign patients and strengthen the collaboration between medical and hospitality institutions in an effort to cater for the moral support derived from the accompanying members of patients. Joint ventures can be done by organizations in the medical and hospitality sector so that they can provide better services to people coming to Mauritius for medical tourism purposes.

Development of a National Tourism Policy for Medical Tourism in Mauritius

In addition, the Mauritian government must develop an appropriate national tourism policy to regulate the Medical tourism sector. For instance, the government in India came up with its own national tourism policy in order to regulate the medical tourism sector. The policy served as guidelines so as to provide better services to patients and at the same ensure that the image of India in Medical tourism is sustained over time (Dawn & Pal, 2011; Beladi et al., 2017; Singh, 2019). The existence of such a policy can also help to increase the confidence of foreign patients in using the services by provided by the Medical institutions in Mauritius.

Better Branding of Mauritius as a Major Medical Tourism Sector

Mauritius has lot of strengths in terms of medical tourism. However, many patients may not be aware about these strengths. Actors in the medical tourism sector must hence ensure that Mauritius develops an appropriate brand name that can highlight the strengths of the medical tourism sector when compared to other countries. These strengths will help to differentiate Mauritius from other countries in terms of the service delivery in this sector. Moreover, Mauritian firms who are active in the field of Medical Tourism can also go for international accreditation and this will help to improve the brand image of Mauritius in terms of offering good quality and reliable services to patients. It is vital to build a brand image in MT which is essential for better marketing and where adverts put emphasis on technology, quality and reliability as well as overseas training of medical staff in the view of building its brand image.

Conclusion

Mauritius has a great potential in terms of further developing the Medical Tourism sector. However, there seems to be a lack of marketing and promotion of the different strengths that Mauritius can offer to foreigners in terms of Medical tourism. In addition, some private clinics can go for international accreditation and these accreditations can help to improve the brand image of Mauritius as an internationally recognized Medical Tourist sector where there is provision of quality service to customers satisfying international standards. The government also will have to provide additional incentives to promote medical tourism sector in nearby countries and at the same time ensure that regulations in terms of visa application is not administratively cumbersome for international patients. Medical travel is an integral part of Medical tourism. However, breaking the Medical tourism sector in Mauritius into Medical Travel and other different segments can help to devise better strategies to ensure further growth of the sector. There are different reasons that motivates a patient to choose a specific country for treatment and leisure and knowing these specific reasons can help to tailor make strategies that can better suit the needs of different segments of the medical tourists in Mauritius.

Referencing

Aiken, A., Johnson, D., Broussard, K. and Padron, E. (2018). Experiences of women in Ireland who accessed abortion by travelling abroad or by using abortion medication at home: a qualitative study. *BMJ Sexual & Reproductive Health*, 44(3), pp.181-186.

Anvekar, S.R., 2012. Medical tourism in India: a strategic approach towards effective branding for health care services marketing. *American journal of management*, *12*(2/3), pp.108-116.

Beerli, A. and Martin, J.D., 2004. Factors influencing destination image. *Annals of tourism research*, *31*(3), pp.657-681.

Beladi, H., Chao, C.C., Ee, M.S. and Hollas, D., 2019. Does medical tourism promote economic growth? A cross-country analysis. *Journal of Travel Research*, *58*(1), pp.121-135.

Cohen I.G. 2014 Patients with passports: medical tourism, law, and ethics. New York: Oxford University Press.

Cohen, I.G., 2015. Medical Tourism, Access to Health Care, and Global Justice. *Can. J. Comp. & Contemp. L.*, *1*, p.161.

Connell, J., 2006. Medical tourism: Sea, sun, sand and… surgery. *Tourism management*, *27*(6), pp.1093-1100.

Connell, J., 2013. Contemporary medical tourism: Conceptualisation, culture and commodification. *Tourism management*, *34*, pp.1-13.

Dalen, J.E. and Alpert, J.S., 2019. Medical tourists: Incoming and outgoing. *The American journal of medicine*, *132*(1), pp.9-10.

Export.gov: https://2016.export.gov/industry/health/healthcareresourceguide/eg_main_116239.asp-accessed on February 2020

Economic Development Board Mauritius – Medical Tourism. Available at: http://www.edbmauritius.org/opportunities/healthcare/medical-tourism/ Accessed February 2020

Fang, W.-T., 2020. *Tourism in Emerging Economies.* doi:10.1007/978-981-15-2463-9

Fetscherin, M. and Stephano, R.M., 2016. The medical tourism index: Scale development and validation. *Tourism Management*, *52*, pp.539-556.

Gaines, J. and Lee, C.V., 2019. Medical tourism. In *Travel Medicine* (pp. 371-375). Elsevier.

Gan, L.L. and Oviedo, N., 2013. Medical tourism: A SWOT analysis of Mexico and the Philippines. *Available at SSRN 2234866*.

Gopaul, A., An Assessment of the Socio-Economic Impact of Medical Tourism on the Mauritian Community.

Hall, C. M., 2011. "Health and medical tourism: a kill or cure for global public health?", Tourism Review, Vol. 66 Iss 1/2 pp. 4 – 15

Health Tourism: Medical tourism made simple. Available at https://www.health-tourism.com/medical-tourism/statistics/

Heung, V.C., Kucukusta, D. and Song, H., 2010. A conceptual model of medical tourism: Implications for future research. *Journal of Travel & Tourism Marketing*, *27*(3), pp.236-251.

Heung, V.C., Kucukusta, D. and Song, H., 2011. Medical tourism development in Hong Kong: An assessment of the barriers. *Tourism Management*, *32*(5), pp.995-1005.

Karadayi-Usta, S. and Serdarasan, S., 2020. A Collaborative Framework for Medical Tourism Service Supply Chain Operations. In *Global Developments in Healthcare and Medical Tourism* (pp. 188-219). IGI Global.

Kaur, M., 2014. Medical Tourism in India. *Indian J Res*, *3*(1), pp.64-66.

Khan, M.J., Chelliah, S. and Haron, M.S., 2016. Medical tourism destination image formation process: A conceptual model. *International Journal of Healthcare Management*, *9*(2), pp.134-143.

Lunt, N. and Carrera, P., 2010. Medical tourism: assessing the evidence on treatment abroad. *Maturitas*, *66*(1), pp.27-32.

Mathieson, A., & Wall, G., 1982. Tourism: Economic, physical and social impacts. London: Longman.

Mauritius Tourism Promotion Authority – Medical Tourism. Available at: https://www.tourism-mauritius.mu/en-int/medical-tourism

Mogaka, J.J., Mashamba-Thompson, T.P., Tsoka-Gwegweni, J.M. and Mupara, L.M., 2017. Effects of medical tourism on health systems in Africa. *African Journal of Hospitality, Tourism and Leisure*, *6*(1), pp.1-25.

Patients Beyond Borders. Medical tourism statistics and facts. Available at: https://patientsbeyondborders.com/medical-tourism-statisticsfacts. Accessed May 31, 2018.

Roehl, W.S. and Fesenmaier, D.R., 1992. Risk perceptions and pleasure travel: An exploratory analysis. *Journal of Travel research, 30*(4), pp.17-26.

Saxena, N. (2020). Considerations for Stakeholders of Medical Tourism. *Global Developments in Healthcare and Medical Tourism*, pp.23-37.

Singh, L., 2019. Medical Tourism Motivations: The Driving Force. *Journal of Multidisciplinary Academic Tourism*, *4*(2), pp.77-86.

Smith, G. H. (2006). The globalization of health care: Can medical tourism reduce health care costs? (U.S. Senate hearing, Serial No. 109-26). Washington, DC: U.S. Government Printing Office.

Smith, K., (2012). The problematization of medical tourism: a critique of neoliberalism. *Developing world bioethics*, *12*(1), pp.1-8.

Stephano RM (2018). Top 10 medical tourism destinations in the world. Available at: http://www.medicaltourismmag.com/top-10-medicaltourism- destinations-world/. Accessed June 2, 2018.

Tompkins, O.S., (2010). Medical tourism. *AAOHN Journal*, *58*(1), pp.40-40.

Uppiah, M.V. and Gunputh, R.P., (2014). The legal implications for Mauritius to develop the medical tourism sector. In *4th Advances in Hospitality & Tourism Marketing & Management Conference, Mauritius, 25-27 June 2014* (pp. 1010-1026). University of Mauritius.

Warren, V.L., 2020. Medical Tourism. *Global Bioethics and Human Rights: Contemporary Perspectives*, p.109.

Wilson, T., Health Tourism today and into the future: PwC Health Industries Leaders: Available at http://dihtf.com/wp-content/uploads/presentations/DrTim%20Wilson%20-%20Health%20Tourism%20today%20and%20into%20the%20future.pdf Accessed in February 2020

Wong, K.M., Velasamy, P. and Arshad, T.N.T., 2014. Medical tourism destination SWOT analysis: A case study of Malaysia, Thailand, Singapore and India. In *SHS Web of Conferences* (Vol. 12, p. 01037). EDP Sciences.

World Tourism Organization and European Travel Commission (2018), Exploring Health Tourism – Executive Summary, UNWTO, Madrid, DOI: https://doi.org/10.18111/9789284420308 Accessed February 2020

Yu, C.E., Wen, J. and Meng, F., 2020. Defining Physician-assisted suicide tourism and travel. *Journal of Hospitality & Tourism Research*, p.1096348019899437.

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
eISSN 2773-5729
24-25 April 2021

PROPOSED MODELS FOR CSR MARKETING COMMUNICATIONS ON FACEBOOK BASED ON COMPANY-CAUSE FIT AND CONSUMER RESPONSES

Ronnie Pangan[1]
Jaehak Shim[2]

[1]Student, The Graduate School, University of Santo Tomas (UST), Manila, Philippines
[2]Professional Lecturer, Graduate School, University of Santo Tomas (UST), Manila Philippines

***Abstract**: Businesses should use Corporate Social Responsibility (CSR) marketing communications to show a genuine support for clients affected by the Covid19 pandemic. Two forms of CSR marketing communications were focused on: cause-related marketing (CRM) and cause sponsorship (CS). This research looked into how CRM and CS impact customer intentions to: a) like/join the company's Facebook page, b) exchange CSR activities through eWOM (electronic word-of-mouth), and c) buy the company's products and services. The company-cause fit was the dependent variable that was tested against the three intentions. On active Facebook users aged 18 to 64 years old, a survey-based within-subjects experiment of CRM and CS x 2 (good fit / bad fit) was conducted. Ten (10) pre-selected firms from the Philippines' Top 30 Businesses was listed, with both CRM and CS Facebook posts. The CRM posts was shown to half of the sample size (n=136), while the CS posts was shown to the other half (n=136) and rated by a questionnaire. This research suggested models based on regression analysis and modeling that would advise companies how to better conduct CRM and CS online operations in order to maximize investments, especially during periods of crisis like the Covid19 pandemic.*

***Keywords:** CSR, CRM, CS, Company-Cause Fit, Liking, eWOM, Purchase Intention*

Introduction

Corporate social responsibility (CSR) is described as social or environmental corporate operation that goes beyond and beyond the laws and regulations of the organization (Kitzmueller & Shimshack, 2012). According to He and Harris (2020), the Covid-19 pandemic presented businesses with an outstanding chance to move to real CSR and committed to addressing urgent global social problems. A more optimistic prediction was that the Covid19 pandemic would hasten post-pandemic CSR (He & Harris,2020).

CSR experts have realized that certain CSR communications need something more than just informing the public about them; community participation is required for the implementation, as the public is either required as program supporters or is the ultimate target audience whose behavior the program seeks to influence (Sun, Zhang, & Abitbol, 2019).

The current research focused on two categories of CSR marketing communications, namely cause-related marketing (CRM) and cause sponsorship (CS). Given the current Covid19 pandemic, the company-cause fit of CRM and CS communications was contrasted and studied in terms of how they impact customer reactions, specifically liking/joining FB pages, sharing through eWOM, and purchasing purpose.

Scope and Limitation of Study

This study looked into how consumers respond to CSR marketing messages on Facebook. This analysis concentrated on ten firms from the top 30 largest publicly traded entities in the

Philippines in 2019, as calculated by the Philippine Stock Exchange Index (PSEi). For a six-month cycle, the subjects of the study were the CSR marketing messages presented on Facebook by the ten chosen firms (from March, 2020 to August, 2020). The CSR posts chosen are those related to the Covid-19 pandemic and those that are plain enough for audiences to distinguish between CRM and CS events with little or no stimuli. In terms of participants, this research did not involve the whole population of Facebook users, which varies from 13 to 17 years old to those over 65 years old. This research exempted the age groups 13 to 17 and 65 and older since one of the responses studied is purchasing purpose.

Review of Related Literature

Cause-Related Marketing (CRM)

Cause-related marketing is often coordinated as a promotional campaign in conjunction with a foundation or nonprofit agency that pursues a particular social cause. According to Human (2016), CRM is characterized as "the method of formulating and executing marketing practices that are defined by the company's offer to donate a certain sum to a specific cause when consumers engage in revenue-providing exchanges that fulfill organizational and individual objectives."

Cause Sponsorship (CS)

The CS initiative on social media encourages a company's monetary and product contributions to a cause over a specific time span, usually by naming the brand as the official supporter of the cause (Jeong, 2011). Cause sponsorship differs from CRM in that the sponsorship charge is charged before any consumer-oriented campaign relevant to the cause is launched. Consumer sales are not required for charitable contributions, and they have little bearing on the value of the donation (Chang, 2012).

Company-Cause Fit

As per research in social cause marketing, perceived company cause fit, described as the degree to which a sponsored social cause is relevant to the core sector of the sponsorship firm, plays an important role in influencing viewers' reactions to social cause messages (Kim, et al, 2015). The term "fit" refers to "the supposed congruity between a social problem and the business of an organization."

Liking Facebook Pages

Facebook consumers click the Like button on the company's Facebook profile and agree to receive alerts from their news outlet (Gingerich 2015). The relationship begins with a "Like" on the Facebook profile. The key contribution of Treviño's (2016) paper is the suggestion that some of the previously established dimensions in the position of CSR in consumer choices, as well as the success of general advertising in social networking, will more likely be calculated by the model's independent variable, customer intentions to enter the brand page with CSR interventions (Oberseder et al., 2011).

Electronic Word-of-Mouth (eWOM)

Electronic word-of-mouth, according to Bryum (2014), can be described as viral messaging that a company can use by sending the right message to the right messengers in the right setting. EWOM is described as "any positive or negative statement made about a product or company by potential, present, or former customers that is made accessible to a significant number of people and organizations through the web." (Byrum 2014).

Purchase Intention

Purchase intention is described as the customer's effort to acquire the brand or take some reasonable action associated with the purchase. It is the intentional planning of the intervention phase, the actual buyer response mechanism (Human, 2016). While CSR is critical, studies have yet to validate how CSR methods influence customers' buying intentions, according to Hameed et al (2018). Customers like firms that practice CSR; it serves as a defense and protects businesses from unintended harmful incidents.

Theoretical Framework

This research is focused on two theoretical perspectives: the theory of impression management (Jeong et al, 2013) and the theory of the model of effects hierarchy (Chung, 2019).

According to the concept of impression management, companies employ impression management tactics to manage their image and improve a positive opinion towards their customers, and firms are forced to embrace principles of direct or implicit impression management in a cultural context (Esen & Ozsozgun, 2018).

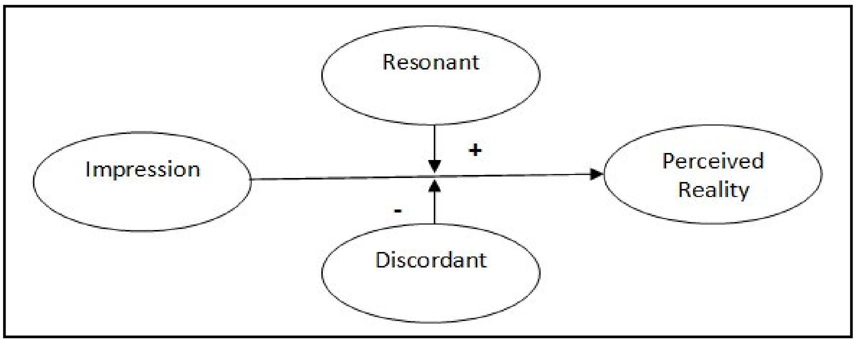


Figure 1: Impression Management Theory

Meanwhile, the hierarchy of effects model asserts that users do not immediately progress from disinterested to convinced customers. Clients instead view transactions through a multi-stage phase, with the transaction itself acting as the final piece. Perceptions of CSR are characterized as a collection of expectations (i.e. cognitive stage) that, in turn, cause consumer affective responses (i.e. affective stage) that, in turn, affect customer actions (i.e. conative stage), such as suggestion and repurchase (Vlachos, 2012).

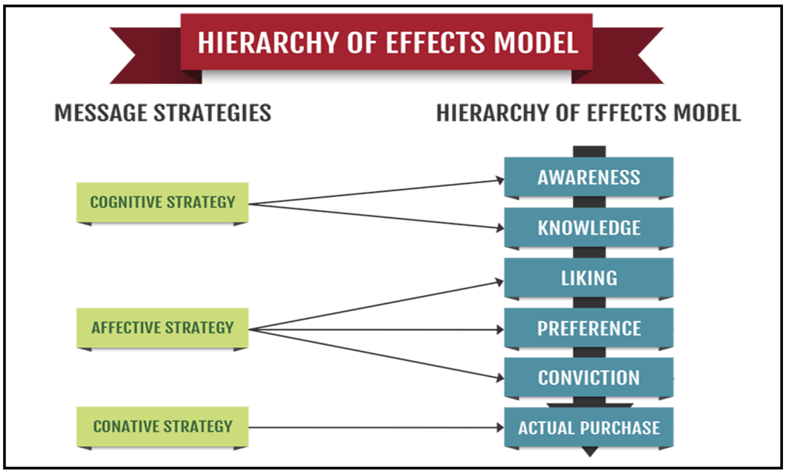


Figure 2: Hierarchy of Effects Model

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
eISSN 2773-5729
24-25 April 2021

Diagrammatic Framework

This study's conceptual framework was based on impression management theory (Ozsozgun, Esen, & Kaliskan, 2018) and the hierarchy of effects model (Pérez & del Bosque, 2015).

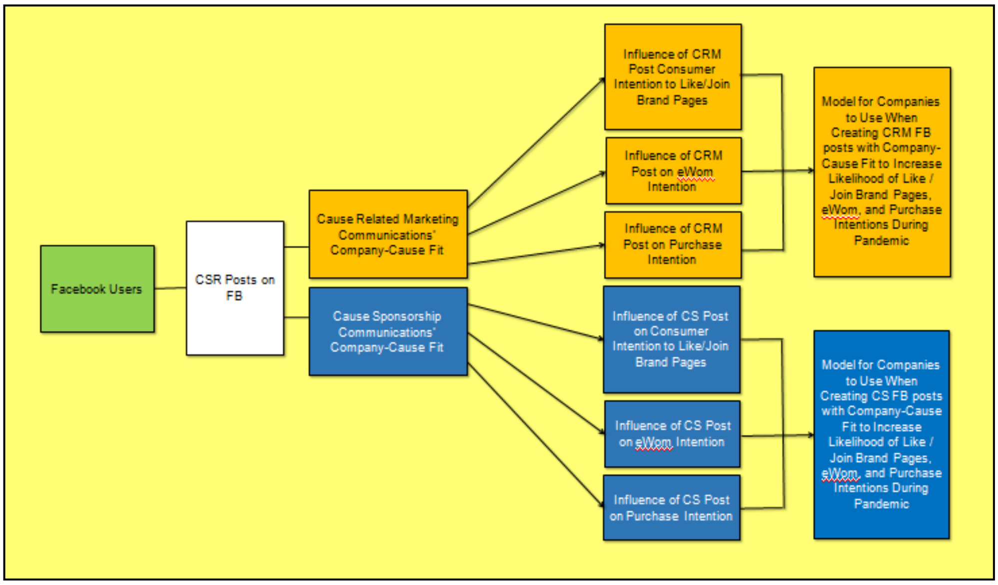


Figure 3. The Diagrammatic Framework

The current research suggested two impression management methods: overt and covert techniques, and used impression management theory to clarify the effectiveness of the two styles of CSR marketing communications. Consumers, for example, attempted to integrate aspects of their own abilities or qualities (e.g., affability, competence) for the immediate approach (e.g., ingratiation, self-advancement) to look desirable and capable to others (Jeong 2011).

The principles of hierarchy of effects are widely used in the study of buyer responses to CSR advertising (Pérez & del Bosque, 2015). These consumer responses are based on the three categories in the Hierarchy of Effects model: cognitive (liking FB pages), affective (sharing through eWOM), and conative (purchase intent).

The following theories were raised and tested:

Ho1: During the Covid19 pandemic, there is no statistically sound difference regarding CRM and CS posts as used in CSR marketing communications on Facebook.

Ho2: During the Covid19 pandemic, CRM and CS posts on Facebook had no major impact on customers' intentions to an organization in terms of liking / joining brand accounts, eWOM purpose, and buying intentions.

Ho3: The impact of CSR marketing communications types on customer intentions to a brand will not be driven by the CSR company-cause fit.

Methodology

Research Design

To accomplish the research goals, quantitative testing was included in this review. In the analysis, there were two dependent variables: CRM company-cause fit and CS company-cause fit. This were compared to three customer responses: intentions to like/enter brand pages, sharing through eWOM, and intention to purchase.

Exploratory testing, primarily a descriptive-correlational analysis research design, was used in the study to distinguish variations between variables. The CRM Company-Cause Fit and the CS Company-Cause Fit was contrasted to see whether there was a statistically relevant gap across the COVID19 pandemic. Second, CRM and CS company-cause Fit was compared to three factors: intentions to like / join brand pages, sharing through eWOM, and intention to buy, to see whether there was a meaningful connection between them.

Sampling Procedure and Participants

Ten (10) of the thirty (30) firms on the list were purposefully chosen based on five principles. First, there was the presence of both forms of CRM and CS posts on Facebook that were related to the Covid-19 pandemic. Second, posts must be rendered within six months, from March 1, 2020 to August 31, 2020. Third, the articles were of good standard, indicating that they were published by a communicator with a history in CSR. Fourth, the CRM and CS posts must be distinguishable from one another and readily identifiable as either a CRM or a CS post. Fifth, and finally, the businesses must come from a variety of industries in order to have a fair portrayal of the industries in the Philippines. Table 1 detailed the ten organizations that were listed.

Table 1: Ten Selected Companies to be Part of Quantitative Study

Company Name	Businesses	CRM Title& Description	CS Title& Description
Ayala Corporation	Real Estate and Hotels, Malls, Telecommunications, Water infrastructure, Power Generation, BPO.	***Be a #BuyAni*** – Ayala helped vulnerable sectors of society such as farmers by training them with alternative sources of livelihood.	***Ayala Sponsors PioPioe-Learning Fundraiser*** – Ayala sponsored PioPio’s e-Learning that benefited students by providing devices.
Aboitiz Equity Ventures, Inc. (AEV)	Power Generation, Banking and Financial Services, Food, Land, Construction, Shipbuilding and Infrastructure.	***#OneAboitiz in Action*** – Aboitiz was able to raise P370 million	***Heroes 2021 with Thames international School***–benefited DepEd public school teachers by providing them with the means for online teaching.
Alliance Global Group, Inc. (AGI)	Food &Beverage, Gambling, Real Estate	***M Safe Crew*** – equipped employee’s with safety protocols to provide a safe environment for customers.	***Kindness Kitchen Supports World Vision*** – McDonald’s, through their CSR arm Kindness Kitchen, sponsored World Vision in their Covid-19 emergency response
BDO Unibank, Inc, (BDO)	Banking and Finance	***Peso for Peso Donation Drive*** – BDO Foundation committed to matching every peso donated to them that was for under privileged sectors.	***BDO Supports to RapidPass & ReleifAgad Projects***– BDO assisted these two CSR projects by sharing financial assistance.
DMCI Holdings, Inc. (DMC)	Construction, Real Estate Development, Mining, and Power Generation	***Covid19 Precautionary Measures*** – DMCI shared precautionary guidelines to keep their employees safe.	***Furry Friends at PAWS*** – DMCI sponsored the meals and maintenance of dogs at the PAWS center.
Jollibee Foods, Corporation	Local and International Fast Food Operations	***Jollibee FoodAID*** – as of May 26, 2020, the Jollibee Group Foundation donated P220 million worth of meals.	***Financing Solutions for Social Protection in Covid-19 Response and Recovery Webinar*** – Jollibee sponsored the Asian Philanthropy Venture Network (APVN) webinar.
Petron	Oil Refinery and Marketing	***#FuelHope*** –Petron Value Card Points were donated	***Petron Fuels Hyundai Asia***– Petron joined Hyundai’s

		and exchanged for cash. Was able to accumulate P1.6 million.	campaign of providing frontliners with gasoline.
Manila Electric Company (MER)	Power Generation, Contracting, Renewable Energy	***#KeepingTheLightsOn*** – Meralco provided to subscribers a 30-day extension bill.	***SBMA & Philippine Red Cross Sponsorship –*** Meralco sponsored Subic Bay Metropolitan Authority and Philippine Red Cross's testing facility.
SM Investments, Corporation	Retail, Financial Services, Real Estate	***#SMCares –*** SM Foundation donated several medical equipment to frontliners.	***Bata Shoes Global Donation Program*** – SM sponsored 1,800 pairs of shoes for Bata's global donation drive that were given to PGH.
PLDT (TEL)	Diverse Telecommunications Services	***30-Day Payment Extension*** – When the whole island of Luzon was in lockdown, PLDT announced an extension of 30 days for all subscribers.	***PGH 24/7 Covid-19 Hotline*** – Philippine General Hospital and PLDT created a 24/7 hotline for Covid19 concerns.

The sample size for the quantitative component (experimental) of the analysis was determined using Cochran's formula. The formula's components were as follows: e is the optimal degree of precision (or margin of error), p is the average proportion of the population of the attribute in question, q is 1-p, and the z value (according to the z table) is 1.75 at a confidence level of 90%. The calculated sample size is 272 people. Facebook users between the ages of 18 and 60 were targeted. Table 2 revealed a recomputed demographic that excludes the 13 to 17 and 65 and older age categories. The rationale for this change was that purchasing intent is one of the consumer responses being evaluated.

Table 2: Recomputed population using stratified sampling technique for active FB users from 18 to 64 years old within the age segments

Age Segments Identified for Sampling Size	Total Population from 13 to 65+	Percentage According to Population of 13 to 65+ Years Old	Population size of 18 to 64	Percentage as Compared to Population of 18 to 64 Years Old	Sample Size	No. of Respondents Required by Age Segment
18 to 24	73,170,000	32.8	23,999,760	37.36	272	203
25 to 34		30.1	22,024,170	34.28		186
35 to 44		13.9	10,170,630	15.83		86
45 to 54		7.2	5,268,240	8.20		45
55 to 64		3.8	2,780,460	4.33		24
		87.8	64,243,260	100		544

Research Design

For the quantitative analysis, a questionnaire type from the experimental study was used. Since conducting the survey in person was challenging due to the current Covid pandemic, the survey was be administered through Google forms. Half of the respondents were shown a CRM post and the other half was shown CS post of each of the ten selected companies Facebook messages. Following that, they were required to complete the survey forms. This study's respondents were 272 randomly chosen Facebook users aged 18 to 60. The whole survey was conducted on the internet to ensure the validity of the research environment.

Data Collection

The research used a between-subjects configuration of two (CSR marketing communications types: CRM or CS) x two (CSR communications – brand fit: existence or absence of fit) between-subjects. A total of ten CSR updates were published on Facebook, leading to twenty CSR messages that contained both CRM and CS for each of the ten business brands. The experiment was carried out by splitting 272 active Facebook users into two groups: the first group of 136 FB users viewed and compared the companies' CSR-CRM FB posts, whilst the remaining FB users viewed the companies' CSR-CS posts. Participants in the first category, known as the CRM group (n=136), and the second group, known as the CS group, viewed ten CSR posts and filled out a survey form for each post. The justification for having different groups rank CRM and CS posts was to combat order bias (Garbarski et al. 2014).

Results and Discussions

The data review indicated statistically important variations and associations between the dependent variable (company-cause fit) and the independent variables (liking/joining FB accounts, eWOM, and purchasing intention).

Comparing CRM and CS in Terms of Consumer Responses

This segment compared CRM and CS customer responses such as liking/joining FB sites, eWOM, purchasing intention, and company-cause fit. Mann-Whitney non-parametric test was used to distinguish variations. The significance level is set at 0.05.

Liking

Table 3 reveals that there is a significant difference in liking/joining FB pages between CRM and CS. The test produced a p-value of 0.000, which is less than the necessary 0.05 degree of significance. CRM has a higher mean rank of 3501.52 than CS, which is 2979.48. This means that CRM had a stronger effect on liking/joining Facebook pages than CS.

Table 3: Difference Between CRM and CS in Terms of Liking/Joining FB Pages

Statistical Test	P-value	Interpretation
Mann-Whitney Test	0.000*	There is a significant difference

* The value is less than 0.05 level of significance

	Mean Rank
CS	2979.48
CRM	3501.52*

* CRM got the higher response compared to CS

eWoM

Table 4 indicates that there was a significant difference between CRM and CS. The test produced a p-value of 0.000, which is less than the necessary 0.05 degree of significance. CRM has a higher mean rank of 3479.55 than CS, which is 3001.45. These suggest that CRM had a greater influence on eWOM.

Table 4: Difference Between CRM and CS in Terms of eWOM

Statistical Test	P-value	Interpretation
Mann-Whitney Test	0.000*	There is a significant difference

* The value is less than 0.05 level of significance

	Mean Rank
CS	3001.45
CRM	3479.55*

* CRM got the higher response as compared to CS

Purchase Intention

Table 5 indicates that there was a significant difference in purchase intention between CRM and CS. The test produced a p-value of 0.000, which is less than the necessary 0.05 degree of significance. CRM had a higher mean rank of 3444.54 than CS, which is 3037.46. This suggests that CRM had a stronger influence on purchase intention than CS.

Table 5: Difference Between CRM and CS in Terms of Purchase Intention

Statistical Test	P-value	Interpretation
Mann-Whitney Test	0.000*	There is a significant difference

* The value is less than 0.05 level of significance

	Mean Rank
CS	3037.46
CRM	3443.54*

* CRM got the higher response as compared to CS

Company-Cause Fit

Table 6 indicated that there was a significant difference between CRM and CS. The test produced a p-value of 0.000, which was less than the necessary 0.05 degree of significance. CRM had a higher mean rank of 3493.64 than CS, which is 2987.36. This meant that when designing CRM articles, company-cause fit can take priority over CS.

Table 6: Difference Between CRM and CS in Terms of Company-Cause Fit

Statistical Test	P-value	Interpretation
Mann-Whitney Test	0.000*	There is a significant difference

* The value is less than 0.05 level of significance

	Mean Rank
CS	2987.36
CRM	3493.64*

* CRM got the higher response as compared to CS

Overall, evidence reveals that CRM outperformed CS in all variables with a significant margin. This suggested that during pandemics, businesses can choose CRM over CS as the mode of CSR to use for FB CSR marketing communications activities.

Testing the Relationship Between CRM and CS's Company-Cause Fit and Liking/Joining FB Pages, eWOM, and Purchase Intention

CRM and CS's company-cause fit, liking/sharing FB accounts, eWOM, and purchasing purpose were evaluated in this segment to see whether there was a significant difference between them. The Spearman Rank Correlation Coefficient was used as a parametric measure to validate whether or not there were any significant differences between the variables. The meaning in the table indicated whether there is a positive or negative association between the variables. The relationship was classified as solid, moderate, or poor. The p-value defined whether or not there was a meaningful association between the factors under scrutiny.

CRM Company-Cause Fit and Liking/Joining FB Pages

According to table 7, the meaning result is 0.698, suggesting that there was a clear positive association between CRM company-cause fit and liking. The p-value is 0.000, indicating that there was a statistically relevant association between CRM company-cause fit and liking/joining Facebook pages. This implied that as the number of people who like/join Facebook pages grows, so will the number of people who were interested in the company's cause.

Table 7: Relationship of CRM's Company-Cause Fit and Liking/Joining FB Pages

Statistical Test	Value	P-value	Interpretation
Spearman Rank Correlation Coefficient	0.698*	0.000**	There is a significant relationship

* The value signifies strong positive correlation
**The value is less than 0.05 level of significance

CRM Company-Cause Fit and eWOM

The meaning outcome in Table 8 was 0.738, which showed a good positive association between CRM company-cause fit and eWOM. The p-value is 0.000, suggesting that there is an important association between CRM and eWOM. This meant that as eWOM rises, so would company-cause fit.

Table 8: Relationship of CRM's Company-Cause Fit and eWOM

Statistical Test	Value	P-value	Interpretation
Spearman Rank Correlation Coefficient	0.738*	0.000**	There is a significant relationship

* The value is strong positive correlation
**The value is less than 0.05 level of significance

CRM Company-Cause Fit and Purchase Intention

The meaning result in Table 9 was 0.758, which showed a good positive association between CRM company-cause fit and purchase intention. The p-value is 0.000, indicating that there was a statistically meaningful association between CRM's company-cause fit and purchasing intent. This implied that as purchasing intent grows, so would company-cause fit.

Table 9: Relationship of CRM's Company-Cause Fit and Purchase Intention

Statistical Test	Value	P-value	Interpretation
Spearman Rank Correlation Coefficient	0.758*	0.000**	There is a significant relationship

* The value is strong positive correlation
**The value is less than 0.05 level of significance

CS Company-Cause Fit and Liking/Joining FB Pages

According to Table 10, the meaning outcome is 0.675 suggesting that there was a relatively good positive association between CS company-cause suit and liking. The p-value is 0.000, indicating that there was a statistically meaningful association between CS's company-cause fit and liking/joining Facebook pages. This meant that as the number of people who like/join

Facebook pages increases, so would the number of people who were involved in the company's cause.

Table 10: Relationship of CS's Company-Cause Fit and Liking/Joining FB Pages

Statistical Test	Value	P-value	Interpretation
Spearman Rank Correlation Coefficient	0.675*	0.000**	There is a significant relationship

* The value is moderately strong positive correlation
**The value is less than 0.05 level of significance

CS Company-Cause Fit and eWOM

Table 11 indicates that the meaning outcome is 0.750, suggesting a good positive association between CS company-cause fit and eWOM. The p-value is 0.000, indicating that the association between CS's company-cause fit and eWOM is important. This means that as eWOM develops, company-cause fit grows as well.

Table 11: Relationship of CS's Company-Cause Fit and eWOM

Statistical Test	Value	P-value	Interpretation
Spearman Rank Correlation Coefficient	0.750*	0.000**	There is a significant relationship

* The value is strong positive correlation
**The value is less than 0.05 level of significance

CS Company-Cause Fit and Purchase Intention

The meaning result in Table 12 is 0.761, showing a good positive association between CRM company-cause fit and eWOM. The p-value is 0.000, suggesting that there is a statistically meaningful association between CRM's company-cause fit and purchasing intent. This meant that as buying purpose rises, so would company-cause fit.

Table 12: Relationship of CS's Company-Cause Fit and Purchase Intention

Statistical Test	Value	P-value	Interpretation
Spearman Rank Correlation Coefficient	0.761*	0.000**	There is a significant relationship

* The value is strong positive correlation
**The value is less than 0.05 level of significance

Results of Hypothesis Testing

Table 13. Result of Hypotheses Testing

Hypothesis	Description	The Relationship	Value (v)	p-value	Supported	Decision
Ho1	No difference between CRM and CS posts on Facebook.	CRM Liking → CS Liking CRM eWOM → CS eWOM CRM Purchase → CS Purchase CRM Fit → CS Fit		0.000* 0.000* 0.000* 0.000*	Yes	Reject Ho1
Ho2	CRM and CS posts of Facebook have no impact on liking/joining FB pages, eWOM, and purchase intention.	CRM Liking → CS Liking CRM eWOM → CS eWOM CRM Purchase → CS Purchase CRM Fit → CS Fit	3501.52 → 2979.48** 3479.55 → 3001.45** 3443.54 → 3037.46** 3493.64 → 2987.36**		Yes	Reject Ho2
Ho3	Company-cause fit has no impact on liking/joining FB pages, eWOM, and purchase intention.	CRM Fit → Liking CRM Fit → eWOM CRM Fit → Purchase CS Fit → Liking CS Fit → eWOM CS Fit → Purchase	0.698*** 0.738*** 0.758*** 0.675*** 0.750*** 0.761***	0.000**** 0.000**** 0.000**** 0.000**** 0.000**** 0.000****	Yes	Reject Ho3

* The value is less than 0.05 level of significance
** CRM got the higher response compared to CS
*** The value is strong positive correlation
**** The value is less than 0.05 level of significance

Ho1 claimed that there is no statistically significant difference between CRM and CS posts as used in CSR marketing communications on Facebook during the Covid19 pandemic. Since the data showed a substantial gap between CRM and CS FB messages, the decision was to dismiss Ho1.

Ho2 stated there is no major impact of CRM and CS posts' company-cause fit on Facebook during the Covid19 pandemic on customers' intentions to a company in terms of liking/joining FB brand pages, eWOM purpose, and purchase intentions. Given that the data showed a substantial association between CRM and CS FB posts' company-cause fit and consumer responses, the recommendation was to dismiss Ho2.

According to Ho3, the CSR company-cause fit does not influence the impact of CSR marketing contact types on customer intentions against a company. The data provided states that company-cause fit does affect consumer responses of liking/joining brand pages, eWOM purpose, and purchase intention. As a result, the recommendation is to deny Ho3.

Proposed Models for CRM and CS

Proposed linear models were developed using Regression Analysis and Modeling techniques. These models showed the interaction between the dependent variables the independent variables in CRM and CS.

CRM Models

Model for CRM's Company-Cause Fit and Liking

Table 14 reveals that CRM's liking has a p-value of 0.000, far less than the degree of importance of 0.05. This suggests that CRM's company-cause fit and liking have a strong and supportive connection.

Table 14: Regression Analysis of CRM's Company-Cause Fit and Liking

Model	Beta Coefficient	Standard Error	P-value	Interpretation
Constant	0.992	0.048	0.000*	Significant
Liking	0.743	0.011	0.000*	Significant

*The value is less than 0.05 level of significance

Proposed Model for CRM's Company-Cause Fit and Liking:

Company-Cause Fit = 0.992 + 0.743xLiking

According to the proposed model, with every unit rise in liking/joining FB sites, which is 0.992 or 99.2 percent, there is a 0.743 to 74.3 significant jump in company-cause fit.

Model for CRM's Company-Cause Fit and eWOM

Table 15 reveals that CRM's eWOM has a p-value of 0.000, which is less than the amount of importance of 0.05. This suggests that CRM's business trigger fit and eWOM have a substantial and supportive partnership.

Table 15: Regression Analysis of CRM's Company-Cause Fit and eWOM

Model	Beta Coefficient	Standard Error	P-value	Interpretation
Constant	1.140	0.048	0.000*	Significant
eWoM	0.743	0.011	0.000*	Significant

*The value is less than 0.05 level of significance

Proposed Model for CRM's Company-Cause Fit and eWOM:

Company-Cause Fit = 1.140 +0.730xeWoM

According to the proposed model, with every unit rise in eWOM, which is 1.140 or 114 percent, there is a 0.730 to 73 percent increase in company-cause fit.

Model for CRM's Company-Cause Fit and Purchase Intention

Table 16 reveals that CRM's purchase intent has a p-value of 0.000, which is less than the amount of importance of 0.05. This indicates that CRM's business trigger fit and buying goal have a meaningful and constructive partnership.

Table 16: Regression Analysis of CRM's Company-Cause Fit and Purchase Intention

Model	Beta Coefficient	Standard Error	P-value	Interpretation
Constant	1.123	0.048	0.000*	Significant
Purchase Intention	0.738	0.011	0.000*	Significant

*The value is less than 0.05 level of significance

Proposed Model for CRM's Company-Cause Fit and Purchase Intention:

Company-Cause Fit = 1.123 +0.738xPurchase Intention

According to the proposed model, with any unit growth in buying intention, which is 1.123 or 123 percent, there is a 0.738 to 73.8 percent increase in company-cause fit.

Model for CRM's Company-Cause Fit, Liking/Joining FB Pages, eWOM, and Purchase Intention

Table 17 reveals that CRM's liking/joining FB accounts, eWOM, and buying aim both have p-values of 0.000, which is less than the amount of relevance of 0.05. This indicates that certain variables have a favorable and constructive association with CRM's company cause fit.

Table 17: Regression Analysis of CRM's Company-Cause Fit Liking/Joining FB Pages, eWOM, and Purchase Intention

Model	Beta Coefficient	Standard Error	P-value	Interpretation
Constant	0.455	0.038	0.000*	Significant
Liking	0.356	0.013	0.000*	Significant
eWom	0.229	0.014	0.000*	Significant
Purchase Intention	0.308	0.013	0.000*	Significant

*The value is less than 0.05 level of significance

Proposed Model for CRM's Company-Cause Fit, Liking/Joining Brand Pages, eWOM, and Purchase Intention:

CCF = 0.455 +0.356xLiking + 0.229xeWoM + 0.308xPurchase Intension

According to the proposed model, with every unit improvement in like (.013), eWOM (.014), and purchasing intention (0.013), there is a 0.356 or 35.6 percent increase in like, 0.229 or 22.9 percent increase in eWOM, and 0.308 or 30.8 percent growth in purchase intention.

CS Models

Model for CS's Company-Cause Fit and Liking/Joining FB Pages

Table 18 reveals that CRM's liking has a p-value of 0.000, which is less than the degree of importance of 0.05. This suggests that CRM's business trigger suit and liking have a substantial and supportive connection.

Table 18: Regression Analysis of CS's Company-Cause Fit and Liking/Joining FB Pages

Model	Beta Coefficient	Standard Error	P-value	Interpretation
Constant	1.202	0.048	0.000*	Significant
Liking	0.682	0.012	0.000*	Significant

*The value is less than 0.05 level of significance

Proposed Model for Company-Cause Fit and Liking

Company-Cause Fit = 1.202 + 0.682xLiking

According to the proposed model, in every unit increase in liking/joining FB sites, which is 1.202 or 120.2 percent, there is a 0.682 to 68.2 percent higher in company-cause fit.

Model for CS's Company-Cause Fit and eWOM

Table 19 revealed that CRM's eWOM has a p-value of 0.000, which is below the degree of importance of 0.05. This indicated that CRM's company cause fit and eWOM have a significant and supportive relationship.

Table 19: Regression Analysis of CS's Company-Cause Fit and eWOM

Model	Beta Coefficient	Standard Error	P-value	Interpretation
Constant	1.120	0.040	0.000*	Significant
eWoM	0.723	0.010	0.000*	Significant

*The value is less than 0.05 level of significance

Proposed Model for Company-Cause Fit and eWOM

Company Cause Fit = 1.120 + 0.723xeWoM

According to the proposed model, with every unit rise in eWOM, which is 1.12 or 112 percent, there was a 0.723 to 72.3 percent increase in company-cause fit.

Model for CS's Company-Cause Fit and Purchase Intention

The table revealed that CS's purchase intention has a p-value of 0.000, which is less than the amount of significance of 0.05. This suggested that CRM's company cause fit has a significant and supportive connection.

Table 20: Regression Analysis of CS's Company-Cause Fit and Purchase Intention

Model	Beta Coefficient	Standard Error	P-value	Interpretation
Constant	1.142	0.038	0.000*	Significant
Purchase Intention	0.717	0.010	0.000*	Significant

*The value is less than 0.05 level of significance

Proposed Model for CS's Company-Cause Fit and Purchase Intention:

Company Cause Fit = 1.142 + 0.717xPurchase Intention

According to the proposed model, with every unit rise in purchase intention, which is 1.14 or 114 percent, there was a 0.717 to 71.7 percent increase in company-cause fit.

Model for CS's Company-Cause Fit, Liking/Joining FB Pages, eWOM, and Purchase Intention

Table 21 revealed that CRM's p-values for liking/joining FB accounts, eWOM, and purchase intention are all less than 0.000, which is less than the amount of relevance of 0.05. This indicated that certain variables have a significant and positive association with CRM's company cause fit.

Table 21: Regression Analysis of CS's Company-Cause Fit Liking/Joining FB Pages, eWOM, and Purchase Intention

Model	Beta Coefficient	Standard Error	P-value	Interpretation
Constant	0.470	0.038	0.000*	Significant
Liking	0.247	0.012	0.000*	Significant
eWoM	0.308	0.014	0.000*	Significant
Purchase Intention	0.329	0.014	0.000*	Significant

Proposed Model for CS's Company-Cause Fit, Liking/Joining Brand Pages, eWOM, and Purchase Intention:

CCF = 0.470 + 0.247xLiking + 0.308xeWoM + 0.329xPurchase Intention

According to the proposed model, with every unit rise in like (.012), eWOM (.014), and purchasing intention (0.014), there is a 0.247 or 24.7 percent increase in like, 0.308 or 30.8 percent increase in eWOM, and 0.329 or 32.9 percent increase in purchase intention.

Conclusions and Recommendations

The findings of evaluating substantial relationships between CRM and CS's company-cause fit and customer responses like/sharing FB accounts, eWOM, and purchasing intention showed that both of these variables had a favorable connection. This implied that if an organization needs to improve the probability of company-cause fit, it may do so by growing any of the consumer response variables individually or by increasing all consumer response variables simultaneously. Since this was a clear and constructive partnership, it is therefore right to conclude that if a business wishes to maximize the probability of viewers liking/joining FB accounts, eWOM, and purchase intention, they can first improve their brand-cause fit. Increasing any of the variables caused the other variables to rise as well.

The proposed models demonstrated the same linear and constructive relationship as the testing significant relationships section. This meant that increasing one unit of company-cause fit, either CRM or CS, would lead to better outcomes in the customer reaction variables individually or as a collective. Any rise in company-cause fit would lead to an increase in the other consumer response variables.

As a guidance for businesses, CRM marketing communications can indeed be prioritized when developing CSR plans for pandemics, but company-cause fit must be well planned in order to reap the benefits of consumer responses. No matter what type of CSR marketing communications an organization prefers, any genuine assistance from them would be deeply appreciated by their stakeholders. After all, the aim of every CSR operation is to have a good image of the business through real and genuine altruism in order to keep stakeholders satisfied.

References

Bryum, K. (2014). A Comparison of the Source Media, Media Format, and Sentiment in Generating Source Credibility, Information Credibility, Corporate Brand Reputation, Purchase Intention, and Social Media Engagement in a Corporate Social Responsibility Campaign Presented Via Social Media. ProQuest LLC.

Chang, C. (2012). The effectiveness of advertising that leverages sponsorship and cause-related marketing: A contingency model. International Journal of Advertising, 31(2), 317-338.

Chung, A.(2019). A test of the Hierarchy of the Advertising Effects via a Panel Data Set on Email Advertising. University of Texas

Garbarski, D., Schaeffer, N., &Dykema, J. (2014). The effects of Response Order on Self-Rated Health. Quality of Life Research, 2015 June, 24(6): pp. 1443-1453.

Gingerich M. 2015. Metrics to Measure the Success of your Facebook Marketing. Mikegingerich.com 2.6.2015. Referred: 20.8.2015 https://mikegingerich.com/metrics-to-measure-the-success-of-your-facebook-marketing/

Hameed, F., Qayyum, A., & Awan. Y. (2018). Impact of Dimensions of CSR on Purchase Intention with Mediating Role ofCustomer Satisfaction, Commitment and Trust. Pakistan Business Review. 20 (1).

He, H. & Harris, L. (2020). The impact of Covid-19 pandemic on corporate social responsibility and marketing philosophy. Journal of Business Research. 116: 176-182.

Human, D. (2016). The Influence of Cause Related Marketing Campaign Structural Elements on Consumer Intention, Attitude and Perception. Stellenbosch University.

Jeong, H.J. (2011), “The Effectiveness of Corporate Social Responsibility (CSR) Campaigns on Consumer Responses to Brands in Social Media: Impression Management Perspectives”, Michigan State University, Media and Information Studies

Jeong, H.J., Paek, H.J. and Lee, M. (2013), “Corporate social responsibility effects on social network sites”, Journal of Business Research, Vol. 66 No. 10, pp. 1889-1895.

Kim, K., Cheong, Y. & Lim, J. (2015). Choosing the right message for the right cause in social cause advertising: type of social cause message, perceived company–cause fit and the persuasiveness of communication, International Journal of Advertising, 34:3, 473-494

Kitzmueller, M. & Shimshack, J. (2012). Economic Perspectives on Corporate Social Responsibility. Journa of Economics Literature 50(1):51-84

Oberseder, M., Schlegelmilch, B. B., & Gruber, V. (2011). “Why Don’t Consumers Care About CSR?”: A Qualitative Study Exploring the Role of CSR in Consumption Decisions. *Journal of Business Ethics*, 104(4), 449 -46

Ozsozgun, Caliskan, A. & Esen, E. (2018). Sustainability disclosures and impression management on social media. Pressacademia. 7. 213-216. 10.17261/Pressacademia.2018.883.

Statistica.com (2019). https://www.statista.com/statistics/490455/number-of-philippines-facebook-users/

Sun, Zhang, & Abitbol, 2019. What Makes CSR Communication Lead to CSR Participation? Testing the Mediating Effects of CSR Associations, CSR Credibility, and Organization–Public Relationships. Journal of Business Ethics. 157 (2):413-429

Treviño, T. (2016). Facebook as a new advertising channel for CSR campaigns. Int. J. Business Environment, Vol. 8, No. 2: pp. 176-188.

Vlachos, P. A. (2012). Corporate social performance and consumer-retailer emotional attachment. The moderating role of individual traits. *European Journal of Marketing*, *46*(11/12), 1559-1580.

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
eISSN 2773-5729
24-25 April 2021

FACTORS INFLUENCING JOB SATISFACTION AMONG AUDITORS

Maisarah Mohamed Saat[1]
Nurul Syazlin Abdul Halim[2]
Shazaitul Azreen Rodzalan[3]

[1]Azman Hashim International Business School, Universiti Teknologi Malaysia Malaysia, (E-mail: maisarahsaat@utm.my)
[2]Azman Hashim International Business School, Universiti Teknologi Malaysia, (E-mail: alinshaz98@gmail.com)
[3]Fakulti Pengurusan Teknologi Dan Perniagaan, Universiti Tun Hussein Onn Malaysia (E-mail: shazaitul@uthm.edu.my)

Abstract: *The purpose of this research is to investigate the factors influencing job satisfaction among auditors. The research examines internal and external factors of motivation; dimensions for internal factors include achievements, advancement, work itself, recognition and growth while for external, the dimensions are company policy, relationship with peers, work security, supervisory relationship, money and working conditions. This research is guided by Herzberg's Two Factor Theory which explains about the difference between motivation and hygiene factors that can lead to job satisfaction. Data were collected using online questionnaire distributed to auditors in Johor state audit firms with diverse personal and professional background. The results show that both internal and external factors of motivation have significant positive relationships with job satisfaction. 'Achievement' and 'Growth' are dominant internal factors of motivation towards job satisfaction while 'Company policy' and 'Relationship with Supervisors' are dominant external factors of motivation. The results of this research provide indicators to the employers, particularly audit firms, on the factors that influence job satisfaction, thus these employers could take appropriate actions in ensuring the well-being of their employees who are in this context are auditors.*

Keywords: *Auditors, Internal Motivation Factors, External Motivation Factors, Job satisfaction*

Introduction

Job satisfaction has ever been a big concern for both private and public organizations as well as the non-profit organizations. Job satisfaction appears when there are optimistic feelings about the working life of employees based on choices, perceptions and experience. Job satisfaction among employees plays a vital role in an organization because they will help to ensure optimum productivity of an organization. For example, in the context of this study, when auditors experience satisfaction in doing their jobs, this will lead to their ability to function in teams and can produce efficiency of work. Unfortunately, burnout is often faced by auditors who have high level of workloads and facing tasks deadlines which consequently lead to a lot pressure (Handayani and Pebriyani, 2020). But pressure and burnout will affect the productivity; so, employers must overcome this issue and focus on the welfare of their employees. In addition, Handayani and Pebriyani (2020) stated that higher levels of burnout were found to be related to negative behaviours such as reduced performance and job satisfaction. In order to achieve job satisfaction, there are several antecedents that can influence job satisfaction.

Job satisfaction was described as a pleasant emotional state arising from the evaluation of one's job (Brief and Weiss, 2001), a productive response to one's job (Weiss, 2002) and also an approach towards the job. This description implies that approaches towards employments are generated by taking into account values, habits, and emotions. Relevant literature would typically addresses work satisfaction under two major headings, which are internal and external job satisfaction. Besides that, job satisfaction is not just satisfaction at work and correlated with financial benefits only, but also gains in socio-psychological from the job itself. In relation to monetary gains, job satisfaction is also defined as an emotional response arising from the relationship between the beliefs of the employees about their job and the income they receive from their employment (Oshagbemi, 2000). When it comes to the productivity of business organizations, job satisfaction can be considered as one of the main factors. Organization should treat their employees well and consider their welfare particularly on their requirements, personal desire and preferences. Therefore, this study focused on a professional job which is auditors and focusing on audit firms in Johor. It attempts to investigate the factors influencing job satisfaction among auditors. In order to achieve job satisfaction, there are two factors measured which are internal and external factors of the employees. The internal factor consists of skills, personal traits, experiences, and level of the knowledge. As for external factor, it consists of pay structures, suitable incentive systems, level of relationship between people and the level of work complexity.

Nowadays, there are changes in the global economy, for example globalization, restructuring, downsizing, and competitiveness among organizations and the employee itself have contributed to the recognition at the organization level that, in the 21st century, the existing systems and strategies are no longer available. Based on past studies, since the Enron and WorldCom scandals, the significance and consideration given to the position of auditors is evident (Shih, Hsieh and Lin, 2009). These scandals are widespread not only in the United States, but in developing countries such as Malaysia as well (Lee and Ali, 2008). Following the exit of Enron and WorldCom, the Sarbanes-Oxley Act was passed by Congress in 2002 following the failure of the Arthur Andersen Accounting Company (SOX 2002). Due to the scandals, more laws and enforcement are made by Bursa Malaysia and Securities Commission; the auditing profession is under scrutiny in order to prevent such cases from occurring. Auditing profession is a demanding and stressful profession (Rani, Mee, and Rahman, 2018). In evaluating the financial results of their clients, auditors must have a high degree of intellectual and analytical skills (Lee and Ali, 2008; Shih et al., 2009). This means that they should be someone the client company can trust, understand how the company functions and be able to respond with fresh ideas (Syed Mustapha Nazri, Smith and Ismail, 2012). Auditors are at some positions that are vulnerable to high workload and work pressure (Handayani and Pebriyani, 2020). Herda (2012) stated that auditors also are often associated with high levels of work stress. Stress could also relate with job satisfaction especially when there is no recognition or employers are not fulfilling the internal and external factors discusses above. Additionally, auditors are expected to meet high job criteria and produce reliable audit reports with high work standards (Handayani and Pebriyani, 2020).

The next section reviews past literature on the factors that influence job satisfaction. Subsequently the third section describes the methodology used in completing the research. Section four reports the results on data analysis using Statistical Package for the Social Sciences (SPSS). Lastly, the summary and discussion will be made related to the factors influencing job satisfaction among auditors.

Literature Review

Job Satisfaction

This research focuses on what factors that influence job satisfaction among auditors in Johor audit firms and non- audit firms. Job satisfaction among auditors plays a vital role in an organization because they will help to make sure that the productivity and performance of the company achieve targets or expectations. Auditors have essential roles in an organization because they have rights to declare in the audit report whether the financial statements of the company are prepared according to standards and with true and fair view. In an audit firms, auditors are very valuable assets. Therefore, public accounting firms' partners should create conditions that allow their auditors to achieve the best results while performing their job (Srimindarti, Oktaviani, and Hardiningshih, 2020). This is because, in performing audit activities, it is possible for auditors to feel bored, thus, it will give impact towards their performance quality. Moreover, it is essential for organizations to look forward about this issue in achieving job satisfaction among auditors since auditors are a demanding profession nowadays. In relevant literature, job satisfaction normally addresses under two major headings, which are internal and external factors. Even though job satisfaction does not contain a universal definition, however, it can be defined as an emotional response arising from the relationship between the beliefs of the employees about their job. Therefore, in meeting job satisfaction among auditors, organizations must evaluate what extent the internal or external factors that will influence them. The internal factors include achievement, advancement, work itself, recognition and growth. As for external factors, company policy, relationship with peers, work security, supervisory relationship, money and working conditions can use to measure level of job satisfaction among auditors. It is support by past study, Srimindarti, Oktaviani, and Hardiningsih (2020), that engagement from company itself can be one of the other factors that can influence job satisfaction. It also has a positive correlation with job satisfaction. Therefore, next section explains more about the theory that supported the issue of job satisfaction and the factors that are investigated in this research.

Herzberg's Two Factor Theory

The related theory to this topic is Herzberg's Two Factor Theory. Herzberg has evolved a hypothesis to describe the cause of job satisfaction and dissatisfaction among individuals. This theory was based in part on the notion of self-actualization by Maslow (1943). In Maslow's psychology theory, the fifth degree of need is self-actualization, also represented the Hierarchy of Needs as a pyramid named. The relation between the work of Herzberg and the work of Maslow suggests that job satisfaction is part of the greatest needs of a person. Therefore, this theory is a main source to measure job satisfaction among employees by using internal and external factors. In explaining these phenomena, several factors have been put forward and Herzberg's one of them is the motivation-hygiene principle. Herzberg's two-factor theory tries to describe the job satisfaction among employees (Spillane, 1973). Focused on the data collected from 200 engineers and accountants, Herzberg (1966) noticed that the positive feelings of the employees were related to the job content itself, while their disappointment was related to the job context. The aspects of the job content included achievement, growth, recognition and work itself. On the other hand, as hygiene factors were external to the job, these include interpersonal relationships, organizational policy, working conditions, supervision and salary conditions (Herzberg, 1966). In addition, in the current period of modernization, the Herzberg's Theory has been widely studied (Ruthankoon and Ogunlana, 2003; Tan and Waheed, 2011). Therefore, this theory is useful to examine the level of job satisfaction among auditors in this present study. The following sections discuss about past literature on internal and external factors.

Internal Factors

Internal factor is also known as motivation factor in Herzberg theory. The definition of motivation is 'how to give a person something to motivate him or her to do something'

(Ruthankoon and Ogunlana, 2003, p. 333). Motivation factors, or motivators, are intrinsic to the job, according to Herzberg's theory and contribute to positive attitudes towards the job because they satisfy the 'need for development or self-actualization' (Herzberg, 1966, p.75). This research will focus on five variables which are achievement, advancement, work itself, recognition and growth.

Achievement refers to the willingness of employee in their organizations to solve the problem efficiently (Ruthankoon and Ogunlana, 2003). Success enhances the sense of accomplishment and self-confidence of an employee. Additionally, in the busy work schedule of the auditors, Larson (2004) noted that dates, time constraints and the need to produce quality work are natural. Then, auditors need to deal with concerns that related to account integrity and professional standards in carrying out the auditing process. When all reports are completed within the time constraints and in the highly controlled work environment, they will perceive a sense of accomplishment. Achievement is known to be a major satisfaction (Wernimont, 1966). The job satisfaction of workers is increased when their level of accomplishment is met (Savery, 1996). In the past studies, the result shows that achievement has a positive significant relationship with job satisfaction.

Furthermore, the possibility of promotion or an improvement in work status is one of the variables that can determine job satisfaction which is referred to as advancement. This is because; it is the employee's perception that the job they hold would bring about such success in their career (Woodruffe, 2006) especially for auditors in the organizations. On top of that, the employees who are auditors may believe that there is some kind of development when there is advancement and feel that it is worth for being loyal in the organization. They automatically will feel motivated to produce their job with better quality and this will lead to job satisfaction. Therefore, from the past study, this variable which is advancement has a positive significant relationship with job satisfaction.

On the other hand, the variable for internal factors was the work itself. Herzberg et al. (1959) defined work itself as the relationship between the employees with the customers or group of customers within inside or outside the organization. Basically, the work itself is the most essential factor in terms of one's job to achieve their job satisfaction and this is also very much related with the nature of work of auditors. Auditors face great challenge in their job especially during this pandemic of Covid-19. In a lot of cases, virtual audit needs to conducted and documents may need to viewed online. Therefore, work itself has a positive significant relationship with job satisfaction from past study.

Besides that, growth also has a crucial role in determining the level of job satisfaction among auditors. Growth in organization not only refer to the career path but can be in terms of new skills, new knowledge and new techniques in completing the job. Interpersonal skills, communication skills, accounting knowledge, general business knowledge, information technology, problem solving skills, and computer skills are the knowledge and abilities needed by auditors (Palmer, Ziegenfuss and Pinsker, 2004). This has a positive significant relationship with job satisfaction among auditors.

Lastly internal variable includes recognition. Based on past studies, particularly in Ruthankoon and Ogunlana's (2003) study, it was shown that there is positive and negative recognition. For negative recognition, it can be explained that the auditors may experience complaints and indifference from the same group of people, while for positive recognition, the auditors will get appreciation from supervisors, colleagues or even from the management itself via words of praises based on their job. When they get some recognition, surely, they will be satisfied with the organization where they work and eventually will lead to job satisfaction. Past studies represent recognition as a positive significant relationship with job satisfaction.

External Factors

For external factors or according to Herzberg, hygiene factors is a term used in reference to 'medical hygiene', in which, according to Herzberg and colleagues… [which] aims to reduce health risks from the environment' (1959, p. 113). In comparison to motivation factors, which specifically affect the motivation and happiness of an employee, hygiene factors are the variables associated with factors that could reduce the degree of job dissatisfaction. Herzberg noted that the factors of hygiene are extrinsic to the job, and if present, may contribute to job dissatisfaction. This, however, could be avoided because hygiene factors respond to the environment and workplace for 'the need to avoid unpleasantness' (Herzberg, 1966, p. 75). Thus, hygiene factors are also studied among auditors. This research will be focusing on company policy, relationship with colleagues, work security, supervisory relationship, money and working conditions for hygiene factors.

Firstly, company policy will be examined in influencing job satisfaction. Company policy also includes explanations of acceptable or insufficient organizational and the management guidelines and policies for the organization. The policies of an organization can either make working life simple and quick or boring and sluggish, which would definitely have an effect on the feelings of employees. Typically, organizations with strong policies represent an organization's hierarchical culture; it is defined as highly formalized, controlled and bureaucratic. Therefore, company policy has a positive significant relationship in order to achieve job satisfaction.

Relationship with colleagues is also one of the variables for external factors that leads to job satisfaction among employees. Colleagues play a crucial role for every employee, because colleagues are the people who spend most of their time together while completing the job. Therefore, according to Peroune (2007), colleague's relationships are divided into three groups. The first group is known as a knowledge colleague's relationship. Next, collegial colleague's relationship is known as the second colleague's relationship. Finally, the unique colleagues who are in the more closeness relationship group where the colleagues address their personal issues such as their dreams and hopes. Thus, relationship between colleagues has a positive significant relationship with job satisfaction.

Besides that, work security also plays an essential role for the employees to achieve their job satisfaction when they work at organization. Work security related with economic conditions. Economic recession and increased competition have led to numerous cost-cutting steps being taken by organizations in order to save their budget. Islam and Ismail (2008) suggested that, among other variables, employees in Malaysia have rate work security as the fourth most important factor. The reason for such a result could be due to the complex market climate and competitive in Malaysia. Therefore, based on past study, work security has a positive significant relationship with job satisfaction of employee.

Next is supervisory relationship. Supervisory relationships have been shown to have a significant impact on the well-being of workers. From several different facets, supervisory relationship may be measured, such as consideration, input, acceptance of suggestions, respect for the needs of an individual, encouragement, communication and contingent approval actions (Bontis and Serenko, 2007, p36). It can be defined how helpful the supervisor towards their employees which more focus to auditors. This has a positive significant relationship with job satisfaction.

Additionally, money is one of the external variables in measuring the level of job satisfaction. In exchange for their contributions, money is referring to the salaries and other benefits that provided to employees. Various studies have shown that compensation plays a key role in the job satisfaction of employees. It is also important to remember that money satisfaction can differ by age group, income level and career stages (Tan and Waheed, 2011).

From the past studies, Malka and Chatman (2003) found that income and job satisfaction were positively correlated, and the relationship was stronger for individuals with extrinsic value orientations. Based on the past studies, it shows that this variable has a positive relationship with job satisfaction.

Lastly, for external variable is working conditions. Such considerations include the physical condition of the work, and whether there are bad or good facilities that available for the employees. It can be variety aspects for working conditions especially at workplace. As we know that auditors are a stressful profession, so they need some places in the organization to release their stress and feel like they are in love with their job. This can be one of the reason actions that can influence job satisfaction. Islam and Ismail (2008) stated that, this has been rated as one of the important factors that contributing to job satisfaction in the Malaysian context is a conducive and good working environment. Thus, it has a positive significant relationship between working conditions and job satisfaction.

Methodology

This section describes the methodology used in this research. During data collection the necessary information from the respondents, a structured and coordinated process is important to make sure that a research goes smoothly at a time given. Basically, the objective in conducting this research is to examine the internal as well as external factors that will influence job satisfaction among auditors. The target respondents for this research are auditors who are working in audit firms and non-audit firms of various sizes; small, medium and large firms. These auditors are those from different background of demographics. Auditors were selected due to their experience and exposure; it is crucial to understand their needs and expectation so that they achieve job satisfaction and could continue and sustain in the profession. In order to collect the data, this research used questionnaires and distributed them online via Google forms. To produce the questionnaires, the question must be clear and easily understand to gain interest from respondents in answering them and must also able to achieve the research objectives. The questionnaire has three sections which are Section A - demographic information, Section B - internal factors and external factors and Section C – job satisfaction and intention to leave. The set of questions are adopted from Tan and Waheed (2011). The questionnaire used Likert-scale which are from strongly disagree (1) to strongly agree (5). The internal factor is measured using achievement, advancement, works itself, recognition and growth while external factor is represented by company policy, relationship with peers, work security, supervisory relationship, money and working conditions. Due to the limitation of information on the population of auditors in Johor, this study conducted a convenience type of sampling whereby the researcher contacted the respondents and chose those who are willing to participate. Therefore, a total of 72 respondents answered the questionnaire within the time frame given to the research (six months).

Results of Data Analysis

Demographics and Background Details of Respondents

Using descriptive analysis, Table 4.1 illustrates the demographics details of respondents. Based on the gender items, the results indicated that there are more female respondents compared to male and majority respondents are Malay. As for the qualifications, the results shows that two third has Bachelor degree and most auditors in this research have achieved academic performance (CGPA) between 3.00 until 3.49 and 3.5 and above during their study. Additionally, most of the auditors are from medium firm size (41.7%) and big size (31.9%).

Table 1: Demographic profile

Demographics	N	Percentage (%)	Demographics	N	Percentage (%)
Gender			**Firm's size**		
Male	22	30.6	Small	19	26.4
Female	50	69.4	Medium	30	41.7
			Big	23	31.9
Total	72	100	Total	72	100
Race			*Years of Working Experience*		
Malay	53	73.6	Less than 2 years	29	40.3
Chinese	15	20.8	2 -10 years	17	23.6
Indian	2	2.8	11 – 20 years	19	26.4
Others	2	2.8	21 – 30 years	7	9.7
Total	72	100	Total	72	100
Qualifications			*Salary (RM)*		
Diploma	18	25.0	1500 - 2500		
Bachelor	48	66.7	2501 - 3500		
Master	6	8.3	3501 - 4500		
Total	72	100	More than 4500		
			Total	72	100
CGPA					
Less than 3.00	14	19.4			
3.00 – 3.49	32	44.4			
3.50 – 4.00	26	36.1			
Total	72	100			

Results on Internal Factors

This section reports the results on correlation for internal factors with job satisfaction. The correlation analysis is conducted to measure the relationship between internal factors and job satisfaction among auditors in Johor. Based on the analysis, the results show that all elements of internal factors have positive relationships with job satisfaction. Table 4.2 shows that 'Achievement' and 'Growth' have correlation coefficient higher than 0.8 which indicate a very strong relationship.

Table 4.2: Correlation Internal Factors and Job Satisfaction

		Achievement	**Advancement**	**Work Itself**	**Recognition**	**Growth**	**Job Satisfaction**
Achievement	Pearson Correlation	1					
	Sig. (2-tailed)						
Advancement	Pearson Correlation	.497**	1				
	Sig. (2-tailed)	.000					
Work Itself	Pearson Correlation	.676**	.508**	1			
	Sig. (2-tailed)	.000	.000				
Recognition	Pearson Correlation	.596**	.436**	.421**	1		
	Sig. (2-tailed)	.000	.000	.000			
Growth	Pearson Correlation	.737**	.500**	.598**	.520**	1	
	Sig. (2-tailed)	.000	.000	.000	.000		
Job Satisfaction	Pearson Correlation						1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	

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

Results on External Factors

Similar results are found with external factors; they have positive relationship with job satisfaction as reported in Table 4.3. It is shown that the variables such as company policy, relationship with peers, work security, supervisory relationship, money and working conditions have positive relationships with job satisfaction. Table 4.3 shows that 'Company policy' and 'Relationship with Supervisors' have correlation coefficient nearly 0.8 which indicate a very strong relationship.

Table 4.3: Correlation of External Factors and Job Satisfaction

		Company Policy	Relationship with Peers	Work Security	Relationship with Supervisors	Money	Working Condition	Job Satisfaction
Company Policy	Pearson Correlation	1						
	Sig. (2-tailed)							
Relationship with Peers	Pearson Correlation	.364**	1					
	Sig. (2-tailed)	.002						
Work Security	Pearson Correlation	.588**	.364**	1				
	Sig. (2-tailed)	.000	.002					
Relationship with Supervisors	Pearson Correlation	.696**	.548**	.618**	1			
	Sig. (2-tailed)	.000	.000	.000				
Money	Pearson Correlation	.611**	.197	.533**	.579**	1		
	Sig. (2-tailed)	.000	.097	.000	.000			
Working Condition	Pearson Correlation	.739**	.410**	.634**	.721**	.619**	1	
	Sig. (2-tailed)	.000	.000	.000	.000	.000		
Job Satisfaction	Pearson Correlation	.726**	.662**	.587**	.795**	.573**	.698**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	

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

Conclusion

In conclusion, this research is to highlight the factors that influence job satisfaction among auditors in Johor. In order to measure these factors, this research uses Herzberg's Two Factor Theory as its reference. This theory discusses factors which are divided into two categories; motivation as internal factors and hygiene as external factors. Thus, this research attempts to examine whether these two factors will influence job satisfaction. Both factors are essential to employees especially auditors in order to perform better quality of work and this is reflected in the findings which show all variables have positive relationships with job satisfaction. This is consistent with past studies which look at similar angle from different and similar professions. It is interesting to note that 'Achievement' and 'Growth' are two dominant internal factors; this reflects that auditors being a professional consider these two factors as important in order to sustain and climb the corporate ladder. In a competitive profession like accounting, these two factors are very much relevant. Meanwhile 'Company policy' and 'Relationship with Supervisors' are the main external factors which will lead to job satisfaction among auditors. In a well-guided with standards and highly respected profession like accounting and auditing, these two factors can be seen as very much emphasized by its members. The findings could give an indicator to the accounting and auditing firms to ensure that their auditors understand and be given clear path of what and how to achieve or perform and eventually lead them to a higher role. Similarly, audit firms which adhere to its company policy and relationships with supervisors could create trusts among auditors and a harmonious work setting which then lead to job satisfaction.

Limitation and Recommendation of the Study

There are some limitations of the study, among those is the population of auditors in Johor. There is limited information on the exact number of auditors, so total respondents of 72 auditors are considered sufficient especially in a limited time of research. Secondly, the findings cannot be generalised as the respondents are from accounting and non-accounting firms in Johor. Thus, future research could go beyond the boundary.

References

Bontis, N., and Serenko, A. (2007). The moderating role of human capital management practices on employee capabilities. Journal on Knowledge Management, 11(3), 31-51.

Brief, A. P., and Weiss, H. M. (2001). 'Organizational behavior: affect in the workplace', Annual Review of Psychology, 53(12), 279-307.

Dion, M. J. (2006). The impact of workplace incivility and occupational stress on the job satisfaction and turnover intention of acute care nurses. PhD thesis, University of Connecticut,Storrs, CT.

Handayani, D. F., & Pebriyani, D. (2020, November). Flexible Working Arrangement and Job Satisfaction in Mitigating Burnout: A Literature Review. In the Fifth Padang International Conference On Economics Education, Economics, Business and Management, Accounting and Entrepreneurship (PICEEBA-5 2020) (pp. 1-5). Atlantis Press.

Herda, N. d. (2012). The Auditor-Audit Firm Relationship and its Effect on Burnout and Turnover intention. Accounting Horizon, 707-723.

Herzberg, F. (1966). Work and the nature of man. Cleveland, OH: World Publishing Company

Herzberg, F., Mausner, B., and Snydermann B. (1959). The motivation to work. New York: Wiley.

Islam, R., & Ismail, A. (2008). Employee motivation: a Malaysian perspective. International Journal of Commerce and Management, 18(4), 344-362.

Lee, T. H. and Ali, A. Md. (2008).the evolving role of auditors: where do we go from here? Accountants Today, March, 24-26.

Malka, A., and Chatman, J. A. (2003). Intrinsic and extrinsic orientations as moderators of the effect of annual income on subjective well-being: A longitudinal study. Personality and Social Psychology Bulletin, 29, 737−746.

Maslow, A.H. (1943). A theory of human motivation. Psychological Review, 50(4), 370– 396. Retrieved from http://psychclassics.yorku.ca

Oshagbemi, T. (2000). Gender Differences in the Job Satisfaction of University. Women in Management Review, 15(7), 331-343.

Palmer, K.N., Ziegenfuss, D.E., and Pinsker, R. E. (2004). International knowledge, skills, and abilities of auditors/accountants: Evidence from recent competency studies. Managerial Auditing Journal, 19(7), 889-896.

Peroune, D. L. (2007). Tacit knowledge in the workplace: the facilitating role of peer relationships. Journal of European Industrial Training, 13(4), 244-258.

Rani, L., Heang, L. Y. M. L. T., and Rahman, U. T. A. (2018). Intrinsic and Extrinsic Factors in Relation to Junior Auditors' Job Satisfaction and Turnover Intention. International Academic Research Journal of Business and Technology, 4(1).

Ruthankoon, R. and Ogunlana, S. O. (2003). Testing Herzberg's two-factor theory in the Thai construction industry. Engineering, Construction and Architectural Management, 10(5): 333-341

Sarbanes-Oxley Act of 2002 (SOX). (2002). H.R. 3763 — 107th Congress: Sarbanes- Oxley Act of 2002. Retrieved from http://www.sec.gov

Savery, L. K. (1996). The congruence between the importance of job satisfaction and the perceived level of achievement. Journal of Management Development, 15(6), 18-27.

Shih, K. H., Hsieh, Y. R. and Lin, B. (2009). Moderator effects to internal audit's self-efficacy and job involvement. International Journal of Accounting and Information Management, 17(2), 151-165.

Spillane, R. (1973). Intrinsic and extrinsic job satisfaction and labour turnover: A questionnaire study of Australian managers. Occupational Psychology, 47, 71-74.

Srimindarti, C., Oktaviani, R. M., Hardiningsih, P., & Udin, U. (2020). Determinants of job satisfaction and performance of auditors: A case study of Indonesia. Calitatea, 21(178), 84-89.

Syed Mustapha Nazri, S. N. F., Smith, M. and Ismail. Z. (2012). The impact of ethnicity on auditor choice: Malaysian evidence, Asian Review Accounting, 20(2), 198-221.

Tan, T. H., and Waheed, A. (2011). Herzberg motivation-hygiene theory and job satisfaction in the Malaysian retail sector: the mediating effect of love for money. Asian Academy of Management Journal, 16(1), 73-94.

Weiss, H. M. (2002). 'Deconstructing job satisfaction: separating evaluations, beliefs and affective experiences' Human Resource Management Review, 12(2), 173-194.

Wernimont, P. F. (1966). Intrinsic and extrinsic factors in job satisfaction. Journal of Applied Psychology, 30(1), 41-50

Woodruffe, C. (2006). The crucial importance of employee engagement. Human Resource Management International Digest, 14(1), 3-5.

SME ENABLERS AND CONSTRAINTS IN IMPLEMENTING CHANGE MANAGEMENT: A MULTIPLE CASE STUDY ANALYSIS

Hary Febriansyah[1]
Iqbal Favian Putra Budiman[2]

[1]School of Business and Management, Institut Teknologi Bandung, Indonesia, (E-mail: hary@sbm-itb.ac.id)
[2]School of Business and Management, Institut Teknologi Bandung, Indonesia, (Email: iqbal-favianputrabudiman@sbm-itb.ac.id)

Abstract: *Small and medium enterprises (SMEs) are widely acknowledged to have a positive impact on local, regional, and national economic development. In Indonesia, SMEs employ 97 percent of the workforce and contribute 63 percent of GDP. Unfortunately, due to a competitive market climate, 78 percent of SMEs in Indonesia face a barrier to optimizing their business. Human resource management studies have a significant impact on the long-term performance of SMEs in a dynamic and crisis-ridden market environment in most emerging countries. It can implement specific practices that improve employee understanding and dedication to change. As a result, change management supports SMEs in constantly adapting and changing, recovering from crises, and remaining stable in a turbulent environment. This study included 10 SME in Indonesia with criteria based on the Indonesian Small and Medium-Sized Enterprises Act Law 20, 2008. The study employed exploratory research with qualitative analysis, as well as a multiple case study. This multiple case study investigates with a cross case analysis approach to understanding the phenomenon's nature. The findings in this research are SME in implementing change management tend to adjust or make minor changes with the current condition of the company. Furthermore, the owner of SME believes that to support the success of change management, employees must undertake training and development in the areas of leadership, digital business acumen, and basic business management training. Unfortunately, most of the respondents have constraints in doing things related to change management because it is the capital fund owned by the company, the willingness of the human resources they have, and readiness to formulate innovation within the company.*

Keywords: *Small Medium Enterprises, Human Resource Management Change Management, Multiple Case Study*

Introduction

It is commonly known that small medium enterprises (SMEs) have a positive effect on local, regional and national economic growth (Hay and Kamshad, 1994 and Griffith, *et al*., 2009). The role of SMEs includes job creation, increased competitiveness and reduces regional inequalities (e.g. Fritsch and Mueller, 2004, Yazdanfar and Öhman, 2014); thus SMEs can serve as a stimulus for economic growth. In line with a large number of studies, the economic development of a country is largely correlated with the growth of SMEs (e.g. Mahmood, 2008; Ayyagari, *et al*., 2011; Filippetti *et al*., 2018) Therefore we can conclude that a regional economy can be indirectly influenced by the development of SMEs in a country.

SMEs in emerging countries play an important role not only because of the high number of jobs generated, but also due to the fact that they employ unqualified people who over-supply in their countries (Philips and Bhatia-Panthaki, 2007). In Indonesia itself, the Minister of

Cooperatives and Medium Enterprises has created regulations to promote the development of SMEs which provides positive benefits towards the nation. One of them being Regulation No 02/Per/M.KUKM/I/2008, Article 3, Section 2 of the Regulation stating: Guiding and consultation of business development Service; Business facilitation; and Facilitating access to productive resources including capital, technology, management, and information. Based on the Asian Development Bank (2018) survey, the position of SMEs absorbs 97% of employees and contributes 63% to the GDP of Indonesia. This proves that SMEs are the wheels that make Indonesia's economy run.

According to a survey conducted by the Indonesian Central Bureau of Statistics (BPS) (2019) until 2016, the number of SMEs that were in Indonesia was 26,073,689, where 78 percent of them had obstacles in running their business regardless of the company's internal or external influences. The six challenges for SMEs in Indonesia are competitors, capital, marketing knowledge, raw material availability, infrastructure readiness and labor quality (BPS, 2019). In the face of turbulent change, companies must be able to survive, adapt and sustain their businesses, when changes occur in the business environment change and adapt them to an uncertain future (Ates, and Bititci, 2011).

Human resource management studies have an important impact on the sustainable performance of SMEs in a dynamic and crisis-ridden business environment in the most emerging countries (Chandrakumara, 2013). Human resource management practices have the capacity to implement specific practices that enhance employee perception and commitment to change (Maheswari and Vohra, 2015). Therefore, change in management needs to be implemented in companies especially during the times of crisis (Ates and Bitici, 2011, Kashif *et al*, 2020).

Respectively, this research focuses on the role of human resource management in SMEs. It primarily investigates how the SME owner manages changes to deal with this dynamic business environment. Finally, this research will discuss how SME implement change management and explore the current business issues faced by SMEs in Indonesia by using qualitative methods to deeply understand the phenomena. The remainder of this paper has the following structure. The theoretical background of conceptual model and change management theories is discussed in section two. The research design is outlined in section three. Section four describes the findings of the study. Section five of this study provides a discussion of data analysis. The conclusion, limitation and future research of the study are summarized in last section.

Literature Review

Four Dimension Conceptual Model

The growth of SME is supported by the internal and external conditions of the company (Ipinnaiye, *et al*, 2016., Bilal, 2016., Nkawabi and Mboya, 2019). An organization's internal factors require company-related factors that influence the company's capacity to achieve the specified goals and execute viable strategies that lead consequently to its success (Abolaji and Oni, 2015). The internal factors of a company can be emphasized through Resource Based View (RBV) for formulating and managing strategies so that the company can achieve a sustainable competitive advantage in its markets and industries (Freiling, 2008; Barney, Ketchen Jr, and Wright, 2011).

It is necessary for the SME growth process too not only analyze within the context of the firm, but also capabilities of sensing and understanding change in the external environment (Teece *et al*., 1999). Therefore, the change in concept from a resource based to a network based to create a distinctive response towards specific market challenges is required for accelerating technological interaction, barrier reductions, and ongoing vertical disintegration of production activities (Barney, 1991). The change management process in SME can be explore through growth context from presenting resources in four distinct forms adopted by Salder, *et al* (2020) which classifies resources into four key dimensions, namely:

1. Characteristics: define a set of structural characteristics, including age, size, industry and ownership, determine the firms' capacity for, ability, and commitment to growth.
2. Assets: acquisition and embedding of organizational resources, such as finance, intellectual property and human capital (Hayton, 2005), and these based capabilities become an internal asset in the company to shape the growth process.
3. Strategy: strategy is found in multiple forms at firm and sub-firm level, representing planned and behavioural responses to evolving environmental conditions (Chebo and Kute, 2019), contributing toward improvement in resources and capabilities to meet environmental challenges.
4. Environment: Regional, national and global economic trajectories impact SME growth, changing critical resource environments in providing human and social capital, knowledge and communications infrastructures, and cultural-economic institutions (Love and Roper, 2015).

Change Management

Change refers to the implementation by the company of a new concept or action in the face of technological advances, changes in labour or government regulations, globalization, new competitors and crises (Ates and Bititci, 2011). Therefore, companies must have the nature of resilience - the ability to predict key opportunities and events from changing developments, to continuously adapt and change, to bounce back from disasters and to remain stable in a turbulent environment (Stewart and O'Donnel, 2007; Marcos, 2008; Ates and Bititci, 2011). Organizational resilience can be formed by internal stakeholders with a change management approach (Thompson, 2010).

Change management refers to the way in which individuals, teams and organizations are changed by adopting resource management strategies and practices that restructure a business more efficiently (Thompson, 2010). Both stakeholders within the company are willing and interested to implement change management (Bamford and Forrester, 2003). Change management is not only understood from a top-down viewpoint but must also be seen from the bottom-up (Heyden *et al*, 2016). Eventually, the responsibility for organizational change has been gradually transferred (Wilson, 1992).

Research Design

Research Methodology

The research used exploratory analysis technique with qualitative research method. The author carried out a qualitative analysis using a multiple-case study approach (Yin, 2018). As Benbasat *et al*. (1987) pointed out, the case study approach would investigate the phenomena in its natural context, using various data collection techniques to obtain knowledge from one or more entities (people, groups, or organizations).

This research would be used cross case analysis to clarify the case study. Throughout cross case analysis, the phenomena may be observed in its natural environment, allowing a clearer understanding of the nature of the phenomenon to be studied in its natural setting, thereby facilitating a better understanding of the nature of the phenomenon, and enabling exploratory inquiries (Yin, 2018).

The steps taken in discovering and exploring business issues define the specificity of the research population from which the case studies were drawn. The author did several ways to get respondents for this research, such as:

1. The SMEs concerned were chosen based on the Indonesian Small and Medium-Sized Enterprises Act UU 20, 2008.
2. The author made personal contact with SME owners. Owner data was accessed through Badan Pariwisata dan Ekonomi Kratif (BEKRAF) data, the Internet, and social media.
3. Respondents willing to partakein a in depth interview can receive workshops and mentoring from Birmingham City University and SBM ITB.
4. Within these criteria's, 10 SMEs were selected. The authors use tools to retrieve data which has been validated by Birmingham City University and SBM ITB in PSP research.

Data Analysis

Cross Case Analysis

Cross-case analysis is an approach for each case study to compare commonalities and differences in occurrence, activities, and processes from analysis units (Cruzes *et al*, 2014). Cross case analysis is initially presented as a tool for synthesizing evidence from different cases in a multi-case setting (Miles and Huberman, 1994). Cross-case analysis is synthesized and coded in large thematic titles and then briefly cited from the primary evidence within categories (Miles and Huberman, 1994).

Yin (2018) recommends that the triangulation of data is important to strengthen the validity of the cross-case. Triangulation refers to the use of various approaches or data sources in qualitative analysis to establish a detailed view of the phenomenon (Patton, 1999). Therefore, the authors are attempting to investigate the similarities and disparities of all respondents in this study. The theoretical generalizations and results will eventually be obtained. Appendix 1 is a cross-case analysis conducted by authors

How Owners Managers of SMEs in Indonesia To Manage Change

Each business owned by the respondent has a different approach to handling change. In general, change management is the practice of assisting individuals and organizations transition from an old way of doing things to a new way of doing things. The author finds that most respondents choose to face a dynamic changing environment that prefers to adapt to what is going on and remain the same with the strategies that have been created. Companies that take those approaches state that they get the benefits of their organization being flexibility, agile and staying with strategy that has been formed from scratch. Meanwhile, respondents who take an approach to anticipate dynamic business conditions, they conduct internal and external factor analysis, trendy analysis that will occur in the future and always monitoring company performance.

Most of the respondent's state that how they form strategy is influences them in implement change management in the company. Most respondents said that organizations had constraints in executing change management. The constraints faced by the company are capital, innovation, human resources and external factors. Therefore, companies in changing management require the expertise required to carry out these activities effectively. The SME owner believes that the skills needed to support change management programs are training and development for employees such as leadership, digital marketing, and basic business management.

Discussion

Oakland and Tanner (2007) discovered that the company uses workshops, training sessions, and one-on-one coaching to manage process change. This is consistent with the research findings that the role of employee training and development in the future supports the change management implementation program. According to the findings of this study, the most important training and development topics for SMEs in Indonesia are leadership programs, digital business acumen (e.g., digital marketing), and basic business management. However, this is limited by the company's capital funds, human resource willingness, and how built innovation in the organization.

Therefore, it is important to recognize that an organization needs its requirements for successful implementation when designing the concept of change management. Carter (2008) explains that, for organizations to make changes either at the departmental or corporate level, organizations must have the following three requirements:

1. Strategy: Strategies are ways to achieve vision and mission. Strategy is trying to answer, "What the organization is trying to change? What's the best change for the organization? And what can the organization do for success" (Bruch *et al*., 2005).
2. Skills: Skill is attempting to adapt to the potential of the users of change to succeed in the new strategies (Carter, 2008).
3. Structures: Structures are realigning an enterprise that requires a long-term and short-term work redesign and supports new strategies (Carter, 2008).

Conclusion

The objectives of this study are to investigate the phenomenon of current business challenges facing SMEs in Indonesia, as well as how SME owners in Indonesia implement change management. To address this question, the cross-case study used the same methodology and framework for each company. The total number of SME respondents are 10.

Companies must be able to react in the face of uncertain market conditions. Instead of making preventive business changes, most respondents choose to adjust or make minor changes. This has an influence on the owner, who has decided not to put aside resources for employee training. Even so, respondents believe that the quality and capability of their human resources is one of their limitations when making changes.

The owner of SME believes that to support change management activities, employees must undertake training and development in the areas of leadership training, digital business acumen, and basic business management. Unfortunately, most of the respondents have constraints in doing things related to change management because it is the capital fund owned by the company, the willingness of the human resources they have, and how to build innovation within the company.

Finally, this study provided viewpoints for SME decision makers and policymakers on how to manage change within organizations. This study's drawback is that it does not directly examine the SME industry in Indonesia or the geographic place where the SME operates. Additional analysis is intended to cover other sectors with the specific location of the operating SME business. There is also the option of combining this analysis with a quantitative or mixed method.

References

Abolaji, O., and Oni, I. 2015. The Effect of Internal Environment on the Performance of Small and Medium Scale Enterprise in Kano Metropolis. *International Journal of Management and Commerce Innovations.*

Ates, A and Bititci, Umit. 2011. Change process: a key enabler for building resilient SMEs. *International Journal of Production Research*.

Ayyagari, M., Demirguc-Kunt, A. and Maksimovic, V. 2011. Small vs young firms across the world: contribution to employment, job creation, and growth. *World Bank Policy Research Working Papers*.

Badan Pusat Statistik. 2019. Potensi Peningkatan Kinerja Usaha Mikro Kecil. Retrieved from Badan Pusat Statistik Website : https://www.bps.go.id/publication/2019/03/05/66912048b475b142057f40be/analisis-hasil-se2016-lanjutan-potensi-peningkatan-kinerja-usaha-mikro-kecil.html

Bamford, D. R. and Forrester, P. L. 2003. Managing planned and emergent change within an operations management environment. *International Journal of Operations & Production Management.*

Barney, J. B., Ketchen Jr, D. J., & Wright, M. (2011). The future of resource-based theory: Revitalization or de- cline. *Journal of Management*.

Benbasat, I., Goldstein, D.K. and Mead, M. 1987. The case research strategy in studies of information systems. *MIS Quarterly*.

Bruch, H., Gerber P., and Maier, V. 2005. Strategic change decisions: doing the right change right. *Journal of change management*.

Carter, Eric. 2008. Successful change requires more than change management. *The journal for quality and participation*.

Chandrakumara, P. 2013. Human resources management practices in small and medium enterprises in two emerging economies in Asia: Indonesia and South Korea. *Annual SEAANZ Conference Small Enterprise Association of Australia and New Zealand*.

Chebo, A. K., and Kute, I. M. 2019. A Strategic process and small venture growth: The moderating role of environmental scanning and owner-CEO. *Journal of Small Business Strategy*.

Cruzes, Daniela S., Dybå, Tore., Runeson, Per., Höst, Martin. 2015. Case studies synthesis: a thematic, cross-case, and narrative synthesis worked example. *Empirical Software Engineering*.

Filippetti, A., Guy, F. and Iammarino, S. 2018. Regional disparities in the effect of training on employment. *Regional Studies*.

Freiling, Jörg. 2008. RBV and the road to the control of external organizations, *Management Revue.*

Fritsch, M. and Mueller, P. 2004. The effects of new business formation on regional development over time. *Regional Studies*.

Griffith, M.D., Goundry, L., Kickul, J. and Fernandez, A.M. 2009. Innovation ecology as a precursor to entrepreneurial growth: a cross country empirical investigation. *Journal of Small Business and Enterprise Development*.

Hay, M and Kamshad, K. 1994. Small Firm Growth: Intentions, Implementation and Impediments. *Business Strategy Review*.

Hayton J. C. 2005. Competing in the new economy: The effect of intellectual capital on corporate entrepreneurship in high technology new ventures. *R&D Management*.

Heyden, Mariono L. M., Fourné, Sebbastian P. L., Koene, Bastian A. S., Werkman, Renate., Ansari, Shahzad. Rethinking ‘Top-Down’ and ‘Bottom-up’ roles of top and middle managers in organizational change: implications for employee support. *Journal of Management Studies.*

Ipinnaiye, Olubunmi and Dineen, Declan. 2016. Drivers of SME performance: a holistic and multivariate approach. *Small Business Economies.*

Kashif, Muhammad., Asif, Muhammad Uzair., Ali, Ahsan., Asad, Muzaffar., Chethiyar, Saralah Devi Mariamdaran., Vedamanikam, Mohanamerry. 2020. Managing and implementing change successfully with respect to COVID-19: a way forward for SMEs. *International journal of social sciences*.

Love, J. H., and Roper, S. 2015. SME innovation, exporting and growth: A review of existing evidence. *International Small Business Journal*.

Mahmood, M. 2008. Labor productivity and employment in Australia Manufacturing SMEs. *Journal of International Management*.
Marcos, J., 2008. Organisational resilience: the key to anticipation, adaptation and recovery. Retrieved from: http://www.som.cranfield.ac.uk/som/dinamic-content/cced/documents/org.pdf
Miles, M.B. and Huberman, A.M., 1994. Qualitative data analysis. 2nd ed. Thousand Oaks, CA: Sage.
Nkwabi, Jesca Mhoja and Mboya, Leodger B. 2019. A review of factors affecting the growth of small and medium enterprises (SMEs) in Tanzania. *European Journal of Business and Management*.
Oakland, J.S., and Tanner, S. 2007. Successful Change. Management.*Total Quality Management and Business Excellence*.
Patton, M.Q. 1999. Enhancing the quality and credibility of qualitative analysis. *Health Sciences Research*.
Phillips, Christine and Bhatia-Panthaki, Seema. 2007. Enterprise development in Zambia reflections on the missing middle. *Journal of International Development*.
Salder, Jacob., Gilman, Mark., Raby, Simon., and Gkikas, Aineias. 2020. Beyond linearity and resource-based perspective of SME growth. *Journal of Small Business Strategy*.
Stewart, J. and O'Donnell, M., 2007. Implementing change in a public agency: leadership, learning and organisational resilience. *The International Journal of Public Sector Management*
Teece, D. J., Pisano, G., and Shuen, A. 1999. Dynamic capabilities and strategic management. In M. H. Zack (Ed.), *Knowledge and strategy*.
Wilson, D. C. 1992. A Strategy of Change. London: Routledge.
Yazdanfar, D., & Öhman, P. 2015. Firm-level determinants of job creation by SMEs: Swedish empirical evidence. *Journal of Small Business and Enterprise Development*.
Yin, R. 2018. Case Study Research: Design and Methods, 6th ed., Sage, Los Angeles, CA.

AppendCross-case analysis

Interview Questions	AJT	BA	BB	BI	BRB	TN	KIC	NK	PIS	UN
How company respond to changes in the business environment?	Company attempts to anticipate necessary change	Company tends to react to change as it occurs	Company attempts to anticipate necessary change	Company attempts to anticipate necessary change	Company tends to react to change as it occurs	Company tends to react to change as it occurs	Company attempts to anticipate necessary change	Company tends to react to change as it occurs	Company remains the same and do little	Company tends to react to change as it occurs
If anticipation, how do you achieve this?	Analyzing events that will occur in the future	-	Analysis internal and external factors	Monitoring company performance	-	-	Analyzing events that will occur in the future	-	-	-
If "reacting" or "staying the same", what are the benefits of taking this approach?	-	The business strategy is more flexible so that it adapts to market conditions	-	-	Forming the company to be agile	Flexibility	-	Flexibility	In order to stay in accordance with the strategy that was formed from scratch	Flexibility

Interview Questions	AJT	BA	BB	BI	BRB	TN	KIC	NK	PIS	UN
Does your approach to managing change influence the way you strategize?	Yes, it does	Yes, it does	Yes, it does	Yes, it does	Yes, it does	Yes, it does	No, it does not	Yes, it does	Yes, it does	No, it does not
Constrained to do change management	Capital	Innovation	No constrained	Capital	No constrained	No constrained	Human resources	No constrained	No constrained	External factors
Skill needed to implement change management	Marketing and self-development training	Human resources development	Digital marketing and business management	Human resources management and training	Soft and hard skill training	None	Training and development	Digital marketing	Training and development	Latest knowledge about IT technology

A REVIEW OF INADEQUACIES OF LEGAL FRAMEWORK OF MASJID TOURISM TOWARDS DEVELOPMENT OF TOURISM INDUSTRY IN MALAYSIA

Wong Hua Siong[1]

[1]Faculty Of Law, Multimedia University, Melaka, Malaysia, (E-mail: wonghuasiong@yahoo.com)

Abstract: *Halal tourism or Muslim friendly tourism, is a new concept in the tourism industry that opens up new and exciting opportunities for enhancing economic growth. One of most relevant area under Halal Tourism is Masjid Tourism. With the increase number of tourists visiting countries of Muslim majority population, Masjid Tourism becomes an emerging trend nowadays. Thus, it is essential to define the concept of masjid tourism and to identify shariah and legal issues in masjid tourism. Besides, it is important to determine the adequacy of the laws protecting the masjid's management and the tourists. The objectives of this research are to define the concept of Masjid Tourism, to identify shariah and legal issues in masjid tourism, to identify tourists' needs and satisfaction and to examine the adequacy of laws protecting masjid's management and its visitors and propose a legal framework. This is qualitative study that involves a systematic study of philosophical and academic views though literatures. Therefore, this study is not an empirical study but rather a library study from various primary data sources. Being so, library research and critical analysis will be used in analysing relevant materials, data and information. This study will collect relevant materials, data and information on Islamic Religious Tourism matters especially those involving the Muslim tourists protection issues. Figures from relevant governmental bodies such as Ministry of Tourism and Culture Malaysia will be assessed and analyzed. It will also involve an analysis of existing laws, regulations and guidelines on the legal protection of tourists in masjid tourism. The expected outcome is to suggest the best legal framework to be implemented in Malaysia in order to protect the interests of all stakeholders in Masjid tourism.*

Keywords: *Inadequacies, Legal Framework, Malaysia, Masjid Tourism.*

Introduction

The mosque ('masjid') played a important role within the Muslim community during the time of the Prophet Muhammad (PBUH). Besides for religion purpose, mosque also served as an important community centre namely a multifunctional institution for various political and non-political purposes such as learning, upholding justice, settling disputes, rehabilitating prisoners and tying the knot. Thus, the mosque is integral to the development of the Islamic community, culture and civilisation all over the world, including Malaysia.

In Malaysia, mosques can be found in almost every town and district in every state. Recently Ministry of Tourism Malaysia is encouraging Halal Tourism and it can be identified as Masjid Tourism. With the increase number of tourists visiting countries of Muslim majority population, Masjid Tourism becomes an emerging trend nowadays. Thus, it is essential to define the concept of masjid tourism and to identify shariah and legal issues in masjid tourism. Besides, it is important to determine the adequacy of the laws protecting the masjid's management and the tourists.

So far, not so many academic writings are found on masjid tourism in Malaysia, especially on the adequacy of law and views from a legal perspective. Most of the writings focus on Halal or Islamic tourism in general and little is found on masjid tourism. It is hoped that this research will give the opportunity for the researchers to explore further the concept of masjid tourism in Malaysia and laws protecting it.

Literature Review

Malaysia has been making efforts to brand itself as an Islamic and halal hub in recent years. Most of the previous studies on Malaysia's Islamic environment were limited to halal food and halal hospitality in hotels. Thus, an investigation into Malaysia's Islamic offerings is needed to understand the country's potentials in branding itself as an Islamic destination for Muslims. There are plenty of tangible and intangible Islamic attributes in Malaysia which may inspire Muslim tourists to visit the country, among others are inclusion of Mosques and prayer facilities, halal food, Islamic stability and safety of the country. (Shafaie, F, 2015).

Mosques were sustainable buildings designed to serve a community and its residents in general, those being Muslims or not. Indeed, mosques were places of knowledge and shelter for Muslims and non-Muslims. Promoting Mosques while respecting their Quranic function and thus enabling non-Muslims to visit those symbolic buildings and to understand Islam, its rituals and its followers might help to dissolve the misconception of Islam and reduce Islamophobia. Consequently, introducing 'Mosque Tourism' and presenting it as a strategic tool is valuable for sustainable Islamic Tourism (Kessler, 2015).

Malaysia has many beautiful mosques, old and new, in every corner of the country. Some are listed as UNESCO World Heritage sites. The architectural styles of the mosques in Malaysia are diverse. They are inspired by the world's greatest mosques, traditional Malay architecture, and local culture and design. The architectural influence is unique, and it has become a symbol of architectural pride. Some of these influences are Oriental, colonial, colloquial, and Moorish. At the country level, the National Heritage Department (NHD), which falls under the Ministry of Tourism and Culture, has undertaken impressive conservation work on particular historical mosques such as Ihsaniah Iskandariah (Perak), Mulong (Kelantan), and Machap Lama (Melaka). Each mosque has its own distinctive characteristics. These individual attributes can be leveraged to promote mosque tourism, which falls under the umbrella of spiritual or religious tourism (Abdul Aziz, 2016).

In Malaysia, mosques that are currently promoting mosque tourism receive a variety of tourists from many Western and Eastern. In Malaysia, mosques that are currently promoting mosque tourism receive a variety of tourists from many Western and Eastern countries. In recent years, mosques such as Putra (Putrajaya) and Jamek (Kuala Lumpur) have welcomed many visitors from South Korea and China. These tourists are interested in learning about the cultural heritage and taking vacation selfies to share on their social media accounts. This demonstrates the potential for mosque tourism to create a better understanding of Islam and its culture by inviting non-Muslims to visit mosques. (Moghavemi, S, 2020).

Mosque tourism is a new trend for the tourism industry and a possible source of income generation. Mosque tourism can create jobs and it stimulates demand for goods and services such as food and drink, accommodation, transport, entertainment, shopping, and sightseeing guides. These demands will subsequently increase tourists' spending in Malaysia, which will benefit the Malaysian economy at large. Therefore, policy makers and industry players should pay specific attention to this market. (Moghavemi. S, 2020).

Mosque tourism presents an opportunity f or mosques and their local communities to portray the moderate and tolerant Islamic teachings practiced by Muslims in Malaysia. Mosque tourism may be a way to reduce Islamophobia among non-Muslims, thus promoting better interactions between Muslims and non-Muslims. It becomes pertinent for locals to preserve their culture and for the Muslims in Malaysia to retain and promote their self-identity. (Moghavemi, S., 2020).

The growing number of Muslim tourists in Malaysia provides the occasion for evaluating the country's branding and marketing strategies as a preferred Islamic destination. As a matter of fact, Malaysia with its multicultural setting, cuisine, and heritage is already a worthy destination, but it needs further enhancement with respect to Islamic tourism (Shafaie, F., 2015).

In Malaysia, the legal protection for Muslim tourist can be found in various laws depending on the type of services. The Consumer Protection Act 1999 (CPA) is the main legislation that provides protection to the Muslim tourist in Malaysia. Since Islamic Religious Tourism are part of services offered by tourism industry, the Tourism Industry Act 1992 and its regulations are very relevant. In addition, since services always involve contractual relationship, the general law of contract and the tort of negligence are also applicable. However, the current laws available are inadequate in protecting the rights of tourists especially which related to Islamic or halal tourism. Therefore, it is imperative for the government to ensure that the current laws are fully enforced and if there are loopholes in those laws, reviews and amendments must be made (W Abd Rahman, W.F.I, 2018).

Future research should be conducted on masjid tourism and should attempt to validate this term with Muslims and non-Muslim tourists visiting mosques for religious and cultural purposes, focusing on Islamic countries with different cultures, history and level of tourism development. (Kessler, 2015).

The future research development focuses on the role that has been played by mosque, not only as a cultural vehicle to promote a better understanding of Islam via non-Muslim tourists, but to reaffirm the role of religion concrete structure and its imagery cannot be disputed as these again represent experiential potentials which can engage and carry more educational messages. Therefore, this is a beneficial stage to the researcher and destination planner to develop the research by exploring tourists' needs and satisfaction on mosques in Malaysia on the next stage. In any case, as long as the human thirst for meaning and wisdom remains, spiritual tourism can only grow and if well managed can bring many-layered benefits such as personal spiritual development, increased inter-cultural understanding and inter-faith literacy, sustained economic growth and a deeper appreciation of the rich and brilliantly diverse spiritual heritage of humanity (Abdul Aziz, 2016).

Research Objectives

The objectives are to define the concept of Masjid Tourism, to identify shariah and legal issues in masjid tourism, to identify tourists' needs and satisfaction and to examine the adequacy of laws protecting masjid's management and its visitors and propose a legal framework.

Research Questions

1. How to enhance and improve masjid tourism in Malaysia?
2. To what extent, masjid tourists are satisfied with masjid management?
3. To what extent, laws governing masjid tourism in Malaysia is adequate in protecting all stakeholders?

Research Methodology

This study will use qualitative in nature. Being so, research methodologies of library research and critical analysis will be used in analysing relevant materials, data and information. This study will collect relevant materials, data and information on Islamic Religious Tourism matters especially those involving the Muslim tourists protection issues. Figures from relevant governmental bodies such as Ministry of Tourism and Culture Malaysia will be assessed and analyzed. The approach to be applied involves a content analysis of existing laws, regulations and guidelines on the legal protection of tourists in halal and masjid tourism.

Data Collection

Data collection techniques would be split into several stages. In early stage, a structure work will be held to get the overview of the study. This structure will be divided to data observation and questionnaire survey. An extensive review of the literature will also be conducted. The researchers will study on the position of masjid tourism in Malaysia from various perspective, including legal point of view. From the literature review, the lacuna of the legal protection on masjid tourism will be identified. Afterward, the questionnaire survey will be designed using all of the information that been collected.

Types of data

This study will use primary data and secondary data. The primary data for this study are the statutes, regulations, rules and guidelines relating to halal and masjid tourism. Secondary data of this study comprises of books, legal documents, and articles from journals and online resources.

Methods of data collection

Methods of data collection for this study can be divided into two namely; library research and also field work. For library research, data will be collected from law library of International Islamic University Malaysia, Universiti Kebangsaan Malaysia and Universiti Malaya. For field work, interview will be conducted with the relevant respondents, namely tourists, masjid management officers, imams, relevant religious bodies like JAKIM, MAIS, MAIWP, MAIM and so on.

Data Analysis

Generally, the primary legal data and secondary data will be analysed using content analysis. Specifically, policies and guidelines concerning halal and masjid tourism will be analysed. In addition, the data collected through interview will also be analysed according to thematic analysis.

Discussion

Halal tourism or Muslim friendly tourism, is a new concept in the tourism industry that opens up new and exciting opportunities for enhancing economic growth. 'Halal' is anything which is allowed by shariah and great for human being. One of most relevant area under Halal Tourism is Mosque or Masjid Tourism. With the increase number of tourists visiting countries of Muslim majority population, Masjid Tourism becomes an emerging trend nowadays.

Thus, it is necessary to define and describe the concept of Mosque Tourism as well as to analyse its importance as one of the most popular tourist activities and a central element of Islamic tourism that should be focused on to promote a sustainable growth of this new tourist trend. Besides, it is also essential to identify shariah and legal issues in masjid tourism in order to maximize its role and function as a tourism destination in Malaysia and also to identify tourists' needs and satisfaction on masjid's condition and management. Thus, it is important to determine the adequacy of the laws protecting the masjid's management as well as its visitors.

A clear and definite legal instrument is needed to protect the rights of all stakeholders in masjid tourism.

So far, not so many academic writings are found on masjid tourism in Malaysia, especially on the adequacy of law and views from a legal perspective. Most of the writings focus on Halal or Islamic tourism in general and little is found on masjid tourism. It is hoped that this research will give the opportunity for the researchers to explore further in masjid tourism in Malaysia and it will further enhance the influence of Islamic culture on Malaysian heritage and the potential of the emerging market for Islamic tourism, particularly on Halal and Masjid tourism. The main legislation that governs the tourism industry in Malaysia including Islamic Religious Tourism i.e Hajj and Umrah services is the Tourism Industry Act 1992. However, to what extend this Act could give legal protection to our mosque tourism? To avoid fraudulent practices among travel agents, this Act makes the registration of the travel agencies to be mandatory and any travel agency who runs the business without a license is an offence under section 5(3) of the Tourism Industry Act 1992. Furthermore, every person to whom a license has been issued must be a member of the Malaysian Travel and Tour Association (MATTA) or any other association of travel agencies recognized by the Commissioner (Tourism Industry (Tour Operating Business and Travel Agency Business) Regulations 1992) namely; Malaysian Chinese Travel Association (MCTA) and Bumiputra Travel and Tour Agents Association (Bumitra). The regulation provides the standard terms and conditions of contract between the travel and tour operators and their holidaymakers. If any matters related to issues of Contract, the relevant statute would be Contracts Act 1950.

The Halal Industry Master Plan 2030 (HIMP 2030) was developed by Ministry of Economic Affairs to catalyse Malaysia's strengths towards the development of its Halal industry holistically. It depicts Malaysia's goal to achieve socio economic development through leading the global Halal industry. The HIMP 2030 brings together an analysis of the Halal industry trends and industry developments based on focus sectors. This Master Plan lined up developmental framework for Malaysia's Halal industry and highlights opportunities for Malaysia's socio economic growth in order to maximize potential economic return over the next decade and beyond.

Among the halal products promoted by the government is Halal Tourism. Since masjid tourism is part of Halal tourism. it is believed that its development is very much relevant to the initiatives developed by the government.

Mosque tourism is a new trend for the tourism industry and this activity will create jobs opportunity particularly in this Covid-19 pandemic situation. With the blooming of mosque tourism, it will stimulate demand for goods and services such as food and drink, accommodation, transport, entertainment, shopping, and sightseeing guides. These demands will subsequently increase tourists' spending in Malaysia, which will benefit the Malaysian economy at large. Therefore, policy makers and industry players should pay specific attention to this market.

Islamic Tourism Centre (ITC) plays a pivotal role in bringing Malaysia to the forefront of Islamic tourism. Throughout the years, ITC has been consistently and continuously working with industry players to build their capacity in Islamic tourism, thus ensuring that the needs of Muslim visitors are better served. ITC has also taken several initiatives in standardising industry's best practices through research, seminars, workshops and industry outreach programmes, helping to establish Malaysia's credibility in the world of Islamic tourism.

References

Abdul Aziz, M., Ibrahim, M., Jahnkassim, P.S., Abdullah, A.: Issues and potential of mosque as a spiritual tourism destination in Malaysia: Proceeding of ISER 22nd International Conference, Hong Kong, 13th February 2016.

Battour M, Ismaeil MN, Battor M (2011) The Impact of destination attributes on Muslim tourist's choice. *International Journal of Tourism Research* 13 (6), 527-540.

Kamarudin L.M, Hairul Nizam, (2013) Islamic Tourism: The Impacts To Malaysia's Tourism Industry, *Proceedings of International Conference on Tourism Development*, February 2013 397

Kessler, K.: Conceptualizing mosque tourism: a central feature of Islamic and religious tourism. International Journal of Religious Tourism and Pilgrimage, 3 (2), 11-32 (2015)

Laderlah SA, Rahman SA, Awang K, Man YC (2011) A study on Islamic tourism: A Malaysian experience. 2nd International Conference on Humanities, Historical and Social Science in Singapore, 2011, pp. 184-189. IACSIT Press.

Marzuki A. (2010). Tourism Development in Malaysia. A Review of Federal Government Policies. Theoretical and Empirical Researches in Urban Management. 8(17), 85-97

Marzuki A. (2009). Impacts of Tourism Development. Anatolia: An International Journal of Tourism and Hospitality Research, 20(2), 450-455

Moghavemi, S., Sulaiman. A., Taha. A.Z., Abd Shukor M.E. , Mustapha. M.Z., Mohtar. M., Jaafar, N.I , and Zakaria, S.B. (2020) Factors Contributing to Mosque Tourism in Malaysia. A research paper funded by Konsortium Institut Halal IPT Malaysia, University of Malaya MOHE grant MO001-2018.

Shafaei, F., Mohamed, B. (2015) Malaysia's branding as an Islamic tourism hub: An assessment. GEOGRAFIA Online TM Malaysia Journal of Society and Space 11 issue 1 (97 - 106)

W Abd Rahman, W.F.I, Ahamat, H. (2018), Legal Protection of Muslim Tourists in Islamic Religious Tourism in Malaysia: Reality and Challenges, *International Journal of Engineering & Technology*, 7 (3.30) (2018) 109-112

THE IFLUENCE OF ZOO SERVICESCAPE ON MEMORABLE TOURISM EXPERIENCE AND BEHAVIOURAL INTENTION

Jasmine Zea Raziah Radha Rashid-Radha[1]
Nurhazani Mohd Shariff[2]
Azilah Kasim[3]
Raslinda Mohd Ghazali[4]
Ahmad Edwin Mohamed[5]

[1]School of Tourism, Hospitality and Event Management, Universiti Utara Malaysia (UUM), Malaysia, (E-mail: jasmine@uum.edu.my)
[2]School of Tourism, Hospitality and Event Management, Universiti Utara Malaysia (UUM), Malaysia, (E-mail: hazani@uum.edu.my)
[3]School of Tourism, Hospitality and Event Management, Universiti Utara Malaysia (UUM), Malaysia, (E-mail: azilah@uum.edu.my)
[4]School of Tourism, Hospitality and Event Management, Universiti Utara Malaysia (UUM), Malaysia, (E-mail: raslinda@uum.edu.my)
[5]School of Tourism, Hospitality and Event Management, Universiti Utara Malaysia (UUM), Malaysia, (E-mail: edwin@uum.edu.my)

Abstract: *This conceptual paper investigates the impact of different servicescape elements on visitors experience of Malaysian zoos, illustrating that the zoo's physical environment plays an important role in determining both visitor's attitude towards zoos as a tourist attraction and their behavioural intention. The findings could indicate how physical cues can be used to create competitive advantage for animal-based attractions. In order to investigate the extent to which zoo-related servicescape elements create memorable tourism experience, a quantitative approach is being proposed. This study is expected to contribute to existing literature on conserving biodiversity through management of zoological facilities, as well as extend the servicescape framework to include new elements within the context of zoos. In terms of managerial implications, this study will provide insight into how visitors evaluate their trip to the zoo, therefore providing zoo operators with insight into how the facilities could be better managed.*

Keywords: *zoo tourism, servicescape, memorable tourism experience, behavioural intention*

Introduction

As a tourism product, animal-based attractions such as zoos are established primarily for exhibition, education and scientific purposes to be enjoyed by the public (Catibog-Sinha, 2008). The operation of zoos should take into consideration several important factors in order for it to be successful and sustainable. Zoos are expected to emphasize more on animal welfare, especially in terms of providing facilities that assure animals are getting the right kind of space, behavioural enrichment, opportunities and food to keep them healthy and breeding (Smit & Wood, 2014). The main challenge lies in fulfilling animal rights and needs, whilst at the same time creating a memorable experience for the visitors.

Memorable wildlife encounters contribute towards increased visitor satisfaction which could then lead to revisit intention and recommendations to family and friends. Views and opinions of the visiting public are important because they provide direction for continued improvement of the zoo experience. Previous research by Woods (2015) reported that best visitor experiences of zoos commonly involve interaction with wildlife, learning, and viewing large varieties of wildlife. Worst experiences were dominated by poor management of captive animals, poor management of the facility and threatening behaviour of animals.

From a sustainable tourism perspective, it is important for all tourist attractions to support its existence through generating funds from visitor spending. Zoos need to attract new visitors as well as encourage repeat visits by ensuring that visitors have an informative, entertaining and educational experience during their visit. The main objective of this study is to examine the effect of different servicescape elements on visitors experience of Malaysian zoos, illustrating that the zoo's physical environment plays an important role in determining both visitor's attitude towards zoos as a tourist attraction and their behavioural intention. Hence, this research is timely as it will provide insight into how visitors perceive their experience at the zoo. Research findings could provide clarification on how to improve zoo operation as a self-sustaining tourism attraction. Specifically, this research will indicate which aspects of the zoo servicescape require attention so as to maximize revisit intentions.

Literature Review

Zoo Tourism Experience

Animal-based attractions are commonly presented to the public in the form of three main settings namely captive conditions such as zoos and acquariums, semi-captive conditions such as wildlife parks and lastly, totally in the wild such as national parks and safaris (Shani & Pizam, 2008). Captive wildlife settings are an important segment of zoo tourism as it provides increased opportunities for the public to nurture their interest in wildlife and learn about biodiversity conservation. Additionally, zoos are home to highly endangered species, therefore benefitting scholars and scientists who are interested in animal-based research such as biology and veterinary studies.

In the past, zoos have been built for entertainment purposes (Bahari & Ling, 2016). However, nowadays zoos play an important role in educating the public about biodiversity conservation (Ryan & Saward, 2004). Zoos educate visitors, particularly younger ones, about the wonders of the planet's wildlife. Research conducted by Sickler and Fraser (2009) showed that enjoyment in zoo experiences are influenced not only by the opportunity to feel a connection between individual and animal, but also the chance for social interaction between parents and their children.

Visitors to the zoo are mostly families with children who look forward to learning about different animals species and their behaviours. During their visits, they have the opportunity to be up close with the animals at the zoo. Some zoos even allow visitors to physically touch and have interactions with the animals. Unfortunately, zoo animals in captivity are actually out of their natural environment which may be detrimental to their wellbeing. Therefore, a strong commitment to animal welfare is of paramount importance. To improve animal welfare, zoos must provide high-quality care for all captive animals and promote natural behaviours and natural environments.

The Servicescape Concept

A servicescape can be described as "the physical environment of an operation encompassing several different elements such as the overall layout, design, signage and décor of those parts of the facility used by customers" (Jones & Robinson, 2012). The term was originally introduced by Bitner (1992) in her seminal paper which stated that the dimensions of the servicescape should include all physical/tangible elements that can be controlled by the firm or organisation to enhance (or constrain) employee and customer actions. Bitner (1992) summarizes the different elements of a servicescape into three composite dimensions, namely ambient conditions, layout and functionality of space and lastly, signs, symbols and artefacts.

Servicescapes are important as they influence consumer behaviour, perceptions and attitude (Bitner, 1992; Ezeh & Harris, 2007; Daunt & Harris, 2012; Hooper et al., 2013). A clean and hygienic service environment, for instance, would lead to higher customer satisfaction with the service provider. Another example is the design aspect of the servicescape, such as space and layout. Appropriate positioning of objects and furnishings facilitates the free flow of movement throughout the service environment, contributing to a more pleasant customer experience. It is therefore paramount for service providers to consider the influence of the servicescape in shaping customer perception and satisfaction.

Memorable Tourism Experience

Memorable tourism experience (MTE) is defined as a "tourism experience remembered and recalled after the event has occurred" (Coudounaris & Staphit, 2017). Individuals who perceive a tourism experience as memorable would often recall several experiential dimensions such as hedonism, novelty, local culture, refreshment, meaningfulness, involvement and knowledge (Kim et Al., 2012;). In the context of zoo tourism, research shows that various aspects of wildlife encounters impact visitor experience differently (Ballantyne et al., 2007; Shani & Pizam, 2010; Ryan & Saward, 2004; Smit & Wood, 2015). Visitors are more likely to enjoy their trip to the zoo if animals are in as natural a setting as possible and if they have the opportunity to have a good view of these animals (Leubke et al., 2016). On the other hand, animals who were inactive, unhealthy and looked like they were deprived of their natural environment contributed towards a negative experience (Musa et al. 2015).

Behavioural Intention

Behavioural intention (BI) is defined as "the degree to which a person has formulated conscious plans to perform some specified future behaviour" (Westerbeek & Shilbury, 2003, p. 214). Favourable BI is represented by recommendation intention, revisit intention and agreeing to pay a higher price, whereas non-favourable BI is composed of complaints and spending less time at the location/attraction (Durna & Dedeoglu, 2014). The BI construct is commonly represented by survey items that measure intention to return, willingness to recommend and word-of-mouth promotion (Coudounaris & Staphit, 2017; Hightower et al., 2002).

Conceptual Framework

The study's conceptual framework provides the basis for identifying the different servicescape dimensions that are experienced by zoo visitors as well their evaluation of such servicescapes in terms of MTEs and BIs. To date, there has been no academic research that highlights the extent servicescape dimensions within the context of zoos, have an effect on memorable tourism experience and behavioural intention. Figure 1 shows the conceptual framework that was developed for this study.

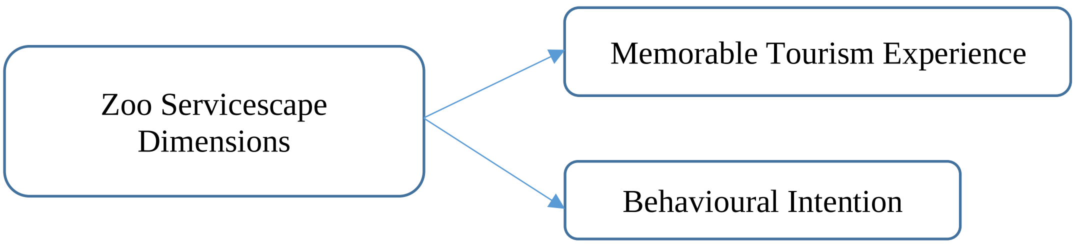


Figure 1: Conceptual framework developed for this study

Proposed Research Method

A quantitative research approach will be adopted as this study. The limited extant literature on managing zoological facilities, especially within the context of Malaysia, and from the perspective of visitors' experience, show that there is a deficiency in this area of study. Most studies on animal-based attractions have been conceptual in nature (Catibag-Sinha, 2008; Mason, 2000; Shani & Pizam, 2010; Smit & Wood, 2013). Therefore, quantitative method is considered the most appropriate choice.

The questionnaire will comprise of several sections with measurement items adapted from previous literature on servicescapes, memorable tourism experience and behavioural intention. Existing scales that measured servicescapes have been developed by Daunt and Harris (2012) in their study of bar, hotel, and restaurant customers. Items from their scale need to be modified to reflect experiences of zoo visitors instead. In terms of memorable tourism experience, the questionnaire items will be based on Kim et. al's (2012) study whereas scales reflecting behavioural intention will be adapted from Coudanaris and Sthapit (2017) and Hightower et. al's (2002) study. A five-point Likert-type scale will be used in this study.

Data collection will be conducted at Malaysia zoos using purposive sampling Respondents will be approached at the zoo's rest areas, food and beverage outlets and photo printing areas. These places are selected as it is expected that visitors have more free time and will be willing to provide comprehensive data for this study. Once data is collected, it will be coded and entered into SPSS software to be analysed. Data analysis methods for this study will include descriptive statistics, exploratory analysis as well as multiple regression analysis.

Conclusion

The findings of this research is expected to extend the servicescape framework to include dimensions that have not been previously identified, especially within the context of zoo tourism. The framework provides the basis for identifying the different servicescape dimensions that are experienced by zoo visitors as well their evaluation of such servicescapes through the measurement of their MTEs and Bis. Findings could guide zoo operators on the appropriate action to be taken in order to improve the facilities and services being offered to the public. This data could be used to assist zoos in Malaysia increase tourist numbers by taking necessary measures to create memorable tourism experiences, such as initiating facilities upgrade and better management of wildlife enclosures. Improved visitor numbers through increased revenue collected from ticket sales could help sustain the operations of Malaysia zoos, thus reducing its heavy dependence on government funding.

References

Bahari, N. M. & Ling, S. (2016). Performance of services and facilities in Zoo Negara, Malaysia. *Asia-Pacific Journal of Innovation in Hospitality and Tourism*, *5*(3), 135-154.

Ballantyne, R., Packer, J., Hughes, K. & Dierking, L. (2007). Conservation learning in wildlife tourism settings: lessons from research in zoos and acquariums. *Environmental Education Research.* 13(3). 367-383.

Bitner, M.J. (1992). Servicescapes: The impact of physical surroundings on customers and employees. *Journal of Marketing*. 56. 57-71.

Catibog-Sinha, C. (2008). Zoo tourism: Biodiversity conservation through tourism. *Journal of Ecotourism,* 7 (2), 155-173.

Coudounaris, D. N. & Sthapit, E. (2017). Antecedents of memorable tourism experience related to behavioral intentions, *Psychology and Marketing.* 34. 1084-1093.

Daunt, K. L., & Harris, L. C. (2012). Exploring the forms of dysfunctional customer behaviour: A study of differences in servicescape and customer disaffection with service. *Journal of Marketing Management*, *28*(1-2), 129-153.

Durna, U., Dedeoglu, B. B. (2015) The role of servicescape and image perceptions of customers on behavioral intentions in the hotel industry. International Journal of Contemporary Hospitality Management. 27 (7). 1728-1748.

Hair, J. F., Black, W. C., Babin, B. & Anderson, R. (2010). *Multivariate Data Analysis,* 6th Edition. Upper Saddle River, NJ: Prentice-Hall.

Hightower Jr, R., Brady, M. K., & Baker, T. L. (2002). Investigating the role of the physical environment in hedonic service consumption: an exploratory study of sporting events. *Journal of Business research*, *55*(9), 697-707.

Hooper, D., Coughlan, J. & Mullen, M. R. (2013). The servicescape as an antecedent to service quality and behavioral intentions. *Journal of Services Marketing*, 27 (4) 271-280.

Jones, P. & Robinson, P. (2012). *Operations Management.* Oxford: Oxford University Press.

Kim, J. H., Ritchie, J. & McCormick, B. (2012). Development of a scale to measure memorable tourism experiences. *Journal of Travel Research.* 51 (12). 12-25.

Luebke, J. F., Watters, J. V., Packer, J., Miller, L. J. & Powell, D. M. (2016) Zoo visitors' affective responses to observing animal behaviors, *Visitor Studies*, 19(1). 60-76.

Mason, P. (2000). Zoo tourism: The need for more research. *Journal of Sustainable Tourism.* 8(4).

Musa, G., Mohammad, I., THirumoorthi, T. Moghavvemi, S. & Kasim, A. (2015). Exploring visitors' experience using strategic experiential modules (SEMSs): The case of Zoo Negara Kuala Lumpur. *International Journal of Tourism Cities.* 1(3) . 234-253.

Nuraisah, M.B. & Siow, M.L. (2016). Performance of services and facilities in Zoo Negara, Malaysia. *Asia-Pacific Journal of Innovation in Hospitality and Tourism*, 5(3), 135- 154.

Pallant, J. (2013). SPSS Survival Manual: A Step by Step Guide to Data Analysis using IBM SPSS (5th Edition). McGraw-Hill International.

Ryan, C. & Saward, J. (2004). The zoo as ecotourism attraction – visitor reactions, perceptions and management implications: The Case of Hamilton Zoo, New Zealand. *Journal of Sustainable Tourism.* 12(3). 245-266.

Shani, A. & Pizam, A. (2008). Towards an ethical framework for animal-based attractions. *International Journal of Contemporary Hospitality Management*, 20 (6). 679-693.

Shani, A. & Pizam, A. (2010). The role of animal-based attractions in ecological sustainability: Current issues and controversies. *Worldwide Hospitality and Tourism Themes,* 2 (3). 281-298.

Sickler, J., & Fraser, J. (2009). Enjoyment in zoos. *Leisure studies*, *28*(3), 313-331.

Smit, B. & Wood, R. C. (2015). Elephants in the room: An exploratory conceptual study of facilities management in zoological facilities. *Facilities*, 33 (5/6). 412-423.

The Star (2016). Steep drop in the number of Zoo Negara Visitors. 21 March 2016.

Woods, B. (2002). Good zoo/bad zoo: Visitor experiences in captive settings. *Anthrozoos.* 15(4). 343-360.

IDENTIFYING THE ACCOMMODATION NEEDS AND PREFERENCES OF MUSLIM TRAVELLERS

Noor Azimin Zainol[1]
Eshaby Mustafa[2]
Nor Rabiatul Adawiyah Nor Azam[3]

[1]School of Tourism, Hospitality & Event Management, Universiti Utara Malaysia (UUM), Malaysia, (E-mail: azimin@uum.edu.my)
[2]School of Tourism, Hospitality & Event Management, Universiti Utara Malaysia (UUM), Malaysia, (Email: eshaby@uum.edu.my)
[3]School of Tourism, Hospitality & Event Management, Universiti Utara Malaysia (UUM), Malaysia, (E-mail: norrabiatul@uum.edu.my)

Abstract: *The Muslim travel segment is one of the fastest growing segments in the tourism industry and thus, is recognized as a powerful commercial force. Muslim travellers prefer to choose a tourism destination whereby Islamic attributes are highly available, which allow for tourism activities that fall within their religious norms and practices comprising of facilities for prayer and worship, are liquor-free, the provision of Halal foods, and abiding to Islamic dress codes; among others. These elements undoubtedly will provide an enriching experience during their travels. Therefore, the aim of this paper is to investigate Muslim travellers' perception regarding accommodation experience that Muslim travellers encounter during their stay to realign with Muslim traveller's need and preferences. In order to fulfil the study's aim, 14 international Muslim informants who have travelled internationally were interviewed during the data collection process. The findings revealed that Muslim travellers seek for accommodation which offer special necessities for Muslim travellers, located in a suitable location and choosing accommodation which offer a favourable service experience. This study has supported previous literatures on enhancing Muslim customers' experience in terms of accommodation provision worldwide. Furthermore, the findings help aid in enhancing the needs and preferences of Muslim travellers during traveling hence supporting the growth of Halal tourism. It is seen that destinations and facilities which can provide the faith-based needs required by Muslim travellers will be the most successful in creating a unique customer experience.*

Keywords: *Halal Tourism, Muslim Travellers, Customer Experience, Accommodation Provision*

Introduction

Halal tourism refers to products, accommodations, food and beverage, leisure, recreation and social purposes that comply with Islamic teaching. Halal tourism involves tourism activities undertaken by Muslims for "recreational, leisure, and social purposes" (Ryan, 2016). According to Oktadiana, Pearce & Chon (2016), Muslim travel trends nowadays is a fast-growing market and the challenge in working with this is to understand the important needs of tourists towards the Halal tourism experience during their travel.

The Muslim population is composed of about 30% of world population (Han, Al-Ansi, Olya & Kim, 2019), and based on this, the share of Halal tourism takes up 12% (Han et al., 2019). Based on Crescent Rating (2020), the Muslim travel market is a lucrative growing market segment in the global travel industry. By 2026, the Halal sector's contribution to the global economy is expected to increase by 35% which is an estimated US$300 billion in comparison with US$220 billion in 2020. By that time, Muslim travellers globally are forecasted to grow to 230 million visitors, to represent around 10% of tourist world-wide figures (Crescent Rating, 2020).

Malaysia is ranked as one of the top OIC destinations among others, offering a plethora of Muslim friendly facilities and services which serves as an options suitable for the Muslim travel market. Positioned as a prominent and attractive destination in Asia, Malaysia offers rich Islamic traditions and values in its tourism products and services (Butler, Khoo-Lattimore, & Mura, 2014). Muslim tourists are looking for a destination that consists of the majority Muslim community (Henderson, 2010) that can offer them a Halal-friendly tourism environment. Wingett and Turnbull (2017) stated that a Halal holiday is considered as one that allows Muslim tourists to go on a holiday while remaining true to their religion.

The Muslim travel segment is one of the fastest growing segments in the tourism industry and thus, is recognized as a powerful commercial force. Muslim travellers prefer to choose a tourism destination whereby Islamic attributes are highly available, which allow for tourism activities that fall within their religious norms and practices, which undoubtedly will provide an enriching experience during their travels. Therefore, the aim of this paper is to investigate Muslim travellers' perception regarding accommodation experience that Muslim travellers encounter during their stay to realign with Muslim traveller's need and preferences.

Literature Review

Halal Accommodation

The demand for the supply of the Islamic tourism industry has been affected positively by the increasing number of Islamic followers globally and positive tourism and hospitality trends. Malaysia, for instance, has been leading the way in Halal tourism and has been successful in trying to attract Muslim tourists from all over the world, especially from the Middle East, by offering facilities in accordance with the religious beliefs of these Muslim tourists (Samori & Sabtu, 2014). The destinations that travellers choose to travel to also play an important role, and it has been the subject of much discussion in the literature. Thus, the potential growth in this emerging sector has been recognized in the industry, with airlines, hotels and other tourism and hospitality providers responding to the demand for a greater range of Halal tourism products (Mohsin, Ramli & Alkhulayfi, 2016).

As Halal travel trend continues to grow, the proliferation of new and existing Muslim-friendly offerings is also increasing. While the term Halal is mostly associated with food and eateries, there is a growing trend for hotels to fully comply with the Shariah Law and to be Muslim friendly (Kuan-Huei Lee & Amelia, 2019). According to Vargas-Sánchez and Moral-Moral (2018), food and accommodation are the two main important elements for Muslim travellers while travelling. Alternative accommodation is also gaining significance in the hospitality industry and it is changing the way Muslim travellers select their accommodation today (Cusack, 2018).

Due to the increasing demand and supply of Muslim-friendly accommodation, more online booking platforms are catering to the Muslim market example like HalalBooking.com which is one of the leading independent sites that focuses on Halal travel (Battour & Ismail, 2016). Moreover, the awareness to select Halal options during travelling among Muslim travellers have increased to suit their needs (Battour & Ismail, 2014). Thus, to cater to this need, some non-Muslim destinations such as Japan, Philippines, and Brazil offered Muslim friendly options to cater to Muslim travellers' needs and wants (TTG Asia, 2014).

According to Amadeus (2016), Muslim travellers who travel as a family expressed their preference for apartments or chain hotels that allowed them more freedom. Main-stream hotel currently fail to meet the basic prayer and dining needs of Muslim holidaymakers, forcing them to go out of their cultural comfort zone and it is also challenging for female Muslim to identify a hotel that caters to their specific needs.

Muslim Tourist Experience

Muslim friendly tourism has been very popular in recent years, as well as being part of the important segment of international hospitality and tourism. Muslim tourists are rising faster than the global tourist rate. Therefore, this can be taken as an opportunity to cater a tourism experience for Muslim travellers and allow them to perform religious duties while traveling. Muslim friendly tourism facilities and services include halal accommodation, halal transportation, halal eateries, halal tour packages and halal finance (Zulkifli et al.,2010).

One Muslim traveller's needs may differ greatly from another's. According to a research conducted by Amadeus (2016) on Muslim travellers, 72% of Muslims seek comfort when travelling and visiting known destinations with no compromise on "family-friendly" activities. This is supported by Battour et al. (2017), Yeo, Mohemad, and Muda (2016), and Han et al. (2019). The role of perceived destination image in shaping travel decisions is complex (MartínSantana et al., 2017; Oktadiana et al., 2016), and refers to the cognitive way in which tourists view destinations prior to travel (Prayag & Hosany, 2014). As stated by Vargas-Sánchez & Moral-Moral (2018), food and accommodation are the two most important elements that concern Muslim travellers during travelling, thus food and beverage facilities and accommodation experience at their destination contributes significantly to tourist satisfaction.

Prayag and Hosany (2014) purported that self-serving factors are one of the travel motivations. It dwells on the need for relaxation or a desire to experience something different, which 'pushes' an individual towards a more general travel. Halbrook (2006) stated that the value tourists' attach to their experience differs according to their expectation, the context, and the resources available to them. This is in line with this concept, whereby Muslim consumers are generally a distinctive group with special religious requirement and culture (Battour & Ismail, 2016; Battour, Ismail, Battor & Awais, 2014). Further, Muslim millennial travellers are distinct from the previous generations and other millennial travellers, with a unique set of values, needs, expectations and experiences in their travel consumptions and expenditure pattern ship (Halal Trip, 2017).

According to the Holy book of the Quran, Muslims are allowed to travel to learn and seek new knowledge, as well as to see God's creations and enjoy the beauty of the world (El-Gohary, 2016; Hussain, 2015). Hence, the motives behind travel undertaken by Muslims may not necessarily be spiritual as a whole, they are expected to behave in a decent manner in line with the Holy book of the Quran and the Sunnah as well as in accordance with actions and teachings of the Prophet Mohammad (Henderson, 2016). When Muslim travellers travel, they consider aspects such as the availability of halal foods, conservative entertainment, and provision of segregated facilities of men as prime factors (Mohsin et al., 2016).

Research Methodology

This study applies qualitative method to answer its research objectives. The target population of this study were international Muslim tourists. These international Muslim tourists were the international students of University Utara Malaysia and the informants were randomly chosen to be interviewed based on their travel experience on traveling whether within or out of their countries. The researcher has given the participants insight regarding this study and let the participants explore the understandings into the key issues relating to the understanding of the Muslim travel experience.

Purposeful sampling is a technique widely used in qualitative research for the identification and selection of information-rich cases for most effective use of limited resources. Cresswell and Plano Clark (2011), also stated it involves identifying and selecting individuals or groups of individuals that are especially knowledgeable or experienced with a phenomenon of interest. This is according to Galvin (2015) who purported that 14 informants would be sufficient for estimating the number of interviews needed to find any themes, assuming a random sample.

Participants were approached personally and the researcher will explain in detail the purpose of the interview regarding their experience traveling and what is expected from the participants. The interviews were recorded, transcribed, and categorized based on the research aims. The researcher will analyze the responses from the informants using thematic analysis.

The questions that will be interviewed consist of 3 main parts, which is Part A, Part B, and Part C. Part A asked about the demographic characteristic of the participants. Part B asks about the participants' comments towards their traveling experience and Part C asked about a Muslim traveller's needs and preferences towards accommodation. This paper will specifically focus on the findings for Part A and C. The analysis will start with the discussion on the informants' demographic profiles.

Demographic Profile of Informants

The informants profile is a list of the informants' code, gender, religion, education level, the country that they have visited, and their country of origin. Fourteen informants were selected and have agreed to be the interviewed. Most of the informants are Universiti Utara Malaysia (UUM) international students and most of the informants have an experience of traveling to a Muslim country, besides Malaysia and are familiar and aware of the existence of Halal tourism.

Table 1.1: Informants's Profile

Informants	Gender	Religion	Education Level	Country of Origin	The country that has been visited / travel
I1	F	Muslim	Degree	Singapore	Amsterdam
I2	F	Muslim	Degree	Jordan	Bangkok, Thailand, and Korea
I3	M	Muslim	Ph.D	Syria	Turkey, UEA, Syria, the United States, and Malaysia
I4	M	Muslim	Master	Indonesia	Malaysia and Vietnam
I5	M	Muslim	Ph.D	Jordan	Saudia Arabia and Malaysia
I6	M	Muslim	Master	Syria	Iraq and Malaysia
I7	M	Muslim	Ph.D	Jordan	Singapore, Turkey, and Malaysia
I8	M	Muslim	Degree	Indonesia	Hat Yai, Thailand, China and Malaysia
I9	F	Muslim	Degree	Indonesia	Singapore and Bali Indonesia
I10	M	Muslim	Master	Jordan	Turkey and Malaysia
I11	M	Muslim	Master	Jordan	Thailand, Italy, and Malaysia
I12	F	Muslim	Degree	Indonesia	Tokyo, Japan, and Singapore
I13	F	Muslim	Degree	Indonesia	Bali, Indonesia, and the United Kingdom
I14	M	Muslim	Degree	Yamen	The United States, UAE, and Malaysia

Based on Table 1.1, fourteen informants have been interviewed. All of the informants are international students from UUM. Most of the informants are from the Middle East, with five informants from Jordan, two from Syria, and one from Yamen. Other international informants were from the Southeast Asian region which were five informants from Indonesia and one from Singapore. All informants are Muslims. Aside from that, all the informants have a different educational background ranging from Degree holders, Master's degrees, and Ph.D. holders.

Hence, most of the informants have experienced Halal tourism from their travel experience. Lastly, based on the table, it is observed that there are more male informants as compared to female informants and they have shared more of their traveling experience compared to female informants in this interview session. Most of the informants interviewed are male, where there are 9 male informants and the rest are female informants. 7 out of the 14 informants were degree students, making the majority of the informant's degree students whilst 4 students are master's degree students and 3 are Ph.D. students.

Findings and Analysis

Accommodation Needs and Preferences of Muslim Travellers

This section will highlight the emerging themes relating to the needs and preferences of Muslim travelers when staying in Muslim friendly accommodations during their travels. The aspects encountered are divided into three themes which are the special necessity for Muslim travelers, suitable location and favorable service experience.

Special Necessity for Muslim Travelers

The most important aspect to consider when a Muslim traveler chooses their accommodation during traveling relates to the provision of the special necessity for Muslim travelers. Seven out of 14 informants have their own opinion regarding the special necessities provided for Muslim travelers at the accommodation they stayed during their travel. According to I3,

> *"Besides the usual standard accommodation criteria that everyone likes to have during traveling such as having a cozy and comfortable staying, I would prefer to have the basic necessities in the hotel I stay. Among the countries that I am familiar with {Turkey, UAE, Syria, Malaysia) I would say that all of them have this feature. When I traveled around Malaysia and UAE, I have noticed most places provides special treatment for Muslim guests such as providing prayer mat, Quran, and a visible sign for Qibla. Also, finding suitable accommodation for Muslim families is an essential part in the trip preparation. For instance, the location itself, how is it close to the mosque? Or Halal activity? And how is it far from a Non-Halal activity and most importantly the basic necessity provided from the accommodation?"*

I4 also has the same opinion as I3 and stated that,

> *"I have traveled to Malaysia and overall, of the accommodation here practice the Halal Friendly accommodation. Each room is well marked with Qibla sign, provide prayer mat and Quran which are essential for Muslim travelers." (R4)*

This is also supported by I6, who stated that,

> *"I have traveled to Iraq it gave me a positive experience during my stay at the accommodation chosen as it was comfortable, a room marked with the Qibla direction and most importantly the hotel doesn't allow non-Halal activities such as alcohol, discotheques, and gambling. Since I am a Muslim these aspect in choosing my accommodation during my travel is very important." (16)*

Based on the response from I6, staying in a hotel that strictly prohibits Non-Halal activities inside the hotel premises is a bonus point for Muslim travelers that want to avoid any kind of uncomfortable situation. Not only that but choosing an accommodation that abides

Syariah compliance is of utmost importance for Muslim travelers so that they can travel without any hesitation about the accommodation they stayed and stress-free vacation.
I8 that stated

> *"I have been to Hat Yai, Thailand and I experience the friendly Halal Tourism they provided there. It is easy to find a Muslim friendly hotel there and the owner itself is Muslim and that makes me feel secure because I know a Muslim friendly hotel at least provide their guest a prayer mat, the direction of Qibla and Quran in the room and I can perform my Solat peacefully".*

Another opinion from I9 stated that *"I have been to Singapore and I experienced a positive vibe during my travel there and also the accommodation I stayed. I am not that particular about choosing the perfect Muslim friendly hotel but as long as the hotel room has a Qibla direction and a prayer mat it is enough for me."*

While R12 has experienced a similar situation during traveling to a Non-Muslim country. She stated that,

> *"I have been to Tokyo, Japan, and an experienced great amount of memories with its hospitality for Muslim travelers to the Country. The staff treats us with their Muslim guests with attentive care. To my surprise, they have trained their staff to understand the Muslim necessities by providing a Halal-friendly menu in their hotel restaurant and also use the praying mat in our room for rent." (I12)*

Based on I12 responses, a developed country like Tokyo, Japan itself has acknowledged Muslim travelers by starting to provide the basic Muslim necessities and also Halal-friendly menu. There is acknowledgment towards Muslim travelers by training their staff to understand basic Halal tourism concepts and understanding Muslim travelers so that they can be applied in their accommodation service.

Suitable Location

One of the faith-based necessity in choosing an accommodation for a Muslim traveler is the location. A Muslim traveler might choose the accommodation that is far from disturbing Non-Halal activities such as bars and night clubs and closer to locations that provide Muslim friendly facilities and services. According to I5, *"When I was in Saudia Arabia to perform Umrah, it was an amazing experience. About the accommodation, it was very good because my apartment was very close to the Haram Ka'abah. The hotel was very comfortable, you can sleep deeply, and you can relax after performing Umrah."*.

Meanwhile I10 stated that,

> *"Last year I have traveled to Turkey, I must make sure to choose the most strategic location of my accommodation especially traveling with my family. I will make sure the location of my accommodation place is easy to find a mosque for Solat if we are out, surrounded by Halal restaurant and far from the non-Halal activities such as a pub or bar."* (I10)

Based on R10 responses, suitable accommodation and family-friendly accommodations are important especially if the travelers are traveling in groups or with families. The accommodation provided not only has to be Halal and Muslim friendly but also suitable for a large group of people. Other than that, the location of the accommodation also must locate in a strategic area that is a Muslim friendly area. R2 also stated that *"During my travel to Bangkok, Thailand, the lack of Muslim friendly services environment is quite hard and one of the example lack of prayer facilities. We thought that the location of our hotel was far from non-Halal* *activities. I guess that is our mistake that we did not investigate deeper when choosing a Muslim friendly accommodation. We have learned our lesson on what we needed to take note of choosing a Muslim friendly accommodation next time."*. Traveling to a Non-Muslim country can be quite challenging especially finding an accommodation that has Halal and Muslim friendly services and facilities aailable. For a Muslim traveler that is not used to that kind of situation, it is not comfortable for them and not an ideal location either.

Service Experience

A service is an essential part of accommodation or hotel. Services that are delivered to the guests will determine the rating of the accommodation or hotel by the guests based on the service experience they received from the accommodation staff. Services also a part of the guest's experience either it is a positive experience or a negative experience. I13 stated that,

> *"I have traveled to Bali, Indonesia last time. I will choose a Muslim Friendly hotel. But from my previous experience, not all Muslim Friendly hotels have good service experience. This time the hotel I choose the staff is very welcoming, friendly, and respect their guests." (I13)*

Based on I13 responses, a great and welcoming service creates a positive experience from the guests. When guests have experienced excellent service from the hotel, the guests tend to re-visit or become 'comeback guests' at the hotel. Nonetheless, R11 has a different perspective and stated that:

> "*During my travel to Kuala Lumpur Malaysia, I have stayed in a 4-star hotel which I expected the service to be excellent but turns out it was a disappointment. They miss looked my reservation then I have to wait for the next room available and lucky there was a room available, but it is a small room and there is not enough space to move around inside the room since I brought my wife and kids with me. And when I requested for extra amenities, I have to wait another 1 hour just for the amenities. Lucky there was a prayer room available since it is a bit hard to perform Solat with my kids running around inside my room"*. Even a Muslim friendly hotel needs to practice excellent service skills and apply them when entertaining the guests. Making the guests feel welcome and comfortable should be the main priorities of the accommodation.

I1 stated that *"I have traveled to Amsterdam before to visit my brother. The hotel we choose nearby the airport surprisingly they are one of the Halal hotels and provides Halal and Vegan for breakfast for their guests. The price per room also affordable so it is ideal for Muslim backpackers or for those who are tight on a budget like me. The room itself was comfortable and exceed my expectation".* When accommodation that provides a Muslim friendly service and exceeds the Muslim traveler's expectation, it will automatically bring a positive experience from the guests. However 17 stated that,

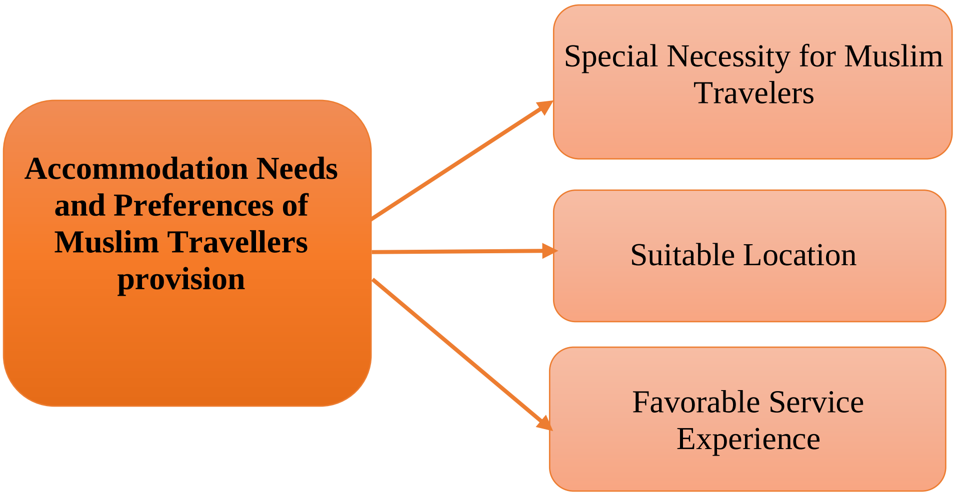
> "*I have traveled to Singapore before and once I reach the hotel as if the staff does not welcome me inside their hotel and I have to wait for 2 hours before getting a check in to my room. No apologies because they kept me waiting and warm hospitality gestures and when I asked something the staff does not answer it properly. Once I reach my room good things are there in the direction of the Qibla but not prayer mat provided. What frustrated me the most is the bill that I have to pay but the service I receive there is not worth paying at all." (I7)*

Based on the I7 responses, even though the hotel is a Muslim friendly hotel but if the service of the hotel provided to the customer itself is poor but the price range per night is quite expensive, it will also affect the guest's perceptions towards the hotel and also it leads to a negative experience for the guests.

A Halal or Muslim friendly hotel should also practice and train their staffs to adapt an excellent service skill that should be applied when entertaining the guests. This kind of situation will affect the guest's experience towards the accommodation either it being a positive experience or a negative experience during their stay.

Figure 1.1 illustrates the three themes depicting the accommodation needs and wants for Muslim travelers during travels.

Figure 1.1: Accommodation Needs and Preferences of Muslim Travellers



Discussion and Conclusion

Three themes emerged based on the interviews done by the fourteen informants during traveling relating to accommodation provision which are identified as providing the special necessity for Muslim travelers, suitable location and favorable service experience.

The first theme is regarding the special necessity for Muslim travelers. Most of the informants have encountered a positive experience relating to their accommodation because the accommodation provides the basic or special necessities for Muslim travelers such as the Qibla direction, prayer mat, and Quran. Battour (2018) has listed the criteria of Muslim friendly accommodation and services that is it must include a copy of the Qur'an, Qibla direction, prayer mat, prayer timetable, and among others. This is also in line with Kuan-Huei Lee & Amelia (2019) whereby not only the term Halal is associated with food and eateries; there is a growing trend for hotels to fully comply with the Shariah Law and to be Muslim friendly that a Muslim traveler will look into when choosing an accommodation.

The second theme is regarding the suitable location of the accommodation chosen by the informants. One of the faith-based necessity of choosing accommodation for a Muslim traveler is the location. A Muslim traveler may choose an accommodation that is far from any Non-Halal activities such as bars and night clubs and near to a location that has Muslim friendly facilities and services. The accommodation chosen is not only to avoid non-Halal activities but also to accommodate the customer with a strategic area where they can visit and enjoy at the same time have Muslim friendly features in the location. As Zamani-Farahani and Henderson (2010) stated that Islamic hospitality services are referring to the characteristic of Islamic norms and values being practiced at the destination and some practices to Halal tourism have been observed and applied in some destinations to target Muslim tourists.

The final theme is about favorable service experience by the Muslim travelers. By taking into consideration about the experiences of a Muslim traveler's encounter relating to the accommodation provision during their stay, it could fulfill most of the aspects that have been experienced by Muslim travelers such as providing an affordable price, opened or building a Muslim traveler accommodation in a suitable location that has Muslim friendly facilities and services, an accommodation that prepares special necessities for Muslim travelers such as 'Qibla' direction and prayer mat and lastly the hospitality services towards the Muslim travelers. This supports Battour and Ismail's (2014) notion which stated that awareness among Muslims has increased and they have opted to select Halal options for their needs from common options currently offered. This is also in line with Vargas-Sánchez and Moral-Moral (2018), in terms of accommodation experience at the destination contribute significantly to tourist satisfactions.

These few aspects play a huge impact on the Muslim traveler's experiences. It is important to maintain these aspects in sustaining accommodation that complies with the Muslim friendly hotel policy as one of the most important factors influencing the success of the Halal tourism industry. This study can help future studies of the tourism and hospitality industry especially towards the future of Halal tourism sustainability and also Muslim travelers. It could help the future researcher to explore more regarding Halal tourism's most common provision which is the accommodation, food, and beverage and also the destination attraction provision for Muslim travelers.

The results of this study with the assistance of the Ministry of Tourism, Arts and Culture (MOTAC) to improve and provide better advancement towards Halal tourism that can meet the customer's demands especially Muslim travelers during their travel which could help to improve the chances of increasing more market share if they can fulfill the demands and preferences of the travelers.

As Halal travel trend continues to grow, the proliferation of new and existing Muslim-friendly accommodation offering is also increasing. Alternative accommodation is also gaining significance in the hospitality industry and it is changing the way Muslim travelers select their accommodation today (Cusack, 2018). Shafaei and Mohamed (2015) stated that it is important to understand Muslim tourist needs and behavior in order to create a suitable product of the Halal tourism market. Hence, it is suggested that collecting more data from Muslim travelers relating to their thoughts and opinion on improving the Halal tourism system in the future by providing a clear comprehension of the Halal tourism sustainability concept towards the improvement of accommodation provision.

References

Amadeus. (2016). Halal travelers 2016. Retrieved from http://www.amadeus.com/msite/global-report/2016/en/pdf/whitepapers/halal-travel-report-2016.pdf

Battour, M., Ismail, N. (2015). Halal Tourism: Concept, Practices, Challenges and Future. *Tourism Management Perspective*, 19 (2016), 150-154

Battour, M., & Ismail, M. N. (2016). Halal tourism: Concepts, practises, challenges and future. *Tourism Management Perspectives,* 19, 150–154.

Battour, M., Ismail, M. N., Battor, M., & Awais, M. (2017). Islamic tourism: An empirical examination of travel motivation and satisfaction in Malaysia. *Current Issues in Tourism,* 20(1), 50–67

CrescentRating. (2018). Muslim travel index (GMTI) 2017. Retrieved from https://www.crescentrating.com/gmti/detail.html?spot=8&s=3

Cresswell, J. W., & Clark, P. (2011). *Designing and conducting mixed method research*. 2nd ed., Sage- Thousand Oaks, CA

Cusack, B. (2018). Hey Airbnb, what about Egypt?Forbes. Retrieved from https://www.forbes.com/sites/brennancusack/2018/06/25/heyairbnbwhataboutegypt/#2b99c5261fdf

El-Gohary, H. (2016). Halal tourism, is it really Halal?, *Tourism Management Perspectives,* 19 (B), 124-130

Galvin, r. (2015). How many interviews are enough? Do qualitative interviews in building energy consumption research produce reliable knowledge?, Journal of Building Engineering, 1, 2-12

Gareth Butler, G., Catheryn Khoo-Lattimore, C. & Mura, P. (2014). Heritage Tourism in Malaysia: Fostering a Collective National Identity in an Ethnically Diverse Country, Asia Pacific Journal of Tourism Research, 19(2)

Halal Trip (2017). Muslim Millennials Travel Report, 2017. Retrieved from: https://www.halaltrip.com/attraction/downloadlink/?file=ht-muslim-millennial-travelreport-2017.pdf

Han, H., Al-Ansi, A., Olya, H. G. T. & Kim, W. (2019). Exploring halal-friendly destination attributes in South Korea: Perceptions and behaviors of Muslim travelers toward a non-Muslim destination, *Tourism Management*, 71, 151-164

Henderson, J. C. (2010). Sharia-compliant hotels. *Tourism and Hospitality Research*, 10(3), 2 46–254.

Henderson, J. C. (2015). Halal food, certification and Halal Tourism: Insight from Malaysia and Singapore. *Tourism Management Perspective.*

Henderson, J. C. (2016). Muslim travellers, tourism industry responses and the case of Japan. *Tourism Recreation Research*, 41(3), 339–347.

Kuan-Huei, L, Iesham, A. M. (2019). Muslim Travelers' Food Sensitivity, Travel, and Accommodation Choices, *Journal of Gastronomy and Tourism*, 3(4), 261-270

Mohsin, A., Ramli, N. & Alkhulayfi, B. A. (2016). Halal Tourism: Emerging Opportunities. *Tourism Management Perspective*, 19 (2016), 137-143.

Oktadiana, H. Pearce., P. L., & Chon. (2016). Muslim Traveler's Need: What don't we know?. *Tourism Management Perspective*, 20, 124-130.

Ryan, C. (2016). Halal tourism, *Tourism Management Perspectives*, 19,121-123

Samori, Z. & Sabtu, N. (2014). Developing Halal Standard for Malaysian Hotel Industry: An Exploratory Study, *Procedia - Social and Behavioral Sciences*, 121(19), 144-157

Shafaei, F. & Mohamed, B. (2015). Involvement and brand equity: A conceptual model for Muslim tourists, *International Journal of Culture Tourism and Hospitality Research,* 9(1), 54-67

Vargas-Sánchez, A. and Moral-Moral, M. (2019). Halal tourism: state of the art, *Tourism Review*, 74 (3), 385-399. https://doi.org/10.1108/TR-01-2018-0015

Wingett, F., & Tumbull, R. (2017). Halal holidays: exploring expectations of Muslim-friendly holidays, *Journal of Islamic Marketing*, 8(4)

Yeo, B. L., Naina, R. H. & Muda, M. M. (2016). A Study of Malaysian Customers Purchase Motivation of Halal Cosmetics Retail, Examining Theory of Consumption Value and Customer Satisfaction, *Procedia Economics and Finance*, 37, 176-182

Zamani-Farahani, H. & Henderson, J.C. (2010). Islamic tourism and managing tourism development in Islamic societies: the cases of Iran and Saudi Arabia, *International Journal of Tourism Research,* 12(1), 79-89

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
eISSN 2773-5729
24-25 April 2021

THE ROLE OF MOTHERS IN REVITALIZING PUNJABI LANGUAGE: A CASE STUDY OF THE PUNJABI COMMUNITY IN MANJUNG DISTRICT, PERAK.

Deepa a/p Visvanathan[1]

[1]Faculty of Arts and Social Science, Universiti Tunku Adbul Rahman (UTAR), Kampar, Malaysia, (E-mail: deepav@utar.edu.my)

Abstract: *Punjabi is a small minority community in Malaysia among the approximately two million Indians in Malaysia. Punjabi people remain distinct from other people of Indian origins because of their religious beliefs and strong sense of community. In the context of Malaysia, studies about the Punjabi community have not been encouraging and very minimal (Azharudin 2002). As the Punjabi in Malaysia becomes more educated, the Punjabi community, which has long been undergoing a gradual shift into modern Malaysian society and less emphasis is being place on the ability to read and write Punjabi (Joshua Project, 2021). The aim of this study is to obtain an overview of the language use patterns and language attitudes of Malaysian Punjabi mothers with the presence of their children. Specifically, the objective is to shed light on the importance of promoting Punjabi in the home domain by highlighting the language attitudes by Punjabi mothers. A total of 11 respondents aged between 25 and 44 with children at or within the age of 6 were interviewed. One of the most significant findings of this study is the mismatch between language attitudes and actual language use by mothers with their children. The awareness exists in the mothers that Punjabi is important to their children to communicate with old age people and Punjabi language is being used to do their prayers and to read their holy book. However, this positive attitude towards the language is not reflected in their language use and choice. English dominated in most instances and most of the mothers claimed to be more comfortable speaking to their children in English.*

Keywords: *language revitalization, language attitudes, minority, Punjabi mothers, home domain*

Introduction

Background to the Study

Malaysia is a country with rich and unique linguistics situation. English is the lingua franca among the general population and the functional language in the government and public sectors while the three ethnic languages represent the three ethnic communities, with Malays as the ceremonial national language. But there is another minority community in Malaysia known as Punjabi. The Joshua Project (2021) reports that Punjabi are a small minority among the approximately two million Indians in Malaysia. Punjabi people remain distinct from other people of Indian origins because of their religious beliefs and strong sense of community.

As the Punjabi in Malaysia becomes more educated, this study focuses on the Punjabi community, which has long been undergoing a gradual shift into modern Malaysian society and less emphasis is being place on the ability to read and write Punjabi that leads to language shift and has the status of minority language (Mukherjee, 2003). As rightly argued by Holmes (2008), language shifts mostly occur when a less dominant group "shifts towards the language of the dominant powerful group in the community". As the dominant group of speakers has little or less 'incentive' to use the language from the minority group. To further add, as stated by Holmes (2008), people in the community itself regard the dominant language as a symbol of ‘status, prestige and social success’. This somehow portrays the minority language as less important and lack of societal demands by their own community. Furthermore, Mukherjee (2003) and David (2005) added that this may be due to societal demand of the new era of globalization. For example, globalization has encouraged many Malaysians to focus on the English language as it is an international language to meet employability.

The discussion on language maintenance is a central issue for a minority language group. Holmes, (2008) said that language maintenance occurs when ‘the language is considered an important symbol of a minority group’s identity, to preserve their own ethnic identity. Therefore, the need to maintain the language is to keep the identity much longer particularly in migration. Polish people, for example, view the importance of preserving their language although they have migrated to another country in which they maintained the language for three to four generations. There are several ways in which the language is maintained such as ‘living close to each other among the minorities’, ‘frequency of contact with the homeland’, ‘discouragement of intermarriage’, ‘preserving the worship places’ as well as ‘institutional supports’ are examples on how they maintain the language. However, the efforts on the part of the government in promoting Punjabi are predominantly in the domains of media and education. Without the interest of the speech community in revitalization, any effort to promote institutional protection would be egotistic and meaningless. Nevertheless, there are now 20 Punjabi Education Centers nationwide with more than 3000 students and 220 teachers. This is not feasible if there’s no interest from the Punjabi community to revitalize their language. The time and effort put build the Punjabi Education Centers must be complex and can only be done with immense efforts on which sociolinguists also agree on the complexity, immense effort, and high costs of language revitalization (Derhemi, 2002).

Statement of the problem

An analysis by the Joshua Project (2021) team, the Punjabi community, which has long been undergoing a gradual shift into modern Malaysian society and less emphasis, is being place on the ability to read and write Punjabi. The efforts on the part of the government in promoting Punjabi are predominantly in the domains of media and education. As stated by David, Naji, & Kaur (2003), there are now 20 Punjabi Education Centers nationwide with more than 3000 students and 220 teachers. But still there is little or no attention paid to the home domain and the language attitudes of the interlocutors, namely, the mother, in the home domain (Naganandhini, 2011).

Women of different ages happened to have some influence on their language choice and have affected their language behavior in the home domain. On the other note, there’s a difference in language behavior between women of different ages. Mukherjee (2003) reported that older Punjabi women who did not work had a higher rate of maintaining the Punjabi language as compared to younger women who are pursuing a professional career. She further added that the older Punjabi women has a sense of pride in maintaining their linguistic heritage. In this regard, this study is an attempt to determine whether education level of mother influences the value of speaking to children in Punjabi language.

Regardless of the age, these older and younger women’s language input at the home domain plays an important role in a child’s language development. As rightly argued by Naganandhini (2011), a child’s language ability can be developed when the mother tongue is spoken at the home domain in which the mother’s language use will have a distinct effect on the child’s language development and language behavior in the home domain. Hence, this study chose to focus on the mother’s language input as opposed to the father’s or entire family domain to investigate the attitude of mothers to promote Punjabi language.

A language is said to be dead when there are no more speakers of that language (Crystal, 2000). This, of course, does not mean the death of the speakers themselves. Nor do languages disappear to leave a linguistics vacuum; they are replaced by another language (Fase, Jaspeart, & Kroon, 1992). Wurm (2003) pointed out that the gradual disappearance of a language usually begins with children. He further explains that a language can be said to be potentially endangered when a section of the younger population starts giving preference to another language, which would gradually and ultimately lead them forgetting their own. This can be evident when Mukherjee (2003) reported the language used by the participant's grandchildren who have third-generation Malaysian-Punjabi parents, do not speak Punjabi fluently, as both their parents speak to each other mostly in English. Tsunoda (2005) also places stress on lack of language transmission to children in an education; or domestic setting as one of the factors for language death.

Research Objectives

The aim of this study is to obtain an overview of the language use patterns and language attitudes of Malaysian Punjabi mothers with the presence of their children. Specifically, the objectives are to are as follows: -

a) To investigate the attitude of the mother to promote Punjabi language in the home domain.
b) To investigate whether education of mothers brings on the value of speaking to children in Punjabi language.

Literature Review

Statistics of Malaysian Punjabi community

More than 100 million people worldwide speak different dialects of Punjabi language as their first language. In Malaysia, based on 2016 statistics, 6.4% of Malaysia's estimated population is Indians. The Indian community in Malaysia is the smallest of the three main ethnic groups, with the other two groups which are Malay and Chinese. Estimates of 75% of Indians are made up by Tamils and other Indian communities in Malaysia include the Telegu, Malayalee, Punjabi, Sindhi and Benggali (The Malaysian Administrative Modernisation and Management Planning Unit, 2021).

There is a host of a smaller minority groups, one of which is the Punjabi--Sikh community. In the 1999 census, the Punjabi in Malaysia numbered 46,800 equal to around 15% of the Indian community and they consist of mostly Hindi-speaking Punjabis (Gill S. K., 2014). Until present, there are approximately sixty-eight thousand Punjabi in Malaysia (Joshua Project, 2021)

They first came to Malaysia in the 19th century as British political prisoners. A second wave was brought in by the British to serve as policemen for the British Straits Settlement communities and as night watchmen for industries. Punjabi are a small minority among the approximately two million Indians in Malaysia. They have preserved a distinct Punjabi/Sikh identity within Malaysian society that sets them apart from the Tamil and other Indian communities that are Hindu.

Language Shift and Language Maintenance

Pauwels (2016) defined language shift as a process of replacing one language with another as the means of communication and socialization at both an individual and community level. He further argued that language shift is both a process and an outcome. Both situations result in favoring the use of a dominant language, which leads to the loss of first language. In line with this, the rate and speed of the shift varies among different communities and the most dramatic outcome is language loss or language death. To add on this, Clyne (2003) mentioned that language shift is a process because the shift from first language to a dominant language in a community occurs gradually over several generations of speakers. However, the language shift is most likely slower among communities in which minority language is 'highly valued' (Holmes, 2008).

Language maintenance is the process by which languages continue to be spoken by a particular speech community "in the face of competition from a regionally and socially powerful or numerically stronger language" (Mesthrie, 1999, p.42). In some cases, a few speakers in the community enter a new linguistics environment but continue to use their first language in all domains. Usually, the speech community becomes bilingual, adapting to the use of both the first language and the 'more powerful/stronger' language in the new environment for wider communication to take place. Language maintenance continues to occur in such a speech community despite a reduction in the number of domains in which the first language remains in use. In recent literature, some scholars have used the term 'language revitalisation' rather than language maintenance (Hale, 1992; Sallabank, 2013). The terms have similarities, but language revitalisation involves a more intense process depending on the first language's state of endangerment (Pauwels, 2016).

Minority Language

The term 'minority language' can serve several definitions of concepts depending upon several contexts. In 1958, The Supreme Court of India proposed a parameter in which defining a 'minority language' as "the language of the minority community" (i.e. a community numerically less than 50 per cent), as cited by Pandharipande (2002). This is according to the Constitution of India which identifies eighteen languages regarded as "scheduled languages" whereby those which are not included in the category are considered as "non-scheduled languages". The "non-scheduled languages" are what have been classified as the 'minority languages' in the country. A minority language can also be viewed as the language used by less than 50 per cent of the total population of a state and this language is 'different from the language of the majority community and the language of the state'. Chaklader (1981, p. 14).

Another parameter which defines the minority language is in term of power. It is noted that languages which lack in 'political, economic or cultural power' most likely regarded as minority language of the community, Pandharipande (2002). The positive efforts to use the minority language in particular community may assist the speakers of the language to maintain their own language, (Holmes, 2008). As further elaborated by Holmes (2008), this effort may also protect the minority language speakers 'to resist the pressure from the majority group to switch to their language'. On a different perspective, a minority language with high status may have the advantage to maintain the language particularly with the minority language which achieves 'international statuses. Languages, such as, French, Greek and Spanish, as example, achieve this recognition as these languages somehow have contributed much to the Western philosophy and cultures. Hence, the number of speakers who speak the language may somehow contribute towards the resistance of shift into the dominant language although this is somewhat due to special concerns by the society as well (Holmes, 2008).

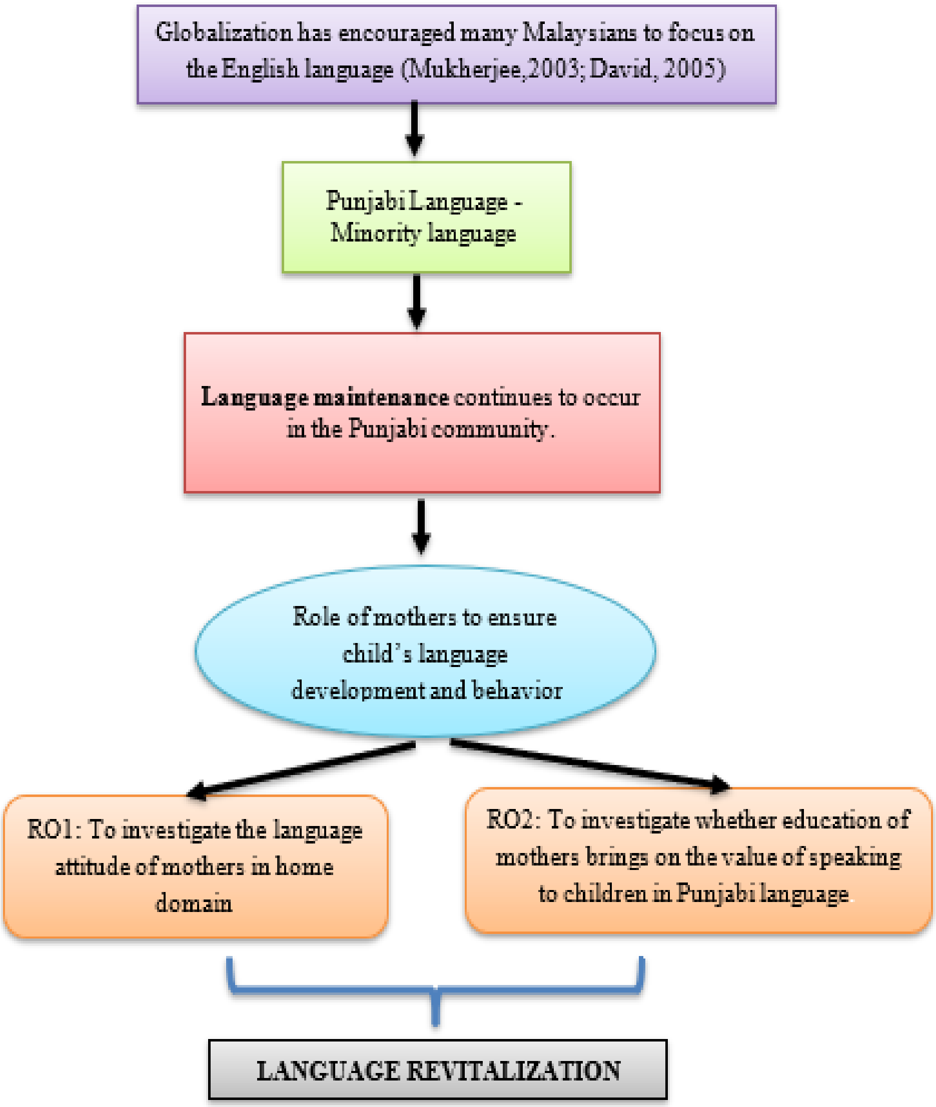


Figure 1: The Conceptual Framework of The Study

Methodology

Research Design

Since this study aims to obtain a general overview of the language use patterns of Malaysian Punjabi mothers with or in the presence of their children and their language attitudes in the home domain, this study used the a case study research and qualitative approach. A case study approach is unique to qualitative research due to its flexibility and ability to frame an in-depth and detailed examination of a phenomenon such as a program, a group, an institution, a community, or a specific policy within a bounded system. It relies on multiple sources of evidence such as documents, interviews, archival records, and observations (Yin, 2003). On a practical level, a qualitative approach meets the needs and aims of the present study. The qualitative approach enables a researcher to view and observe the social problem through the eyes of the participants (Denzin & Lincoln, 2000) in their local contexts (Flick, 2014). The social problem being examined and analysed is Punjabi community language revitalization in Manjung District, Perak.

Data collection

Structured Interview

A structured interview session was conducted to elicit information about their language use patterns with and in the presence of the child, mothers' language attitudes when it comes to the language choice with their children. The structured interview questions were adapted from a questionnaire in Naganandhini's (2011) study entitled "Amma" or "Mommy": The Role of Mothers in Facilitating Intergenerational; Language Transmission in the Singaporeans Tamil Community". The structured interview session contained 4 parts with a total of 15 questions. Part A consist of 5 questions, to obtain information on the direct language input from mother to child where the mothers had to rate their language use with the child, in various domains such as in conversation, reading, storytelling and watching television. A scale of 5 was used for the ratings, with 5 for the highest usage and 1 for the least usage. Part B: also consist of 5 questions, to investigate the indirect language input in the form of language use with other people in the presence of the child, also using a scale of 5. Parts C required them to state and justify the language they would use instinctively and spontaneously in 3 different situations such as when the child is about to fall or touch something hot, or when the child has done something wrong, or when the child has done well in school. Part D contained a couple of open-ended questions asking about the value they accord to the Punjabi language in the lives of their children and whether they make a conscious effort in speaking in Punjabi to them.

Sampling Technique

For this study, decisions related to sampling need to be based on what the researcher wants to explore (Wai See Ong, 2019). A purposeful sampling strategy was adopted when selecting the participants. A total of 11 Malaysian-Punjabi mothers who have children at or below the age of 6 were selected as participants for the study. This age gap of the children was chosen because they belong to the end of critical age for language development (Hoff, 2005; Flynnv & Manuel, 1991). Gleitman, Newport, & Gleitman (1984) observed that mothers' language input has the most effect in younger children. Moreover, with older children, there is the possibility that language use patterns with their parents are more influenced by the language behavior picked up from school. Hence, the age of the children was capped at the stage when they have not begun full time schooling. The respondents were aged between 30 to 50. The largest age group composed of those in the 41 – 50 (8 respondents), followed by 3 respondents in the range of 31 – 40.

The mothers were educated with SPM qualification minimum and a few were working adults, 4 were teachers, 2 were headmistresses in a school, 1 worked as a secretary in a company and remaining 4 were housewives with SPM qualification. The women claimed to be proficient in both English and Punjabi which claimed higher proficiency in English than in Punjabi, but only 1 respondent, headmistresses who claimed to have the matriculation education in India and claimed higher proficiency in Punjabi than in English. All the women were born in Malaysia except for one who were born in India but had settled down in Malaysia and have been living in Perak, Malaysia for 37 years.

Data Analysis

Content analysis approach was used to analyze the data obtained in this study. Content analysis is a type of data analysis and is defined as "a systematic coding and categorizing approach" (Grbich, 2013, p.190). Since all questions were structured, the responses were recorded manually during the interview session. The researcher tabulated the frequency for the highest usage and for the least usage for each domain in Part A and Part B. The scale: 1 – Least Usage, 2- Limited Usage, 3 – Neutral, 4 – Moderate Usage, 5- Highest Usage were used during the coding process to evaluate the language attitude of Punjabi mothers in different home domain.

Results and Discussion

The ratings for each domain in Part A and Part B were tabulated and the answers to the open-ended questions were summarized. To begin with, the total number of respondents for the highest usage of both English and Punjabi language for each domain in Part A was calculated and the findings have been presented in the Table 1 below.

Table 1. Part A: Language Use Patterns in Direct Input

Instances	Highest Usage	
	English	Punjabi
Direct Conversation at home	**6/11**	1/11
Direct Conversation outside home	**5/11**	2/11
Reading	**5/11**	1/11
Television	**4/11**	3/11
Storytelling	**5/11**	1/11

Table 1 above shows the distribution of total number of respondents who have rated the highest usage of both English language and Punjabi language during direct conversation at home, outside home, reading, watching television and storytelling. It can be clearly seen that English language takes precedence in every given situation. In their direct conversations with their children, mothers have indicated their use of English to be higher when they are at home and this domain seems to have the highest rating of all the other domains listed. The domain of watching television had the highest usage of the Punjabi language, followed by the domain of having the direct conversation outside home and finally there are at least one respondent who had used the Punjabi language the highest in the domain of having the direct conversation at home, reading and storytelling. From the result above, it is evident that children are not exposed to the language frequently. The result above can indicate that the children get very low Punjabi literary input from their mothers. Children get lesser exposure to Punjabi language in the storytelling domain then in in the television domain.
The following table shows the language use patterns in indirect input for Part B.

Table 2. Part B: Language Use Patterns in Indirect Input

Instances	Highest Usage	
	English	Punjabi
Conversation with spouse in the presence of the child	**5/11**	**3/11**
Conversation with parents or parents-in-law in the presence of the child	**1/11**	**5/11**
Conversation with child’s Punjabi speaking friends in the presence of the child	**4/11**	**3/11**
Conversation with guests at home in the presence of the child	**3/11**	**4/11**
Conversation with own friends in the presence of the child	**4/11**	**4/11**

The two instances where Punjabi language takes precedence as the language of choices are when the mother is talking to her parents/parents-in-law and followed by the instances when the conversation with guests who have come home. In all other contact situations in the presence of the child, English is the more dominant choice of language. The respondents use the most English language and least Punjabi language with their spouse and child’s Punjabi speaking friends in the presence of the child. They have the most balanced usage of the two languages when they are in conversation with their own friends.

In Part C, respondents were asked for their spontaneous language choice in given specific circumstances and their justification for it, the following findings in Table 3 were obtained.

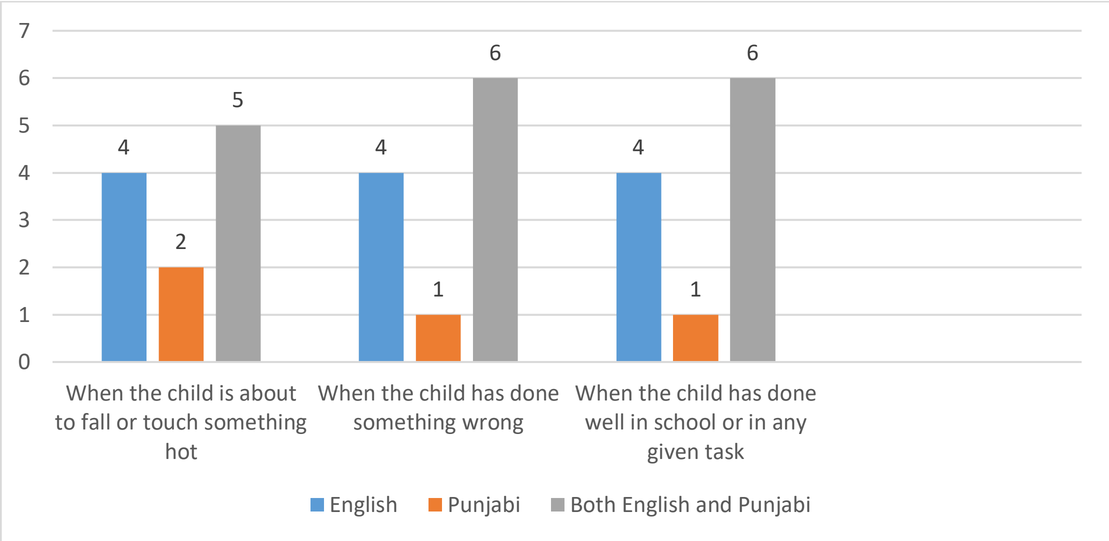


Figure 2: Part C: Spontaneous Language Choice in Specific Situations

The figure above shows an equal preference for English in all the 3 given situations. Nearly half of the respondents chose English language and Punjabi language as their spontaneous choice of language for all the situations. Punjabi language dominance is at the highest when the child is about to fall or touch something hot.

In Part D of the interview session, there were two open-ended questions that tested their language attitudes. When they were asked if they thought it was important for their child to be able to converse fluently in Punjabi, an impressive 10 out of the 11 respondents said yes, while 1 respondent was so hesitant and said no. Many who had said yes mentioned that since the language was their child's mother tongue, they felt he/she had to be fluent in it and had to do their part in preserving it. Some emphasized the importance of learning Punjabi language because it would help the children to communicate with old age people and recite mantras during prayers and most importantly to be able to read holy books. They believed that their children should not lose their mother tongue under any circumstance. The following are some of the responses obtained by mothers regarding their effort in making their children to converse in Punjabi language.

Table 3. Part D: Mothers' Conscious Effort in Making the Children to Converse in Punjabi Language

Interviewee	Responses obtained on their effort to converse in Punjabi language with their children
M1	*Yes, we are sending our children to Punjabi class.*
M2	*Yes, at times.*
M3	*Sometimes.*
M4	*Yes.*
M5	*Yes, we have Punjabi class conducted in Gurdwara Sahib. We even send them to extra class do that they will be more fluent since the classes being conducted once a week.*
M6	*Yes.*
M7	*Yes.*
M8	*Yes, I do my best at least a few words a day.*
M9	*Trying to.*

M10	*Yes.*
M11	*No. Already a habit to communicate in English.*

Discussion on Research Objective 1: Does the language attitude of the mothers promote Punjabi language in the home domain?

One of the most significant findings of this study is the mismatch between language attitudes and actual language use by mothers with their children. The awareness exists in the mothers that Punjabi language is important to their children to communicate with old age people and Punjabi language is being used to do their prayers and to read their holy book. However, this positive attitude towards the language is not reflected in their language use and choice. English dominated in most instances and most of the mothers were noted to have claimed to be more comfortable speaking to their child in English.

Hence the generation of mothers in this current study grew up through an era of rapidly lessening domains for the Punjabi language, bounded by more and more English language. This might prove to be a possible clarification for the participants' claim of the lack of comfort and artlessness in Punjabi language usage. In other words, despite having a positive attitude towards the language, they are unable to use it as easily and comfortably as they use English language. This mismatch between language attitudes and actual language use could also be the result of a difference in the overt and covert language attitudes of the participants. The discussion of language attitudes has been traditionally correlated with the presence of two types of attitudes namely, overt and covert which would make an individual to make decision in his/her language choice (Chakrani, 2010). Considering this social phenomenon, the respondents in this study overtly, display a positive attitude towards Punjabi language and the value they accord to it, covertly they might be favoring English language instead.

Discussion on Research Objective 2: Does education of mothers bring on the value of speaking in Punjabi language?

There was an interesting difference motivated by the educational level of the mothers upon analyzing the data. The table below summarizes the findings for the interview session, Part A based on the respondents' educational level.

Table 4. Distribution of Respondents' Education Level and Occupation

Participants	Education Level	Occupation
M1	SPM	Housewife
M2	Degree	Secretary
M3	Degree	Teacher
M4	SPM	Housewife
M5	SPM	Housewife
M6	SPM	Punjabi Language Teacher
M7	SPM	Punjabi Language Teacher
M8	Degree	Teacher
M9	SPM	Housewife
M10	Matriculation (India)	Punjabi School Headmistress
M11	Matriculation (Malaysia)	Preschool Headmistress

Table 5. Respondents' Language Use Patterns for the Highest Usage of English and Punjabi in Direct Input by Education Level

Instances	Bachelor's Degree		SPM		Matriculation		Total Ratings for Highest Usage	
	English	**Punjabi**	**English**	**Punjabi**	**English**	**Punjabi**	**English**	**Punjabi**
Direct Conversation at home	**M2, M3, M8**		**M4, M9**	**M1**	**M11**		**6/11**	**1/11**
Direct Conversation outside home	**M2, M3, M8**		**M9**	**M9**	**M11**	**M10**	**5/11**	**2/11**
Reading	**M2, M3, M8**		**M9**		**M11**	**M10**	**5/11**	**1/11**
Television	**M3, M8**		**M9**	**M1, M9**	**M11**	**M10**	**4/11**	**3/11**
Storytelling	**M2, M3, M8**		**M9**		**M11**	**M10**	**5/11**	**1/11**

Based on the direct language input from the mother in the given instances, mothers who come from a non-university education background, SPM and Matriculation rated Punjabi much higher than the mothers from a university education background, bachelor's degree. In other words, these mothers use much more Punjabi with their children in general and in comparison, to English Language. Since there are three mothers have university education, the importance was given to the English language in most of the home domains and in comparison, to one participant who has an India Matriculation Education and Punjabi language is given emphasize more compared to English language in all the four domains (direct conversation outside home, reading, watching television and storytelling).

The most significant finding of this study was the role of education level in the language use patterns of our group of participants. Mothers who had SPM Education showed a more balanced usage of Punjabi and English. These mothers believed that it is important for the children to be able to speak fluently in both Punjabi language and English language at same time, except for one who has an India Matriculation Education, showed positive attitudes towards the Punjabi language, and showed a markedly larger gap in her usage of English and Punjabi. This could be the sense of belong and pride in using and promoting the Punjabi language in the home domain (Murkherjee, 2003).

The spontaneous use of language in the home domain is important to determine a child's language ability. As rightly argues by Fishman (1991) the 'unplanned' and 'spontaneous' use of a language by a community is the real arena where a language changes, and the only means of measuring the efficacy of a language policy. There is extensive research to show the importance of mother's language input and the distinct effect their language use has on the child's language development and language behavior (Furrow, D., Nelson, K., & Benedict, H.,1979; Hoff-Ginsberg, E., 1991; Tamis-LeMonda, & Bornstein, 1997; Hoff. E. 2003; Baumwell; Hammer et al, 2011).

Conclusion and Recommendations

This study is done in the hope of bringing attention to the importance of the language attitudes prevalent in the home domain and the need for the education of parents on the value of speaking to their children in Punjabi. The results had shown a dominance of English in most domains and the conflict between the mother's language use patterns and their attitudes and educational level of the mothers seems to be a determining factor in their language choice. As rightly stressed by Fishman (1991) and Derhemi (2002), the need for new cases studies in this field is important to ensure that language choice in a community is always a social behavior, as well as other social phenomena related to the language in a community.

Exploration into just one aspect of the home domain, the mother's language input, has shown that in the Malaysian Punjabi community, the language is losing ground even in that core domain. This implies that more efforts must be impelled into encouraging and promoting the use of the mother tongue in the home and family domain. Therefore, recommendations for more attention need to be dedicated to studies on language attitudes and behavior of people in important settings such as the home, school or work and more research needs to be done to see if the same phenomenon is prevalent in the other ethnic communities as well.

References

Azharudin, M. D. (2002). Gerakan Politik di Tanah Melayu Pada Era Perang Dunia I Dengan Tumpuan Kepada Masyarakat Sikh. The Sikh Community Seminar in Malaysia, ATMA, National University of Malaysia.

Baumwell,L., Tamis-LeMonda, C.S., & Bornstein, M.H. (1997). Maternal verbal sensitivity and child language comprehension. *Infant Behavior and Development, 20* (2). 247 – 258.

Clyne, M. (2003). *Dynamics of language contact: English and immigrant languages.* Cambridge: Cambridge University Press.

Chakrani, Brahim (2010). A sociolinguistic investigation of language attitudes among youth in Morocco. Dissertation, Graduate College of the University of Illinois at Urbana-ChampaignUrbana, Illinois

Chaklader, S. (1981). Linguistic Minority as a Cohesive Force in Indian Federal Process. New Delhi: Associate Publishing House.

Crystal, D. (2000). *Language Death*. New York: Cambridge University Press.

David, M. K. (2005). Reasons for language shift in Peninsular Malaysia. *Journal of Modern Languages, 15*(1), 1-11.

David, M. K., Naji, I. M. H., & Kaur, S. (2003). Language maintenance or language shift among the Punjabi Sikh community in the Klang Valley, Malaysia. *International Journal of the Sociology of Language, 161*, 1-24. doi: 0165-2516/03/0161-0001

Denzin, N. K., & Lincoln, Y. S. (2000). Introduction: The discipline and practice of qualitative research. In Y. S. Lincoln & N. K. Denzin (Eds.), *The landscape of qualitative research:Theories and issues* (pp. 1-28). Thousand Oaks, CA: Sage.

Derhemi, Eda. (2002). Protecting Endangered Minority Languages: Sociolinguistics Perspectives - Thematic Introduction. *International Journal on Multicultural Societies (IJMS), 4*(2), 150 - 161.

Fase, W., Jaspaert, K., & Kroon, S. (1992). Maintenance and Loss of Minority Languages: Introductory Remarks, In W. Fase, K. Jaspaert, & Kroon, *Maintenance and Loss of Minority Languages* (p.3). Amsterdam/Philadelphia: John Benjamins.

Flynn, S., & Manuel, S. (1991). Age Dependent Effects in Language Acquisition: An Evaluation of Critical Age Hyphothesis. In L, Eubank, *Point counterpoint: universal grammar in the second language*. Amsterdam, Netherlands: John Benjamins.

Furrow, D., Nelson, K., & Benedict, H. (1979). Mothers' speech to children and syntactic development: Some simple relationships. *Journal of Child Language, 6*, 423 – 442.

Fishman, J. A. (1991). *Reversing language shift: Theoretical and empirical foundations of assistance to threatened languages.* Clevedon: Multilingual Matters.

Flick, U. (2014). *An introduction to qualitative research* (5th ed.). London and Thousand Oaks,CA: Sage.

Gill, S. K. (2014). *Language policy challenges in multi-ethnic Malaysia.* Netherlands: Springer.

Grbich, C. (2013). *Qualitative data analysis: An introduction.* London: Sage.

Gleitman, L.R., Newport, E, L., & Gleitman, H. (1984). The current status of the motherese hypothesis. *Journal of Child Language*, *11* (1), 43 – 79.

Hale, K. (1992). Endangered languages: On endangered languages and the safeguarding of diversity. *Language, 68*(1), 1-3.

Hoff-Ginsberg, E. (1991). Mother-child conversation in different social classes and communicative settings. *Child Development, 62,* 782 – 796.

Hoff. E. (2003). The Specificity of Environmental Influence:Socioeconomic Status Affects Early Vocabulary Development via Maternal Speech. *Child Development*, *74*:1368 – 1378.

Hammer, S.C. (2011). Changes in language usage of Puerto Rico mothers and their children: Do gender and timing of exposure to English matter? Applied Psycholinguitcs, 32 (2), 275 – 297.

Holmes, J. (2008). An Introduction to Sociolinguistics. New York: Longman Publishing.

Joshua Project. (2021). A ministry of Frontier Ventures. Punjabi in Malaysia. https://joshuaproject.net/people_groups/14483/MY

Mesthrie, R. (1999). Fifty ways to say 'I do': Tracing the origins of unstressed do in Cape Flats English. *South African Journal of Linguistics, 17*(1), 58-71. doi:10.1080/10118063.1999.9724524

Mukherjee, D. (2003). Role of women in language maintenance and language shift: Focus on the Bengali community in Malaysia. *International Journal of the Sociology of Language, 161,* 103-120. doi: 10.1515/ijsl.2003.023

Naganandhini, N. (2011). "Amma" or "Mommy": The Role of Mothers in Facilitating Intergenerationa; Language Transmission in the Singapoeren Tamil Community. Final Year Project, School of Humanities and Social Sciecne, Nanyang Technological University.

Pandharipande, R. (2002). Minority matters: issues in minority languages in India. *International Journal on Multicultural Societies*, *4*(2), 213-234.

Pauwels, A. (2016). *Language maintenance and shift.* Cambridge: Cambridge University Press

Sallabank, J. (2013). *Attitudes to endangered languages: Identities and policies.* Cambridge: Cambridge University Press.

Tsunoda, T. (2005). *Language Endangerment and Language Revitalization*. Berlin/New York: Moutan de Gruyter.

The Malaysian Administrative Modernisation and Management Planning Unit (2021). Demography of Population. https://www.malaysia.gov.my/portal/content/30114

Wai See Ong, T. (2019). The role of human agents for language maintenance of a Chinese community in Malaysia. *Applied Linguistics Research Journal*. doi:10.14744/alrj.2019.73745

Wurm, S. A. (2003). The Language Situatrion and Language Endergement in the Greater Pacific Area. In M. Janse, & s.Tol, Language Death and Language Maintenance (pp.15 - 47). Amsterdam/Philadelphia:John Benjamins.

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
eISSN 2773-5729
24-25 April 2021

ESG PERFORMANCE AND FINANCIAL PERFORMANCE OF LCC AND FSC AIR-CARRIER

Astridia Permatasari[1]
Dwi Hartanti[2]

[1]Faculty of Economic and Business, University of Indonesia (UI), Indonesia, (E-mail: astridia_p@ymail.com)
[2]Faculty of Economic and Business, University of Indonesia (UI), Indonesia, (E-mail: hartanti_dwi@yahoo.com)

Abstract: *This research investigates the relationship of individual ESG dimension, type of air carrier and their respective financial performance (ROA & Tobin's q), with GDP growth as country-level control, which may affect different practices of CSR management on respective air-carrier type. This research aims to provide evidence related to how score of each of ESG dimensions can be related to LCC's and FSC's financial performance. This relationship was investigated using regression analysis and t-test on panel data of 200 observations from 40 airline companies in the 2015-2019 period. The result shows that ESG score negatively affects ROA of FSC, and positively affects Tobin's q of LCC. Environment score positively affects Tobin's q of LCC, while social score positively affects Tobin's q of FSC. Governance score negatively affects ROA & Tobin's q of FSC but positively affect Tobin's q of LCC. While FSC dominantly has a high-score on ESG and every dimension of ESG, LCC shows otherwise. Environmental and social performance of FSC is significantly higher than LCC, but there is no significant difference on governance performance. There is also no significant difference on financial performance between airlines that have high-score and low-score on ESG and governance dimensions. Significant differences in financial performance are shown by airlines with high and low scores on environment and social dimensions, where higher scores on both dimensions show lower ROA and Tobin's q. In order for FSC to improve Tobin's q, FSC should focus more on disclosing social dimensions CSR, while LCC should focus more on environment dimensions CSR and the overall CSR score. These results can be used by business practitioners to be wiser in disclosing CSR information and formulating CSR strategy in respective airline type. Regulator also will be able to develop effective stimuli for airlines to be on par with similar industry in other countries.*

Keywords: *Airline; CSR; ESG; Financial Performance*

Introduction

Along with the increase of globalization, the aviation industry, which acts as a logistics and transportation facilitator, has also experienced rapid growth over the past 2 decades (Button, 2008). However, in line with the development of the aviation industry, the negative impacts of the aviation industry on the environmental, social and economic sectors are also quite significant. The aviation industry has an impact on increasing the use of fossil fuels, increasing exhaust and waste gas emissions, climate change, increasing noise pollution, and reducing biodiversity. In addition, recently social and economic problems have also erupted in major airline companies, including fatal accidents, mistreatment of Asian passengers in 2017, leakage of customer information in 2018, corruption scandals in 2018 and other issues. These problems violate the United Nations' Global Compact and the social and economic standards of the Global Reporting Initiative such as GRI-406 Non-discrimination, GRI-418 Customer privacy, GRI-416 Customer Health & Safety, GRI-205 Anti-Corruption (Yang et al., 2020). These problems have increased public attention to the CSR performance of airlines.

CSR activities, which consist of environmental, social and governance dimensions (ESG), will affect corporate financial performance, so that it becomes an increasingly popular criterion to be considered by investors for investment considerations (Sila & Cek, 2017). CSR activities build reputation and public trust, encouraging a positive response from the market to improve financial performance (Fombrun et al., 2000). However, CSR implementation requires large financial resources and time allocation, thereby reducing company's ability to maximize profit (Blowfield & Murray, 2011).

In airline industry, airlines that are divided into low-cost carriers (LCC) and full-service carriers (FSC) based on their generic business strategy, are perceived to have different CSR performance and orientations, due to differences in service expectations provided along with the difference in the price offered (Wittman, 2014). LCCs, which tend to try to minimize costs in order to have a competitive advantage, are generally seen as less environmentally friendly companies (Hagmann et al., 2015). The implementation of CSR, especially in non-operational CSR activities, is seen by customers as inefficiency in resource allocation because it creates additional costs that have an impact on increasing airplane ticket prices, thereby reducing the value of the LCC company (Seo et al., 2015). Contrary to these results, based on Atmosfair's research (2013), the high seating density in the cabin accompanied by a high load factor (load factor) implies that the LCC is actually environmentally friendly. In contrast to the LCCs, FSCs which strive to provide excellent quality products and services as a form of competitive advantage, are seen as more environmentally friendly because they're driven by increased corporate value along with improvements in service quality and CSR. Although CSR activities may result in additional costs, these activities will contribute to enhancing the company's image and reputation which will lead to higher profitability and market valuation in the long run (Davis, 1973). This allows the FSC's CSR orientation is not only about complying with environmental regulations but to voluntarily carry out other initiatives on various CSR dimensions such as social activities (Yang & Baasandorj 2017).

Competitive and naturally polluting structure of airlines industry makes the CSR of airlines an interesting and important topic to research. Researches on CSR in the airlines industry mostly emphasize the issues of CSR, financial performance, the type of airline (low cost carrier / LCC and full-service carrier / FSC), etc. This research is closest to that of Yang & Baasandorj (2017) and Abdi et al. (2020). Yang & Baasandorj (2017) investigated the effect of LCC's & FSC's CSR performance (consist of overall CSR, environment and social performance) towards their financial performance, however they haven't investigated the governance dimensions of CSR yet. Their result shows that LCCs and FSCs improved their financial performance differently with regard to CSR activities they conducted (environment / social). In contrast, Abdi et al. (2020) research shows that the type of airlines was an insignificant factor in CSR performance to market-based financial performance relationship, thus dividing the carrier categories was not necessary. These therefore show that researches on the relationship between CSR and general financial performance of LCC and FSC hasn't found conclusive results.

As explained above, the carrier type may play an important role in CSR participations, CSR performance, and CSR orientations (Wittman, 2014). Measuring CSR performance also needs to be done by considering the dimensions of governance (related to management, shareholder and CSR strategy) because the 3 dimensions of CSR (environmental, social and governance) are interrelated, thus they must be analyzed in an integrated manner. In addition, as the research samples comes from different countries, their respective countries' GDP growth should be considered as control variables in countries level, besides using company level control variables such as age, size, and leverage. GDP growth, which indicates the rate of economic growth, is used as a control variable at the country level because it represents government policies that support industrial growth, which in turn can affect the average standard of living in various countries (Barro, 2003; Egbunike & Okerekeoti, 2018). This may affect the relationship between CSR performance and corporate financial performance of LCCs & FSCs. However, so far there has been no research that provides evidence related to this. Therefore, this research is conducted.

This research aims to provide additional evidence of the relationship between CSR performance as proxied by ESG score (including governance dimensions) and financial performance (accounting-based and market-based measurement) of LCCs and FSCs, with GDP growth as one of the control variables. This study is important because it provides additional evidence related to how the effects of each individual CSR dimensions on both indicator of financial performance (accounting-based and market-based), so that business practitioners can be wiser in disclosing CSR information. By linking CSR performance and corporate financial strategic objectives, it allows practitioners to formulate CSR-related strategies in order to gain a competitive advantage. Last, by providing information related to certain CSR dimensions that need to be improved, regulators may be able to develop the right incentives for the implementation of CSR policies to motivate the industry to be comparable with similar industries in other countries.

Literature Review

Theoritical Background – Stakeholder Theory

Stakeholder theory states that those who run the company have a responsibility not only to the company's shareholders but also to all company stakeholders, which not only includes financial claim holders but also employees, customers, communities, and people related to environmental improvement. Company management is expected to carry out activities that are considered important to stakeholders. Therefore, the application of stakeholder theory involves considering trade-offs between the company's operational requirements and the demands / expectations of stakeholders and balancing conflicting stakeholder interests (Fernando & Lawrence, 2014).

Relationship of CSR performance and Financial Performance

CSR activities, which consist of environmental, social and governance (ESG) dimensions, will affect the company's economic performance so that it is an increasingly popular criterion for investors to use for investment considerations (Sila & Cek, 2017). Several studies related to the effect of CSR performance on corporate financial performance show different results. Research conducted by Orlitzky et al. (2003) show that CSR performance is positively correlated with financial performance. A more detailed study conducted by Sila & Cek (2017) shows that CSR performance as represented by the ESG score, in environmental and social dimensions, has a positive effect on the economic performance of companies in Australia, while governance does not have a significant effect. While the research of Tarmuji et al. (2016) show that the social dimension has a positive effect on the economic performance of companies in Singapore, and the governance dimension has a positive effect on the economic performance of companies in Malaysia.

Research conducted by Guenster et al. (2011) shows that there is a positive relationship that varies over time between eco-efficiency (environmental dimension) and operational performance with company valuation (based on Tobin's Q). Companies that are more eco-efficient have a slightly higher return on assets than control groups, while firms that are less eco-efficient show less good operational performance. In addition, companies with good environmental performance initially do not trade at a premium price than companies with poor environmental performance. But over time, the difference in valuation between the two has increased. Thus, the shares of an eco-efficient company are initially undervalued but then experience an upward price correction.

In contrast to Guenster et al. (2011) studies, the study of Lahouel, et al. (2020) shows that CSR performance has a significant negative impact on the company's financial performance in the airline industry. Meanwhile, research by Chen et al. (2008) show that there is a U-shape relationship between CSR and financial performance. These results are reinforced by the research of Nollet et al. (2015) stated that the linear model shows a significant negative relationship between CSR performance and return on capital, while the non-linear model in the form of a U-shaped relationship shows that CSR performance in the long term will have a positive impact. CSR pays off only after a number of investment thresholds and achievements related to CSR performance have been achieved. Before this point is reached, additional CSR spending lowers CFP. However, among the ESG dimensions, the U-shaped relationship with financial performance is only found in the governance dimension.

More in-depth research related to the relationship between CSR and financial performance at LCC and FSC itself shows that it is possible for them to have different CSR performance and orientation, because of differences in expectations of services provided along with differences in prices offered (Wittman, 2014). LCCs, which tend to try to minimize costs in order to have a competitive advantage among their competitors, are generally seen as less environmentally friendly companies (Hagmann et al., 2015). Although based on research by Arjomandi & Seufert (2014) and Atmosfair (2013), the implementation of LCC CSR is actually more oriented to environmental aspects than FSC, because it is supported by the high density of seats in the cabin along with a high load factor (load factor). The view of the LCC as being less environmentally friendly can be caused by the lack of transparency of the airline company / provision of information regarding environmental safeguards carried out, especially those that are not easily visible to customers during in-flight services (for example, the absence of technical information regarding the aerodynamics / engines used by the airline).

Unlike the LCC, FSC, which has greater financial resources and more sophisticated technology, strives to provide excellent quality products and services as a form of competitive advantage. At FSC, although CSR activities may result in additional costs, they will contribute to enhancing the company's image and reputation which will lead to higher profitability and market valuation in the long run (Davis, 1973). This allows the FSC’s CSR orientation not only to fulfill environmental regulations but to voluntarily carry out other initiatives that are oriented towards the use of more environmentally friendly technologies / reduce carbon emissions (for example the use of new aircraft / types of aircraft that are more efficient in the use of fossil fuels) (Arjomandi & Seufert, 2014), as well as initiatives in various other CSR dimensions such as social activities (Yang & Baasandorj, 2017).

Based on the description above, research on the relationship between CSR and financial performance in general has not found conclusive results. The number of studies specifically carried out on each type of LCC and FSC airlines is still very limited, even though both have different CSR characteristics / types. The research conducted by Yang & Baasandorj (2017) only discussed the effect of CSR performance on environmental and social dimensions as well as company characteristics (size, age, leverage) on the financial performance of LCC and FSC companies, while research conducted by Abdi et al. (2020) only discussed the effect of all ESG dimensions performance to market-based financial performance, and didn’t find that the type of airlines was an insignificant factor in CSR performance to relationship. No one has discussed the effect of all ESG dimensions performance to both accounting-based and market-based financial performance of LCCs and FSCs, by adding respective countries’ GDP growth into consideration. Therefore, this study tries to add evidence related to the relationship between CSR and financial performance at LCC and FSC, and to fill the gap mentioned by proposing the following hypotheses:

H1 : CSR performance in all dimensions (environmental, social and governance) has a significant effect on the financial performance of LCC and FSC.
H1a : CSR performance in environmental dimension has a significant effect on the financial performance of LCC and FSC.
H1b : CSR performance in social dimension has a significant effect on the financial performance of LCC and FSC.
H1c : CSR performance in governance dimension has a significant effect on the financial performance of LCC and FSC.

Methodology

Data used in this study consist of 200 observations from 12 LCCs and 28 FSCs registered in the Thomson Reuters Datastream who had complete ESG score data and financial performance for at least 4 years in the 2015-2019 period. Company data which only consists of 4 years data will be interpolated so that all samples have 5 years of data. The statistical model to test each of the research hypotheses uses a data panel regression model that refers to the equation from Guenster et al. (2011) by adjusting it to the variables in this study. The hypothesis testing for H1 to H1c uses the following models respectively:

$Y_{it} = \alpha + \beta_t ESG_{it} + \gamma_1 t\ GDPit + \gamma_2 t\ SIZEit + \gamma_3 t\ AGEit + \gamma_4 t\ LEVit + \varepsilon_{it.}$ ....(model 1)
$Y_{it} = \alpha + \beta_t ENV_{it} + \gamma_1 t\ GDPit + \gamma_2 t\ SIZEit + \gamma_3 t\ AGEit + \gamma_4 t\ LEVit + \varepsilon_{it}$ ....(model 2)
$Y_{it} = \alpha + \beta_t SOC_{it} + \gamma_1 t\ GDPit + \gamma_2 t\ SIZEit + \gamma_3 t\ AGEit + \gamma_4 t\ LEVit + \varepsilon_{it}$ ....(model 3)
$Y_{it} = \alpha + \beta_t GOV_{it} + \gamma_1 t\ GDPit + \gamma_2 t\ SIZEit + \gamma_3 t\ AGEit + \gamma_4 t\ LEVit + \varepsilon_{it}$ ....(model 4)

Where :
Yit = ROA, Tobin's Q
α = Constanta
ε = Error term
ESG = Score overall ESG
ENV = Score of CSR in environment dimension
SOC = Score of CSR in social dimension
GOV = Score of CSR in governance dimension
GDP = GDP growth
SIZE = Company size
AGE = Company age since IPO
LEV = Leverage

The impact of CSR performance in terms of company financial performance is generally viewed in terms of accounting-based and market-based measures. Referring to Guenster et al., (2011) and Yang & Baasandorj (2017), the accounting-based measure used is return on assets (ROA), while the market-based measure used is Tobin's Q.

ROA = (Net Income / Total Asset) x 100%
Approximation Tobin's Q_i = $(MktValue_i + PrefStock_i + Debt_i) / TA_i$

Where:
$MktValue_i$ = share price of company i multiplied by number of common outstanding stock

$PrefStock_i$	=	liquidating value of company i's outstanding preferred stock
$Debt_i$	=	short-term liabilities of company i added by long-term debt
TA_i	=	total assets of company i

ROA is used as an indicator of financial performance and profitability of companies on CSR performance, because ROA measures the company's ability to generate profits from investment activities (Mardiyanto, 2009) so that it can be seen the relationship between environmental performance and operating performance. Meanwhile, through Tobin's Q, it can be seen the value that investors determine related to environmental policy. Tobin's Q is a measure that represents the intangible value that investors determine for a company (Guenster et al., 2011). If the value of Tobin's Q ranges between 0 and 1, it indicates that the market gives a low value to the company, while if the value of Tobin's Q is greater than 1, it indicates that the market values the company more.

In this study, the independent variable was CSR performance, which was proxied by ESG score. This study also used each dimension of ESG, which is environmental, social, and governance performance scores from the Thomson Reuters Inc. database. As for the control variables, in this study, the control variables used are GDP growth, company size (size), company age (since IPO), and leverage (Rhou et al., 2016; Yang & Baasandorj, 2017). GDP growth, which shows the rate of economic growth, is used as a control variable at the country level because it represents government policies that support industrial growth, which in turn can affect the average standard of living in various countries (Barro, 2003; Egbunike & Okerekeoti, 2018). Meanwhile, company size is used as a control variable because it affects company finances through economies of scale and large companies are generally more closely watched by the public in terms of social and environmental sensitivity. It is measured as a natural log of the company's total assets (Uyar et al., 2020). Company age is also used as a control variable because based on Lahouel et al. (2020) as they can affect financial performance in terms of historical heterogeneity of competitiveness between firms. In addition, younger companies tend to participate more in activities related to improving financial performance than activities related to CSR (Yang & Baasandorj, 2017). The age of the company is calculated based on the number of years since the company conducted its initial public offering (IPO). Last, leverage is used as a control variable because it can affect financial performance and can represent the risk of bankruptcy. By engaging in CSR, highly leveraged companies reduce creditors' concerns regarding corporate sustainability and reduce borrowing costs. Leverage is expressed as the ratio of total debt to total assets (Uyar et al., 2020).

Method of Analysis

To achieve the objective of this study, data panel regression analysis was performed. By using Eviews software, the best estimation model to perform regression analysis was investigated by conducting Chow Test, Hausman Test and Lagrange Multiplier Test. After conducting these tests, the best model found was the Fixed Effect Model. Fixed Effect Model can be formulated as follow: $Y_{it} = \alpha + \beta X_{it} + \alpha_{it} + \varepsilon_{it}$ where αit is the fixed effect at time t for unit cross section i.

This study also uses descriptive statistics to describe or summarize data that allows researchers to draw meaningful conclusions or make them the basis for other analyzes. It includes the calculation of the mean, minimum value, maximum value and standard deviation. Furthermore, an Independent T-Test was carried out to test whether the 2 variables from different groups had a statistically different mean value (Guenster et al., 2011) / whether there was a significant difference between the average CSR values of LCC and FSC companies.

Univariate analysis was also conducted to describe each variable separately in a data set by dividing the data into several categories / class groups. In this study, the CSR performance variables are divided into 2 groups. As many as 50% of companies with the highest CSR performance scores are grouped into the high-score CSR group, and the remaining 50% are grouped into the low-score CSR group. Furthermore, the independent T test was used to see whether there were significant differences between the means of each group.

Result and Discussion

Based on the results of the descriptive statistical test in Table 1, it is known that FSC has a higher mean in overall ESG score and scores for each CSR dimension than LCC, but has lower ROA and Tobin's Q. The differences of LCC and FSC CSR performance is then tested using independent t-Test at α 5% with the following hypothesis:

H_0: $\mu_{FSC} - \mu_{LCC} = 0$ (there is no difference in the mean of the two sample groups)
H_1: $\mu_{FSC} - \mu_{LCC} \neq 0$ (there is a difference in the mean of the two sample groups)
With acceptance criteria: if -t critical <t stat <t critical then H_0 is accepted.

The result of t-Test is shown in Table 2. Based on Table 2, there is a significant difference in CSR (ESG) performance between FSC and LCC, with the ESG performance of FSC being higher than LCC. There are also significant differences in environmental and social performance between LCC and FSC, with the environmental and social performance of FSC significantly higher than LCC. However, there is no significant difference between the governance performance of LCC and FSC. This can be due to the obligation for both types of companies to fulfill aspects of good corporate governance (because they are public companies).

Univariate Analysis Result

If the combination of the two types of airlines is divided based on high-score and low-score in terms of CSR, based on Table 3, the dominant airline type with high ESG score is FSC, while the dominant airline type with low ESG score is LCC. It also can be seen that most of the FSC companies in the samples have high environmental, social and governance performance (with percentage range of 51.4-74.3% of FSC samples). Meanwhile, most of the LCC companies has low environmental, social and governance scores (with percentage range of 53.3-86.7% of LCC samples).

However, based on Table 4, there is no significant difference in financial performance (ROA and Tobin's q) between companies with high and low scores in terms of the overall ESG score and governance dimension (GOV). Significant differences in financial performance (ROA and Tobin's q) were found between companies with high and low scores in the environmental (ENV) and social (SOC) dimensions. Companies that have higher-scores in the environmental and social dimensions tend to have lower ROA values than companies that have lower-scores in these dimensions. This result thus aligned with Blowfield & Murray (2011) that suggest higher CSR activities usually need greater funds, thereby reducing net income and lowering the value of ROA. On the environmental and social dimensions too, companies that have high-scores also have lower Tobin's q values than companies that have lower-scores. This indicates that the company's environmental and social initiatives are not or have not received appreciation in the market yet. This result may be in line with the research of Nollet et al. (2015) that stated the linear model shows a significant negative relationship between CSR performance and return on capital, while the non-linear model in the form of a

U-shaped relationship shows that CSR performance in the long term will have a positive impact.

Relationship between Overall CSR Performance and Financial Performance

Based on Table 5, CSR performance proxied by ESG values has a significant negative impact on ROA of airline as a whole (combined LCC and FSC) and FSC, but not significant for LCC. This means that the higher the ESG performance / the better the CSR performance of FSC companies and airline as a whole, the lower the ROA of these companies. This can be caused by the more efforts companies make to carry out CSR activities, the lower the profit at that time. On the other hand, based on Table 6, overall ESG performance positively affects the Tobin's Q LCC value and combined airlines, but not significantly affect Tobin's Q of FSC. This shows that overall CSR performance encourages a positive market assessment of LCC companies, while market assessments of FSC are not significantly influenced by their CSR performance. Further analysis related to the relationship between each CSR dimensions performance and financial performance is presented in Table 7 to Table 14 below.

Relationship between Environmental Performance and Financial Performance

Based on Table 7 and Table 8, CSR performance in the environmental dimension (ENV) does not show a significant relationship with the ROA of LCC, FSC, and airline as a whole. However, environmental performance shows a significant relationship with Tobin's Q company LCC and overall airlines (combined), although not significant with Tobin's Q FSC. Based on Table 8, environmental performance positively affects Tobin's Q of LCC and airline as a whole. Thus, LCC and airline as a whole may focus on environment dimension to improve Tobin’s q. This result is also in line with the result of Yang & Baasandorj (2017) research.

Relationship between Social Performance and Financial Performance

Based on Tables 9 and 10, CSR performance in the social dimension (SOC) does not show a significant relationship with the ROA of LCC, FSC, and airline as a whole. However, social performance shows a significant relationship with Tobin's Q of FSC and airlines as a whole, but not significant with Tobin's Q LCC. Social performance positively affects Tobin's Q of FSC company and airlines as a whole. Thus, FSC and airline as a whole may focus on social dimension to improve Tobin’s q.

Relationship between Governance Performance and Financial Performance

Based on Table 11, CSR performance in the governance dimension (GOV) does not show a significant effect on ROA of LCCs, but has a significant effect on FSCs and airlines as a whole. Performance in the governance dimension negatively affects the ROA of the FSC and airlines as a whole. Meanwhile, based on Table 12, the performance on the governance dimension positively affects Tobin's Q LCC and airlines as a whole, but negatively affects Tobin's Q of FSC with a different significance level.

Summary

CSR performance proxied by ESG score, whether the overall ESG score or the individual dimension scores, has different effect on financial performance of LCC and FSC. Some of them shows significant effect while some doesn’t. This research found that ESG score has significant negative impact on ROA of FSC and airline as a whole, but positive impact on Tobin’s q of LCC and airline as a whole. In more detail, environmental performance positively affects Tobin’s q of LCC and airline as a whole, while social score negatively affects Tobin’s q of FSC, and governance score positively affects ROA of FSC and Tobin's q of both types of airlines with different significancy level.

While FSC dominantly has a high-score on ESG and every dimension of ESG, LCC shows otherwise. The environmental and social performance of FSC is significantly higher than LCC, but there is no significant difference on the governance performance. There is also no significant difference on financial performance between airlines that have high-score and low-score on ESG and governance dimensions. Significant differences in financial performance are shown by airlines with high scores and low scores on environment and social dimensions, where higher scores on both dimensions show lower ROA and Tobin's q. This may be caused by the effect of CSR performance on generating benefit for company may takes some time rather than immediate result.

As such, for FSC to improve Tobin's q, FSC should keep focus more on disclosing social dimensions CSR, while LCC should focus more on environment dimensions of CSR and the overall CSR score. These results can be used by business practitioners to be wiser in disclosing CSR information and formulating CSR strategy in respective airline type. Regulator also will be able to develop effective stimuli for airlines in respective area to be on par with similar industry in other countries.

Further Research

Further research can be conducted using longer time frame of observations so that long-term relationship of CSR performance and financial performance of LCC and FSC can be seen more clearly.

References

Abdi, Y., Xiaoni Li, X. Carama-Turull. (2020). Impact of sustainability on firm value and financial performance in the air transport industry. *Sustainability*, 12. doi:10.3390/su12239957.

Arjomandi, A., J.H. Seufert. (2014). An evaluation of the world's major airlines' technical and environmental performance. *Economic Modelling*, 41: 133-144.

Barro, R. J. (2003). Determinants of economic growth in a panel of countries. *Annals Of Economics and Finance*, 4: 231–274.

Blowfield, M., A. Murray. (2011). *Corporate Responsibility* (2nd ed.). Oxford: Oxford University Press.

Button, K. (2008). The Impacts of Globalisation on International Air Transport Activity. Global Forum on Transport and Environment in a Globalising World 10-12 November 2008, Guadalajara, Mexico. https://www.oecd.org/greengrowth/greening-transport/41373470.pdf (Diakses pada 19 Oktober 2020).

Chen, C. J., R. S. Guoa, Y. C. Hsiaob, K. L. Chen. (2018). How business strategy in non-financial firms moderates the curvilinear effects of corporate social responsibility and irresponsibility on corporate financial performance. *Journal of Business Research*, 92: 154–167.

Davis, K. (1973). The case for and against business assumption of social responsibilities. *Academy of Management Journal*, 16 (2): 312-322.

Egbunike, C.F., C. U. Okerekeoti. (2018). Macroeconomic factors, firm characteristics and financial performance: A study of selected quoted manufacturing firms in Nigeria. *Asian Journal of Accounting Research,* 3 (2): 142-168.

Fombrun, C.J., N.A. Gardberg, M.L. Barnett. (2000). Opportunity platforms and safety nets: corporate citizenship and reputational risk. *Business and Society Review*, 105: 85-106.

Guenster, N., R. Bauer, J. Derwall, K. Koedijk. (2011). The economic value of corporate eco-efficiency. *European Financial Management*, 17 (4): 679–704.

Hagmann, C., J. Semeijn, D.B. Vellenga. (2015). Exploring the green image of airlines: passenger perceptions and airline choice. *Journal of Air Transport Management*, 43: 37-45.

Lahouel, B. B., Y. B. Zaied, Y. Song, G. Yang. (2020). Corporate social performance and financial performance relationship: A data envelopment analysis approach without explicit input. *Finance Research Letters*, DOI: https://doi.org/10.1016/j.frl.2020.101656

Mardiyanto, H. (2009). *Intisari Manajemen Keuangan*. Yogyakarta: Ekonusa.

Nollet, J., G. Fillis, E. Mitrokostas. (2015). Corporate social responsibility and financial performance: A non-linear and disaggregated approach. *Economic Modelling*. DOI: http://dx.doi.org/10.1016/j.econmod.2015.09.019.

Orlitzky, M., F.L. Schmidt, S.L. Rynes. (2003). Corporate social and financial performance: a meta-analysis. *Organization Studies*, 24(3): 403–441.

Seo, K., J. Moon, S. Lee. (2015). Synergy of corporate social responsibility and service quality for airlines: the moderating role of carrier type. *Journal of Air Transport Management*, 47: 126-134.

Sila, I., K. Cek. (2017). The impact of environmental, social and governance dimensions of corporate social responsibility on economic performance: Australian evidence. *Procedia Computer Science*, 120: 797-804.

Tarmuji, I., R. Maelah, N. H. Tarmuji. (2016). The impact of environmental, social and governance practices (esg) on economic performance: evidence from ESG score. *International Journal of Trade, Economics and Finance,* 7(3): 67-74.

Uyar, A., M. Kilic, M. A. Koseoglu, C. Kuzey, A. S. Karaman. (2020). The link among board characteristics, corporate social responsibility performance, and financial performance: Evidence from the hospitality and tourism industry. *Tourism Management Perspectives*, DOI: https://doi.org/10.1016/j.tmp.2020.100714

Wittman, M.D. (2014). Are low-cost carrier passengers less likely to complain about service quality? *Journal of Air Transport Management*, 35: 64-71.

Yang, A.S., S. Baasandorj. (2017). Exploring CSR and financial performance of full-service and low-cost air carriers. *Finance Research Letters*, doi: 10.1016/j.frl.2017.05.005

Yang, L., Ngai, C.S.B., Lu, W. (2020). Changing trends of corporate social responsibility reporting in the world-leading airlines. *PloS ONE*, 15(6): e0234258. https://doi.org/10.1371/journal.pone.0234258

Table 1: Descriptive Statistics Test Result

	ESG	ENV	SOC	GOV	GDP	AGE	SIZE	LEV	ROA	TOBQ
Mean										
All	51.94	46.33	53.25	55.96	0.03	19.35	17.38	0.75	0.04	1.26
LCC	39.34	25.68	40.70	51.75	0.04	11.42	16.15	0.74	0.07	1.48
FSC	57.35	55.18	58.63	57.77	0.03	22.75	17.91	0.75	0.04	1.16
Median										
All	56.35	51.52	56.16	56.06	0.03	16.00	17.02	0.75	0.04	1.15
LCC	39.17	21.37	39.95	51.04	0.03	10.00	16.27	0.67	0.08	1.49
FSC	60.60	59.83	59.85	56.85	0.03	21.50	17.36	0.76	0.03	1.11
Maximum										
All	89.46	88.02	93.80	96.07	0.25	58.00	24.02	1.50	0.18	3.64
LCC	69.59	85.18	76.48	84.36	0.25	48.00	19.34	1.50	0.18	3.64
FSC	89.46	88.02	93.80	96.07	0.08	58.00	24.02	1.01	0.18	2.17
Minimum										
All	7.67	0.00	5.30	7.33	-0.04	0.00	13.84	0.43	-0.43	0.56
LCC	12.33	0.00	7.02	14.31	-0.04	0.00	13.84	0.44	-0.43	0.56
FSC	7.67	0.00	5.30	7.33	-0.01	2.00	14.73	0.43	-0.13	0.80
Std. Dev.										
All	19.09	27.06	21.20	22.35	0.03	14.19	2.03	0.17	0.06	0.43
LCC	16.40	22.19	18.39	20.97	0.04	11.68	1.34	0.25	0.08	0.66
FSC	17.60	24.00	20.06	22.75	0.02	13.85	2.05	0.12	0.04	0.23
Skewness										
All	-0.50881	-0.30362	-0.39935	-0.25292	3.358662	0.916452	0.996926	1.447368	-2.48514	1.750373
LCC	0.158152	1.127444	0.202122	-0.17715	3.038114	2.06491	0.296197	1.816125	-3.51903	0.627628
FSC	-0.98447	-0.94465	-0.78971	-0.32064	0.914139	0.739383	0.981136	-0.47183	0.08204	1.374601
Kurtosis										
All	2.275649	1.84332	2.47097	2.141332	28.80909	3.19238	4.271399	8.018283	23.16611	7.90988
LCC	1.898695	3.96734	2.187796	1.709407	18.97018	6.851534	2.66392	5.852263	21.30654	3.321883
FSC	3.453862	3.048715	3.43284	2.288538	3.334933	3.060477	3.900314	3.444158	5.445364	5.587133
Jarque-Bera										
All	13.00199	14.22197	7.648192	8.27656	5926.93	28.30455	46.59916	279.6888	3594.798	303.0179
LCC	3.282302	15.05066	2.057721	4.477908	729.9183	79.72429	1.159703	53.32161	961.6589	4.198194
FSC	23.81576	20.83547	15.64436	5.35166	20.15288	12.77737	27.1896	6.345255	35.03925	83.13302

Probability										
All	0.001502	0.000816	0.021838	0.01595	0	0.000001	0	0	0	0
LCC	0.193757	0.000539	0.357414	0.10657	0	0	0.559981	0	0	0.122567
FSC	0.000007	0.00003	0.000401	0.06885	0.000042	0.00168	0.000001	0.041893	0	0
Sum										
All	10388.75	9266.613	10650.05	11192.26	6.3879	3870	3475.96	149.48	8.9805	251.52
LCC	2360.112	1540.825	2441.889	3105.118	2.2332	685	968.9	44.16	4.0674	88.59
FSC	8028.638	7725.788	8208.166	8087.143	4.1547	3185	2507.06	105.32	4.9131	162.93
Sum Sq. Dev.										
All	72530.36	145664.1	89411.7	99406.93	0.130367	40095.5	819.5648	5.811448	0.690676	37.33745
LCC	15869.4	29063.76	19949.6	25952.02	0.083278	8044.583	105.6994	3.67524	0.422104	25.70836
FSC	43034.48	80040.47	55957.3	71936.17	0.044699	26656.25	583.8788	2.125069	0.223672	7.521894
Observations										
All	200	200	200	200	200	200	200	200	200	200
LCC	60	60	60	60	60	60	60	60	60	60
FSC	140	140	140	140	140	140	140	140	140	140

Table 2: t-Test of LCC & FSC ESG Performance Result

	ESG		ENV		SOC		GOV	
	LCC	*FSC*	*LCC*	*FSC*	*LCC*	*FSC*	*LCC*	*FSC*
Mean	39.34	57.35	25.68	55.18	40.70	58.63	51.75	57.77
Variance	268.97	309.51	492.61	575.82	338.11	402.57	439.87	517.53
Observations	60	140	60	140	60	140	60	140
Hypothesized Mean Difference	0.0000		0.0000		0.0000		0.0000	
df	119		120		121		120	
t Stat	-6.9632		-8.4045		-6.1464		-1.8109	
P(T<=t) one-tail	0.0000		0.0000		0.0000		0.0363	
t Critical one-tail	1.6578		1.6577		1.6575		1.6577	
P(T<=t) two-tail	0.0000		0.0000		0.0000		0.0727	
t Critical two-tail	1.9801		1.9799		1.9798		1.9799	
Conclusion	Accept H1		Accept H1		Accept H1		Accept H0	

Table 3: Percentage of Samples Based on Division into High Score & Low Score CSR

	ESG	ENV	SOC	GOV
High Score ($x \geq \bar{x}$)				
Percentage LCC from LCC samples	25.0%	13.3%	23.3%	46.7%
Percentage FSC from FSC samples	72.1%	74.3%	68.6%	51.4%
Low Score ($x < \bar{x}$)				
Percentage LCC from LCC samples	75.0%	86.7%	76.7%	53.3%
Percentage FSC from FSC samples	27.9%	25.7%	31.4%	48.6%

Table 4: Financial Performance T-Test Result of High-Score & Low-Score CSR Airlines

	ESG				ENV				SOC				GOV			
	ROA		Tobin's q		ROA		Tobin's q		ROA		Tobin's q		ROA		Tobin's q	
	High	*Low*	*High*	*Low*	*High*	*Low*	*High*	*Low*	*High*	*Low*	*High*	*Low*	*High*	*Low*	*High*	*Low*
Mean	0.0380	0.0544	1.2248	1.3032	0.0331	0.0600	1.1515	1.3930	0.0343	0.0578	1.1992	1.3294	0.0383	0.0515	1.2569	1.2586
Variance	0.0020	0.0054	0.1164	0.2845	0.0016	0.0054	0.0641	0.3139	0.0022	0.0047	0.1031	0.2834	0.0042	0.0027	0.2073	0.1695
Observations	116	84	116	84	112	88	112	88	110	90	110	90	100	100	100	100
Hypothesized Mean Difference	0		0		0		0		0		0		0		0	
df	127		131		127		115		152		140		189		196	
t Stat	-1.8224		-1.1831		-3.0803		-3.7536		-2.7515		-2.0365		-1.5802		-0.0274	
P(T<=t) one-tail	0.0354		0.1195		0.0013		0.0001		0.0033		0.0218		0.0579		0.4891	
t Critical one-tail	1.6569		1.6566		1.6569		1.6582		1.6549		1.6558		1.6530		1.6527	
P(T<=t) two-tail	0.0707		0.2389		0.0025		0.0003		0.0067		0.0436		0.1157		0.9781	
t Critical two-tail	1.9788		1.9782		1.9788		1.9808		1.9757		1.9771		1.9726		1.9721	
Conclusion	Accept H0		Accept H0		Accept H1		Accept H1		Accept H1		Accept H1		Accept H0		Accept H0	

Table 5: Panel Data Analysis ESG - ROA

Variable	All			LCC			FSC		
	Coeff	Std. Error	p-value	Coeff	Std. Error	p-value	Coeff	Std. Error	p-value
ESG	-0.000271***	5.70E-05	0.0000	-0.000992	0.000634	0.1252	-0.000333**	0.000119	0.0060
GDP	0.063168 Ψ	0.037980	0.0983	0.091949	0.297266	0.7586	-0.110890	0.138214	0.4242
AGE	0.003543*	0.001736	0.0429	-0.095693***	0.017295	0.0000	0.000638	0.002049	0.7559
SIZE	-0.080539***	0.016486	0.0000	0.003053	0.003495	0.3872	-0.051505*	0.025158	0.0431
LEV	-0.109480***	0.027754	0.0001	-0.023501	0.072009	0.7457	-0.266438***	0.038296	0.0000
c	1.469948	0.237205	0.0000	1.631107	0.211404	0.0000	1.165700**	0.395831	0.0040
R^2	0.871225			0.750405			0.845862		
Adj R^2	0.834670			0.657533			0.799765		

Signif. Codes: '***' if p-value < 0.001; '**' if p-value < 0.01; '*' if p-value < 0.05; 'Ψ' if p-value < 0.1

Table 6: Panel Data Analysis ESG – Tobin's Q

Variable	All			LCC			FSC		
	Coeff.	Std. Error	p-value	Coeff.	Std. Error	p-value	Coeff.	Std. Error	p-value
ESG	0.003930***	0.001150	0.0008	0.017350***	0.003361	0.0000	0.000384	0.000775	0.6211
GDP	1.098713*	0.503780	0.0307	0.591504	0.714398	0.4123	0.307245	0.413984	0.4596
AGE	-9.72E-05	0.005736	0.9865	-0.087662***	0.019506	0.0001	0.001929	0.002197	0.3819
SIZE	-0.373672***	0.074224	0.0000	-0.033678	0.109042	0.7589	-0.26307***	0.030553	0.0000
LEV	0.564921***	0.127994	0.0000	0.270628 Ψ	0.159848	0.0977	0.47258***	0.090563	0.0000
c	7.092401	1.225419	0.0000	2.117489	1.435663	0.1475	5.44419***	0.540398	0.0000
R^2	0.902856			0.903296			0.886601		
Adj R^2	0.875280			0.867313			0.852687		

Signif. Codes: '***' if p-value < 0.001; '**' if p-value < 0.01; '*' if p-value < 0.05; 'Ψ' if p-value < 0.1

Table 7: Panel Data Analysis ENV - ROA

Variable	All			LCC			FSC		
	Coeff	Std. Error	p-value	Coeff	Std. Error	p-value	Coeff	Std. Error	p-value
ENV	-9.84E-05	0.000106	0.3551	-0.000604	0.000632	0.3452	-0.000103	0.000156	0.5112
GDP	0.070555**	0.025695	0.0067	0.080552	0.120309	0.5067	-0.094056	0.168678	0.5783
AGE	0.003013 Ψ	0.001686	0.0759	-0.096203***	0.022439	0.0001	-0.051605**	0.019405	0.0090
SIZE	-0.078898***	0.016355	0.0000	0.003594	0.004391	0.4175	0.000162	0.001594	0.9192
LEV	-0.108259***	0.028552	0.0002	-0.031513	0.060815	0.6070	-0.260078***	0.056904	0.0000
c	1.441046	0.233788	0.0000	1.615969	0.279739	0.0000	1.159665	0.325169	0.0005
R^2	0.864944			0.771268			0.836267		
Adj R^2	0.826605			0.686158			0.787300		

Signif. Codes: '***' if p-value < 0.001; '**' if p-value < 0.01; '*' if p-value < 0.05; 'Ψ' if p-value < 0.1

Table 8: Panel Data Analysis ENV – Tobin's Q

Variable	All			LCC			FSC		
	Coeff.	Std. Error	p-value	Coeff.	Std. Error	p-value	Coeff.	Std. Error	p-value
ENV	0.001420***	0.000419	0.0009	0.009347***	0.001837	0.0000	0.000350	0.000376	0.3547
GDP	0.970306*	0.470560	0.0409	0.808805	1.084498	0.4599	0.303444	0.401887	0.4519
AGE	0.003827	0.002883	0.1862	-0.057622*	0.022401	0.0136	0.002438	0.001968	0.2182
SIZE	-0.366564***	0.046383	0.0000	-0.260460*	0.103510	0.0157	-0.26245***	0.029534	0.0000
LEV	0.590739***	0.065115	0.0000	0.324680***	0.073168	0.0001	0.46735***	0.094907	0.0000
c	7.016063	0.817547	0.0000	5.831238	1.427228	0.0002	5.428188	0.523179	0.0000
R^2	0.897356			0.890311			0.886680		
Adj R^2	0.868218			0.849497			0.852790		

Signif. Codes: '***' if p-value < 0.001; '**' if p-value < 0.01; '*' if p-value < 0.05; 'Ψ' if p-value < 0.1

Table 9: Panel Data Analysis SOC - ROA

Variable	All			LCC			FSC		
	Coeff	Std. Error	p-value	Coeff	Std. Error	p-value	Coeff	Std. Error	p-value
SOC	1.01E-05	5.91E-05	0.8640	-0.001063	0.000773	0.1760	0.000164	0.000141	0.2460
GDP	0.072985**	0.023616	0.0024	0.111240	0.294401	0.7074	-0.058852	0.130591	0.6531
AGE	0.002825 Ψ	0.001593	0.0781	0.006036	0.004729	0.2087	-0.000282	0.002123	0.8944
SIZE	-0.078810***	0.016194	0.0000	-0.098365***	0.020600	0.0000	-0.051682 Ψ	0.029578	0.0834
LEV	-0.109054***	0.028510	0.0002	-0.056527	0.085460	0.5119	-0.262274***	0.023130	0.0000
c	1.438589	0.231418	0.0000	1.668029	0.279305	0.0000	1.156442	0.478777	0.0174
R^2	0.862947			0.672827			0.828763		
Adj R^2	0.824041			0.551089			0.777552		

Signif. Codes: '***' if p-value < 0.001; '**' if p-value < 0.01; '*' if p-value < 0.05; 'Ψ' if p-value < 0.1

Table 10: Panel Data Analysis SOC – Tobin's Q

Variable	All			LCC			FSC		
	Coeff.	Std. Error	p-value	Coeff.	Std. Error	p-value	Coeff.	Std. Error	p-value
SOC	0.001556***	0.000346	0.0000	0.004924	0.003122	0.1221	0.001231*	0.000475	0.0108
GDP	1.370367***	0.368043	0.0003	1.719211	1.147367	0.1413	0.559291	0.507334	0.2728
AGE	0.008433***	0.001784	0.0000	-0.004752	0.028231	0.8671	0.001819	0.001557	0.2453
SIZE	-0.397704***	0.056110	0.0000	-0.390151**	0.128590	0.0041	-0.27497***	0.036427	0.0000
LEV	0.710887***	0.036082	0.0000	0.561741**	0.185556	0.0042	0.5134***	0.060857	0.0000
c	7.348479	0.947331	0.0000	7.153204	1.760304	0.0002	5.571389	0.643533	0.0000
R^2	0.908773			0.892991			0.894692		
Adj R^2	0.882877			0.853174			0.863199		

Signif. Codes: '***' if p-value < 0.001; '**' if p-value < 0.01; '*' if p-value < 0.05; 'Ψ' if p-value < 0.1

Table 11: Panel Data Analysis GOV – ROA

Variable	Gabungan LCC & FSC			LCC			FSC		
	Coeff	Std. Error	p-value	Coeff	Std. Error	p-value	Coeff	Std. Error	p-value
GOV	-0.000250***	4.57E-05	0.0000	-0.000256	0.000669	0.7038	-0.000428**	0.000134	0.0019
GDP	0.093957*	0.040174	0.0206	-0.030683	0.050469	0.5464	-0.081599	0.196020	0.6780
AGE	0.004007*	0.001708	0.0202	0.000238	0.005832	0.9676	0.000691	0.001452	0.6349
SIZE	-0.084529***	0.016417	0.0000	-0.090478**	0.027005	0.0017	-0.049426**	0.016792	0.0040
LEV	-0.109183***	0.026072	0.0000	-0.026753	0.050159	0.5965	-0.282050***	0.049419	0.0000
c	1.529067	0.242636	0.0000	1.560212	0.333661	0.0000	1.143793	0.277149	0.0001
R^2	0.875313			0.758531			0.850088		
Adj R^2	0.839919			0.668683			0.805254		

Signif. Codes: '***' if p-value < 0.001; '**' if p-value < 0.01; '*' if p-value < 0.05; 'Ψ' if p-value < 0.1

Table 12: Panel Data Analysis GOV – Tobin's Q

Variable	Gabungan LCC & FSC			LCC			FSC		
	Coeff.	Std. Error	p-value	Coeff.	Std. Error	p-value	Coeff.	Std. Error	p-value
GOV	0.000939*	0.000473	0.0491	0.018609***	0.003526	0.0000	-0.000671 Ψ	0.000364	0.0684
GDP	1.378801	0.644765	0.0340	1.501259**	0.396102	0.0005	0.453423	0.487001	0.3539
AGE	0.008137*	0.003793	0.0335	-0.023511	0.018248	0.2045	0.005447	0.003510	0.1236
SIZE	-0.373618***	0.057685	0.0000	-0.205405 Ψ	0.107760	0.0633	-0.262144**	0.081038	0.0016
LEV	0.662925***	0.062912	0.0000	0.761125***	0.154169	0.0000	0.48224***	0.139119	0.0008
c	7.001494***	0.998003	0.0000	3.482738	1.270358	0.0089	5.39673***	1.378859	0.0002
R^2	0.885916			0.937140			0.889838		
Adj R^2	0.853531			0.913750			0.856893		

Signif. Codes: '***' if p-value < 0.001; '**' if p-value < 0.01; '*' if p-value < 0.05; 'Ψ' if p-value < 0.1

THE IMPACT OF ISLAMIC DEVELOPMENT BANK PROJECTS ON ECONOMIC GROWTH RATES IN THE ARAB COUNTRIES

Mohamed Salah ZOUITA[1]
Chahira BEGGACHE[2]
Bilal LOUAIL[3]

[1]Faculty of Economic, Commercial and Management Sciences, University of M'Hamed BOUGARA Boumerdes. Algeria.
[2]Faculty of Economic, Commercial and Management Sciences, University of Algiers 03, Algiers. Algeria.
[3]Faculty of Economic, Commercial and Management Sciences, University of M'Hamed BOUGARA Boumerdes. Algeria. (E-mail: b.louail@univ-boumerdes.dz)

Abstract: *The study aims to clarify the importance of the Islamic Development Bank in developing economic growth in Arab countries through foreign direct investment. We are using in this study the Panel data method for Arab countries during the period 1980-2020. we found a positive and significant impact of foreign direct investment, the growth of the individual and the total population on the economic growth of Arab countries, And a negative impact of inflation on growth. Through the results of this study, decision-makers in the Arab countries can rely on them to develop their economies through the Islamic Development Bank projects. Researchers and academics can also benefit from it and consider it a study that opens new horizons for the subject studied.*

Keywords: *Islamic Development Bank, Economic Growth, Inflation, Openness economic, Arab countries.*

Introduction

Islamic countries suffer from general economic backwardness, and the urgent need for economic development appears in them. All these countries make efforts of varying degrees of intensity, seriousness and degree of success to raise the rates of economic development, and because of the factors of division and political conflict between Islamic countries, and Because of the importation of development approaches from abroad, whether the socialist approach of the capitalist approach, the movement of capital is not in the interest of Islamic countries. The countries of financial surplus, despite their small number, offer their money to the outside world, and the countries of shortage seek their needs of capital from the outside world, and this instead of That there be an exchange of capital between the area of surplus and the area of shortage within the Islamic world.

Moreover, one of the most critical problems facing Islamic countries to achieve the development process is providing the necessary financial resources and directing them towards achieving the desired goals. Indeed, all Islamic countries, except for oil-producing countries, suffer from severe deficiencies in their financing resources to achieve economic development, which is already arising due to the low savings rates accordingly due to the low rates of real incomes, which led them to resort to external borrowing, which placed them in huge debts, resulting from the difficulty of agreeing between continuing to pay the amounts of external debt service, which are represented in interest plus instalments, and the continuation of financing the necessary imports that direct to finance the development process.

It necessitated the necessity of establishing a non-traditional financing institution in which the positive effects of the aid prevail over the negative ones, and that it conforms to the peculiarities of Islamic countries and serves as the mainstay of the development process and is in line with the provisions of the tolerant Islamic law as it is the primary reference for all Islamic countries and peoples. This matter has been achieved by establishing The Islamic Development Bank in 1975 to undertake the mobilization of capital from Islamic countries and use it to support these countries' economic and social development activities and achieve cooperation and exchange in the economic field to improve the standard of living for Islamic societies.

The Islamic Development Bank is a multilateral financial institution that operates by the provisions of Islamic law and is committed to assisting member states in their endeavours to achieve economic development and social progress and consolidate their position to address the regional and global challenges they face effectively. Decades of its establishment, the scope of its work expanded, and its products and services diversified, which allowed it to provide more and better services to its Islamic member states and Islamic societies in non-member states. However, this expansion posed new challenges before considering the development problems these countries are running into and the big difference in economic performance from one Islamic country to another Islamic country **(BEGGACHE, 2014)**.

The painful reality of Islamic countries on the one hand, and the emergence of the Islamic Development Bank on the other hand as a means of trying to get out of this situation by providing the necessary financing for the development process, leads us without a doubt to discuss the role that the Islamic Development Bank plays to advance development in Islamic countries through various programs. Moreover, the operations it provides and what the Bank provided to Arab countries as the founding members to help support the development process in the period 1980-2020.

The importance of this study is evident in the fact that it addresses an important topic represented in the developmental reality of Islamic countries and the problems that these countries suffer from, and highlighting the importance of relying on Islamic financing formulas as one of the practical solutions to get out of the dilemma of underdevelopment. The importance of this research lies in shedding light on the institution. The Islamic Development Bank is an institution that works to mobilize financial surpluses from Islamic countries and direct them towards the best uses. In this way, it is considered the main engine for economic development in Islamic countries by shedding light on the historical background of the establishment of the Islamic Development Bank and its role in supporting the development process in Islamic countries by adopting methods that are in line with the provisions of Islamic law, and his role in supporting cooperation between Islamic countries as it is imperative to achieve development, as well as the most important problems that impede the work of the Bank, and try to find solutions to them.

In this study, we found a positive and significant impact of foreign direct investment, the growth of the individual and the total population on the economic growth of Arab countries; this corresponds with the findings of other researchers (**e.g. Louail, 2019; louail, 2015; Zouita et al., 2020**). Moreover, the negative impact of inflation on growth corresponds with the findings of other researchers (**e.g. Louail, 2019; Riache et al., 2020**). Through the results of this study, decision-makers in the Arab countries can rely on them to develop their economies through the Islamic Development Bank projects. Researchers and academics can also benefit from it and consider it a study that opens new horizons for the subject studied.

This study was divided into four sections—section 1 introduction. Section 2 Literature reviews—section 3 research methodology. And the last section exposures some discussion and conclusions.

Literature Reviews

A limited number of scientific and academic studies and research have been conducted on the topic of the Islamic Development Bank, which we mention below:

Kayed (1989) a master's thesis at the University of Yarmouk of Jordan, entitled The Islamic Development Bank, an economic, analytical and jurisprudential study of its operations, in which the researcher presented an overview of the Islamic Development Bank, then dealt with the Bank's operations, whether normal operations, foreign trade financing operations, or operations financed from the particular aid account, And the financial side of the functions of the Islamic Development Bank, accompanied by all of this with the jurisprudential graduation in all its operations, but this study focused on jurisprudential analysis more than economic analysis, which was limited to presenting the operations carried out by the Bank without measuring their effects.

Abada (2002) Master thesis at the University of Yarmouk of Jordan, entitled The role of the Islamic Development Bank in the trade exchange of Islamic countries. The researcher reviewed trade and economic cooperation among the member states of the Organization of the Islamic Conference. The programs used by the Islamic Development Bank in financing trade in the Islamic countries that are members of the Bank, and the researcher dealt with formal statistical analysis of the role of the Islamic Development Bank in trade exchange through data issued by the Bank and the organization and through the use of some standard models, and the researcher found the weakness of intra-trade between Islamic countries, and that the increase in the volume of intra-trade is subject to factors Others exceed the volume of financing provided by the Islamic Development Bank for trade purposes.

Alam, 2007 a master's thesis at the University of Algeria entitled the Islamic Bank for Development and Development Finance in Islamic Countries, in which the researcher dealt with the reality of development in Islamic countries in the period "1990-2000", and discussed the role that the Islamic Development Bank played in enhancing cooperation among member states The same period, he also dealt with the problems that hinder the Bank's work. He concluded that to should take actual steps to reach a bloc that includes Islamic countries. such as unifying monetary, financial, customs, transport and transit policies, and anticipating the possibility of establishing the common Islamic market and the related issues of protection, support, competition and freedom Economic while working to activate the existing regional groupings and to enhance cooperation and trade exchange between the various Islamic countries.

Abd Dawood (2009) ,a master's thesis at the University of Yarmouk of Jordan, entitled Development Aid provided by the Islamic Development Bank to Jordan, in which the researcher presented the forms of aid provided by the Islamic Development Bank to Jordan from its inception until the end of 2008. Its impact on the development process in Jordan, then compared it to the total aid Arab and foreign countries provided to the government, using formal analysis and some numerical ratios. The statistics provided were limited to the financing amounts provided to Jordan.

Methodology

In this study, we used a panel data regression model to identify significant economic determinants in Arab countries. Moreover, we used the EViews 11 software for analysis.

Data

All variables used in this study include a cross-sectional component (21 Arab countries) and a times-series component (1970–2020). Data were taken from the World Bank's database for all the variables during the study period and the consolidation of data sources. The variables are summarized in **Table 1**.

Table 1: Variables used in the panel data regression model and their expected effects

Nature	Variable	Characteristic	Expected sign
Dependent variable	LNGDP	Gross Domestic Product (GDP) (current US$)	
Independent variable	FDI	foreign direct investment, net inflows (balance of payments, current US$)	Positive (+)
	POP	population, total	Positive (+)
	GDPpc	GDP per capita (current US$)	Positive (+)
	OPENNESS	[import value index (2000 = 100) + export value index (2000 = 100)]/GDP	Positive (+)
	LNINF	inflation, consumer prices (annual %)	Negative (-)
	LNREER	real effective exchange rate index (2010 = 100)	Positive (+)/ Negative (-)

Source: All data are from the World Development Indicators' Data Bank by the World Bank (databank.worldbank.org/wdi).

Descriptive analysis

Table 2 shows the descriptive analysis of the study variables. Such a table indicates that the set of panels used for Arab countries includes 521 observations throughout the year.

Table 2: Descriptive Analysis

	GDP	FDI	INF	OPNESS
Mean	5.81E+10	1.20E+09	8.117467	6.52E-08
Median	2.56E+10	2.21E+08	4.142976	1.02E-08
Maximum	7.56E+11	.95E+10	132.8238	1.42E-06
Minimum	2.20E+08	-3.19E+09	-10.06749	0.000000
Std. Dev.	9.90E+10	3.48E+09	14.79987	2.01E-07
Observations	521	521	521	521

Source: Output of EViews 11.

Model and estimation

Model

The functional form of the model is as follows:

$$GDP_t = f\left(FDI_t, INF_t, GDPpc_t, POP_t\right) \qquad (1)$$

$$GDP_t = \beta_0 + \beta_1 * FDI_t + \beta_2 * INF_t + \beta_3 * GDPpc_t + \beta_4 * POP_t + \varepsilon_t \qquad (2)$$

Where GDP_t: is the gross domestic product, $FDIG_t$: is the flows FDI percentage of GDP, INF_t: is inflation, $GDPpc_t$: is GDP per capita (current US$), POP_t: is the population total, $\beta_0, \beta_1, \beta_2, \beta_3, \beta_4$: is the parameters and ε_t: is the error term.

Estimation

The model was estimated according to three stages, as follows:

Estimation of Panel Data Model (None)

By estimating the model using the panel data for Arab countries in its general form, without fixing the time series nor making it random, it was found that there is a positive and significant impact of both foreign direct investment, the growth of the individual and the total population on the economic growth of Arab countries, And a negative impact of inflation on growth. The results are illustrated in the following **Equation 3** and **Table 3**:

$$GDP_t = -3.72e + 9 + 15.05 * FDI_t - 5.56e + 8 * INF_t + 2222181 * GDPpc_t + 1909.05 * POP_t + \varepsilon_t \quad (3)$$

(0.4331) (0.0000) (0.0046) (0.0000) (0.0000)

Table 3: Estimation of Panel Data Model (None)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
GDPPC	2222181.	227058.2	9.786834	0.0000
FDI	15.05693	0.863407	17.43897	0.0000
INF	-5.56E+08	1.96E+08	-2.842881	0.0046
POP	1909.056	170.6391	11.18768	0.0000
C	-3.72E+09	4.74E+09	-0.784455	0.4331
R-squared	0.582703			
Adjusted R-squared	0.579449			
Prob (F-statistic)	0.000000			
Obs	518			

Source: Output of EViews 11.

Estimation of Panel Data Model (Period Fixed)

When the model was estimated using the panel data for the Arab countries by fixing the time series, it was found that there is a positive and significant impact of both foreign direct investment, the growth of the individual and the total population on the economic growth of the Arab countries. Moreover, a negative impact of inflation on growth, and the results are illustrated in the following **Equation 4** and **Table 4**:

$$GDP_t = 1.53e + 9 + 15.63 * FDI_t - 4.89e + 8 * INF_t + 1837036 * GDPpc_t + 1695.9 * POP_t + \varepsilon_t \quad (4)$$

(0.7445) (0.0000) (0.0150) (0.0000) (0.0000)

Table 4: Estimation of Panel Data Model (Period Fixed)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
GDPPC	1837036.	228958.1	8.023456	0.0000
FDI	15.63302	0.884129	17.68183	0.0000
INF	-4.89E+08	2.00E+08	-2.440926	0.0150
POP	1695.899	167.6708	10.11446	0.0000
C	1.53E+09	4.69E+09	0.326113	0.7445
Effects Specification				
The period fixed (dummy variables)				
R-squared	0.639960			
Adjusted R-squared	0.609767			
Prob (F-statistic)	0.000000			
Obs	518			

Source: Output of EViews 11.

Estimation of Panel Data Model (Period random effects)

While estimating the model using the panel data for the Arab countries when the time series is random, it was found that there is a positive and significant impact of foreign direct investment, the growth of the individual, and the total population on the economic growth of Arab countries. Moreover, a negative impact of inflation on growth, and the results are shown in the following **Equation 5** and **Table 5**:

$$GDP_t = -3.72e + 9 + 15.05 * FDI_t - 5.56e + 8 * INF_t + 222181 * GDPpc_t + 1909.05 * POP_t + \varepsilon_t \quad (5)$$

(0.4158) (0.0000) (0.0033) (0.0000) (0.0000)

Table 5: Estimation of Panel Data Model (Period random effects)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
GDPPC	2222181.	218720.6	10.15991	0.0000
FDI	15.05693	0.831703	18.10374	0.0000
INF	-5.56E+08	1.88E+08	-2.951252	0.0033
POP	1909.056	164.3733	11.61415	0.0000
C	-3.72E+09	4.57E+09	-0.814358	0.4158
Effects Specification				
	S.D.		Rho	
Period random	0.000000		0.0000	
Idiosyncratic random	6.20E+10		1.0000	
R-squared	0.582703			
Adjusted R-squared	0.579449			
Obs	518			

Source: Output of EViews 11.

Since differences across countries may influence the dependent variable GDP, we apply a fixed-effects least squares dummy variable to consider heterogeneity among the 19 countries and allow them to have their intercepts. After estimating the model using the random-effects model and the Hausman test, the null hypothesis was rejected (there is no difference between the REM method and FELSDV model method), as P = 0.0000. Therefore, the FELSDV method is better than the REM model method, and Table 6 demonstrates the test results see Table 6.

Table 6: Results of the Hausman test

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Period random	66.926798	4	0.0000

Source: Output of EViews 11.

Conclusion and Discussion

The study aims to clarify the importance of the Islamic Development Bank in developing economic growth in Arab countries through foreign direct investment. We are using in this study the Panel data method for Arab countries during the period 1980-2020. we found a positive and significant impact of foreign direct investment, the growth of the individual and the total population on the economic growth of Arab countries, And a negative impact of inflation on growth. Through the results of this study, decision-makers in the Arab countries can rely on them to develop their economies through the Islamic Development Bank projects. Researchers and academics can also benefit from it and consider it a study that opens new horizons for the subject studied **Mameche & Masood, (2021)**.

The Islamic Development Bank is a multilateral financial institution that operates by the provisions of Islamic law and is committed to assisting member states in their endeavours to achieve economic development and social progress and consolidate their position to address the regional and global challenges they face effectively. Decades of its establishment, the scope of its work expanded and its products and services diversified, which allowed it to provide more and better services to its Islamic member states and Islamic societies in non-member states. However, this expansion has posed new challenges before it in light of the development problems that these countries are facing and the big difference in economic performance from one Islamic country to another Islamic country **Mameche, (2020)**.

The painful reality of Islamic countries on the one hand, and the emergence of the Islamic Development Bank on the other hand as a means of trying to get out of this situation by providing the necessary financing for the development process, leads us without a doubt to discuss the role that the Islamic Development Bank plays to advance development in Islamic countries through various programs. Moreover, the operations it provides, mainly what the Bank provided to Algeria as one of the founding members to help support the development process in the period 1980-2020.

References

Abd al-Haq Muhammad Kayed (1989), Islamic Development Bank, An economical, analysis, comparative jurisprudence study of its operations, Master Thesis, Yarmouk University of Jordan.

Chahira BEGGACHE, (2014), The role of the Islamic Development Bank in supporting economic development in the member states, these doctorates, *Faculty of Economic, Commercial and Management Sciences, University of Algiers 03, Algiers. Algeria.*

Ibrahim Abada (2002), The role of the Islamic Development Bank in the commercial exchange of Islamic countries, an M.A. thesis at Yarmouk University of Jordan.

Louail, B. (2015). ECONOMIC OPENNESS AND ITS IMPACT IN THE GROWTH OF THE ALGERIAN ECONOMY DURING THE PERIOD (1970-2012). European Scientific Journal, ESJ, 11(10).

Louail, B., (2019). Determinants of foreign direct investment in Arab countries during 1970–2016. International Journal of Advanced and Applied Sciences 6(3), 102-110. https://doi.org/10.21833/ijaas.2019.03.015

Mameche, Y. (2020). Empirical evidence on the short-run & long-run effect of IFRS adoption on FDI in developing economies: The Algerian context. SMART Journal of Business Management Studies, 16(1), 13-25.

Mameche, Y., & Masood, A. (2021). Macroeconomic evidence on the impact of mandatory IFRS adoption on FDI in the Gulf Cooperation Council (GCC) countries. Journal of Accounting in Emerging Economies. https://doi.org/10.1108/JAEE-04-2020-0084

Mohamed Salah ZOUITA, Bilal LOUAIL, Youcef MAMECHE. (November 2020), The impact of the local SMEs sector on FDI and the mediating effect of IFRS adoption in developing economies: the case of Algeria, *International Journal of Advanced and Applied Sciences*, TAIPEI, TAIWAN, Volume 6, Issue 11, P.P.: 120-129.

Othman Alam (2007), Islamic Bank for Development and Development Finance in Islamic Countries, Master Thesis, University of Algeria.

Salma Abd Dawood (2009), Development Aid provided by the Islamic Development Bank to Jordan, Master Thesis, Yarmouk University of Jordan.

Siham RIACHE, Bilal LOUAIL, Ali Nabil BELOUARD. (April 2020), The relationship of Arab economic integration to foreign direct investment in the Arab countries: Impact analysis using the Augmented gravity model, *International Journal of Advanced and Applied Sciences*, TAIPEI, TAIWAN, Volume 7, Issue 4, P.P.: 84-90.

Siham RIACHE, Bilal LOUAIL, Chahira BEGGACHE, (2021), Causal Dynamics Between Foreign Direct Investment, Growth Economic And Financial Development In Algeria During 1970–2017, *SMART journal of business management studies*, Volume 17, Issue 1, *PP:103-116.*

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
eISSN 2773-5729
24-25 April 2021

THE EFFECT OF INTEGRITY ON EMPLOYEE PERFORMANCE AT THE REGIONAL SECRETARIAT OF KERINCI REGENCY

Wulandari Gustya[1]
Syamsir[2]

[1]Social Science Faculty, Universitas Negeri Padang (UNP), Indonesia, (E-mail: gustya.wulandari@gmail.com)
[2]Social Science Faculty, Universitas Negeri Padang (UNP), Indonesia, (E-mail: syamsir@fis.unp.ac.id)

Abstract: *This study aimed to analyze the effect of integrity with its several aspects on employee performance at the Regional Secretariat Office of Kerinci Regency, Jambi Province, Indonesia. Integrity issues were often became problem in work performance and public service implementation among employees. Low integrity was often seen as the cause of the low quality of public services at the Kerinci Regency Secretariat office, where this research has been conducted. This study was conducted through a quantitative method. The population in this study consisted of 124 public employees at the Regional Secretariat of Kerinci Regency. The sample in this study was obtained through proportional stratified random sampling technique. Thus, the respondents in this study consisted of 116 respondents of the Kerinci Regency Secretariat Office. The data in this study were collected through questionnaires and analyzed with multiple linear regression. The results of this study indicated that simultaneously the integrity sub-variables, namely: honesty, trustworthiness, commitment, consistency, and responsibility affected the performance of public employees at the Regional Secretariat of Kerinci Regency. While the sub-variable commitment partially did not have a significant effect on the employee performance. In addition, the sub-variables of honesty, trustworthiness, consistency and responsibility have a significant effect on the performance of employees of the regional secretariat in Kerinci district. Based on the findings of this study, it is highly recommended that agency leaders make efforts in various ways to further improve integrity among employees, in order to create top quality performance.*

Keywords: *Integrity, Public Servant, Work Performance, Regional Secretariat*

Introduction

Employee performance is a major concern at this time. This is because employees are the main center in running the government. To realize good, clean, and authoritative government, it is necessary to improve the quality of good employee performance. Performance can be identified and measured if employees already have criteria or benchmarks for success standards set by the agency. Therefore, if there are no goals and targets set in the measurement, the performance of employees or agency performance is impossible to know if there is no measure of success (Priyambodo & Koentjoro, 2014).Thus the performance of the institution can be said to be good if all employees can carry out their duties with sincerity and responsibility for the stipulations that have been set, then the employee performance process can be in accordance with what has been targeted.

To be a good employee requires good integrity. Integrity is a quality that underlies public trust and is a benchmark for members to test all their decisions. Integrity requires a manager to be honest and transparent, courageous, wise and responsible in carrying out audits. These four elements are indispensable for building trust and providing a basis for reliable decision making (Sukriah, Akram, and Inapty, 2009).Therefore someone who has good integrity will only express honesty and they are always responsible for their duties properly and have good behavior towards other fellow employees.

Based on the results of preliminary observations at the district secretariat, there are still some employees who are negligent in completing their duties, such as there is a job that can be done within 3 working days but is completed in 5 working days. At this time the regional secretariat office has used an android-based absent system. This proves that using this system can increase the level of correctness of the attendance of these employees where the attendance of employees greatly determines the amount of the employee income allowance.

This study seeks to further reveal the effect of integrity on the performance of employees in the regional secretariat of Kerinci District. Thus the questions posed in this study are: Is there an effect of honesty, trustworthiness, commitment, consistency and responsible, partially and simultaneously, on the performance of employees in the Kerinci District Secretariat?

This study was conducted through quantitative methods research. This study consists of two variables: 1) Integrity, as an independent variable, with sub-variables of honesty, trustworthiness, commitment, consistency and responsibility; 2) employee performance as the dependent variable. This research was conducted at the regional secretariat of Kerinci Regency with a population of 124 people consisting of civil servants. The research sample consisted of 116 respondents who were being determined through the Slovin formula. The data were collected through a questionnaire using a Likert scale. The sampling in this study used a proportional stratified random sampling technique with a random sampling technique. Then the research data were analyzed using multiple linear regression test.

Literature Review

Theoretically, performance is the result of work and work behavior that is achieved when carrying out the tasks and responsibilities given in a certain period. Kasmir (2016).Furthermore, according to Wirawan (2015) performance is an abbreviation of the movement science of labor, which is human labor when recruited or used will improve a job, all achievements in all forms of activities and policies are a series of work efforts at a certain time to achieve a goal. In addition, Mathi and Jackson (2011) state that performance is basically what employees do or don't do. Employee performance can affect how broadly their contribution to the organization includes: Quantity of output, quality of output, duration of output, absence, and discipline.

From some of the definitions and statements above, it can be concluded that employee performance is the level of achievement or performance of a person from the goals to be achieved, or the tasks to be achieved, and also the tasks to be carried out in accordance with their respective responsibilities within a certain period of time. Then the work standard in an organization needs to be formulated to be used as a benchmark in making comparisons between what has been done and what has been expected, in connection with the job or position that has been entrusted to someone. These standards can also be used as a measure of holding accountability for what employees have done. According to Mangkunegara (2013) the performance of a good employee, if it can fulfill the following things: quality of work, quantity of work, reliability, and attitude.

On the other hand, Integrity is behaving according to what is said. The value of integrity is a unity of ways of thinking, feeling, speaking and behaving in harmony with conscience and prevailing norms. Integrity is one of the basic personal values that society must have, namely: behave, behave and act honestly with oneself and the environment, be consistent in actions, have a commitment to the mission of eradicating corruption, are objective towards problems, courageous and persistent in making work risk decisions, discipline and responsibility in carrying out their duties and responsibilities. Zahra (2011) defines integrity, which is a commitment to carry out everything based on correct and ethical principles, based on values and norms, and there is consistency in continuing to make this commitment in every condition regardless of opportunity or coercion to get out of the principle.

Public integrity is the quality of behavior of a person or organization in accordance with the values, standards and moral rules accepted by members of the organization and society (Hardiansyah, 2011). Compliance with these standards allows public services to be of higher quality. Public integrity is usually associated with three abilities: 1. Able to fulfill promises and obligations that are relevant to the situation and context of public services, 2. Honest and meaning-oriented, meaning being able to connect the vision with the practice of life. 3. Able to read the signs of the times so that they can reveal the meaningful aspects of a case in order to make an informed decision. Syamsir and Muhamad Ali Embi (2020) define integrity as the conformity between heart, speech and action. Integrity can also be defined as the ability to always uphold moral principles and refuse to change them even though the conditions and situations faced are very difficult, as well as many challenges that attempt to weaken the principles of morality and ethics that are held firmly.

According to Welch (2005) integrity is a vague (unclear) word. People with integrity speak the truth, and those people keep their word. They take responsibility for their past actions, acknowledge their shortcomings and correct them. In addition, Wurangian (2012) states that integrity is an element of character that underlies professional recognition. Integrity requires a member to be honest and straightforward. There are 4 integrity indicators that are included in the sub-variables of this study are: honesty, trustworthiness, commitment, consistency and responsibility (Zahra, 2011).

The word integrity comes from the root word "integrated", which means various parts of a character and skills to play an active role in ourselves, as seen from our decisions and actions (Gea Atosokhi, 2014). To be able to produce good performance in the workplace, a person must instill in himself being honest, courageous, fighting, creating good relationships, good at organizing himself, being organized, and being well-planned in himself. The form of self-integrity ownership appears in the form of good performance or results. The results of research conducted by Karapinar (2015) state that integrity is significantly correlated with employee performance. The results of research conducted by Awaluddin. et.al. (2016) also stated that integrity has a positive and significant effect on employee performance.

In addition, according to Hendrawan & Budiartha, (2018) with the object of research (a study at the Denpasar City Inspectorate) which states that integrity has a significant effect on employee performance. Integrity is also related to performance, which is an achievement both the results to be achieved and by upholding the values of honesty and other moral values. (Salwa, Away and Tabrani, 2018: 60). In addition, Ones and Viswesvaran in Karapinar (2015) report that integrity is a better predictor of performance appraisals for supervisors of all personalities. According to Gea (2014) Integrity is something that is directly related to individuals, not to groups or organizations. People with integrity are people who can be relied on, trusted, and emulated. Integrity is a factor that affects the performance of employees. This statement is supported by research conducted by Permatasari (2016) and Kirana (2016) which concluded that integrity has a positive effect on performance. This means that the higher the level of integrity possessed by employees, the higher the performance to be achieved. The effect of integrity on performance has also been carried out by Permatasari et al. (2016) who stated that integrity has a positive effect on employee performance.

This research has also been conducted by Utami (2015), and Zein (2012) which show that integrity has a significant effect on employee performance. Meanwhile, according to Gea in (Sukmana & Indarto, 2018), integrity is something that is concerned with individuals and not organizations.Individuals who have high integrity are individuals who can be trusted and can be relied upon.Integrity affects employee performance, the higher the integrity, the better the performance achievement will be (Wigiadi & Sunyoto, 2017).

Discussion and Conclusions

The research question of this study, as described in the introduction of this article, is that: is there an effect of honesty, trustworthiness, commitment, consistency and responsibility both simultaneously and partially on the performance of civil servants in the regional secretariat of Kerinci district? Based on one result of the corrected data from the civil servants in the Kerinci District Secretariat, it can be seen that the results of the multiple linear analysis test in this study can be described as follows:

The effect of integrity simultaneously and partially on employee performance in the Regional Secretariat of Kerinci Regency

Variable/Sub Variabel	R	R Square	Adj. R Square	Sig.
Integritas	0.636	0.405	0.377	0,000 [a]
Honesty	0,597 [a]	0,356	0,351	0,000 [a]
Trust	0,342 [a]	0.117	0.109	0,000 [a]
Commitment	0.069 [a]	0.005	0,004	0,460 [a]
Consistency	0,433 [a]	0.187	0.180	0,000 [a]
Responsibility	0,304 [a]	0.092	0.085	0,001 [a]

Table 1 explains that the Adjusted R Square value for integrity is 0.377 and the significance value is 0.000.This means that the simultaneous influence of the integrity variable (honesty, trustworthiness, commitment, consistency and responsibility) on the performance of civil servants at the regional secretariat is very significant. This also means that the regression test results can be trusted to be 100% correct. Meanwhile, based on the results of the multiple linear regression test for the five integrity sub-variables, which are from the Adjusted R Square value, for the sub-variables of honesty, trustworthiness, consistency and responsibility, they also contribute quite a high impact on employee performance. Therefore, it can be concluded that the influence of integrity with sub-variables on employee performance in regional secretariats is quite high.

Based on the research regarding the effect of integrity on the performance of employees at the Kerinci district secretariat, it can be concluded as follows: 1) Integrity has a significant effect on the performance of employees at the Kerinci District Secretariat It can be seen simultaneously that integrity (consisting of: honesty, trustworthiness, commitment, consistency and responsibility) affects the performance of civil servants in the regional secretariat with a significance result of 0.000 and an Adjust R Square value of 0.377, so it can be said that the contribution is 37.7. % and an R value of 0.636, which means the strength of the integrity variable in the performance of civil servants at the regional secretariat is 63.6%. So in this case it can be concluded that both significantly (except for the commitment subvariable) and simultaneously, integrity has a significant effect on the performance of employees in the regional secretariat of Kerinci district. ; 2) Based on a partial test of the effect of the integrity of the sub-variables, all of the sub-variables have a significant effect on employees other than commitment (X3). This sub variable (commitment) only produces a significance value of 0.460 and an Adjust R Square value of -0.004 and an R value of 0.069. So in this case it can be concluded that partially the commitment sub variable does not have a significant effect on the performance of employees at the secretariat of the Kerinci district at the level of confidence $\alpha = 0.05$; and 3) Based on the results of the partial test, the sub-variables of honesty (X1), trustworthiness (X2), consistency (X4) and responsibility (X5) have a significant effect on the performance of employees in the regional secretariat of Kerinci district. All of them produced a significance value of 0.000 with each contribution of 0.351 for honesty, 0.109 for trustworthiness, 0.180 for consistency, and 0.085 for responsibility.

As stated above, based on the regression test, the integrity variable simultaneously has a significant effect on the performance of employees in the regional secretariat of the Kerinci district. This means that the integrity possessed by an employee to the organization or institution, the performance produced by the employees will also increase. Employees who uphold integrity in the implementation of their profession will always strive to be honest, trustworthy, committed, consistent and responsible. In this explanation, it can be found that the results of research by Rosmi and Syamsir (2020) that integrity has a significant effect on employee performance. Integrity is closely related to performance, good and correct work results must uphold moral values such as honesty, responsibility and others. Integrity is a very important thing that must be possessed by Civil Servants at the Kerinci Regency Regional Secretariat in order to achieve optimal performance in providing services to the community. Furthermore, the results of research from Sujiyanto (2017) state that integrity has a significant effect on employee performance.

In addition, according to Wetik (2018) also found that integrity has a positive and significant effect on employee performance. To be able to create good employee integrity, one of which is to improve the integrity of employees for the organization. Every employee must act consistently in accordance with the values and organization policies and code of ethics of the organizations even in the difficult conditions to do this. Furthermore, Yulianti's research (2015) states that integrity has a positive effect on employee performance.

Meanwhile, based on the regression test in Table 1, it is known that of the five indicators of the integrity variable studied, only the commitment variable does not have a significant effect on the performance of civil servants at the regional secretariat. The author concludes that whether a civil servant is committed or not determines his performance as a civil servant. However there are other factors that affect its performance. Although commitment does not really affect the performance of civil servants, it is still necessary to provide guidance and knowledge so that civil servants at the regional secretariat always uphold the value of commitment in carrying out their duties so that they have a positive effect on performance. Furthermore, it is also known that other sub-variables have a significant effect on employee performance. Among them, honesty has a contribution of 35.1%, trustworthy 10.9%, consistent 18.0% and is responsible for 08.5% with a significance of <0.05.

Of the four variables, it is known that they have the greatest influence on employee performance compared to other sub-variables (honesty, trustworthiness, consistency and responsibility).Although the research results show that the commitment sub-variable does not have a significant effect on the performance of civil servants in the regional secretariat, the value of employee commitment in carrying out their duties and profession must be maintained and improved. Because without commitment, integrity cannot be realized. Where the sub variables about integrity are interrelated and mutually supportive.To be able to produce good performance in the workplace, a person must have integrity in himself through honesty, trustworthiness, commitment, consistency and responsibility for the rules and principles that apply in an institution or organization. The form of self-integrity ownership appears in the form of good performance or results.

Based on this research, it can be concluded that partially (except for commitment) and simultaneously, integrity can affect the performance of employees at the regional secretariat of Kerinci district. The implications of this study include aspects of integrity to be considered in the development of employees, or in institutions. This means that in terms of integrity, this aspect is very important to be prioritized, both in the development of the performance of new employees and also in the development of existing employees.

References

Awaluddin, L., Adam. L. O. B., dan Maharni, S. W. (2016). The Effect of Job Satisfaction, Integrity and Motivation on Performance, *The International Journal of Engineering and Science*, 5, 47-52.

Antonius Atosokhi Gea. (2014). Integritas Personal dan Kepemimpinan Etis. Jakarta: Binus University.

Hardiansyah, (2011). Kualitas Pelayanan Publik. Yogyakarta: Gava Media.

Hendrawan, P. R. dan, & Budiartha, I. K. (2018). Pengaruh Integritas, Independensi , dan Gaya Kepemimpinan Transformasional pada Kinerja Auditor Inspektorat Kota Denpasar. *E-Jurnal Akuntansi Universitas Udayana*. Vol. 24, 1359–1386.

Karapinar, O. (2015). Integrity as it relates to job performance, organizational citizenship behavior and withdrawal behavior: moderating effect of organizational justice. Psychology Thesis: middle east technical university.

Kasmir, (2016). Manajemen Sumber Daya Manusia (Teori dan Praktik). Depok: PT. Rajagrafindo Persada.

Kirana, Nita Eka. (2016). Pengaruh Indepedensi, Integritas, Objektivitas dan Kerahasiaan terhadap Kinerja Auditor pada Kantor Inspeksi Bank BRI Yogyakarta. Yogyakarta: E-Jurnal Universitas Negeri Yogyakarta bulan Mei 2016.

Mathis dan Jackson. (2011). Manajemen Sumber Daya Manusia. Jakarta: Salemba Empat.

Mangkunegara, Anwar Prabu. (2013). Manajemen Sumber Daya Manusia Perusahaan, Remaja Rosdakarya, Bandung.

Permatasari, Felisiana Andini. (2016). Pengaruh Komitmen Profesi, Integritas, Objektivitas, Kompetensi dan Perilaku Profesional terhadap Kinerja Auditor (Studi Empiris pada Inspektorat Provinsi Bali). E-Journal Universitas Pendidikan Ganesha. Vol. 4 No. 1.

Priyambodo & Koentjoro, D. D. (2014). Pengaruh Pelaksanaan Pakta Integritas terhadap Kinerja Petugas Jembatan Timbang Singosari. Warta Penelitian Perhubungan. Vol. 26 No. 5 317-328.

Rosmi dan Syamsir. (2020). Pengaruh Integritas dan Pengalaman Kerja terhadap Kinerja Karyawan. International Journal of Research and Analytical Reviews (IJRAR), 7 (1). Pp 789-794. ISSN Online: 2348-1269, Print 2349-5138.

Salwa. A, Y. Away & M.Tabrani, (2018). Pengaruh Komitmen, Integritas, dan Kompetensi Terhadap Kinerja Pegawai Serta Dampaknya pada Kinerja Komisi Independen Pemilihan (KIP) Aceh. Jurnal Magister Manajemen Fakultas Ekonomi dan Bisnis Unsyiah. Vol 2 (1), 58-67.

Sukmana. D. T. & Indarto. (2018). Pengaruh Kepemimpinan dan Integritas Terhadap Kinerja Anggota Polisi Melalui Kepuasaan Kerja Sebagai Variabel Intervening. *Tesis Magister Manajemen*. Universitas Negeri Semarang. 128-141.

Sukriah. I. A. & Inapty. B. A. (2009). Pengaruh Pengalaman Kerja, Independensi, Obyektifitas, Integritas dan Kompetensi Terhadap Kualitas Hasil Pemeriksaan. *Simposium Nasional* Akuntansi XII. Palembang.

Sujiyanto. (2017). Pengaruh Integritas Karyawan dan Loyalitas pada Kebijakan Kepemimpinan dan Dampaknya terhadap Kinerja di Lingkungan Dinas Komunikasi dan Informatika Kota Batu. Jimmu : Jurnal Magister Manajemen Vol. II No. 2.

Syamsir. S. And Muhamad Ali Embi. (2020). Integrity Development Through PSM For Corruption Prevention Among Public Servant. International Journal of Psychosocial Rehabilitation, Vol. 24, Issue 08, 2020. Pp. 1437-1448. Retrived From:

https://www.psychosocial.com/article/PR280157/16410/; and http://repository.unp.ac.id/id/eprint/26927.

Utami, Ulfa Indri. (2015). Pengaruh Integritas, Obyekvitas, Kerahasiaan, Kompetensi, dan Pengalaman Kerja Terhadap Kinerja Auditor pada Inspektorat Provinsi Riau. Faculty of Economics Riau University, Pekanbaru. *JOM. FEKON*. Vol. 2 No.2.

Wetik, Stanislaus Wembly. (2018). Pengaruh Komitmen dan Integritas pada Kinerja Melalui Karyawan Kompetensi di dalam Pelabuhan Authority dan Harbour Kantor Otoritas Kota Manado. Jurnal Manajemen YUME. Vol. 1 No. 3 pp. 137-151.

Welch, Jack. (2005). Winning. New York: Harper Collins Publishers.

Wirawan. (2015). Manajemen Sumber Daya Manusia (Teori, Psikologi, Hukum Ketenagakerjaan, Aplikasi dan Penelitian: Aplikasi dalam Organisasi Bisnis, Pemerintahan dan Pendidikan. Jakarta: PT. Raja Grafindo Persada.

Wurangian. (2012). Organisasi dan Manajemen (Perilaku, Struktur, Budaya, dan Perubahan Organisasi). Bandung: Penerbit Alfabeta.

Wigiadi, & Sunyoto, Y. (2017). Integritas Memediasi Kode Etik Dan Kepuasaan Kerja Terhadap Kinerja (Studi Kasus Akademik Kepolisian Semarang). *BIMA Bingkai Manajemen*. Pascasarjana (S2) STIE Dharmaputra Semarang (20).

Zahra. (2011). Manajemen Sumber Daya Manusia. Jakarta: Kencana.

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
eISSN 2773-5729
24-25 April 2021

E-LEARNING IN THE TIME OF PANDEMIC

Nor Hasnida Che Md Ghazali[1]
Zahari Suppian[2]
Hishamuddin Ahmad[3]
Syaza Hazwani Zaini[4]

[1,2,3,4]Faculty of Human Development, Universiti Pendidikan Sultan Idris (UPSI), Malaysia, (E-mail: hasnida@fpm.upsi.edu.my)

Abstract: *E-learning has grown exponentially in education sector worldwide. More and more institutions of higher learning offer courses online with the rise of pandemic crisis of COVID-19. To find out the e-learning practises, primary data has been collected from few local university students. This research paper aims to study the e-learning practises among student teachers who have gone through practical teaching in schools. The sample involved 120 student teachers selected by stratified sampling method. The findings of the study show the influence of the use of computer, students' interaction, authentic learning and students' autonomy on their academic performance. In conclusion, this study shows that e-learning has become more and more popular among the university students.*

Keywords: *E-learning, COVID-19 pandemic, authentic learning, students' interaction*

Introduction

The use of e-Learning and online assessment has grown exponentially in both sectors, industrial and educational worldwide. In the education sector, e-Learning has grown over the years in 2006 with an estimated 3.5 million students participating in the study. More and more institutions of higher learning offer courses online and the program has grown rapidly (Hebert, 2007). In Malaysia, the use of e-learning is still new compared to the western countries and Singapore. The implementation of e-learning does have an impact on students' performance.

Literature Review

In order to make decisions and solve problems in our daily life, people will continue to gain knowledge and skills in various fields. However, nowadays the method of gaining knowledge has changed. With the advancement in information technology, the use of e-learning is becoming more and more popular. What is actually e-learning? Electronic learning or e-learning is defined as the use of computer network technology in delivering information and instructions to individuals using internet (Ong & Lai, 2006). However, the definition should not be limited to the scope of the teaching and learning only. So, the broader definition for e-learning could be the delivery of education through various electronic media such as internet, satellite, video tape, audio tape or CD ROM (Koohang & Harman, 2005). E-learning could also be defined as the use of information and communications technology such as internet, computer, telephone, radio, video and etc in supporting teaching and learning activities of all level of people (Masrom, 2007). For this study, the definition by Masrom is used. There are two forms of e-learning as is used in UPSI. They are called synchronous learning and asynchronous learning.

Synchronous learning can be conducted using audio conferencing (eg. Skype), video conferencing, web conferencing, chat, instant messaging, white boarding or application sharing (google document). The tools used allow a form of learning or 'live lectures' whereby there is no physical contact of participants, but the learning is done at a set time and interaction can be done by all participants from different locations (Kalpana, 2010). The challenge of this type of learning is that everybody must be there at the same time in order to participate, and any failure of the technological framework might worsen the process. Normally, in synchronous learning immediate feedback is assured. Next is asynchronous learning. It is a learning process whereby participants are linked to the referenced material and it is not a 'live lectures' (Kalpana, 2010). It is a self-pace learning. It could be conducted through databases, document libraries, e-books, forums, messaging (emails), streaming audio, streaming video, blogs, website links or etc. In conclusion, the difference between these two modes of learning is that for the first mode, the students need to be available at the same time although they are at different places. However, for the second mode, the student can study in one's own time and one's desired pace (Hrastinski, 2008). After all, both modes of learning need information and communications technology without the presence of all the participants at the same place. In this study, both forms of learning are used as suggested by UPSI during COVID-19 pandemic time. In UPSI, synchronous learning involves teaching and learning process which follows current time-table. Topics should be based on ProForma. Asynchronous learning is a learning process where all teaching and learning activities are planned by weekly basis and all online activities can be performed at any time. In addition, the platform which can be used for e-learning are MyGuru, Google classroom, social media such as whatsapp, telegram, facebook, instagram, MS365 or MSTeams.

The good thing about e-learning is that it is flexible and convenience as the students are free to use their own time and place (Smart & Cappel, 2006). In addition, students can apply concepts realistically by using few multimedia tools. Animations are also made possible in demonstrating concepts by e-learning, which has a very good pedagogical advantage. However, it does have some limitations. By using asynchronous e-learning, students do not have practical exposures on what they have learnt especially something related to technical training programmes (Laine, 2003). In addition, students do not have a direct support system with peers and lecturers that makes study is a bit difficult (Hara & Kling, 2000). Students might also get bored, stressed and demotivated if they do not understand the subject. Some students might be computer illiterate so they would not be able to interact with their lecturers and peers effectively (Muir, 2001).

Research Aims

The key aim of this study is to explain the extent to which student teachers practise e-learning in their study. On a theoretical level, we are interested in whether this study could provide any additional support to the effectiveness of the system implementation. Research questions therefore are:

RQ1: What are the student teachers' perceptions on the use of computer?
RQ2: What are the student teachers' perceptions on the students' interaction?
RQ3: What are the student teachers' perceptions on authentic learning?
RQ4: What are the student teachers' perceptions on the students' autonomy?
RQ5: Is there a relationship between e-learning practices and academic performance?

Methodology

This study involves a quantitative approach using cross-sectional survey methods involving the process of data collection through the administration of constructed instruments. The population of the study involves all university students from the three selected university in Selangor and Perak. Since this is a pilot test, samples are selected from one of the universities in Selangor which reflects the real study. 120 students are selected for pilot test. The questionnaire used measures e-learning practises (60 items) adapted from an instrument called

OLES (Renee, 2011). Sample items included 'I use real facts in class activities' or 'I can relate my work to others work'. The second section measures the students' academic performance which is gathered from their CGPA for the previous semester.

Findings and Discussion

The Use of Computer

Overall, data from Table 1 indicates the use of computer has met the desired result. Students' responses indicate a high level of satisfaction of the respondents towards the use of computer during study. Students are seen using computer for various purposes such as sending assignments via emails, asking questions, search for information and also having discussions with peers.

Table 1: Responses on The Use of Computer (Frequency)

(1 indicates strongly disagree and 5 indicates strongly agree)

A. The use of computer: I use computer to ..

		1	2	3	4	5
1	send assignments via email to lecturers	3	10	2	55	50
2	ask questions to the lecturer	6	8	4	50	52
3	find course -related information	6	8	0	48	58
4	read the notes provided by the lecturer	8	8	8	46	50
5	obtain information related to how my course is assessed	0	9	5	46	60
6	discuss online with other friends	0	11	2	45	62

The Students' Interaction

Table 2: Responses on Students' Interaction (Frequency)

(1 indicates strongly disagree and 5 indicates strongly agree)

		1	2	3	4	5
1	I can work with other friends	3	10	2	55	50
2	I can associate a friend's assignment with my assignment	6	8	4	50	52
3	I share information with others	6	8	0	48	58
4	I can collaborate with others	8	8	8	46	50

The Authentic Learning

Table 3: Responses on Authentic Learning (Frequency)

(1 indicates strongly disagree and 5 indicates strongly agree)

		1	2	3	4	5
1	I learned real cases related to learning	3	10	2	55	50
2	I use real facts during class activities	6	8	4	50	52
3	I carry out tasks related to actual information	6	8	0	48	58
4	I work with real examples	8	8	8	46	50

The Students' Autonomy

Table 4: Responses on Students' Autonomy (Frequency)

(1 indicates strongly disagree and 5 indicates strongly agree)

		1	2	3	4	5
1	I am free to make decisions related to my studies	3	10	2	55	50
2	I work at the convenience of my time	6	8	4	50	52
3	I am fully responsible in my learning	6	8	0	48	58
4	I have an important role to play in my learning	8	8	8	46	50

Overall, data indicates that the use of computer, students' interaction, the authentic learning and the students' autonomy have met the desired result. The responses indicate a high level of satisfaction of the respondents towards the practises of e-learning in higher education level. They make full use of the computer during the pandemic. Although most classes are online and they are staying apart from each other but they still able to interact with one another. Most of the students are also practising authentic learning and they have the full autonomy towards their study.

The Relationship Between E-Learning Practices and Academic Performance

There is a strong positive and significant relationship between e-learning practises and students' academic performance.

Table 5: Pearson Correlation Shows the Relationship Between E-Learning Practises and Academic Performance

		E-learning	Academic performance
E-learning	*Pearson Correlation*	1	0.833**
	Sig. (2-tailed)		0.000
	N	120	120
Academic Performance	*Pearson Correlation*	0.833**	1
	Sig. (2-tailed)	0.000	
	N	120	120

Table 5 shows the Pearson correlation analysis between e-learning practices and academic performance (grade). The findings show that there is a strong positive and significant correlation between the two variables ($r = 0.833$, N = 120, p = 0.000). Referring to Fitz-Gibbon and Morris scale (Laimah, 2017), the correlation is strong so the alternative hypothesis is accepted.

Conclusion

Overall then, this study provides evidence that the practises of e-learning in higher education level may contribute to improving students' learning. In the Malaysian context at least, e-learning is difficult to implement effectively especially in the area away from the urban area, but not impossible. Furthermore, the university especially the administration staffs needs to be geared up to have a clear understanding on the practises of e-learning in the university. In particular, collection of classroom data and views from parents, administration staff or other policy makers could be a fruitful attempt to confirm a robust conclusion of the findings.

Acknowledgement

This paper is based on the research project entitled The Development of Teacher guidelines in solving low academic achievement of students: The SEM analysis. This research was supported by Universiti Pendidikan Sultan Idris (UPSI) through Geran Penyelidikan Universiti Berteraskan Pendidikan (GPUBP) 2020 (2020-0053-107-01).

References

Hara, N. & Kling, R. (2000). Students' distress with a web-based distance education course: An ethnographic study of participants' experiences. Information, *Communication and Society*, 3(4), 557-579.

Hrastinski, S., (2008). A study of asynchronous and synchronous e-learning methods discovered that each support different purposes. Retrieved March 27, 2015 from http://net.educause.edu /ir/library/pdf/eqm0848.pdf.

Jaya Kumar (2010). Aplikasi E-Learning Dalam Pengajaran Dan Pembelajaran Di Sekolah-Sekolah Malaysia, Cadangan Pelaksanaan Pada Senario Masa Kini, Kementerian Pendidikan Malaysia.

Kalpana, V. (2010). Future Trends in E-Learning. IEEE 2010 4th International Conference on Distance Learning and Education (ICDLE).

Koohang, A. & Harman, K. (2005). Open source: A metaphor for e-learning. Informing Science Journal Volume 8, 24-34.

Masrom, M. (2007). Technology acceptance model and e-learning. In: 12th International Conference on Education, 21-24 May 2007, Sultan Hassanal Bolkiah Institute of Education, Universiti Brunei Darussalam. Retrieved March 27, 2015 from http://eprints.utm.my/5482/1/MaslinMasrom2006_Techn.pdf

Mohamad Sahari Nordin. (2008). *Pengujian dan penaksiran di bilik darjah*. Kuala Lumpur: International Islamic University Malaysia Press.

Noor Azina Ismail. (2010). Understanding the Gap in Mathematics Achievement of Malaysian Students. The Journal of Educational Research, 102 (5): 389-394.

Ong, C. S. & Lai, J. Y. (2006). Gender differences in perceptions and relationships among dominants of e-learning acceptance. Computers in Human Behaviour, 22(1), 816-829.

Renee, C. S. Y. (2011). Perceptions of Online learning in an Australian University. PhD Thesis. Queensland University of Technology.

Sanli, R. (2003). Students' Perceptions About Online Assessment: A Case Study. Thesis Master. The Middle East Technical University.

Smart, K. L., & Cappel, J. J. (2006). Students' perceptions of online learning: A comparative study. *Journal of Information Technology Education*, Volume 5, 2006. Retrieved November 9, 2015 from http://jite.org/documents /Vol5/v5p201-219Smart54.pdf

Tina, Lim, Zoraini Wati Abas, & Norziati Mansor. (2010). Online in-service teacher professional development in malaysia: a new possibility? Dlm. Global Learn Asia Pacific (Global Learn) 2010, 17 May 2010, Penang, Malaysia.

Wahyu Idrus dan Yahya Buntat (2007). Aplikasi 'E-Learning' Dalam Pengajaran Dan Pembelajaran Di Sekolah-Sekolah Malaysia: Isu Dan Cadangan Perlaksanaannya, Universiti Teknologi Malaysia Skudai.

Weleschuk, A., Dyjur, P., & Kelly, P. (2019). Online Assessment in Higher Education. Taylor Institute for Teaching and Learning Guide Series. Calgary, AB: Taylor Institute for Teaching and Learning at the University of Calgary. Retrieved from https://taylorinstitute.ucalgary.ca/resources/guides .

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
eISSN 2773-5729
24-25 April 2021

TINJAUAN AMALAN KEMAHIRAN PEMIKIRAN SEJARAH DI KALANGAN PELAJAR PINTAR, CERDAS DAN BERBAKAT

Nurul Hafizah Maarof[1]
Nurul Suzaina Joli[2]
Rorlinda Yusof[3]

[1]Universiti Kebangsaan Malaysia (UKM), Malaysia (E-mail: nurhafiedz83@ukm.edu.my)
[2]Universiti Kebangsaan Malaysia (UKM), Malaysia (E-mail: nurulsuzaina@ukm.edu.my)
[3]Universiti Kebangsaan Malaysia (UKM), Malaysia (E-mail: rorlinda@ukm.edu.my)

Abstrak*: Pengajaran dan Pembelajaran (PdP) dalam subjek Sejarah selalu dianggap bosan oleh para pelajar malahan ianya sudah menjadi stigma dengan beranggapan bahawa mempelajari Sejarah memerlukan keupayaan daya ingatan yang tinggi untuk mengingati fakta-fakta yang perlu dihafal. Namun, persepsi ini sama sekali tidak benar kerana Kementerian Pendidikan Malaysia (KPM) telahpun memperkenalkan kemahiran kreatif dan kritis dalam subjek-subjek yang diajar di seluruh Malaysia termasuklah subjek Sejarah. Dalam subjek Sejarah, kemahiran kreatif dan kritis diukur dengan menggunakan kemahiran pemikiran Sejarah (KPS) dalam pembelajaran subjek Sejarah. Ianya bertujuan agar pelajar tidak lagi hanya fokus kepada menghafal fakta semata-mata malahan menjadikan kemahiran pemikiran Sejarah itu sendiri sebagai elemen yang dapat menjadikan PdP subjek Sejarah itu lebih menarik di samping dapat melahirkan pelajar yang berjiwa patriotik. Oleh yang demikian, kajian ini dijalankan bertujuan bagi menilai amalan KPS di kalangan pelajar pintar, cerdas, dan berbakat (PCB) di Kolej GENIUS@PINTAR Negara, UKM. Bagi mencapai matlamat itu, seramai 410 orang pelajar telah dipilih secara rawak bagi memenuhi keperluan kajian ini. Kesemua responden terdiri daripada pelajar lelaki dan perempuan Asas 1 hingga Tahap 2 yang berumur dalam lingkungan 12 hingga 17 tahun. Instrumen skala likert telah digunakan bagi melihat butir-butiran yang dijadikan kayu ukur terhadap amalan KPS di kalangan para pelajar PCB antaranya identifikasi bukti Sejarah, interpretasi Sejarah, rasionalisasi Sejarah, imaginasi Sejarah dan identifikasi kronologi Sejarah.*

Kata Kunci: *persepsi, kemahiran pemikiran sejarah, pintar cerdas dan berbakat*

Pendahuluan

Pengajaran dan pembelajaran (PdP) subjek Sejarah dengan hanya sekadar bermatlamat bagi melengkapkan silibus semata-mata tidak mampu untuk melahirkan pelajar yang boleh menjiwai semangat patriotisme. Malahan, budaya penyampaian fakta dari buku teks semata-mata juga boleh membunuh minat pelajar untuk meneladani nilai-nilai yang terdapat dalam Sejarah yang lepas. Menurut Khairul Ghufran Kaspin, Mansor Mohd Noor, & Mohd Mahzan Awang (2021), pelajar di Malaysia tidak kira berlatar belakangkan sosial dan etnik adalah diwajibkan untuk mempelajari subjek Sejarah. Oleh yang demikian, persepsi pelajar mengenai subjek Sejarah perlu dipandang serius oleh para guru agar usaha untuk melahirkan pelajar yang mempunyai jati diri yang tinggi dan sayangkan akan negara akan terus terlaksana.

Berdasarkan kepada salah satu objektif Kurikulum Standard Sekolah Menengah (2016), adalah mengaplikasikan kemahiran pemikiran Sejarah di kalangan murid dalam PdP Sejarah dalam memahami peristiwa Sejarah. Bagi mencapai objektif tersebut, para guru perlu memainkan peranan mereka dengan sewajarnya agar pelajar dapat mengaplikasikan kemahiran ini dalam subjek Sejarah. Menurut Talin, R. (2015), maklumat Sejarah yang sedia ada amatlah kompleks dan sukar untuk difahami melainkan ianya disertakan dengan KPS yang mana dapat memberi makna serta dapat difahami oleh pelajar. Dalam KPS, terdapat beberapa elemen yang diterapkan bagi menggarap KPS antaranya identifikasi bukti Sejarah, interpretasi Sejarah, rasionalisasi Sejarah, imaginasi Sejarah dan identifikasi kronologi Sejarah.

Pelajar pintar, cerdas, dan berbakat PCB merupakan pelajar yang dikenal pasti mempunyai *Intelligence Quotient* (IQ) yang tinggi. Menurut Siti Fatimah Yassin et al. (2012) pemilihan pelajar ke Kolej GENIUS@Pintar Negara, UKM adalah berdasarkan kepada ujian UKM 1, UKM 2 yang dibuat secara atas talian bagi mengukur IQ pelajar dan UKM 3 iaitu ujian secara komprehensif yang dibuat di Pusat GENIUS@Pintar Negara. Menurut Rosadah Abd Majid, Noriah Mohd Ishak & Melor Mohd Yunus (2009), istilah PCB umumnya merujuk kepada para pelajar yang berpotensi untuk cemerlang dalam bidang-bidang tertentu. Namun, di kalangan mereka juga mempunyai kemampuan kognitif yang berbeza-beza untuk subjek-subjek tertentu. Oleh yang demikian, para guru perlu mengambil perhatian khususnya mereka yang berada di gred sederhana (C dan D) dan gred rendah (E, F dan G) agar mereka tidak keciciran dari pengamalan KPS ini.

Pernyataan Masalah

Mempelajari subjek Sejarah dengan mempraktikkan elemen-elemen KPS adalah berbeza sama sekali dengan konsep penghafalan fakta semata-mata. Dengan mempraktikkan amalan KPS dalam pembelajaran subjek Sejarah, para pelajar akan lebih berasa seronok, selain dapat menjiwai Sejarah, adakalanya mereka sendiri merasakan bahawa mereka adalah ahli sejarawan. Namun, perasaan khuatir juga dirasai oleh para guru sama ada mereka sudah bersedia atau tidak untuk sama-sama mengaplikasikan KPS tersebut di dalam mahupun di luar kelas bersama-sama dengan pelajar PCB.

Tujuan Kajian

Oleh yang demikian, bagi mengukur amalan KPS di kalangan pelajar PCB, kajian ini mengambil kira pencapaian, umur dan gred pelajar PCB. Bagi tujuan ini beberapa objektif dikenalpasti.

Objektif Kajian

1. Adakah terdapat hubungan yang signifikan antara amalan KPS antaranya ; kemahiran identifikasi bukti Sejarah, interpretasi Sejarah, rasionalisasi Sejarah, imaginasi Sejarah dan identifikasi kronologi Sejarah dengan tahap pencapaian pelajar PCB.
2. Adakah terdapat hubungan yang signifikan antara amalan KPS antaranya ; kemahiran identifikasi bukti Sejarah, interpretasi Sejarah, rasionalisasi Sejarah, imaginasi Sejarah dan identifikasi kronologi Sejarah dengan umur pelajar PCB.
3. Adakah terdapat hubungan yang signifikan antara amalan KPS antaranya ; kemahiran identifikasi bukti Sejarah, interpretasi Sejarah, rasionalisasi Sejarah, imaginasi Sejarah identifikasi kronologi Sejarah dengan perbezaan gred iaitu tinggi (A dan B), sederhana (C dan D), dan rendah (E,F, dan G) bagi pelajar PCB.

Hipotesis Kajian

1. Tidak terdapat hubungan yang signifikan antara amalan KPS dengan tahap pencapaian pelajar PCB.
2. Tidak terdapat hubungan yang signifikan antara amalan KPS dengan umur pelajar PCB.
3. Tidak terdapat hubungan yang signifikan antara amalan KPS dengan perbezaan gred iaitu tinggi (A dan B), sederhana (C dan D), dan rendah (E, F, dan G) bagi pelajar PCB.

Sorotan Kajian

Banyak kajian yang telah membincangkan berkaitan dengan amalan KPS namun amat sedikit yang mengkhususkan dalam amalan KPS di kalangan pelajar PCB.

Dalam kajian Sharifah Nor Puteh, Nooreiny Maarof dan Elisabeth Tak (2010), bagi membolehkan para pelajar berfikir seperti sejarawan, ianya haruslah bermula daripada guru yang mampu untuk berfikir seperti seorang sejarawan. Bagi memenuhi keperluan itu, para guru harus bersedia ke arah perubahan tersebut dengan melengkapkan diri dengan ilmu KPS.

Menurut dapatan Talin, R. (2015) guru harus bersedia untuk mempelajari KPS serta menukar cara PdP di dalam kelas berbanding hanya menyampaikan fakta dari buku teks semata-mata kepada para pelajar. Dengan transformasi ini, ianya mampu untuk membawa perubahan yang besar khususnya dalam minda pelajar bahawa sejarah bukan hafalan semata-mata.

Menurut kajian Rully Putri Nirmala Puji & Abdul Razaq Ahmad (2015), para guru haruslah menyusun strategi ketika mendedahkan kepada pelajar akan KPS dalam PdP di dalam kelas dengan mengikut personaliti serta karakter pelajar antaranya *introvert, extrovert, thinking, judging* dan lain-lain lagi. Dengan kepelbagaian pendekatan, ianya dapat membantu pelajar dalam mengoptimumkan pembelajaran mereka dalam subjek Sejarah.

Dalam kajian M, Kaviza (2019), guru yang mengikuti kursus atau latihan profesional yang disediakan oleh pihak berwajib mampu serta berkeyakinan tinggi untuk mengaplikasikan KPS di dalam kelas berbanding dengan para guru yang tidak mengikuti mana-mana latihan. Sekiranya guru tidak berkemahiran, agak sukar untuk mereka mengaplikasikan KPS ini kepada para pelajar.

Menurut dapatan M. Kaviza (2019), KPS haruslah diterapkan dalam PdP di sekolah kerana ianya mampu untuk menarik minat pelajar untuk mempelajari subjek Sejarah di dalam kelas. Ianya terbukti juga bahawa aktiviti yang berteraskan KPS telah menyumbang ke arah pencapaian para pelajar secara langsung ataupun tidak langsung.

Menurut kajian Mohd Mahzan Awang et al, (2019), cara pembelajaran pelajar sangat berkait rapat dengan kemahiran pelajar dalam pemikiran Sejarah. Oleh yang demikian, para guru harus menggunakan kepelbagaian pendekatan dalam PdP bagi subjek Sejarah agar dapat mengatasi kelemahan yang sedia ada di kalangan pelajar agar kemahiran ini dapat diterima baik serta dipraktikkan oleh semua pelajar.

Dalam kajian M. Kaviza (2020), guru perlulah menambah baik ilmu serta praktis bagi amalan KPS dalam PdP masing-masing kerana ianya dapat memberi manfaat kepada para pelajar. Malahan, guru juga harus mengambil kira tahap kendiri pelajar kerana ianya mampu untuk mengoptimumkan pencapaian pelajar di sekolah.

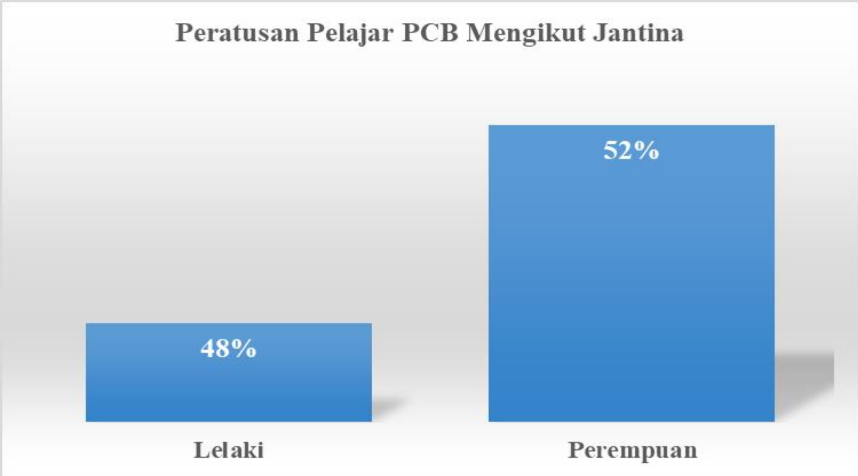
Menurut dapatan Wulan Nurjannah (2020), selain guru harus menguasai kemahiran KPS, pelajar juga perlu berterusan mengamalkan kemahiran tersebut bagi memastikan ianya sebati dengan jiwa pelajar sungguhpun mereka berada di luar lingkungan PdP bagi subjek Sejarah.

Mohamed Ali bin Haniffa et al, (2020), anjakan paradigma harus dilakukan oleh para guru dalam menambah baik mutu pedagogi PdP masing-masing bagi memastikan kemahiran pemikiran Sejarah ini dapat diterapkan secara berterusan di kalangan pelajar.

Metodologi Kajian

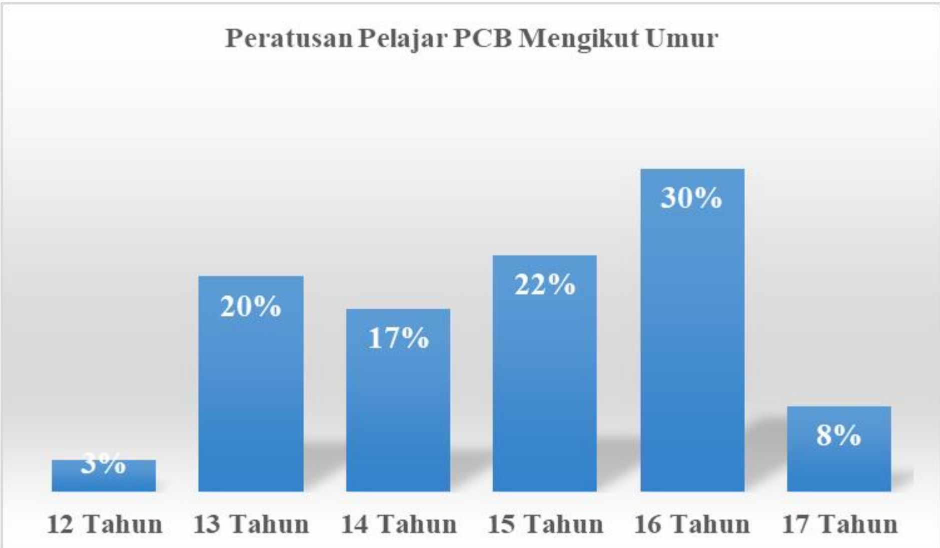
Dalam kajian ini, para pelajar yang dipilih untuk menjawab soal selidik ini adalah secara rawak dari umur 12 hingga 17 tahun. Soal selidik telah diberikan melalui *google forms* kepada para pelajar PCB di akhir semester pembelajaran tahun 2020.

Populasi Dan Sampel Kajian



Rajah 1: Peratusan Pelajar PCB Asas 1 hingga Tahap 2 Mengikut Jantina

Rajah 1 di atas menunjukan sebanyak 48% iaitu mewakili seramai 197 orang pelajar lelaki manakala sebanyak 52% pula mewakili seramai 213 orang pelajar perempuan dari Asas 1 hingga Tahap 2 yang terlibat sebagai responden dalam kajian soal selidik ini.



Rajah 2: Peratusan Pelajar PCB Asas 1 hingga Tahap 2 Mengikut Umur

Rajah 2 tersebut menunjukan perbezaan umur para pelajar dari Asas 1 hingga Tahap 2 yang terlibat dalam kajian soal selidik ini. Sebanyak 3% pelajar yang terdiri daripada 12 orang pelajar yang berumur 12 tahun, diikuti oleh 20% pelajar yang mewakili seramai 82 orang pelajar yang berumur 13 tahun, manakala 17% pelajar yang terdiri daripada 70 orang pelajar yang berumur 14 tahun, seterusnya 22% pelajar yang mewakili 90 orang pelajar yang berumur 15 tahun, manakala 30% pelajar yang mewakili 123 orang pelajar yang berumur 16 tahun dan akhir sekali 8% pelajar yang mewakili seramai 33 orang pelajar yang berumur 17 tahun yang terlibat dalam kajian ini.

Metode Kajian Dan Pengumpulan Data

Secara ringkasnya, kajian soal selidik ini telah dijalankan dengan menggunakan kaedah kuantitatif yang mana data-data yang dikumpul adalah berdasarkan kepada kajian soal selidik yang menggunakan *skala likert* dengan 5 pilihan jawapan iaitu 1-5 (sangat setuju – sangat tidak setuju). Kajian soal selidik yang diguna pakai adalah daripada contoh Rully Putri Nirmala Puji & Abdul Razaq Ahmad dari artikel bertajuk Gaya Belajar dan Kemahiran Pemikiran Sejarah dalam Pembelajaran Sejarah di Peringkat Universitas. Ianya telah digunapakai dengan mengubah suai soal selidik tersebut mengikut kesesuaian kajian yang dijalankan kepada para pelajar Asas 1 hingga Tahap 2 di Kolej GENIUS@Pintar Negara, UKM. Persampelan pula dibuat secara rawak iaitu dengan melibatkan 410 orang pelajar PCB dari 28 buah kelas di kolej ini. Analisis data bagi kajian soal selidik ini adalah dengan menggunakan kaedah sampel *T-Test* (tak bersandar) dan Anova bagi melihat perbezaan skor min, peratusan, sisihan piawai dan korelasi bagi item amalan KPS terhadap tahap pencapaian, umur, dan perbezaan gred tinggi (A dan B), sederhana (C dan D), dan rendah (E,F dan G) di kalangan pelajar PCB.

Instrumen Kajian

Kebolehpercayaan Statistik

Cronbach's Alpha	Cronbach's Alpha Berdasarkan Item Standard	N Item
.959	.960	35

Jadual 1: Nilai Cronbach's Alpha Bagi Kebolehpercayaan Item

Nilai Cronbach's Alpha > 0.7

Berdasarkan Nilai Cronbach's Alpha bagi kajian soal selidik yang dijalankan adalah 0.959. Oleh yang demikian, kajian soal selidik yang telah digunakan kepada para pelajar PCB dari Asas 1 hingga Tahap 2 berkaitan dengan kajian yang bertajuk Tinjauan amalan kemahiran pemikiran Sejarah terhadap pelajar PCB ini boleh dipercayai.

Penganalisaan Data

Setelah soal selidik di kalangan responden yang terlibat selesai, data-data soalan selidik dimasukkan dan dianalisis dengan menggunakan perisian SPSS V 2.0. Analisis yang dilakukan bagi kajian ini adalah analisis deskriptif dan inferensi. Statistik deskriptif digunakan bagi menghuraikan ciri-ciri pemboleh ubah seperti demografi responden bagi mendapatkan nilai min, peratusan dan sisihan piawai. Bagi statistik inferensi yang digunakan dalam kajian ini adalah sampel *T-Test* (tak bersandar) dan Anova. Sampel *T-Test* (tak bersandar) telah digunakan bagi melihat persepsi bagi item amalan (KPS) ; antaranya identifikasi bukti Sejarah, interpretasi Sejarah, rasionalisasi Sejarah, imaginasi Sejarah dan identifikasi kronologi Sejarah berdasarkan tahap pencapaian pelajar PCB yang berlainan jantina. Manakala ujian Anova pula digunakan untuk menganalisa tahap persepsi amalan KPS berdasarkan pencapaian, umur dan gred antaranya gred tinggi (A dan B), sederhana (C dan D), dan rendah (E, F dan G) di kalangan pelajar PCB.

Dapatan Kajian

Analisis Deskriptif dan Inferensi

Dapatan kajian diterangkan dengan terperinci dalam bentuk deskriptif dan inferensi bagi menjawab persoalan kajian di dalam kajian ini.

Ujian Normaliti Bagi Amalan KPS Berdasarkan Kepada Perbezaan Pencapaian Pelajar PCB

Item	Pencapaian Gred Sejarah	Kolmogorov-Smirnova	Shapiro-Wilk
		Sig.	Sig.
Identifikasi Bukti Sejarah	Tinggi (Gred A dan B)	0.001	0
	Sederhana (Gred C dan D)	.200	0.591
Interpretasi Sejarah	Tinggi (Gred A dan B)	0	0
	Sederhana (Gred C dan D)	0.065	0.185
Rasionalisasi Sejarah	Tinggi (Gred A dan B)	0	0
	Sederhana (Gred C dan D)	0.186	0.383
Imaginasi Sejarah	Tinggi (Gred A dan B)	0	0
	Sederhana (Gred C dan D)	0.083	0.463
Identifikasi Kronologi Sejarah	Tinggi (Gred A dan B)	0	0
	Sederhana (Gred C dan D)	.200	0.403

Jadual 2: Ujian Normaliti

Signifikan pada aras p < 0.05

Jadual 2 di atas dengan sampel kajian (n=410) merupakan hasil ujian normaliti bagi amalan KPS di kalangan pelajar PCB mendapati bahawa ianya data bertaburan normal dengan keputusan ujian Kolmogorov-Smirnova dan Saphiro-Wilk adalah tidak signifikan melainkan bagi item identifikasi bukti Sejarah bagi gred tertinggi (A dan B) untuk Kolmogorov-Smirnova adalah sig = 0.001

	Nilai Ujian = 0		
	t	Signifikan. (2-*tailed*)	Perbezaan Min
Jantina	61.398	0	1.517

Jadual 3: Ujian T (tidak bersandar)

Signifikan pada aras p > 0.05

Jadual 3 di atas dengan sampel kajian (n=410) menunjukkan bahawa tidak terdapat perbezaan yang signifikan antara pelajar PCB bagi jantina lelaki dan perempuan dari Asas 1 hingga Tahap 2 dengan nilai t = 61.398, sig = 0 dan min = 1.517 bagi amalan KPS di kalangan pelajar PCB.

Adakah Terdapat Hubungan Yang Signifikan Antara Amalan KPS Dengan Tahap Pencapaian Pelajar PCB

Ujian Anova (satu hala) telah dijalankan bagi melihat perbandingan amalan KPS berdasarkan kepada tahap pencapaian pelajar PCB. Dalam kajian soal selidik ini, ianya melibatkan seramai 12 orang pelajar yang berumur 12 tahun, 82 orang pelajar yang berumur 13 tahun, 70 orang pelajar yang berumur 14 tahun, 90 orang pelajar yang berumur 15 tahun, 123 orang pelajar yang berumur 16 tahun dan 33 orang pelajar yang berumur 17 tahun. Hasil Ujian Anova (satu hala) tersebut telah dipaparkan dalam **Jadual 3** di bawah.

Item		F	Sig.
Identifikasi Bukti Sejarah	Antara Kumpulan	1.648	0.194
	Dalam Kumpulan		
	Jumlah		
Interpretasi Sejarah	Antara Kumpulan	3.917	0.021
	Dalam Kumpulan		
	Jumlah		
Rasionalisasi Sejarah	Antara Kumpulan	4.135	0.017
	Dalam Kumpulan		
	Jumlah		
Imaginasi Sejarah	Antara Kumpulan	4.304	0.014
	Dalam Kumpulan		
	Jumlah		
Identifikasi Kronologi Sejarah	Antara Kumpulan	2.546	0.08
	Dalam Kumpulan		
	Jumlah		

Jadual 4: Ujian Anova (satu hala)

Signifikan pada aras p < 0.05

Jadual 4 dengan sampel kajian (n=410) di atas menunjukkan bahawa terdapat perbezaan yang signifikan antara amalan KPS dengan tahap pencapaian pelajar PCB; antaranya item kemahiran interpretasi Sejarah dengan nilai F = 3.917 dan sig = 0.021, manakala bagi item kemahiran rasionalisasi Sejarah dengan nilai F = 4.135 dan sig = 0.017, dan akhir sekali item kemahiran imaginasi Sejarah dengan nilai F = 4.304 dan Sig = 0.014. Sebaliknya, tidak terdapat perbezaan yang signifikan bagi item kemahiran identifikasi bukti Sejarah dengan nilai F = 1.648 dan sig = 0.194 dan identifikasi kronologi Sejarah dengan nilai F 2.546 dan sig = 0.008. Ini menunjukkan hipotesis nol (ho) bahawa tidak terdapat perbezaan yang signifikan antara amalan KPS dengan tahap pencapaian pelajar PCB adalah ditolak. Secara umunya, berdasarkan analisis tersebut, ianya menunjukkan bahawa KPS sangat mempengaruhi tahap pencapaian pelajar antaranya kemahiran interpretasi Sejarah, kemahiran rasionalisasi Sejarah, dan kemahiran imaginasi Sejarah berbanding kemahiran identifikasi bukti Sejarah dan identifikasi kronologi Sejarah. Ianya bertepatan dengan kajian M. Kaviza (2019) bahawa KPS telah menyumbang ke arah pencapaian pelajar dalam subjek Sejarah secara langsung mahupun tidak langsung. Berbanding dengan kemahiran identifikasi bukti Sejarah dan identifikasi kronologi Sejarah, ianya memerlukan penambahbaikan yang perlu dilakukan oleh para guru dengan kepelbagaian aktiviti menarik yang berasaskan KPS bagi memastikan para pelajar dapat menerima serta menggunakan KPS tersebut dengan rasa seronok dan memberi makna kepada mereka. Ini sekaligus dapat membuang stigma pelajar yang melihat subjek Sejarah adalah subjek hafalan semata-mata. Menurut kajian Nurul Hafizah Maarof, Nurul Suzaina Joli & Nur Nadiah Lani (2018), persediaan dari segi fizikal dan mental adalah amat penting bagi seseorang guru demi memastikan PdP yang berlangsung di dalam mahupun di luar kelas dapat memberi erti kepada para pelajar. Manakala menurut dapatan kajian Mohamed Ali Haniffa, Nurhijrah Zakaria & Ayu Nor Azilah Mohamad (2020) pula, dengan pengamalan KPS di dalam mahupun di luar kelas, ia dapat menjadikan para pelajar menjadi lebih fokus, berkeyakinan dan aktif dengan pelbagai aktiviti yang berpusatkan kepada pelajar.

Adakah Terdapat Hubungan Yang Signifikan Antara Amalan KPS Dengan Umur Pelajar PCB

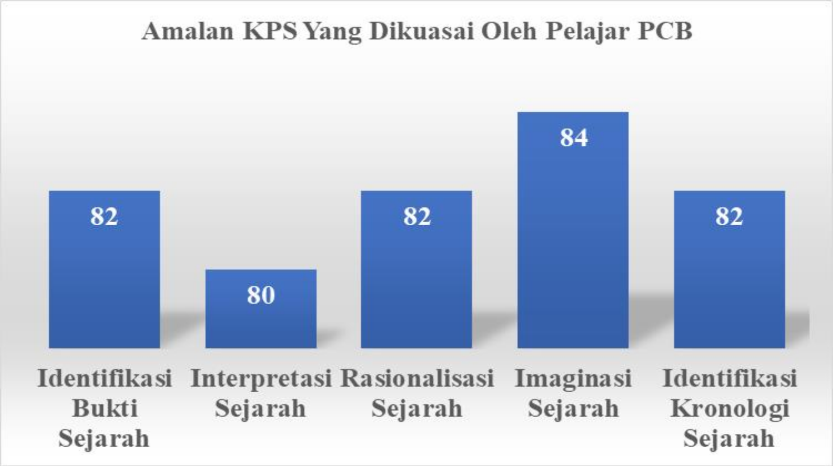
Item		F	Sig.
Identifikasi Bukti Sejarah	Antara Kumpulan	4.138	0.001
	Dalam Kumpulan		
	Jumlah		
Interpretasi Sejarah	Antara Kumpulan	2.161	0.058
	Dalam Kumpulan		
	Jumlah		
Rasionalisasi Sejarah	Antara Kumpulan	3.025	0.011
	Dalam Kumpulan		
	Jumlah		
Imaginasi Sejarah	Antara Kumpulan	1.724	0.128
	Dalam Kumpulan		
	Jumlah		
Identifikasi Kronologi Sejarah	Antara Kumpulan	3.716	0.003
	Dalam Kumpulan		
	Jumlah		

Jadual 5: Ujian Anova (Satu Hala)

Signifikan pada aras p < 0.05

Jadual 5 dengan sampel kajian (n=410) di atas menunjukkan bahawa terdapat perbezaan yang signifikan antara amalan KPS mengikut umur pelajar PCB antaranya item kemahiran identifikasi bukti Sejarah dengan nilai F = 4.138 dan sig = 0.001, manakala item kemahiran rasionalisasi Sejarah dengan nilai F = 3.025 dan sig = 0.011, dan item kemahiran kronologi Sejarah dengan nilai F = 3.716 dan sig = 0.003. Sebaliknya, tidak terdapat hubungan yang signifikan bagi item amalan KPS bagi item interpretasi Sejarah dengan nilai F = 2.161 dan sig = 0.058 dan imaginasi Sejarah dengan nilai F 1.724 dan sig = 0.128. Ini menunjukkan hipotesis nol (ho) bahawa tidak terdapat perbezaan yang signifikan antara persepsi amalan KPS dengan umur pelajar PCB adalah ditolak. Oleh yang demikian, dengan merujuk analisis tersebut, ia menggambarkan bahawa umur pelajar memainkan peranan yang penting dalam menentukan kebolehan untuk mepraktiskan amalan KPS di kalangan pelajar PCB bagi item kemahiran identifikasi bukti Sejarah, rasionalisasi Sejarah, dan kronologi Sejarah. Oleh yang demikian, amat penting bagi para guru memberi penekanan terhadap amalan KPS dalam PdP Sejarah kepada para pelajar tanpa membataskan had umur mereka. Menurut Wulan Nurjannah (2020), amalan KPS mampu untuk meningkatkan kemahiran kreatif dan kritis di kalangan pelajar. Tambahan pula, menurut Mahzan Awang et al. (2019), pelajar yang memberikan komitmen dengan menghadiri kelas secara konsisten serta melaksanakan aktiviti yang menarik seperti yang diberikan oleh guru mampu untuk meningkatkan KPS mereka.

Amalan KPS Yang Dikuasai Pelajar PCB



Rajah 3: Amalan KPS Yang Dikuasai Pelajar PCB

Rajah 3 di atas menunjukkan jumlah pelajar dari Asas 1 hingga Tahap 2 yang menguasai amalan KPS yang tertinggi adalah item imaginasi Sejarah sebanyak 84 orang. Manakala, 82 orang adalah dari jumlah yang sama bagi 3 item amalan KPS iaitu item identifikasi bukti Sejarah, rasionalisasi Sejarah dan identifikasi kronologi Sejarah. Akhir sekali, bagi jumlah yang terendah adalah item interpretasi Sejarah seramai 80 orang pelajar.

Adakah Terdapat Hubungan Yang Signifikan Antara Amalan KPS Dengan Gred Pelajar PCB

Gred	N	Min	Sisihan Piawai
Rendah (E, F dan G)	1	63	.
Sederhana (C dan D)	24	75.25	10.816
Tinggi (A dan B)	385	80.44	11.037
Jumlah	410	80.09	11.097

Jadual 6: Ujian Anova (satu hala)

Jadual 6 di atas dengan sampel kajian (n=410) menunjukkan bahawa pelajar PCB yang mempunyai gred yang tinggi (A dan B) berkeupayaan untuk menguasai amalan KPS yang lebih tinggi iaitu min = 80.44 dan sisihan piawai = 11.037, berbanding dengan pelajar yang mempunyai gred sederhana (C dan D) iaitu min = 75.25 dan sisihan piawai = 10.816 dan juga pelajar yang mempunyai gred yang rendah (E, F, dan G) iaitu min = 63 dan sisihan piawai = -. Bagi melihat perbezaan tersebut maka dijalankan analisis Anova (satu hala) seperti berikut.

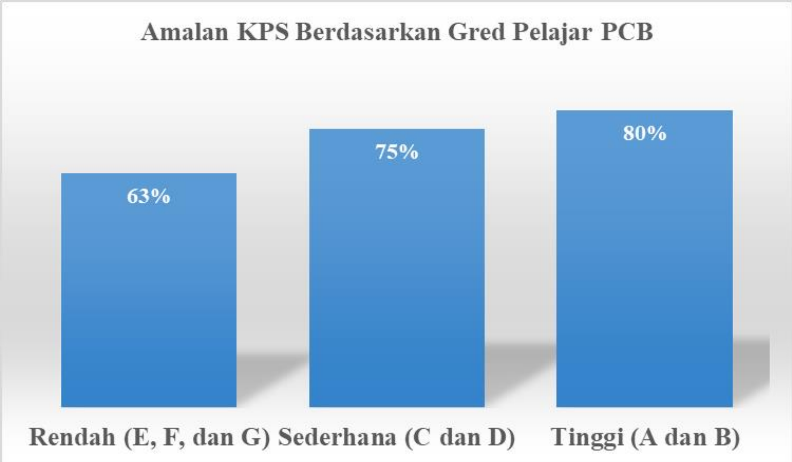
	F	Sig.
Antara Kumpulan	3.704	0.025
Dalam Kumpulan		
Jumlah		

Jadual 7: Ujian Anova (satu hala)

Signifikan pada aras $p < 0.05$

Jadual 7 di atas dengan sampel kajian (n=410) menunjukkan bahawa terdapat hubungan yang signifikan antara salah satu item dalam amalan KPS dengan berdasarkan kepada perbezaan gred pelajar dengan nilai F = 3.704 dan sig = 0.025. Ini menunjukkan bahawa pelajar PCB yang memperoleh gred (A dan B), dapat menguasai amalan KPS dengan baik berbanding dengan pelajar yang berada dalam gred yang sederhana (C dan D) dan juga gred rendah (E, F dan G).

Ini menunjukkan hipotesis nol (ho) bahawa tidak terdapat perbezaan yang signifikan bagi amalan KPS berdasarkan perbezaan gred pelajar adalah ditolak. Menurut kajian Nurul Hafizah Maarof et al. (2020), pembelajaran Sejarah dengan hanya menghafal fakta semata-mata boleh mendatangkan kebosanan di kalangan pelajar. Oleh yang demikian, bagi meraikan kepelbagaian gred di kalangan pelajar, para guru harus kreatif dalam memberikan aktiviti yang berasaskan KPS dengan bersesuaian dengan gred pelajar khususnya gred sederhana (C dan D) dan rendah (E,F,danG).



Rajah 4: Peratusan Amalan KPS Berdasarkan Perbezaan Gred Pelajar PCB

Rajah 4 di atas menunjukkan peratusan amalan KPS berdasarkan perbezaan gred pelajar PCB. Jumlah peratusan pelajar PCB yang paling tinggi menguasai amalan KPS adalah kumpulan pelajar yang memperolehi gred tertinggi (A dan B) sebanyak 80%, diikuti pelajar yang memperolehi gred yang sederhana (C dan D) sebanyak 75% dan seterusnya gred yang terendah (E,F dan G) sebanyak 63%. Berdasarkan rajah tersebut, jelas menunjukkan bahawa para pelajar yang memiliki gred tertinggi (A dan B) berkemampuan untuk mengamalkan KPS berbanding dengan para pelajar yang mempunyai gred yang sederhana (C dan D) dan seterusnya gred yang terendah (E, F, dan G). Amat penting bagi guru untuk memberi perhatian lebih kepada kumpulan pelajar yang mempunyai gred sederhana (C dan D) dan rendah (E, F, dan G) memandangkan mereka mungkin masih melihat Sejarah itu perlu dihafal sehingga merasa sukar untuk mengamalkan KPS tersebut. Dengan mempelbagaikan aktiviti berbentuk KPS yang menarik, ianya mampu untuk menarik minat pelajar seterusnya merubah persepsi mereka terhadap subjek Sejarah yang hanya perlu menghafal fakta semata-mata. Menurut M.Kaviva (2019 & 2020), ianya jelas menunjukkan bawah para pelajar yang mempunyai pencapaian gred yang lebih tinggi mampu untuk mengaplikasikan KPS berbanding para pelajar yang mempunyai gred yang lebih rendah.

Model	R
1	.130

Jadual 8: Ujian Korelasi

P< 0.01 (2-tailed)

Jadual 8 di atas dengan sampel kajian (n = 410) menunjukkan bahawa wujudnya hubungan yang signifikan tetapi sangat lemah sebanyak r = 0.13 bagi amalan KPS dengan perbezaan gred di kalangan pelajar PCB. Ini menunjukkan hipotesis nol (Ho) bahawa tidak terdapat perbezaan yang signifikan bagi amalan KPS berdasarkan perbezaan gred pelajar adalah ditolak. Walaupun sangat lemah, kajian ini menunjukkan bahawa gred pelajar dalam subjek Sejarah dapat menentukan bagaimana amalan KPS di kalangan pelajar PCB di dalam kelas. Berbanding dengan hasil kajian Rully Putri Nirmala Puji & Abdul Razaq Ahmad (2015) dan M.Kaviza (April, 2019), yang merumuskan bahawa amalan KPS dalam kalangan murid secara umumnya masih dalam kadar sederhana. Oleh yang demikian, menurut Sharifah Nor Puteh, Nooreiny Maarof dan Elisabeth Tak (2010), mana mungkin guru mampu untuk menggarap amalan KPS di kalangan pelajar, sekiranya kemahiran guru sendiri masih lagi terhad. Oleh yang demikian, amat perlu para guru melengkapkan diri mereka dengan ilmu tersebut bagi merangsang pemikiran kreatif dan kritis di kalangan pelajar. Kemahiran mengajar serta menghafal fakta di dalam kelas haruslah dielakkan. Menurut Talin, R (2015), penyampaian fakta berdasarkan buku teks semata-mata tidak akan membantu dalam merealisasikan pengamalan KPS di kalangan pelajar. Antara lain, menurut Bickford, John H. III (2016), para guru Sejarah harus kreatif dalam mengintegrasikan kandungan pembelajaran subjek Sejarah, kaedah pengajaran dan pentaksiran pelajar dengan cara yang menyuluh sebagai contoh dengan cara pelajar diberikan bahan atau teks daripada mana-mana sumber serta bukti-bukti yang sahih untuk pelajar menginterpretasi dengan cara yang lebih kreatif.

Kesimpulan Dan Cadangan

Berdasarkan kajian tersebut, dapat disimpulkan bahawa KPS di kalangan pelajar PCB masih di tahap sangat lemah sungguhpun mereka ini dalam kategori pelajar yang memili IQ yang tinggi. Oleh yang demikian, adalah menjadi tanggungjawab para guru untuk meningkatkan KPS mereka agar dapat dimanfaatkan kepada para pelajar seluruhnya. Dengan pengamalan KPS di kalangan pelajar, mereka bukan sahaja dapat menjiwai isi kandungan Sejarah itu sendiri malah ianya dapat membantu pelajar dalam menggarap kemahiran kreatif dan kritis mereka bukan sahaja di dalam kelas malahan apabila mereka meningkat dewasa. Malahan, penghayatan yang tinggi terhadap Sejarah juga dapat melahirkan warganegara yang mempunyai jati diri serta semangat partriotisme yang tinggi. Oleh yang demikian, diharapkan pada masa hadapan, akan ada ramai lagi para penyelidk yang dapat menyumbang dalam kajian seperti ini agar hasil dapatan yang diperolehi boleh dikongsi bersama dengan para guru khususnya dalam meningkatkan mutu profesionalisme mereka dalam bidang perguruan.

Penghargaan

Saya ingin mengucapkan sekalung penghargaan dan jutaan terima kasih kepada rakan-rakan penyelidik saya; Nurul Suzaina Joli, dan Rorlinda Yusof atas komitmen yang telah diberikan. Tidak lupa juga kepada Pusat GENIUS@Pintar Negara, Universiti Kebangsaan Malaysia atas dana yang telah diberikan bagi menjayakan kajian ini.

Rujukan

Bickford, John H. III. (2016). Integrating creative, critical, and historical thinking through close reading, document- based writing, and original political cartooning. The Councilor: A Journal of the Social Studies. 77 (1:1). 1-9.

Rully Putri Nirmala Puji dan Abdul Razaq Ahmad. (2015). Gaya belajar dan kemahiran pemikiran Sejarah. Edusentris, Jurnal Ilmu Pendidikan dan Pengajaran. 2 (3). 253-263.

Khairul Ghufran Kaspin, Mansor Mohd Noor, & Mohd Mahzan Awang. (2018). Perspektif pelajar terhadap kurikulum Sejarah peringkat menengah di Malaysia. Jurnal Pemikir Pendidikan 9. 31-42.

Kurikulum Standard Sekolah Menengah. (2016). Bahagian Pembangunan Kurikulum, Kementerian Pendidikan Malaysia.

M. Kaviza. (2019). Hubungan penerapan elemen kemahiran pemikiran Sejarah dalam proses pengajaran dan pembelajaran terhadap pencapaian mata pelajaran Sejarah dalam kalangan murid. Jurnal Kurikulum & Pengajaran Asia Pasifik. 7 (1). 30-38.

M. Kaviza. (2019). Persepsi terhadap amalan kemahiran pemikiran Sejarah dalam kalangan murid berpencapaian tinggi dan rendah. e-Jurnal Penyelidikan Dan Inovasi. 6 (1). 144-156.

M. Kaviza. (2020). Kemahiran pemikiran Sejarah berdasarkan murid berbeza tahap arahan kendiri. Malaysian Journal of Social Sciences and Humanities. 5 (4). 1-7.

Mohamed Ali bin Haniffa, Nurhijrah binti Zakaria dan Ayu Nor Azilah Mohamad. (2020). *No one left behind*, membina kemahiran pemikiran Sejarah (KPS): Penelitian awal dari sudut pandangan seorang pendidik. International Research Journal of Education and Sciences. 4 (1). 1-5.

Mohd Mahzan Awang et al. (2019). The relationship of students learning Styles and historical thinking. Religación. Revista De Ciencias Sociales Y Humanidades. 4 (20). 121-128.

Nurul Hafizah Maarof et al. (2020). *Itrack* dalam PdP Sejarah: Tinjauan terhadap motivasi pelajar. International Journal of Education and Pedagogy. 2 (1). 83-97.

Nurul Hafizah Maarof, Nurul Suzaina Joli dan Nur Nadia Lani. (2018). Tinjauan kecenderungan pelajar pintar, cerdas dan berbakat dalam subjek Sejarah Malaysia. International Journal of Education, Psychology and Counseling. 3 (20). 51-64.

Rosadah Abd Majid, Noriah Mohd Ishak, & Melor Md Yunus. (2009). Kepintaran dan pintar cerdas berbakat: Definisi dan makna. Dalam PERMATApintar Negara: Pengalaman UKM. Pusat PERMATApintar Negara. Universiti KebangsaanMalaysia. Bangi

Sharifah Nor Puteh, Nooreiny Maarof dan Elisabeth Tak. (2010). Students' perception of the teaching of historical thinking skills. Pertanika J. Soc. Sci. & Hum. 18 (S). 87 – 95.

Siti Fatimah Yassin et al. (2012). The identification of gifted and talented students. Procedia-Social and Behavioural Sciences. 55. 585-593.

Talin, R. (2015). Historical thinking skills – The forgotten skills? International Journal of Learning and Teaching. 7(1). 15-23.

Wulan Nurjanah. (2020). Historical thinking skills and critical thinking skills. Historica. 23 (1). 92-104.

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
eISSN 2773-5729
24-25 April 2021

PENGALAMAN DAN PENGEKALAN PENGGUNA BAGI PELAYAR INTERNET PATUH SYARIAH: SALAMWEB.COM

Noryusnita Ramli[1]
Mohd Shazreeq Mohd Alhadi[2]
Efina Hamdan[3]
Maizura Manshor[4]

[1]Fakulti Komunikasi dan Pengajian Media, Universiti Teknologi Mara (UiTM), Malaysia, (E-mail: noryusnita8954@uitm.edu.my)
[2]Salam Web Technologies DMCC, Malaysia, (E-mail: shazreeq.alhadi@salamweb.com)
[3]Fakulti Komunikasi dan Pengajian Media, Universiti Teknologi Mara (UiTM), Malaysia, (E-mail: efina@uitm.edu.my)
[4]Fakulti Komunikasi dan Pengajian Media, Universiti Teknologi Mara (UiTM), Malaysia, (E-mail: maizura542@uitm.edu.my)

Abstrak: *Perkembangan teknologi maklumat semakin membangun dengan pesat di Malaysia sejajar dengan revolusi industri 4.0. Lambakan pelayar internet yang menyediakan pelbagai produk, perkhidmatan dan tawaran menarik bagi meningkatkan jumlah pengguna di sistem pelayar mereka menjadikan internet satu landasan yang bebas tanpa sempadan. SalamWeb.com menawarkan perkhidmatan pelayar internet patuh syariah dilihat mampu membantu mengekang pelbagai masalah berpunca dari dunia maklumat tanpa sempadan ini yang dihadapi oleh masyarakat Malaysia secara amnya dan masyarakat beragama islam secara khususnya. Kertas konsep ini bertujuan untuk membincangkan pengalaman dan pengekalan pengguna bagi pelayar internet patuh syariah SalamWeb.com. Kajian literatur yang dijalankan mendapati pengalaman pengguna yang positif dalam menggunakan pelayar internet dapat membantu mengekalkan pengguna untuk terus menggunakan sesuatu perkhidmatan pelayar internet. Selain itu, kewujudan pelayar internet patuh syariah didapati adalah lebih beretika, lebih efisien atau stabil berbanding pelayar internet konvensional.*

Keywords: *Pengalaman pengguna, pengekalan pengguna, pelayar internet, patuh syariah*

Pengenalan

Di Malaysia perkembangan teknologi maklumat sememangnya begitu pesat. Bilangan pengguna internet di Malaysia meningkat sebanyak 919 ribu (+ 3,6%) antara 2019 dan 2020 dan menunjukkan terdapat lima aktiviti talian yang teratas iaitu 98.1 % komunikasi teks, 93.3% media sosial, 87.3% menonton video, 81.1% komunikasi suara/video dan 74.3 % untuk mendapatkan maklumat (Suruhanjaya Komunikasi dan Multimedia Malaysia,2020).

Isu penggunaan laman web bukan sesuatu yang asing dalam masyarakat kini. Pengguna boleh melayari laman web di mana sahaja menerusi telefon pintar, komputer riba mahupun tablet. Penglibatan masyarakat Malaysia beragama Islam dalam penggunaan internet dan penciptaan laman-laman web menekankan informasi mengenai pendidikan Islam dan dakwah Islam telah memberi kesan yang baik secara umumnya. Di era digital ini, terdapat keperluan yang semakin meningkat dalam jaringan industri seperti perkhidmatan bagi menawarkan perkhidmatan komunikasi yang tertumpu kepada rakyat yang beragama Islam.

Hal ini membuktikan pelayar internet juga yang memberikan dan menawarkan pengalaman melayari internet yang mesra untuk umat Islam secara patuh syariah khususnya membantu pengguna dalam menapis bahan-bahan yang tidak berfaedah seperti pornografi atau bahan-bahan yang tidak sesuai untuk golongan kanak-kanak dan remaja yang di bawah umur.

Dalam kajian ini, pengkaji mendapati bahawa SalamWeb Technologies MY Sdn Bhd telah melancarkan SalamWeb.com yang memberi dan menyediakan persekitaran dalam talian yang selamat dan fokus kepada kandungan maklumat berteraskan Islam.

Namun, pelayar internet yang mematuhi syariah ini masih kurang mendapat perhatian masyarakat. Walaupun SalamWeb kini telah digunakan di 197 buah negara di seluruh dunia dengan 800,000 muat turun, namun menurut Ho (2019), matlamat SalamWeb adalah untuk menarik sebanyak 10 peratus daripada 1.8 bilion populasi Muslim global. Justeru itu, SalamWeb kini menghadapi cabaran untuk menarik pengguna baru sambil mengekalkan pengguna yang sedia ada. Oleh itu, pengekalan pengguna yang strategik amat diperlukan bagi membantu SalamWeb untuk menambah bilangan pengguna yang aktif selari dengan pelayar internet yang lain. Hasil daripada kajian lalu, beberapa persoalan kajian dikemukakan seperti berikut:

1. Untuk mengenal pasti pengalaman pengguna SalamWeb.com
2. Untuk mengenal pasti faktor pengekalan pengguna terhadap SalamWeb.com

SalamWeb.com

SalamWeb adalah pelayar berasaskan Chromium yang dibangunkan oleh syarikat dari Dubai, (Salam Web Technologies DMCC) yang mewujudkan pengalaman pelayar internet patuh syariah di dalam ekosistem. SalamWeb.com telah mewujudkan pengalaman pelayar internet patuh syariah yang mewujudkan ekosistem mesra Muslim dan merupakan salah satu jenama pelayar internet patuh syariah pertama di dunia yang bersaing dengan nama-nama besar seperti Google Chrome, Mozilla Firefox, Safari dan Opera. SalamWeb.com menawarkan produk dan perkhidmatan seperti waktu solat, arah kiblat, maklumat lalu lintas, dan sebagainya. Menurut Kiran Kaur (2019), SalamWeb.com menyediakan persekitaran dalam talian yang selamat.

SalamWeb ini disokong oleh Lembaga Pengawas Syariah Amanie yang bebas dan mematuhi peraturan dan undang-undang Islam yang menjadikan pelayar internet ini lebih baik dalam menyalurkan informasi-informasi yang berfaedah (Ho, 2019). Selain itu, kandungan SalamWeb ini juga merangkumi SalamNews, SalamChat dan SalamSadaqah yang mematuhi Panduan Ekonomi Digital Islam Perbadanan Ekonomi Malaysia (MDEC) (Kiran Kaur, 2019).

Pengalaman Pengguna

Dengan adanya pelayar internet patuh syariah ini (SalamWeb.com), pengguna boleh melayari atau mendapatkan maklumat yang halal dan tidak mengandungi kandungan maklumat yang tidak baik seperti perjudian, pornografi dan aktiviti hiburan yang tidak patuh syariah berbanding dengan pelayar internet yang lain. Perkhidmatan pelayar internet ini menjadi tapak dan rangkaian sosial terutamanya umat Islam mencari maklumat di internet. Jadi pengalaman pengguna amat penting dalam memastikan penggunaan internet itu tidak disalah gunakan.

Menurut Mohamad Salleh dan Mohd Ilham (2017), golongan dewasa pada hari ini mempunyai pengalaman dan kesedaran berkaitan dengan isu pengawasan di media sosial namun mereka masih belum memahami sepenuhnya mekanisme yang digunakan dalam mengawasi maklumat-maklumat yang dikongsikan. Selain daripada itu, penggunaan internet terutamanya di kalangan remaja tanpa had masa telah menunjukkan bahawa masalah berkaitan penggunaan internet wujud dalam kalangan pelajar sekolah, walaupun berada pada tahap rendah (Fauzi, Ayub, Abidin & Suwirta, 2014). Pengalaman pengguna yang menggunakan pelayar internet juga membentuk identiti dan pengalaman menggunakan internet juga dapat membentuk rasa kekitaan secara langsung ataupun secara tidak langsung (Fu, 2017).

Menurut Cabezudo (2008), pengalaman pengguna pelayar internet menunjukkan faktor demografi boleh mempengaruhi pengalaman pengguna. Kajian oleh Trivedi, Deshwal, Soni & Mani (2018), menunjukkan faktor demografi jantina dan pendapatan keluarga memberi pengaruh dalam penggunaan pelayar internet. Selain itu, dapatan kajian oleh Mlekus, Bentler, Paruzel, Kato-Beiderwieden & Maier (2020) menunjukkan pengalaman pengguna adalah lebih diterima dan akan mengekalkan kepenggunaan sesuatu media itu bergantung kepada teknologi yang memenuhi kriteria seperti 1) kualiti output, 2) ketepatan, 3) kebolehgantungan dan 4) kebaharuan. Kajian itu juga selari dengan kajian yang dilakukan oleh Distler, Lallemand & Koenig (2019), dapatan menunjukkan 1) pengalaman penggunaan sebelumnya, 2) autonomi yang dirasakan dan 3) perasaan mengawal terhadap maklumat yang dikongsi memainkan peranan dalam pengalaman pengguna di pelayar internet. Pada tahun 2008, dapatan kajian oleh Arranz & Cillan menunjukkan sesuatu pelayar internet itu tidak dipengaruhi oleh kuantiti dan jenis kandungan, tetapi menjadi tempat pengiklanan merupakan faktor tingginya penglibatan pengguna di pelayar internet. Tetapi dengan kemajuan dan kemudahan teknologi sekarang, kajian tentang pengalaman pengguna di pelayar internet menunjukkan pengalaman pengguna lebih tertarik dengan kandungan yang lebih berinteraktiviti (Anderson & Borges-Rey, 2019) dan perkhidmatan yang baik (Södergård, 2001).

Baú & Calandro (2020) telah menjalankan kajian ke atas pengguna internet Afrika tentang pengalaman kebebasan internet untuk menilai tahap kepercayaan dan ketidakpercayaan kebebasan internet daripada pengalaman pengguna. Dapatan kajian menunjukkan internet memainkan peranan yang penting dalam menyumbangkan pertumbuhan sesebuah negara di samping memenuhi keperluan pengguna dan menjaga hak pengguna.

Pengekalan Pengguna

Pengalaman pengguna yang memuaskan akan membawa kepada pengekalan kepenggunaan. Menurut Lin et al. (2020) pengekalan pengguna adalah bilangan pengguna yang aktif dalam melayari aplikasi dalam jangka masa tertentu. Terdapat beberapa faktor yang membolehkan pengekalan pengguna. Adu, Malabu, Malau-Aduli, Drovandi, Malau-Aduli (2020), menjalankan kajian berkaitan pengekalan pengguna dan penglibatan dengan menggunakan aplikasi mudah alih dalam pengurusan diri di kalangan pesakit kencing manis. Hasil dapatan kajian menunjukkan meningkatkan penglibatan mereka dengan aktiviti pengurusan diri diabetes (DSM) seperti pemantauan glukosa darah (BG), latihan fizikal, dan makanan yang sihat. Peserta mencadangkan fungsi tambahan seperti akses meluas secara berkala untuk meningkatkan lagi penglibatan dengan aplikasi. Dapatan kajian lepas juga boleh diadaptasi ke dalam kajian ini iaitu dengan menyediakan pelbagai aktiviti penggunaan di jalur lebar yang sesuai bagi mengekalkan penggunaan. Tambahan pula menurut Yang & Han (2020), pembekal perkhidmatan harus memberi fokus dalam mengembangkan kandungan yang berkualiti tinggi dan harus mempertimbangkan kemudahan dengan menyediakan daya tarikan visual. Kenyataan ini disokong oleh Huang, G., & Ren, Y. (2019) yang menyatakan bahawa penyediaan arahan, pemantauan diri, pengawalan kendiri dan matlamat yang ingin dicapai secara tidak langsung memberi kesan kepada pengekalan penggunaan melalui kegunaan dan secara tidak langsung.

Pengekalan adalah faktor kejayaan yang penting untuk pemaju pelayar internet. Faktor psikologi (Legner, Eghtebas, & Klinker, 2019) memainkan peranan yang penting dalam pengekalan pengguna di pelayar internet. Selain daripada itu menurut Soong, Fu & Zhou (2018), pemaju pelayar internet haruslah memahami apakah informasi yang harus diberikan dan apakah tujuan pengguna baru untuk menggunakan landasan tersebut, mengoptimumkan strategi produk/kandungan, dan menawarkan pelbagai pemilihan produk/kandungan. Dapatan kajian lepas menunjukkan bahawa, bagi pengekalan pengguna, pemaju hendaklah mendapatkan maklum balas daripada pengguna secara sistematik supaya kekerapan penggunaan dapat dipertingkatkan (Clement, Lorenz, Ulm, Plidschun, Huber, 2018).

Hasil analisis yang dijalankan oleh Chung, Park, Koh & Lee (2016), menunjukkan strategi yang dapat dikembangkan oleh penyedia komunikasi untuk meningkatkan kepuasan tinggi dan pengekalan pengguna adalah dari segi perkhidmatan dan fungsi asas pelayar internet tersebut. Selain daripada itu, ciri reka bentuk pelayar internet itu juga meningkatkan pengekalan pengguna (Kim, 2012) di samping memberikan pengalaman secara mendalam serta meningkatkan peluang untuk berinteraksi sosial dalam membentuk pengekalan pengguna di pelayar internet (Kaur, Dhir & Rajala, 2016).

Pengekalan pengguna terhadap pelayar internet juga adalah disebabkan pengguna merasakan mereka mempunyai kecenderungan yang tinggi terhadap web. Hasil kajian oleh Vatanasombut, Stylianou, & Igbaria (2004) menunjukkan apabila pengguna mempunyai komitmen yang tinggi terhadap sesuatu perkhidmatan, mereka akan mengekalkan penggunaan perkhidmatan tersebut. Kajian lepas juga disokong oleh kajian yang dilakukan oleh Wang, Zhao & Street (2017), dapatan kajian menunjukkan mengesan pelbagai jenis aktiviti di pelayar internet menyumbang kepada pemahaman dan penyertaan pengguna yang lebih baik. Ini menunjukkan ia membentuk strategi pengekalan pengguna yang lebih proaktif dan berkesan.

Patuh Syariah

Kajian-kajian mengenai patuh Syariah dalam komunikasi dan media masih kurang dibincangkan. Tambahan pula, banyak kajian lepas yang membincangkan isu tentang keburukan laman sesawang yang mengandungi kandungan yang tidak sesuai terutamanya kepada pengguna internet dalam kalangan kanak-kanak dan remaja. Dek kerana penggunaan pelayar internet ini semakin meluas, dengan mewujudkan laman sesawang yang patuh syariah dapat membantu pengguna laman sesawang di seluruh dunia untuk meningkatkan pengalaman dalam talian yang akan membantu pemaju pelayar internet mengekalkan pengguna terutamanya pengguna beragama Islam dalam persekitaran maya yang berubah dengan pantas (Baber, 2019).

Dengan kecanggihan teknologi pada masa kini, landasan mudah alih dalam telefon pintar akan memungkinkan akses mudah ke pencarian di laman sesawang. Oleh itu, penting untuk membawa industri pelayar internet berlandaskan patuh syariah di Malaysia ke tahap yang lebih tinggi dan menjadikan ia sebagai hab global dalam industri pelayar internet. Dapatan kajian lepas menunjukkan kepercayaan kepada teknologi dan jangkaan perniagaan adalah faktor utama yang mempengaruhi pelayar internet patuh Syariah (Oseni, Adewale & Omoola, 2018). Di samping itu, kajian lepas juga menyokong bahawa pelayar internet atau perniagaan yang berlandaskan patuh syariah ini kurang risiko dan tahan lebih lama kerana ia selaras dengan prinsip Islam yang mendorong amalan perniagaan atau maklumat yang tidak menimbulkan risiko dan kemudaratan yang tidak baik kepada masyarakat (Cheong, 2021). Tambahan pula, ia meningkatkan kualiti kandungan (Can, 2020).

Kesimpulan

Perkhidmatan pelayar internet patuh syariah SalamWeb.com mempunyai pelbagai pengesahan pematuhan dengan hukum-hukum Islam. Dalam mengkaji pengalaman dan pengekalan pengguna bagi pelayar internet patuh syariah, pengkaji telah membahagikan dapatan kajian lepas kepada tiga bahagian iaitu pengalaman pengguna, pengekalan pengguna dan patuh syariah. Hasil daripada dapatan kajian lepas menunjukkan pengalaman pengguna yang positif dalam menggunakan pelayar internet akan mengekalkan pengguna untuk terus menggunakan sesuatu perkhidmatan pelayar internet. Kajian lepas menunjukkan bahawa kewujudan pelayar internet patuh syariah adalah lebih beretika, lebih efisien atau stabil berbanding pelayar internet konvensional.

Hasil kajian mendapati bahawa pengalaman pengguna yang positif dapat dicapai menerusi kualiti, kandungan, kebaharuan dan interaktiviti sesuatu pelayar internet. Manakala pengekalan pengguna memerlukan kandungan berkualiti tinggi, daya tarikan visual, ciri reka bentuk pelayar dan peluang berinteraksi secara sosial untuk meningkatkan jumlah pengguna pelayar internet aktif. Dapatan kajian kertas konsep ini boleh diguna pakai oleh SalamWeb.com dalam memahami pengalaman pengguna dan faktor-faktor yang boleh membantu mengekalkan pengguna aktif dan pada masa yang sama menarik pengguna baru untuk menggunakan pelayar internet patuh syariah mereka tersebut.

Pada masa akan datang, industri komunikasi dan media Islam mungkin bertindak balas terhadap permintaan yang semakin meningkat dari kalangan masyarakat terutamanya yang beragama Islam. Sejajar dengan perkembangan industri dan teknologi terkini, penyediaan landasan yang lebih beretika, bertanggungjawab secara sosial dan kandungan informasi bermanfaat yang selari dengan Islam berasaskan syariah dapat membantu dalam mempromosikan perkhidmatan pelayar internet patuh syariah secara meluas.

Rujukan

Adu MD, Malabu UH, Malau-Aduli AE,Drovandi A, Malau-Aduli BS User Retention and Engagement With a Mobile App Intervention to Support Self-Management in Australians With Type 1 or Type 2 Diabetes (My Care Hub): Mixed Methods Study. *JMIR Mhealth Uhealth*, 8(6). doi: 10.2196/17802

Anderson, B., & Borges-Rey, E. (2019). Encoding the UX: User Interface as a Site of Encounter between Data Journalists and Their Constructed Audiences. *Digital Journalism, 1–17*.doi:10.1080/21670811.2019.1607520

Baú, V., & Calandro, E. (2020). The Experience of Internet Freedom Among African Users. *International Journal of Communication*, *14*, 6072–6086.

Baber, H. (2019). E-SERVQUAL and its impact on the performance of islamic banks in malaysia from the customer's perspective. *Journal of Asian Finance, Economics and Business*, 6(1), 169-175. doi:10.13106/jafeb.2019

Cabezudo, R. S., Arranz, A. M. G., & Cillan, J. G. (2008). *Designing Effective Websites: The Moderating Role of User Internet Experience. Journal of Internet Commerce, 6(1), 35–60.* doi:10.1300/j179v06n01_03

Can, G. (2020). Does Sharia compliance affect the financial reporting quality? An evidence from Muslim majority countries. International Journal of Islamic and Middle Eastern Finance and Management, ahead-of-print(ahead-of-print). doi:10.1108/imefm-04-2019-0149

Cheong, C. W. H. (2021). Risk, resilience, and Shariah-compliance. *Research in International Business and Finance*, 55, 101313. doi:10.1016/j.ribaf.2020.101313

Chung, B. D., Park, J. H., Koh, Y. J., & Lee, S. (2016). *User Satisfaction and Retention of Mobile Telecommunications Services in Korea. International Journal of Human-Computer Interaction, 32(7), 532–543*.doi:10.1080/10447318.2016.1179083

Clement I, Lorenz A, Ulm B, Plidschun A,Huber S.(2018). Implementing Systematically Collected User Feedback to Increase User Retention in a Mobile App for Self-Management of Low Back Pain: *Retrospective Cohort Study*. *JMIR Mhealth Uhealth*, 6(6): e10422 doi: 10.2196/10422

Distler, V., Lallemand, C., & Koenig, V. (2019). *How acceptable is this? How user experience factors can broaden our understanding of the acceptance of privacy trade-offs. Computers in Human Behavior, 106227.* doi: 10.1016/j.chb.2019.106227

Baú, V., & Calandro, E. (2020). The Experience of Internet Freedom Among African Users. *International Journal of Communication*, *14*, 6072–6086.

Fauzi, A., Ayub, M., Abidin, N. Z., & Suwirta, A. (2014). Hubungan antara Penggunaan Internet Bermasalah Umum dan Kesunyian dalam Kalangan Pelajar Sekolah Menengah. *Atikan*, *4*(2), 189–200. Retrieved from http://www.mindamas-journals.com/index.php/atikan/article/view/17

Fu, J. (2017). *Chinese youth performing identities and navigating belonging online. Journal of Youth Studies, 21(2), 129–143.*doi:10.1080/13676261.2017.1355444

Huang, G., & Ren, Y. (2019). *Linking Technological Functions of Fitness Mobile Apps with Continuance Usage among Chinese Users: Moderating Role of Exercise Self-Efficacy. Computers in Human Behavior.* doi: 10.1016/j.chb.2019.09.013

Kaur, P., Dhir, A., & Rajala, R. (2016). *Assessing flow experience in social networking site based brand communities. Computers in Human Behavior, 64, 217–225.* doi: 10.1016/j.chb.2016.06.045

Kim, J. (2012). The effect of design characteristics of mobile applications on user retention: An environmental psychology perspective. Paper presented at the *18th Americas Conference on Information Systems 2012, AMCIS 2012, 6*4366-4374. Retrieved from www.scopus.com

Legner, L., Eghtebas, C., & Klinker, G. (2019). Persuasive Mobile Game Mechanics For User Retention, *6th ACM SIGCHI Annual Symposium on Computer-Human Interaction in Play*,493–500. https://doi.org/10.1145/3341215.3356261

Lin Y, Chen S, Lin P, Tai A, Pan Y, Hsieh C,Lin S. Assessing User Retention of a Mobile App: Survival Analysis. *JMIR Mhealth Uhealth*, 8(11). doi: 10.2196/16309

Mlekus, L., Bentler, D., Paruzel, A., Kato-Beiderwieden, A.-L., & Maier, G. W. (2020). *How to raise technology acceptance: user experience characteristics as technology-inherent determinants. Gruppe. Interaktion. Organisation. Zeitschrift Für Angewandte Organisationspsychologie (GIO), 51(3), 273–283.* doi:10.1007/s11612-020-00529-7

Mohamad Salleh, M. A., & Mohd Ilham, N. M. (2017). Pengalaman dan Kesedaran Pengguna Dewasa Terhadap Isu Pengawasan di Media Sosial (The Experience and Awareness of Adult Users of Surveillance Issue in Social Media). *Jurnal Komunikasi, Malaysian Journal of Communication*, *33*(1), 502–512. https://doi.org/10.17576/jkmjc-2017-3301-33

Oseni, U. A., Adewale, A. A., & Omoola, S. O. (2018). The feasibility of online dispute resolution in the Islamic banking industry in Malaysia. *International Journal of Law and Management, 60(1),* 34–54.doi:10.1108/ijlma-06-2016-0057

Soong, K., Fu, X., & Zhou, Y. (2018). *Optimizing New User Experience in Online Services. 2018 IEEE 5th International Conference on Data Science and Advanced Analytics (DSAA).* doi: 10.1109/dsaa.2018.00057

Suruhanjaya Komunikasi dan Multimedia Malaysia,2020. *Internet Users Survey 2020*. Retrieved from https://www.mcmc.gov.my/en/resources/statistics/internet-users-survey

Södergård, C. (2001). *Integrated news publishing - technology and user experiences report of the IMU2 project* Retrieved from www.scopus.com

Trivedi, A., Deshwal, P., Soni, U., & Mani, N. (2018). *Demographic variables and Online Customer Experience of Educational Websites users. Procedia Computer Science, 132, 965–970.*doi:10.1016/j.procs.2018.05.112

Vatanasombut, B., Stylianou, A. C., & Igbaria, M. (2004). *How to retain online customers. Communications of the ACM, 47(6), 64–70.* doi:10.1145/990680.990682

Wang, X., Zhao, K., & Street, N. (2017). Analyzing and predicting user participations in online health communities: A social support perspective. *Journal of Medical Internet Research, 19*(4) doi:10.2196/jmir.6834

Yang, H., & Han, S.-Y. (2020). *Understanding virtual reality continuance: an extended perspective of perceived value. Online Information Review, ahead-of-print(ahead-of-print).* doi:10.1108/oir-02-2020-0058

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)

ORGANIZING COMMITTEE

Chairman:
Ts. Dr. Wan Azani Wan Mustafa

Treasurer:
Zafira Zainudin

Technical Committee:
Norhaslinda Mohd Kamil

Technical Reviewer:
Prof. Dr. Azmawani Abd Rahman
Assoc. Prof. Dr. Noor Azman Ali
Dr. Abdul Rashid Abdullah
Dr. Hamimah Hassan
Dr. Rosmah Mohamed

Liaison Officer:
Nuratikah Amid Dudin

5th ICBTT 2021

Published by:
Global Academic Excellence (M) Sdn. Bhd.
(1257579-U)
KELANTAN, MALAYSIA
eISSN 2773-5729
9 772773 572008

GAE'S CONFERENCES 2021

2nd Penang International Multidisciplinary Conference 2021 (2nd PIMC 2021)
Date: 23-24 January 2021
Venue: Penang, Malaysia
Website: https://submit.confbay.com/conf/pimc2 @ http://2pimc2021.egax.org/
Email: pimcconferences@gmail.com; conference2@egax.org

4th International Conference on Global Business and Social Science 2021 (4th ICGBSS 2021)
Date: 20-21 February 2021
Venue: Kuala Lumpur, Malaysia
Website: https://submit.confbay.com/conf/4icgbss2021 @ http://icgbss2021.egax.org/
Email: icgbssofficial@gmail.com; conference2@egax.org

3rd Langkawi International Multidisciplinary Conference 2021 (3rd LIMC 2021)
Date: 13-14 March 2021
Venue: Langkawi, Malaysia
Website: https://submit.confbay.com/conf/limc3 @ http://3limc2021.egax.org/
Email: limcconf2019@gmail.com; conference2@egax.org

6th International Conference on Education, Business, Islamic and Technology 2021 (6th ICEBIT 2021)
Date: 3-4 April 2021
Venue: Ipoh, Perak, Malaysia
Website: https://submit.confbay.com/conf/icebit6 @ http://icebit2021.egax.org/
Email: icebitofficial@gmail.com; conference2@egax.org

5th International Conference Business, Tourism and Technology 2021 (5th ICBTT 2021)
Date: 24-25 April 2021
Venue: Online
Website: https://submit.confbay.com/conf/icbtt5 / http://icbtt2021.egax.org/
Email: icbttofficial@gmail.com; conference2@egax.org

5th ICGBSS 2021

5th International Conference on Global Business and Social Science 2021 (5th ICGBSS 2021)

Date: 27-28 May 2021
Venue: Kuala Lumpur, Malaysia
Website: https://submit.confbay.com/conf/icgbss5 @ http://5icgbss2021.egax.org/
Email: icgbssofficial@gmail.com; conference2@egax.org

3rd IRCMST 2021

3rd International Research Conference on Multidisciplinary in Social Sciences and Technology 2021 (3rd IRCMST 2021)

Date: 26-27 June 2021
Venue: Cameron Highland, Malaysia
Website: https://submit.confbay.com/conf/ircmst3 @ http://ircmst2021.egax.org/
Email: ircmstofficial@gmail.com; conference2@egax.org

2nd IRCASE 2021

2nd International Research Conference on Applied Sciences and Engineering 2021 (2nd IRCASE 2021)

Date: 26-27 June 2021
Venue: Cameron Highland, Malaysia
Website: https://submit.confbay.com/conf/ircase2 @ http://2ircase2021.egax.org/
Email: ircaseofficial@gmail.com; conference2@egax.org

ICAT 2021

International Conference on Applied Thermofluids & Computational Fluids Mechanics (ICAT 2021)

Date: 26-27 June 2021
Venue: Cameron Highland, Malaysia
Website: https://submit.confbay.com/conf/icat1 @ http://icat2021.egax.org/
Email: icatofficial1@gmail.com@gmail; conference2@egax.org

2nd ICMASIT 2021

2nd international Conference on Multidisciplinary Approaches in Social Sciences, Islamic and Technology (2nd ICMASIT 2021)

Date: 3-4 July 2021
Venue: Langkawi, Malaysia
Website: https://submit.confbay.com/conf/icmasit2 @ http://icmasit2021.egax.org/
Email: icmasitofficial@gmail.com; conference2@egax.org

4th ICTTBM 2021

4th International Conference on Tourism, Technology and Business Management 2021 (4th ICTTBM 2021)

Date: 1-2 August 2021
Venue: Kota Bharu, Kelantan, Malaysia
Website: https://submit.confbay.com/conf/icttbm4 @ http://icttbm2021.egax.org/
Email: icttbmofficial@gmail.com; conference2@egax.org

4th IRCHST 2021

4th International Research Conference on Humanities, Social Sciences and Technology 2021 (4th IRCHST 2021)

Date: 21-22 August 2021
Venue: Kuala Lumpur, Malaysia
Website: https://submit.confbay.com/conf/irchst4 @ http://irchst2021.egax.org/
Email: irchstofficial@gmail.com; conference2@egax.org

2nd ICIABET 2021

2nd International Conference on Innovation Approaches in Business, Education and Technology (2nd ICIABET 2021)

Date: 18-19 September 2021
Venue: Cameron Highland, Malaysia
Website: https://submit.confbay.com/conf/iciabet2 @ http://iciabet2021.egax.org/
Email: iciabetofficial@gmail.com; conference2@egax.org

3rd PIMC 2021

3rd Penang International Multidisciplinary Conference 2021 (3rd PIMC 2021)

Date: 25-26 September 2021
Venue: Penang, Malaysia
Website: https://submit.confbay.com/conf/pimc3 @ http://3pimc2021.egax.org/
Email: pimcconferences@gmail.com; conference2@egax.org

6th ICSHT 2021

6th International Conference on Social Sciences, Humanities and Technology 2021 (6th ICSHT 2021)

Date: 23-24 October 2021
Venue: Sabah, Malaysia
Website: https://submit.confbay.com/conf/icsht6 @ http://icsht2021.egax.org/
Email: icshtofficial@gmail.com; conference2@egax.org

4th LIMC 2021

4th Langkawi International Multidisciplinary Conference 2021 (4th LIMC 2021)

Date: 20-21 November 2021
Venue: Langkawi, Malaysia
Website: https://submit.confbay.com/conf/limc4 @ http://4limc2021.egax.org/
Email: limcconf2019@gmail.com; conference2@egax.org

4th IRCMST 2021

4th International Research Conference on Multidisciplinary in Social Sciences and Technology (4th IRCMST 2021)

Date: 27-28 November 2021
Venue: Kuala Lumpur, Malaysia
Website: https://submit.confbay.com/conf/ircmst4 @ http://4ircmst2021.egax.org/
Email: ircmstofficial@gmail.com; conference2@egax.org

5th IRCHST 2021

5th International Research Conference On Humanities, Social Sciences and Technology (5th IRCHST 2021)

Date: 11-12 December 2021
Venue: Kota Bharu, Kelantan, Malaysia
Website: https://submit.confbay.com/conf/irchst5 @ http://5irchst2021.egax.org/
Email: irchstofficial@gmail.com; conference2@egax.org

3rd IRCASE 2021

3rd International Research Conference on Applied Sciences and Engineering 2021 (3rd IRCASE 2021)

Date: 11-12 December 2021
Venue: Kota Bharu, Kelantan, Malaysia
Website: https://submit.confbay.com/conf/ircase3 @ http://3ircase2021.egax.org/
Email: ircaseofficial@gmail.com; conference2@egax.org

5th ICIEL 2021

5th International Conference on Islamic, Education and Law 2021 (5th ICIEL 2021)

Date: 18-19 December 2021
Venue: Ipoh, Perak, Malaysia
Website: https://submit.confbay.com/conf/iciel5 @ http://iciel2021.egax.org/
Email: icielofficial@gmail.com; conference2@egax.org

IVCoSET 2021

International Virtual Conference on Social Sciences, Engineering and Technology 2021 (IVCoSET 2021)
Date: 8 September 2021
Venue: Online
Website: https://submit.confbay.com/conf/ivcoset2021 @ http://ivcoset2021.egax.org/
Email: ivcosetofficial@gmail.com; conference2@egax.org

IVCEIS 2021

International Virtual Conference on Engineering, Innovation and Social Sciences 2021 (IVCEIS 2021)
Date: 2 December 2021
Venue: Online
Website: https://submit.confbay.com/conf/ivceis2021 @ http://ivceis2021.egax.org/
Email: ivceisofficial@gmail.com; conference2@egax.org

IVCoSEI 2021

International Virtual Conference on Social Sciences, Education and Innovation 2021 (IVCoSEI 2021)
Date: 14 June 2021
Venue: Online
Website: https://submit.confbay.com/conf/ivcosei2021 @ http://ivcosei2021.egax.org/
Email: ivcoseiofficial@gmail.com; conference2@egax.org

GLOBAL ACADEMIC EXCELLENCE

"KNOWLEDGE FOR FUTURE"

admin@egax.org

www.egax.org

+6097406346
+60108428094

@GAExcellence

_GAExcellence

Global Academic Excellence GAE

@gaesbofficial

THANK YOU

#STAYSAFE
#COVID19
#TOGETHERWEFIGHT
#2021