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## Editorial Note

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Welcome to Volume 19, Issue 1 (2026) of the *International Business Education Journal*. As the global landscape continues to evolve at an unprecedented pace, our journal remains committed to publishing rigorous, interdisciplinary scholarship that addresses emerging challenges and opportunities in business education, economics, public policy, and related fields. We are delighted to present ten high-quality articles in this issue, each offering empirically grounded insights and practical solutions to some of the most pressing socio-economic concerns of our time.

This issue opens with a compelling examination of Bangladesh's banking sector by Saha, Rahman, and Saha. In their article, "*A Comparative Study on Financial Performance Analysis Among Selected State-Owned Banks, Private Commercial Banks, and Islamic Banks of Bangladesh*," the authors undertake a comprehensive evaluation of three distinct categories of financial institutions. Their findings suggest that earnings per share and managerial efficiency, rather than ownership structure, are the primary determinants of bank profitability. The study provides fruitful insights to policymakers seeking to enhance banking sector performance through operational and managerial reforms.

As non-traditional forms of employment continue to expand, the second article, "*Reforming Social Protection for Gig Workers in Malaysia: An Institutional Approach*" by Zolkifly and Baharom, addresses the growing vulnerabilities faced by gig workers. Drawing upon Scott's Three Pillars of Institutions framework, the authors critically examine fragmented regulatory arrangements and persistent societal perceptions surrounding informal work. Their proposed framework advocates a gradual implementation of mandatory social protection contributions, providing gig workers with greater resilience against health and income-related shocks while preserving labor market flexibility.

The third article, authored by Khan, Tasnim, and Sharif, explores the "Stakeholders' Perception on Accrual-Based Accounting Systems (ABAS) Implementation by the Public Sector Entities in Bangladesh." Through an insightful qualitative investigation, the study uncovers key implementation challenges, including shortages of skilled personnel, inconsistent procedural guidelines, and bureaucratic resistance to change. The authors argue persuasively for the strengthening of university accounting curricula and expanded professional training initiatives to support a more transparent and accountable public financial management system.

The fourth contribution revisits the “Minimum Wage Implementation in ASEAN Countries: A Comparative Study of Policy Effectiveness and Challenges.” Razak, Ali, Ghouri, and Kolandan present a comprehensive comparative analysis of minimum wage implementation in the region. Their study highlights the delicate balance between promoting equitable compensation for workers and maintaining national economic competitiveness. By examining issues related to extensive informal labor markets and enforcement limitations, this article provides important policy insights for governments, labor economists, and regional stakeholders.

In the fifth article titled “Financial Sustainability Strategies in Malaysian Higher Education: The Experience of a Public Business School,” Latiff and colleagues examine the financial sustainability strategies adopted by a public business school in Malaysia amidst increasingly constrained government funding. The findings emphasize the necessity of leveraging international accreditations, strengthening alumni engagement, and cultivating strategic corporate partnerships. These recommendations offer practical guidance for higher education institutions seeking to diversify revenue streams and enhance long-term institutional resilience.

Attention then shifts to educational technology adoption in Malaysian schools. In this sixth article, Ridzuan and Ahmad investigate “Gender-Based Intentions to Adopt Digital Teaching Tools Among Teachers in Terengganu.” Their findings reveal a statistically significant gender disparity, with male teachers demonstrating a stronger propensity towards technology adoption than their female counterparts. The authors advocate targeted, gender-responsive professional development initiatives to address existing barriers and foster more inclusive digital transformation within educational settings.

The seventh article by Oluwasina and colleagues examines the influence of “Professional Mentoring and Job Performance of Civil Service Secretaries in South-West, Nigeria.” Their findings demonstrate that structured professional mentoring significantly enhances organizational effectiveness and employee productivity. Gender was found not to moderate this relationship, reinforcing the conclusion that effective mentoring programs yield benefits across demographic groups. This study highlights mentoring as a powerful catalyst for individual and organizational success.

Challenging conventional measures of societal progress, Subramaniam, Abdul Jalil, and Chi investigate “The Impact of Demographic Factors on Happiness in Malaysia,” using data from the World Values Survey. Their analysis identifies financial satisfaction and physical health as the strongest predictors of life satisfaction. Furthermore, the study reveals a notable U-shaped relationship between age and happiness while suggesting that higher levels of education may, in certain circumstances, reduce happiness due to heightened expectations and aspirations. This eighth article contributes meaningfully to broader discussions on well-being and quality of life.

In the ninth article, Mokodompit and Saputra examine the “Green Self-Efficacy and Hybrid Work Models’ Impact on Organizational Commitment in Sustainable Fashion Stores with the Moderating Role of Employee Satisfaction.” Grounded in environmental psychology, their research demonstrates that green self-efficacy and hybrid work arrangements positively influence employees’ commitment to sustainability. Importantly, this relationship is significantly strengthened when employees are genuinely satisfied with their organization’s sustainability

practices. The study provides timely insights for organizations seeking to align environmental responsibility with evolving workplace models.

Finally, the article titled "Industry-University Partnerships and Business Education Graduate Employability: Evidence from Stakeholders in Kwara State, Nigeria," authored by James, Kikelomo, Lanre, and Omonike, makes a significant contribution to the topic of graduate employability. Applying the Triple Helix model, the authors identify a significant perceptual gap between graduates and industry stakeholders regarding work readiness. Their findings strongly support the development of structured, competency-based collaborations between universities, industry, and government agencies to embed experiential learning more effectively within business education programs.

All articles featured in this issue address a diverse range of contemporary concerns, from banking performance, social protection, and public sector reform to educational innovation, workplace development, sustainability, and human well-being. They collectively highlight the essential role that evidence-based research plays in informing policy, shaping practices, and enhancing knowledge across various disciplines.

We want to extend our deepest gratitude to the authors for choosing *IBEJ* to host their vital work and to our dedicated reviewers whose invisible labor keeps our scholarship sharp. We hope this issue ignites new ideas and encourages fresh perspectives in the field of business education.

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**Editor-in-Chief**

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