

**INTERNATIONAL  
JOURNAL  
of  
ECONOMICS, MANAGEMENT  
and ACCOUNTING**

**Volume 34**

**No 1**

**June 2026**



*International Islamic University Malaysia*

*E-ISSN: 2462-1420*

*<http://journals.iium.edu.my/enmjournal>*

---



# International Journal of Economics, Management and Accounting

Volume 34 No 1 June 2026

<https://doi.org/10.31436/ijema.v34i1>

---

## Copyright Notice

**Consent to publish:** The Author(s) agree to publish their articles with IIUM Press.

**Declaration:** The Author(s) declare that the article has not been published before in any form, that it is not concurrently submitted to another publication, and that it does not infringe on anyone's copyright. The Author(s) hold the IIUM Press and Editors of the journal harmless against all copyright claims.

**Transfer of copyright:** The Author(s) hereby agree to transfer the article's copyright to IIUM Press, which shall have the non-exclusive and unlimited right to publish the article in any form, including in electronic media. For articles with more than one author, the corresponding author confirms that he/she is authorized by his/her co-author(s) to grant this copyright transfer.

The International Journal of Economics, Management and Accounting follows the open access policy.

All articles published for open access will be immediately and permanently free for everyone to read, download, copy, and distribute for noncommercial purposes.



The International Journal of Economics, Management and Accounting (IJEMA) at <https://journals.iium.edu.my/enmjurnal/> is licensed under a Creative Commons Attribution-NonCommercial 4.0 International License.

**International Journal of Economics,  
Management and Accounting**

**Volume 34 No 1 June 2026**

---

---

**EDITOR**

Zulkufly Ramly

**MANAGING EDITOR**

Hawa Ahmad

**ASSOCIATE EDITOR**

Fatimah Mat Yassin

Izyani Zulkifli

Mohammad Ashraf Mobin

Mohamed Aslam Akbar

Noor Aimi Mohd Puad

Ridhwan Fontaine

**ADVISORY MEMBERS**

Abbas Mirakhor,

*International Centre for  
Education in Islamic Finance,  
Malaysia*

Abdul Ghafar Ismail,

*Sultan Sharif Ali Islamic  
University, Brunei Darussalam  
Gairuzazmi Mat Ghani,  
International Islamic University  
Malaysia*

Jarita Duasa,

*International Islamic University  
Malaysia*

Mahmoud Amin El-Gamal,

*Rice University, USA*

Maliah Sulaiman,

*International Islamic University  
Malaysia*

Mansor Hj Ibrahim,

*International Centre for  
Education in Islamic Finance,  
Malaysia*

Mohamed Aslam Mohamed  
Haneef,

*International Islamic University  
Malaysia*

Mohamed Zain Mohamed,

*Sultan Qaboos University, Al  
Khoud, Oman*

Mohammad Kabir Hassan,

*University of New Orleans, USA*

Mohsen Bahmani-Oskooee,

*University of Wisconsin, USA*

Muhammed-Shahid Ebrahim,

*Durham University, UK*

Mustafa Omar Mohammed,

*International Islamic University  
Malaysia*

Nazli Anum Mohd. Ghazali,

*International Islamic University  
Malaysia*

Norman Mohd. Saleh,

*Universiti Kebangsaan Malaysia*

Roszaini Haniffa,

*Heriot-Watt University, UK*

Ruzita Mohd. Amin,

*International Islamic University  
Malaysia*

Thomas Ahrens,

*United Arab Emirates*

*University, United Arab*

*Emirates*

Zarinah Hamid,

*International Islamic University  
Malaysia*

**The *International Journal of Economics, Management and Accounting*** (E-ISSN: 2462-1420), formerly known as the *IUM Journal of Economics and Management* (1997-2010), and the *Journal of Islamic Economics* (1987-1996), is a refereed journal published twice a year by the International Islamic University Malaysia.

**Website address:**

<https://journals.iium.edu.my/enmjournal/>

**Editorial Correspondence**

should be addressed to the Editor, *The International Journal of Economics, Management and Accounting*, Kulliyah of Economics and Management Sciences, International Islamic University Malaysia, P.O. Box 10, 50728 Kuala Lumpur, Malaysia (Email: [jenm\\_editor@iium.edu.my](mailto:jenm_editor@iium.edu.my))

Articles published in this Journal are indexed or abstracted in *Google Scholar*, *Malaysian Citation Index (MyCite)*, *Open Access*, *EconLit*, *e-JEL*, *JEL on CD*, *EBSCO*, *Index of Islamic Literature*, *UDLedge Social Sciences & Humanities*, *Citation Index (SS&HCI)*, *Focus (Journals and Conference Proceedings)*, *Web of Science Core Collection (Emerging Sources Citation Index)*, *ASEAN Citation Index (ACI)* and *Cabell's Classification Index*

Views expressed are those of the authors and do not necessarily reflect the views of the editors or publisher.

© 2026 by The International Islamic University Malaysia  
All rights reserved.

# International Journal of Economics, Management and Accounting

Volume 34 No 1 June 2026

---

## Articles

- Harnessing Innovation for Business Competitiveness in Achieving Sustainable Development Goals 1-25  
*Abdelhak Senadjki, Iddrisu Mohammed Awal, Hui Nee Au Yong, Samuel Ogbeibu*
- Diminishing Partnership as Solution to Turkey's Housing Crisis: An Analysis from Islamic Law Perspective 27-48  
*Abdullah Kahraman, A H M Ershad Uddin*
- Role of Households' Religious Beliefs on the Iranian Households' Utility Using Dynamic Stochastic General Equilibrium Model 49-73  
*Hamid Reza Izadi*
- Driving Factors Behind M-Commerce Acceptance: The Mediating Role of Intention 75-100  
*Moussa Barry, Ahasanul Haque, Muhammad Tahir Jan*
- The Influence of Healthcare Service Quality and Hospital Reputation on Patient Loyalty: The Mediating Role of Patient Experience 101-126  
*Mirhamida Rahmah, Chamdan Purnama, Dinda Fatmah, Syaiful Hasani, Yusriyah Rahmah, Zakiyah Zulfa Rahmah*
- Moderation Effects of Task Complexity in Professional Skepticism, Inter-Agency Cooperation, and Tax Auditors' Performance Relationship 127-154  
*Mohmad Hazar Ahmad, Mazlina Mustapha, Yusniyati binti Yusri, Saira Binti Kharuddin*
- Influence of Trade War Sentiment on Stock Market and Bitcoin: A Wavelet Coherence Approach 155-180  
*Raja Solan Somasuntharam, Fathin Faizah Said, Tamat Sarmidi, Mohd Ridzwan Yaakub*

The Importance-Performance Map Analysis of Performance-Based Pay Management and Procedural Justice in Malaysian Government-Linked Company <i>Mohd Ridwan Abd Razak, Enah Ali, Subramaniam Kolandan</i>	181-205
Understanding Charity: The Market Model - Evidence from Malaysia <i>Mohd Nahar Mohd Arshad</i>	207-234
Exploring Mosques in Selangor: Their Role as Hubs for Local Economic Activities <i>Ahmad Akram Mahmud Robbi, Mohd Fuad Md. Sawari, Muhammad Mui'izz Abdullah, Muhammad Nazir Alias, Mohd Hafiz Mohd Dasar</i>	235-256