

Research Article

The Mediating Role of Corporate Image Relationship between SERVQUAL and Auditee Satisfaction: The Study of Smalls and Medium Enterprise in Malaysia

Ashari Ismail¹, Muhammed Hariri Bakri², Mohd Norazmi Nordin³, Habibullah Othman⁴, Azaze-Azizi Abdul Adis⁵

¹Faculty of Technology Management and Technopreneurship, Universiti Teknikal Malaysia Melaka, 76100 Durian Tunggal, Melaka, Malaysia

²Faculty of Technology Management and Technopreneurship, Universiti Teknikal Malaysia Melaka, 76100 Durian Tunggal, Melaka, Malaysia

³Cluster of Education and Social Science, Open University Malaysia

⁴Arshad Ayub Graduate Business School, Universiti Teknologi Mara, 40450 Shah Alam Selangor, Malaysia

⁵Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah

Correspondence email: ashakim46@gmail.com

ABSTRACTS:

This research aims to analyze the possible effects of audit firms' service quality on auditee satisfaction and the mediating role of SMP firms' corporate image in receiving audit services in Malaysia. Raw data were collected used structured questionnaires through email communication. The collected data were analyzed first using descriptive statistics, followed by correlation analysis to establish the mediating effects of the corporate image between the dependent and independent variables. The study found that only empathy of service quality has a significant relationship with corporate image and corporate image also a significant relationship toward auditee satisfaction. In another finding, the researchers found an entire mediating effect relationship of the corporate image between assurance and auditee satisfaction. Research such as this is deemed essential to manage SME firms and audit firms alongside academics who may want to pursue the subject matter further. From the recent finding, an audit firm should be given the attention of Assurance and empathy of SERVQUAL and corporate image variable if they need to survive in the competitive environment of the economy facing the world of the pandemic of Covid-19. The research findings are also imperative to scholars by adding current knowledge on service quality, internal audit and risk management. Nonetheless, its sample size limits the study. Therefore, the results do not represent the whole business organization because it only limited to smalls and medium enterprise firms.

Keywords: SERVQUAL, responsiveness, Assurance, empathy, corporate image, auditee satisfaction

INTRODUCTION:

Currently, in Malaysia, through the Company Act of 1965 in section 174 referred to the Act were states that all registered companies, regardless of size, type of business, or whether the company is public or private, must undergo with their financial statement to be audited by Chartered Accountants or license auditor by annual basis. The said financial statement should be prepared following the accounting standards approved by the Malaysian Accounting Standards Board (MASB) and the provision of the Companies Act of 1965 and amended 2019 and audited by an

approved auditor. Malaysia companies are Public Listed, Non-public Listed, Private Limited, and Exempt Private Companies. Other than exempt Private Companies, all companies must file audited financial statement together with Annual General Meeting yearly to the Companies Commission of Malaysia (CCM)

Roles and Function of SME to The Malaysian Economy

SMEs play the backbone of the Malaysian economy. SMEs are essential traders and services to support the Malaysian principle economics. This requires effective and efficient management (Abdul Jalil et al., 2021; Mohd Noh et al., 2021; Mustafa et al., 2021; Roszi et al., 2021; Tumisah et al., 2021). Furthermore, almost of SMEs are also producers of finished goods and services. In conclusion, these SMEs contribute to the growth of manufacturing, services, agriculture sectors, and ICT services in output, value-added, employment, and export (SME Corporation Malaysia, 2017). Their contributions resulted in significant impacts on the Malaysian economy. In 2017, SMEs contributed 37.1percent to the gross domestic product, 66.0 per cent to employment opportunity, and 17.3 per cent to export (SME Corporation Malaysia, 2018). However, SMEs in Malaysia only contribute 37.1 per cent of total establishment SMEs in Malaysia compared to more than 40 per cent GDP in other regional economies such as Taiwan, Korea, and Japan; this suggests that there is a large available area for Malaysian SMEs to expand their participation (SME Corporation Malaysia, 2018)

The lack of human resources in SMEs causes them to do outsourcing to improve their organization (Irma et al., 2021; Suzana et al., 2021; Rohanida et al., 2021; Nazrah et al., 2021; Shahrulliza et al., 2021). This has encouraged small and Medium Accounting Practice (SMP) birth, especially after the lousy accountability and internal control in SMEs. SMEs become the niche market for SMPs. Generally, SMPs assist SMEs in their compliance with accounting, taxation, and other regulatory requirements. This situation requires leadership and management that has a clear vision (Mohd Arafat et al., 2021; Sumaiyah et al., 2021; Hifzan et al., 2021; Shahrul et al., 2021; Helme et al., 2021). The lack of experts also becomes an advantage to SMPs to extend their services in advisory and consulting types of services to provide for the business needs of the SMEs in the ever-changing business environment (A.S.Saleh, 2006; Saleh, Quazi, Keating, & Gaur, 2017)

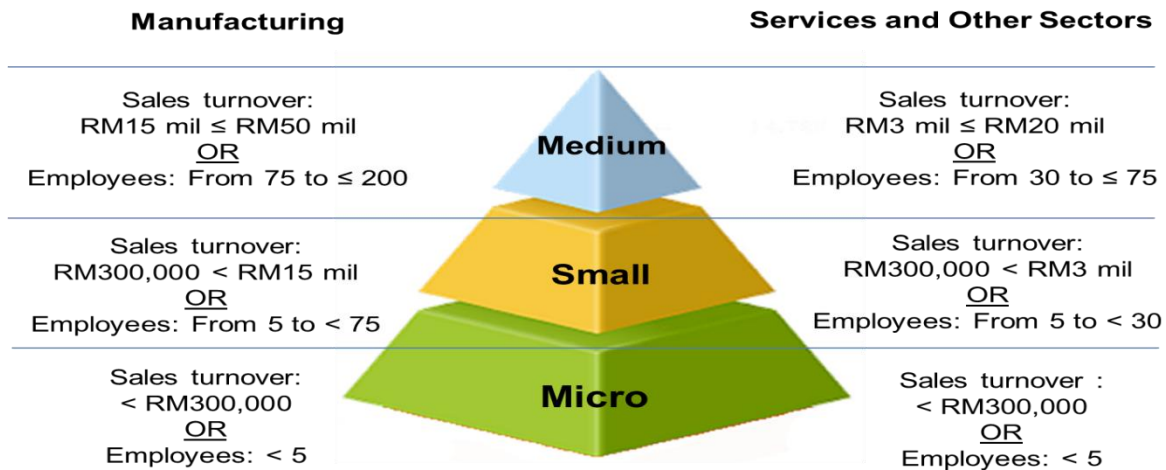
There is numerous definition of SMEs that can be found in the literature. However, this research will use the definition proposed by SME Corporation, as this is the most comprehensive (SME Corporation Malaysia, 2016). These SMEs firms were divided into two sectors; there are manufacturing and services and other services. SMEs can be categorized into three categories: (i) micro enterprises, (ii) small enterprises, and (ii) medium enterprises. The arrangements are based on the number of employees and sales turnover. Table 1 shows the detail of SME's definition.

Table 1: New Definition of SMEs in Terms of Annual Sales Turnover and Full-Time Employees, Malaysia (2014)

Category	Micro	Small	Medium
Manufacturing	sales turnover of less than RM300,000 (RM200,000 – 250,000)	sale turnover from RM300,000 (RM250,000) to less than RM15 (RM10) million OR employee from 5 to less than 75 (50)	Sales turnover from RM 15 (RM10) million to not exceeding RM 50 (RM25) million OR Employees from 75 (51) to not exceeding 200 (150)
service and other sectors	OR Employees less than 5	Sales turnover from RM 300,000 (RM 200,000) to less than RM 3 (RM1) million OR Employees	Sales turnover from RM 3 (RM1) million to not exceeding RM20 (RM5) million OR Employees from

		from 5 to less than 30 (19)	30 (20) to not exceeding 75 (50)
--	--	--------------------------------	-------------------------------------

Source: National SME Development Council (Malaysia, 2013). Note: Figures in bracket refer to the old definition of SMEs.



(Source: <http://www.smecorp.gov.my>)

Statement of the problem

It has become crucial for a service organization to know whether auditees are satisfied with their offering and the quality of their audit services to decide if improvements need to be made, especially in the auditing industries sector. This necessity is not unrelated to the increasing demand for audit services in Malaysia and the uncertainty associated with audit services' responses to service quality. Again, service quality (SERVQUAL) is a multidimensional construct consisting of reliability, responsiveness, tangibles, assurance, and empathy, as Parasuraman et al. (1988) proposed. The extent to which clients of audit services are satisfied with each of these dimensions of service quality in Malaysia, especially to Smalls and Medium Enterprise who are practising business in the country, is a subject that demands urgent research attention. Moreover, given that the SERVQUAL dimensions were developed in a Western environment, suitability and usability in a non-Western economy like Asian Country, especially Malaysia, are yet to test.

Through continuous improvements of the SERVQUAL dimensions (reliability, responsiveness, tangibles, assurance, and empathy) are essential for organizations that wish to meet their auditees' changing needs proactively, the extent to which audit services providers are responding to this concern is far from clear. Meanwhile, continuous improvements in audit services' service quality hinge on how auditors respond appropriately to the development in the audit industry.

It is also relevant to mention that service quality is strongly linked to auditee satisfaction, influencing consumers' choice of audit outfit to patronize (Farah et al., 2021; Syahrul et al., 2021; Quah et al., 2021; Ahmad Syarifuddin et al., 2021; Jumiah et al., 2021). However, an unclear concern is that audit firms' corporate image affected the relationship between service quality and auditee satisfaction (Mohd Ali et al., 2021; Parimala et al., 2021; Siti Jamilah et al., 2021; Nor Fauziyana et al., 2021; Noel et al., 2021). Whether clients of audit services stick to a particular service outfit or not, and the reason behind selecting any of these decisions has remained a yet-to-be-answered question to date (Ahmad Shafarin et al., 2021; Junaidah et al., 2021; Farah Adibah et al., 2021; Ahmad Shakani et al., 2021; Muhamad Amin et al., 2021). While understanding these links in the audit services industry is

The Mediating Role of Corporate Image Relationship between SERVQUAL and Auditee Satisfaction: The Study of Smalls and Medium Enterprise in Malaysia

relevant in Western and Asian environments, its urgency seems more extraordinary within an Asian environment like Malaysia.

Research questions

The study aims to identify the relationship between service quality of responsiveness, Assurance, and empathy towards the corporate image. While corporate image mediates the relationship between service quality (responsiveness, Assurance, and empathy) and auditee satisfaction of SMEs firm in receiving audit service from SMPs firm in Malaysia. by that general objectives, the researchers listed out the specific aims as below:-

- I. Does the SERVQUAL of (responsiveness, Assurance and empathy) have a significant relationship towards corporate image?
- II. Does the corporate image have significantly influence auditee satisfaction?
- III. Does corporate image mediate the relationship between SERVQUAL of (responsiveness, Assurance, and empathy) and auditee satisfaction?

The objective of the study

This study's general objective is to determine whether a relationship between service quality dimensions (responsiveness, Assurance, and empathy) has a significant relationship towards the corporate image. Moreover, corporate image's role in mediating the relationship between SERVQUAL (responsiveness, Assurance, and empathy) and auditee satisfaction. Base on this, the current study perceived the following specific objectives:--

1. To examine the relationship of service quality (responsiveness, Assurance, and empathy) on the corporate image of SMP on SMEs firm in Malaysia.
2. To determine the relationship between corporate image and auditee satisfaction.
3. To analyze the mediating of corporate image relationship between SERVQUAL of (responsiveness, Assurance and empathy) and auditee satisfaction.

LITERATURE REVIEW:

Service Quality and SERVQUAL

Service quality refers to the highest possible delivery of service standards based on tangibility, reliability, responsiveness, assurance, and empathy of the service organizer. Numerous studies have focused on customers' satisfaction and service quality in the hospitality industry in current years. Several contributions have been made concerning numerous approaches for improving auditee satisfaction (Fitsmmons, 2006). The popular extensive research into service quality is user-oriented. Zeithaml and Bitner (2000) initially confirmed that service quality is a focused evaluation that reflects the auditee's perception of specific dimensions of service: reliability, responsiveness, Assurance, empathy, tangibles. Lori et al. (2003) stated that the aims of the instrument is to provide a tool for assessing auditee perception of service quality in service and retailing organizations (Saidin, Sanuri, Mokhtar, Saad, & Yusoff, 2015) . Lori added that the perceived quality is the degree and direction of a discrepancy between auditee's perceptions and expectations. Auditee perceptions are complex evaluations of actual service experiences. The instrument was based on the rational that service quality is different between the auditees' expectations and the service they received. (Kurtz and Clow, 1998).

It was found that auditees evaluate service quality on five dimensions, such as tangibles, reliability, responsiveness, assurance, and empathy. The dimensions represent service quality or SERVQUAL. These dimensions are representing the items during the service session provided by the organizer.

- Tangibles: the appearance and visual aspect of physical facilities, equipment, and personnel's appearance.
- Reliability: the ability to perform the promised service dependably and accurately.
- Responsiveness: willingness and to help auditees and provide prompt service.
- Assurance: Knowledge and courtesy of employees and their ability to convey trust and confidence.
- Empathy: caring, individualized attention the firm provides its auditees.

SERVQUAL also highlights the difficulties in ensuring high service quality for all auditees in every situation (Kinney, Palmrose, & Scholz, 2004). More specifically, it identifies five gaps where there may be a shortfall between service level expectations and perception of actual service delivery. SERVQUAL has been widely used in a variety of industrial, commercial, and non-profit settings. The studies include retailing, dental services, hotels, travel and tourism, car servicing, business school, higher education, hospitality, business to business channel partners, accounting firms, architectural services, recreational services, hospitals, airline catering, banking, and local government. Britney and Hubert (1994) mention that SERVQUAL dimensions are viewed as good predictors of service quality. SERVQUAL dimensions are also good predictors of overall quality and may also be highly correlated with overall satisfaction. Therefore, SERVQUAL will be employed in this research.

Corporate image

American Marketing Association (AMA) defined corporate image as "a name, term, sign, or design, or a combination of them, intended to identify the goods and services of one seller or group of sellers and to differentiate them from those competitors" (Kotler, 2003). This is similar to Aaker's statements that the corporate image is a name and symbol that distinguishes (in the form of a logo or symbol, stamp or packaging) to identify one seller's goods or services or group of sellers. Kotler (2003) mentioned that a goods corporate image will come to boost the company's image. Corporate image is the front-liner of a product, an initial view that allows auditees to identify those audit services. In principle, corporate image promises audit firms or providers who continually bring a unit series of performance, benefits, and service to potential auditees (Diputra & Yasa, 2021; Hassan, Sallaudin, et al., 2019)

The corporate image plays an essential role in the development of an audit firm image because the corporate image influences audit firm reputation and credibility, which later becomes a "guideline" for the auditee to try, use and purchase a product or service than giving rise to a particular experience (image experience) that will determine whether the auditees will be loyal to the image or just becoming an opportunist (easy to switch to another image) (Aziz, Afthanorhan, & Awang, 2016)

Audit firms also are significant in providing audit services to the Smalls and Medium Enterprise SMEs firm in Malaysia. that cases audit firms also not acceptable to maintain their corporate image to retain and attract new and potential auditees to subscribes to their services (Wijaya, 2009)

Auditee Satisfaction

Auditee satisfaction is complex and conceptualized as been transaction-specific, meaning it is based on the auditee's experience on a particular service which they received and encounter (Cronin & Taylor, 1994; Elegba and Adah, 2019), and also some think auditee satisfaction is cumulative based on the overall evaluation of service experience (Cronin & Taylor, 1994). This highlights that auditee satisfaction is based on experience with the service provider and the outcome of services. Auditee satisfaction is considered as an attitude (Ismail, Ridzuan, et al., 2013; Ismail, Abdullah, & Francis, 2009; Yi, 1989)

The Mediating Role of Corporate Image Relationship between SERVQUAL and Auditee Satisfaction: The Study of Smalls and Medium Enterprise in Malaysia

Auditee satisfaction is one of the most critical issues concerning all types' business organizations, justified by the auditee-oriented philosophy and the principles of continuous improvement in the modern enterprise (Arokiasamy & International, 2013; Ismail, Ridzuan, et al., 2013; Ismail, Madi, Abdullah, & Francis, 2013). In a current business environment, a firm's primary strategic objectives are to minimize auditee complaints and maximize auditee intention rates to purchase, as evidenced by the recent emphasis on auditee relationship management. Thus, the previously satisfied purchaser may help businesses reduce marketing costs and develop more stable sales levels when many satisfied purchasers intend to purchase again in the future. There are numerous definitions of auditee satisfaction in the marketing literature. It is usually accepted that happiness is a psychological state that results from auditee experiences after consumption (Oliver, 1980). According to a widely consenses conceptualization, auditee satisfaction is an auditee's post-consumption evaluation of a product or service (Mittal & Frennea, 2018; Paul, Mittal, & Srivastav, 2016; Sharma & Patterson, 1999). This only happens if a product or service's perceived performance meets or exceeds prior auditee expectations (Oliver, 1980). Thus, overall auditee satisfaction with a company's offering is determined by comparisons between auditee's expectations of the company product or services and their perceptions of the products' or services' (Fornelli, 2012; Fredrick . Mukoma Kalui, 2014; M. Nassar & Battour, 2020; Oliver, 1999; V. Ramanujam & P. Parthiban, 2020)

RESEARCH METHODOLOGY

Descriptive Analysis

Table 2 show the demographic profile of the respondents. It shows that majority of the respondents were males (56.5%) and females (43.5%). The department comprised of accounting (44.4%) as the majority. This followed by finance (35.2%), administration (12.5%), auditors (7.4%), and insurance (0.5%). According to the report of demographic, its can saw that age segment of 36-45 years old is the highest, followed by 46-55 years old (25.0%), below 25 years old (21.3%), 25-35 years old (19.4%) and over 56 years old (2.8%). Malay was the leading race among the respondents (73.1%), then Chinese (13.0%), and next, Indian (13.9%). The religion was led by Muslims (72.7%), Buddhists (13.4%), and Hindu Christians (13.9%). As for the respondents' educational background, 66.8% had a bachelor's degree, 24.10% who have a master's degree, 0.5% had a PhD, and 8.8% were other education levels. The result can be seen in Table 3 as follow:-

Table 2: Profile of the Respondents

Characteristic	Description	Frequency	Percentage (%)
Gender	Male	122	56.5
	Female	94	43.5
Department	Auditor	16	7.4
	Financial	76	35.2
	Accounting	96	44.4
	Administration	27	12.5
	insurance	1	0.5
Age	Below 25 years old	46	21.3
	25-35 year old	42	19.4
	36-45 year old	68	31.5
	46-55 year old	54	25.0
	Over 56 years old	6	2.8
Race	Malay	158	73.1
	Chinese	28	13.0
	Indian	30	13.9
Religion	Muslim	157	72.7
	Buddhist	29	13.4

	Hindu Cristian	30	13.9
Level of education	PhD	1	0.5
	Masters	52	24.10
	Undergraduate/degree	144	66.7
	Others	19	8.8

For the measurement of auditee satisfaction on service quality, a model named SERVQUAL was developed by Parasuraman (1985). The model consists of ten components. SERVQUAL provides technology for measuring and managing service quality. In their research of (Parasuraman, A., Zeithaml, V., & Berry, 1988), following from their research in 1985, SERVQUAL was reduced from ten to five dimensions of service quality. However, in this research, the researchers tested only three dimensions: responsiveness, Assurance, and empathy. Table 3 shown the detail:-

Table 3 Number of scale

	Dimension	Items in Scale
1	Responsiveness	4
2	Assurance	5
3	Empathy	3

Research Instrument and Data Collection

The instrument applied in this study is based on Parasuraman et al. (1990). The structured questionnaires were based on the three dimensions of service quality (Assurance, responsiveness, and empathy) and used the ten-point rating scale from 1 strongly disagree to 10 strongly agree. A random sampling approach was used to identify the respondents for the study.

Conceptual Framework

To empirically test the interrelationships between responsiveness, Assurance, empathy, corporate image, and auditee satisfaction, a conceptual model is developed premised on the reviewed satisfaction literature. In this conceptualized model, satisfaction is the predictor that influences responsiveness, Assurance, empathy through the corporate image as a mediator.

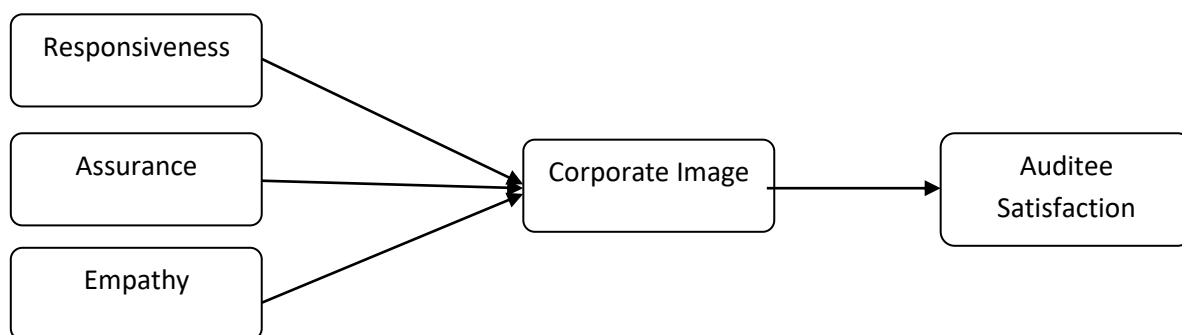


Figure 1: Conceptual Framework

Figure 1 depicts this conceptualized research model. The hypotheses are developed as per below:

- H1:** Responsiveness is significantly influenced corporate image
- H2:** Assurance is significantly influenced corporate image
- H3:** Empathy is significantly influencing the corporate image
- H4:** Corporate image is significantly influenced auditee satisfaction
- H5:** Corporate Image mediates in the relationship between responsiveness and auditee satisfaction
- H6:** Corporate Image mediates in the relationship between assurance and auditee satisfaction
- H7:** Corporate Image mediates in the relationship between empathy and auditee satisfaction

Data Analysis and Results

The measurement and structural models were tested using structural equation modelling (SEM). The component-based partial least squares using the Smart PLS statistical approach were performed to evaluate the psychometric properties of measurement scales and test the research hypotheses proposed in this study. SEM enables the simultaneous examination of both the path (structural) and factor analysis (measurement) models in one model. For this study, the sample size is 216, and PLS focuses on predicting data and is better suited for exploratory models; it is considered more adequate for this study.

Measurement model

The measurement model analysis was conducted for construct validity. Construct validity is comprised of two convergent components and discriminant validity. Convergent validity analysis comprises the average variance extracted (AVE) and composite reliability (CR). There are items deleted because of a low loading value of 0.6 (Hair et al., 2017), such as Assurance (EXP_ASS5), empathy (EXP_EMP1, EXP_EMP5). The reliability coefficient of factor structures was measured using Cronbach's alpha. The five constructs' coefficient alpha values ranged from 0.740 to 0.980, demonstrating good internal consistency and strong reliability of each dimension. The constructs' validity was further examined using the convergent analysis. The results suggested a robust convergent validity. Specifically, the AVE computation ranged from 0.576 to 0.931, higher than the recommended value of 0.50 by Fornell and Larcker (1981). The reported CR exceeded the recommended value of 0.7 by Hair et al. (2012). Collectively, these results provided good support for the soundness of scale structures (Table 4).

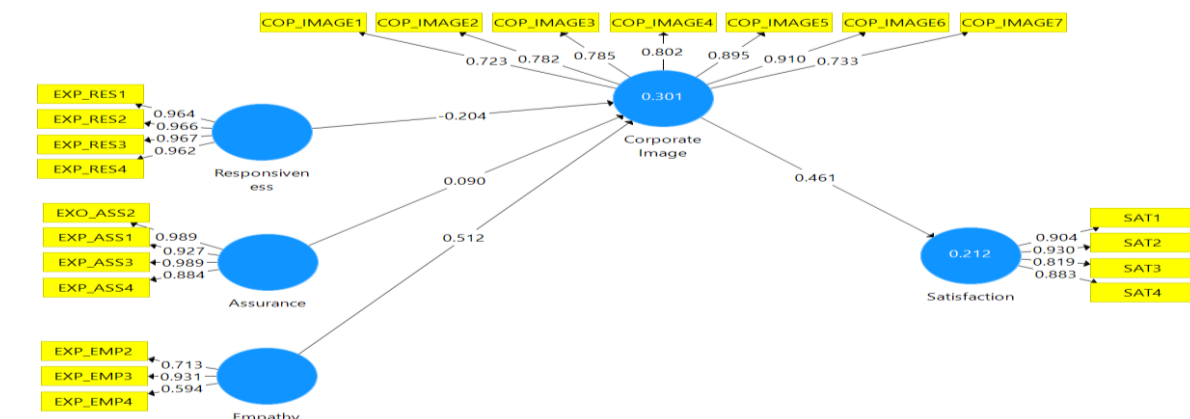


Figure 2. Measurement Model Results

Table 4: Construct Reliability and Validity

Constructs	Cronbach's Alpha	CR	AVE
Assurance	0.980	0.973	0.900
Corporate Image	0.913	0.929	0.651
Empathy	0.740	0.797	0.576
Responsiveness	0.977	0.982	0.931
Satisfaction	0.907	0.935	0.783

Discriminant validity was assessed with thresholds of 0.85, acknowledged as the Fornell-Larcker criterion (Henseler et al., 2017). Table 5 demonstrates that the readings of the associations between all factors were not above the critical value of 0.85. Further, all constructs had provided evidence of satisfactory discriminant validity (Henseler & Sarstedt, 2013)

Table 5: Discriminant Validity

	Assurance	Corporate Image	Empathy	Responsiveness	Auditee Satisfaction
Assurance	0.949				
Corporate Image	0.108	0.807			
Empathy	0.313	0.526	0.759		
Responsiveness	0.697	0.107	0.067	0.965	
Satisfaction	0.088	0.461	0.608	0.139	0.885

Structural Model

To estimate the structural model path coefficients and each path's statistical significance, this study uses Smart PLS 3.3 with bootstrapping as a resampling technique (5000 random samples). The path coefficient, p values, and t-values were used to check the statistical significance (Chin, 1998). Figure Table 6 presents the PLS analysis results. The statistical significance of the path coefficients allows us to see which hypotheses were supported.

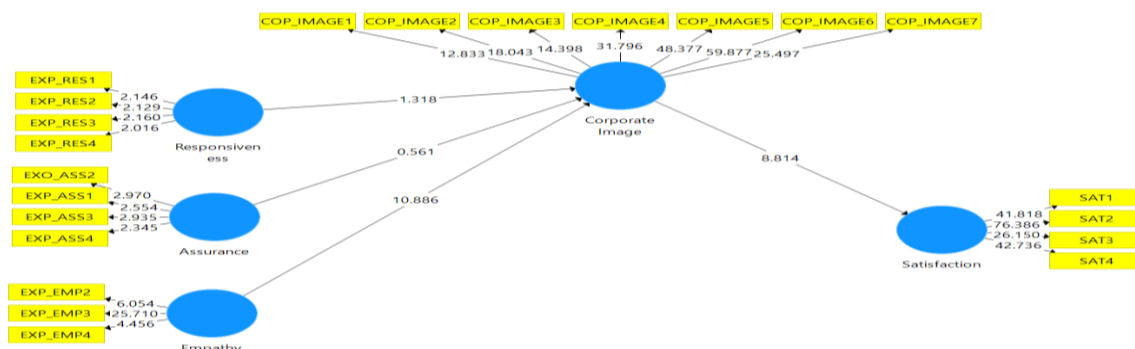


Figure 3. Structural Model Results

Table 6: Hypothesis Testing

	Beta	Standard Deviation	T Statistics	P Values	Result
H1: Responsiveness → Corporate Image	-0.204	0.155	1.318	0.188	Not Supported
H2: Assurance → Corporate Image	0.09	0.161	0.561	0.575	Not Supported
H3: Empathy → Corporate Image	0.512	0.047	10.886	0.000	Supported
H4: Corporate Image → Satisfaction	0.461	0.052	8.814	0.000	Supported

Hypothesis (H1) posited no direct relationship between “responsiveness→corporate image”. The results are shown in Figure 3, and Table 6 support the hypothesis with no significant relationship ($\beta = -0.204$, p -value = 0.188).

Hypothesis 2 (H2) predicts that increased levels of Assurance enhance the corporate image. However, the results shown in Figure 3 and Table 6 do not support this hypothesized relationship and not a significant relationship ($\beta = 0.090$, p -value = 0.575). This finding does not support a relationship between Assurance and corporate image context.

Hypothesis 3 (H3) posited a positive relationship between empathy and corporate image. The results in Figure 3 and Table 6 show a significant relationship ($\beta = 0.512$, p -value = 0.000) and therefore, support the theorized relationship. This finding highlights the increased empathy of consumers and increases the corporate image needed.

Hypothesis (H4) posited a positive direct relationship between “corporate image→satisfaction”. The results are shown in Figure 3, and Table 6 support the hypothesis with a significant relationship ($\beta = 0.461$, p -value = 0.000). This result supports the belief that increased satisfaction of auditee enhances the perceived corporate image among auditees.

Mediation Analysis

The bootstrapping analysis per Table 7 revealed that hypothesis 6 is significant. The assurance→corporate image → satisfaction indirect effect $\beta = 0.236$ was significant with a t -value of 5.906, and the p -value is 0.000. Meanwhile, hypothesis 5 and 7 were not significant which the p -value below 0.05 (Hair, Babin, & Krey, 2017)

Table 7: Mediation Analysis

	Beta	Standard Deviation	T Statistics	P Values	Result
H5: Responsiveness → Corporate Image → Auditee Satisfaction	0.042	0.074	0.558	0.577	Not Supported
H6: Assurance → Corporate Image → Auditee Sayisfaction	0.236	0.04	5.906	0.000	Supported
H7: Empathy → Corporate Image → Auditee	-0.094	0.071	1.32	0.187	Not Supported

Satisfaction

Thus, it can conclude that the mediation effect of the corporate image between Assurance and satisfaction is statistically significant. Thus H6 is supported.

DISCUSSION AND CONCLUSION

An evaluation of audit service quality dimensions' relative importance is essential to identify these dimensions' effects on auditee perception of auditor service quality. This would identify the relevant parties concerned to identify and undertake necessary initiatives to improve those aspects that auditees value the most. The results analysis in Table 6 indicates that only empathy dimensions positively impact SMEs' corporate image in Malaysia. Another finding showed that corporate image was the whole mediating relationship between SERVQUAL (Assurance) and auditee satisfaction. This study's results agree with the outcome of other studies on traditional service quality settings (Bitner, 1990; Parasuraman et al., 1988). The importance of Assurance in influencing auditee satisfaction suggests that a strong relationship between the management and auditees' should be emphasized for long-term sustainability. The management's strategy should focus on improving auditee assurance and corporate image to strengthen auditee loyalty.

Limitation of the Study

Although the study findings provide some new insights to researchers, these findings should be viewed in light of some limitations. Two hundred sixteen samples from the southern region comprised of Melaka, Negeri Sembilan, and Johor may not be large enough to represent accurately the whole populations' attitude towards auditee satisfaction in the auditing industry of service provided in Malaysia.

Implication and Future Research

Overall, we believe that our findings could greatly benefit companies in the smalls and medium industries. Acknowledgement of the important and positive effects of auditee satisfaction is critical in the service sector, which is inextricably linked to a client because, indeed, auditees are taking an essential part in the service, and personal experiences are very crucial. Thus, both parties, auditees and service providers (auditors), influence the outcome of this relationship. Future research should primarily address the limitation of this study. An essential limitation of this study was the sample's scope, which was concentrated only in one location. Therefore there is a need to replicate this study with samples from other states in Malaysia to provide a cross-cultural perspective. With the advancement of technology, audit firms compete intensely to retain and satisfy their auditees for long-term sustainability.

Acknowledgement:

The authors would like to show and express their gratitude and thanks to editors and the anonymous reviewers for their helpful and constructive feedback to improve this article. The first author would like to gratefully thank Suruhanjaya Syarikat Malaysia (SSM), Small and Medium Enterprises (SMEs), and Malaysian venture capital firms for providing initial information about their organizations.

REFERENCES

1. A.S.Saleh, N. O. N. (2006). SME Development in Malaysia : Domestic and Global Challenges University of Wollongong, 1–9.
2. Abdul Jalil Toha Tohara, Shamila Mohamed Shuhidan, Farrah Diana Saiful Bahry, Mohd Norazmi bin Nordin (2021). Exploring Digital Literacy Strategies for Students with Special Educational Needs in the Digital Age. Turkish Journal of Computer and Mathematics Education Vol.12 No.9 (2021), 3345-3358.

3. Abdul Rasid Bin Abdul Razzaq, Mohd Norazmi Bin Nordin, Mohamad Zaid Bin Mustafa, Badaruddin Bin Ibrahim (2021). Questionnaire for Special Education Leadership: A Pilot Study. *LINGUISTICA ANTVERPIENSIA*, 2021 Issue-1: 2587-2614
4. Ahmad Shafarin Bin Shafie, Siti Nur Kamariah Binti Rubani, Aini Nazura Binti Paimin, Navaratnam Vejaratnam, Mohd Norazmi bin Nordin (2021). Elements of Safety In Job Satisfaction Of Special Education Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5274-5278
5. Ahmad Shakani bin Abdullah, Iklima Husna Binti Abdul Rahim, Mohammad Halim bin Jeinie, Muhammad Shakir Bin Zulkafli, Mohd Norazmi bin Nordin (2021). Leadership, Task Load And Job Satisfaction: A Review Of Special Education Teachers Perspective. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5300-5306
6. Ahmad Syarifuddin Che Abd Aziz, Tumisah binti Akim, Abdul Halim Bin Ruseh, Sarina Binti Mail, Mohd Norazmi bin Nordin (2021). Elements of Facility In Job Satisfaction Of Special Education Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5239-5243
7. Arokiasamy, A. R. A., & International, Q. (2013). Service quality and customer satisfaction in the cellular telecommunication service provider in Malaysia, (April 2013).
8. Aziz, M. I., Afthanorhan, A., & Awang, Z. (2016). The talent development model for a career in Islamic banking institutions: A SEM approach. *Cogent Business and Management*, 3(1), 1–11. <http://doi.org/10.1080/23311975.2016.1186259>
9. Badaruddin Bin Ibrahim, Mohd Norazmi Bin Nordin, Mohamad Zaid Bin Mustafa Abdul Rasid Bin Abdul Razzaq (2021). Special Education Need The True Leadership: The Review. *Turkish Journal of Physiotherapy and Rehabilitation*; 32(3): 1622-1628.
10. Chin, W.W. (1998). Challenge and opinion on structural equation modelling, *MIS Quarterly*, 22(1), 7–16.
11. Cronin, J. J., & Taylor, S. A. (1994). SERVPERF versus SERVQUAL : Reconciling Performance-Based and Measurement of Service Quality, 125–132.
12. Diputra, A. W., & Yasa, N. N. (2021). the Influence of Product Quality, Brand Image, Brand Trust on Customer Satisfaction and Loyalty. *American International Journal of Business Management (AIJBM)*, 4(1), 25–34. Retrieved from <http://118.97.187.12/pustaka/files/17726/jurnal/the-impact-of-service-quality-product-quality-and-price-on-customer-satisfaction.pdf>
13. Elegba and Adah, P. D. (2019). Satisfaction. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
14. Farah Adibah binti Ibrahim, Biamin Ahmad, Rehad binti Ismail, Harlina binti Ismail, Mohd Norazmi bin Nordin (2021). Resource Elements In The Construct Of Special Education Teacher Workload In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5289-5293
15. Farah Azaliny Binti Mohd Amin, Noorsuraya Mohd Mokhtar, Farah Adibah binti Ibrahim, Nishaalni, Mohd Norazmi bin Nordin (2021). A Review Of The Job Satisfaction Theory For Special Education Perspective. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5224-5228
16. Fornell, C., & Larcker, D. F. (1981). Structural equation models with unobservable variables and measurement error: Algebra and statistics.
17. Fornelli, C. (2012). Evaluating the audit and the external auditor, (37), 1–13.
18. Fredrick.Mukoma Kalui, J. A. M. (2014). AN ANALYSIS OF AUDIT QUALITY ATTRIBUTES AND CLIENT SATISFACTION \nFOR COMPANIES QUOTED AT THE NAIROBI SECURITIES EXCHANGE\n. *Scholarly Research Journals*, 1(5), 764–785. Retrieved from http://www.srjis.com/srjis_new/images/articles/Aug-Sept2014/13_Fredrick_mukoma_kalui_JOAB_MBAKAYA.pdf
19. Hair, J. F., Babin, B. J., & Krey, N. (2017). Covariance-Based Structural Equation Modeling in the Journal of Advertising: Review and Recommendations. *Journal of Advertising*, 46(1), 163–177. <http://doi.org/10.1080/00913367.2017.1281777>

20. Hair, J. F., Hult, G. T. M., Ringle, C., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Sage Publications, Inc.
21. Hassan, Sallaudin, et al., 2019. (2019). Mediating effect of corporate image on customer satisfaction and customer loyalty in the Malaysian hotel industry. *Gadjah Mada International Journal of Business*, 15(2), 99–112.
22. Helme bin Heli, Senin M.S, Yusmi bin Mohd Yunus, Kavita Vellu, Andrew Jason George, Mohd Norazmi bin Nordin (2021). A Review Of The Educational Leaderships Theory For Special Education Perspective. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5217-5223
23. Helme Heli, Senin M.S, Ekmil Krisnawati Erlen Joni, Juereanor Binti Mat Jusoh, Mohd Norazmi bin Nordin (2021). Elements Of Experience In The Leadership Construct Of Special Education Head Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5279-5283
24. Henseler, J., & Sarstedt, M. (2013). Goodness-of-fit indices for partial least squares path modelling. *Computational Statistics*, 28(2), 565–580. <http://doi.org/10.1007/s00180-012-0317-1>
25. Hifzan Binti Mat Hussin, Nor Mazlina Binti Mohamad, Syed Nurulakla Syed Abdullah, Ida Rahayu Mahat, Mohd Norazmi bin Nordin (2021). Why Special Education Is Always In Our Hearts? *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5202-5210
26. Irma Shayana Bte Samaden, Firkhan Ali Bin Hamid Ali, Nor Shadira Jamaluddin, Mazidah binti Ali, Mohd Norazmi bin Nordin (2021). Elements of Attitude In The Leadership Construct Of Special Education Head Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5151-5156
27. Irma Shayana Bte Samaden, Irfah Najihah, Shaliza Alwi, Rabiatal Munirah, Mohd Adli bin Mohd Yusof, Mohd Norazmi bin Nordin (2021). Time Element In The Construct Of Special Education Teacher Workload In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5141-5145
28. Irma Shayana Bte Samaden, Senin M.S, Noor Lina binti Mohd Yusuf, Biamin Ahmad, Mohd Norazmi bin Nordin (2021). A Pilot Study on The Influence Of Headmasters Leadership On Workload And Job Satisfaction Of Special Education Teachers In Johor, Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5157-5171
29. Ismail, A., Abdullah, M. M. Bin, & Francis, S. K. (2009). Exploring the relationships among service quality features, perceived value and customer satisfaction. *Journal of Industrial Engineering and Management*, 2(1), 230–250. <http://doi.org/10.3926/jiem.2009.v2n1.p230-250>
30. Ismail, A., Madi, M., Abdullah, B., & Francis, S. K. (2013). Exploring the relationships among service quality features, perceived value and customer satisfaction, 2(1), 230–250. <http://doi.org/10.3926/jiem.2009.v2n1.p230-250>
31. Ismail, A., Ridzuan, A. A., Ilyani, N., Rose, R., Madi, M., Abdullah, B., ... Capital, A. H. (2013). Examining the relationship between service quality and customer satisfaction in military peacekeeping missions Abstract : Purpose : This research aimed to examine the relationship between service quality and customer satisfaction.
32. Jumiah binti Mustapa, Sarina Binti Mohd Yassin, Fauziah binti Ani, Parimala A/P Palanisamy, Mohd Norazmi bin Nordin (2021). Physiological Elements In Job Satisfaction Of Special Education Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5244-5248
33. Junaidah Yusof, Farah Adibah binti Ibrahim, Senin M.S, Hilmiah Binti Haji Hassan, Mohd Norazmi bin Nordin (2021). Elements of Work Environment In The Construct Of Special Education Teacher Workload In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5284-5288
34. Khairul Hanim Pazim, Roslinah Mahmud, Noor Fzlinda Fabeil, Juliana Langgat, Mohd Norazmi bin Nordin (2021). Special Education Teachers Job Satisfaction In Malaysia: A Review. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5329-5332

35. Kinney, W. R., Palmrose, Z. V., & Scholz, S. (2004). Auditor independence, non-audit services, and restatements: Was the U.S. government right? *Journal of Accounting Research*, 42(3), 561–588. <http://doi.org/10.1111/j.1475-679X.2004.t01-1-00141.x>
36. Kotler. (2003). *Marketing for Hospitality and Tourism*. Marketing for Hospitality and Tourism. <http://doi.org/10.1108/09670730610690358>
37. M. Nassar, R. M., & Battour, M. (2020). The Impact of Marketing Ethics on Customer Loyalty: A Conceptual Framework. *International Journal of Business Ethics and Governance*, 3(2), 1–12. <http://doi.org/10.51325/ijbeg.v3i2.25>
38. Mittal, V., & Frennea, C. (2018). Customer Satisfaction.
39. Mohd Ali Masyhum bin Mohd Nor, Ahmad Faqih Ibrahim, Syahrul Anuar Ali, Mohd Fairuz Affendy bin Md Nordin, Mohd Norazmi bin Nordin (2021). Elements of Leadership Style In The Leadership Construct Of Special Education Headmasters In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5249-5253
40. Mohd Ali Masyhum, Ophelia, Masliah Musa, Daraini Oyot, Mohd Norazmi bin Nordin (2021). Headmasters Leadership On Task Load And Job Satisfaction Of Special Education Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5294-5299
41. Mohd Arafat Bin Jaafar, Muhammad Talhah Ajmain@Jima'ain, Mazita binti Ahmad Subaker, Kavita Doraisamy, Mohd Norazmi bin Nordin (2021). Special Education Teachers Task Load In Malaysia: A Review. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5333-5337
42. Mohd Arafat Bin Jaafar, Noor Azlin Binti Abdullah, Mohd Sabri Bin Jamaludin, Muhamad Amin bin Haji Ab Ghani, Mohd Norazmi bin Nordin (2021). Unique Attitude? The Concept Of Special Education Leadership. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5192-5196
43. Mohd Noh, A. N., Razzaq, A. R. A., Mustafa, M. Z., **Nordin, M. N.**, Ibrahim, B. (2021). Sustainable Community Based Ecotourism Development. *PalArch's Journal of Archaeology of Egypt / Egyptology*, 17(9), 5049-5061.
44. Mohd Noh, A. N., Razzaq, A. R. A., Mustafa, M. Z., **Nordin, M. N.**, Ibrahim, B. (2021). Elements of Community Capacity Building (CCB) For Cbet Development. *PalArch's Journal of Archaeology of Egypt / Egyptology*, 17(9), 4970-4981.
45. Mohd Noh, A. N., Razzaq, A. R. A., Mustafa, M. Z., **Nordin, M. N.**, Ibrahim, B. (2021). Future Community-Based Ecotourism (CBET) Development. *PalArch's Journal of Archaeology of Egypt / Egyptology*, 17(9), 4991-5005.
46. Mohd Norazmi Bin Nordin, Mohamad Zaid Bin Mustafa, Badaruddin Bin Ibrahim, Abdul Rasid Bin Abdul Razzaq, Nor Fauziyana Binti Mosbiran (2021). Special Education Unique Leadership Style: The Concept. *LINGUISTICA ANTVERPIENSIA*, 2021 Issue-1: 2244-2261
47. Muhamad Amin bin Haji Ab Ghani, Abidah Aqilah Binti Mohd Noor, Zulfadli Bin Mohd Saad, Mohd Mazhan Tamyis, Mohd Norazmi bin Nordin (2021). Improving The Writing Skills Of Jawi Connection Letters Of Students With Learning Disabilities Using The Finger Step. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5307-5312
48. Mustafa Kamal Amat Misra, Nurhanisah Senin, Abdull Rahman Mahmood, Jaffary Awang, Mohd Norazmi bin Nordin (2021). Analysis On Ashācirah And Ibādhiyah On The Attributes Of God. *Turkish Journal of Computer and Mathematics Education Vol.12 No.10 (2021)*, 7661-7673
49. Nazrah Binti Jamaludin, Kway Eng Hock, Elia Binti Md Zain, Norkhafizah binti Yussuf, Mohd Norazmi bin Nordin (2021). This Special Education Is Unique For Teachers, Students, Parents, Leaders And Organizations. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5179-5183
50. Noel Jimbai Balang, Bong Lie Chien, Mimilia Binti Gabriel, NorHamidah Binti Ibrahim, Mohd Norazmi bin Nordin (2021). Elements of Teacher Readiness In The Construct Of Special Education Teacher Workload In Malaysia. *Turkish Journal of Computer and Mathematics Education Vol.12 No.11 (2021)*, 5269-5273

51. Nor Diana Mohd Idris, Junaidah Yusof, Fazli Abdul-Hamid, Muhamad Helmy Sabtu, Mohd Norazmi bin Nordin (2021). Formation of Special Education Leadership Study Questionnaire Set That Influences The Task Load And Job Satisfaction Of Special Education Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5319-5323
52. Nor Fauziyana binti Mosbiran, Ahmad Faqih Ibrahim, Muhammad Yasin Omar Mokhtar, Muhamad Amin bin Haji Ab Ghani, Mohd Norazmi bin Nordin (2021). Elements Of Welfare In Job Satisfaction Of Special Education Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5264-5268
53. Nor Fauziyana Binti Mosbiran, Mohamad Zaid Bin Mustafa, Badaruddin Bin Ibrahim, Abdul Rasid Bin Abdul Razzaq, Mohd Norazmi Bin Nordin (2021). Teacher Competencies To Provide Effective Individual Education Plan For Students With Special Needs Hearing Problems: An Early Review. *Turkish Journal of Physiotherapy and Rehabilitation*; 32(3): 1617-1621.
54. Oliver, R. L. (1999). Whence Consumer Loyalty? 63, 33–44.
55. Parasuraman, A., Zeithaml, V., & Berry, L. L. (1988). SERVQUAL: A multiple-item scale for measuring consumer perceptions of service quality.
56. Parimala A/P Palanisamy, Santibuana Binti Abd Rahman, Siti Azura Binti Bahadin, Helvinder Kaur a/p Balbir Singh, Mohd Norazmi bin Nordin (2021). Relationship Elements In Job Satisfaction Of Special Education Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5254-5258
57. Paul, J., Mittal, A., & Srivastav, G. (2016). Impact of service quality on customer satisfaction in private and public sector banks. *International Journal of Bank Marketing*, 34(5), 606–622. <http://doi.org/10.1108/IJBM-03-2015-0030>
58. Quah Wei Boon, Mohd Fairuz Bin Mat Yusoff, Nurhanisah Binti Hadigunawan, Fatin Nabilah Wahid, Mohd Norazmi bin Nordin (2021). A Review Of The Management Theory For Special Education Task Load Perspective. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5234-5238
59. Rohani Binti Marasan, Andrew Lim Ming Yew, Dg. Norizah Ag. Kiflee @ Dzulkifli, Colonius Atang, Mohd Norazmi bin Nordin (2021). A Principal's Leadership Excellence Though Disposition of Attributes. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5360-5371
60. Rohanida binti Daud, Shazali Johari, Fazli Abdul-Hamid, Syahrul N. Junaini, Mohd Norazmi bin Nordin (2021). Face and Content Validity For The Special Education Leadership (Integration) Questionnaire In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5172-5178
61. Roszi Naszariah Nasni Naseri, Maryam Mohd Esa, Norlela Abas, Nurul Zamratul Asyikin Ahmad, Rafidah Abd Azis, Mohd Norazmi bin Nordin (2021). An Overview Of Online Purchase Intention Of Halal Cosmetic Product: A Perspective From Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.10 (2021), 7674-7681
62. Roszi Naszariah Nasni Naseri, Nurul Zamratul Asyikin Ahmad, Sharina Shariff, Harniyati Hussin, Mohd Norazmi bin Nordin (2021). Issues And Challenges Of Online Shoppingactivities On The Impact Of Corona Pandemic :A Study On Malaysia Retail Industry. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.10 (2021), 7682-7686
63. Saidin, Z. H., Sanuri, S., Mokhtar, M., Saad, R., & Yusoff, R. Z. (2015). Automotive After-Sales Service Quality And Relationship Quality In Malaysian National Car Makers, 1(2), 71–78.
64. Saleh, M. A., Quazi, A., Keating, B., & Gaur, S. S. (2017). Quality and image of banking services: a comparative study of conventional and Islamic banks. *International Journal of Bank Marketing*, 35(6), 878–902. <http://doi.org/10.1108/IJBM-08-2016-0111>
65. Santibuana Binti Abd Rahman, Helvinder Kaur a/p Balbir Singh, Albert Feisal@Muhd Feisal bin Ismail, Salsuhaida binti Sulaiman, Mohd Norazmi bin Nordin (2021). Formation Of Special Education Leadership Study Interview Protocol That Affects The Task Load And Job Satisfaction Of Special Education Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5313-5318

66. Shahrul Hapizah Musa, Elia Binti Md Zain, Muhd Zulkifli Ismail, Hifzan Binti Mat Hussin, Mohd Norazmi bin Nordin (2021). Something Important For Special Education In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5211-5216
67. Shahrulliza binti Saharudin, Siti Azura Binti Bahadin, Helvinder Kaur a/p Balbir Singh, Shazali Johari, Mohd Norazmi bin Nordin (2021). The Single Predictor Of The Influence Of Headmasters Leadership On Special Education Teachers Job Satisfaction In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5184-5191
68. Sharma, N., & Patterson, P. G. (1999). The impact of communication effectiveness and service quality on relationship commitment in consumer, professional services, 13(2), 151–170.
69. Siti Jamilah Samsuddin, Mazidah binti Ali, Ashari Ismail, Mohd Saifulkhair Omar, Mohd Norazmi bin Nordin (2021). Elements Of Work Type In The Construct Of Special Education Teacher Workload In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5259-5263
70. SME Corporation Malaysia, .. (2016). Definition of Malaysian SMEs, (October 2013). Retrieved from http://www.smecorp.gov.my/images/pdf/Guideline_New_SME_Definition_updated.pdf
71. SME Corporation Malaysia. (2017). Key Milestones Towards Transformation.
72. SME Corporation Malaysia. (2018). (1942-43) Annual Report.pdf.
73. Sumaiyah Mohd Zaid, Nurhanani Che Rameli, Aidah Alias, Mohammad Fahmi Abdul Hamid, Mohd Norazmi bin Nordin (2021). Virtual Learning Of Deaf Students: We Miss Pupils, We Hate Covid19. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5197-5201
74. Suzana Basaruddin, Muhamad Helmy Sabtu, Azizan Arshad, Irma Shayana Bte Samaden, Mohd Norazmi bin Nordin (2021). Elements Of Knowledge In The Leadership Construct Of Special Education Head Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5146-5150
75. Syahrul Anuar Ali, Khadijah binti Mustapha, Jalila J., Sofia Binti Elias, Mohd Norazmi bin Nordin (2021). Financial Elements In Job Satisfaction Of Special Education Teachers In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5229-5233
76. Tumisah binti Akim, Siti Azura Binti Bahadin, Helvinder Kaur a/p Balbir Singh, Irma Shayana Bte Samaden, Mohd Norazmi bin Nordin (2021). Elements Of Qualification In The Leadership Construct Of Special Education Headmasters In Malaysia. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5135-5140
77. Ramanujam, & P. Parthiban. (2020). a Study on Expected Service Quality Factors By the Marketer in E-Marketing in India. *International Journal of Engineering Technologies and Management Research*, 6(11), 71–78. <http://doi.org/10.29121/ijetmr.v6.i11.2019.464>
78. Wijaya, B. S. (2009). Development Model of Marketing Capabilities and Export Performance of SMEs: A Proposed Study. *European Journal of Business and Management*, 10(22), 107–114. <http://doi.org/10.13140/ejbm.2013.55.65>
79. Yi, Y. (1989). B1412322.0001.001.Pdf. Review of Marketing. Retrieved from <http://books.google.com/books?hl=en&lr=&id=4TUXGG0Cf5cC&oi=fnd&pg=PA68&dq=A+Critical+Review+of+Customer+Satisfaction&ots=Vmgo9TVKRt&sig=DL0tXojVIbVnYf0KQSZou0iS6Ok>
80. Yogesh Hole et al 2019 *J. Phys.: Conf. Ser.* 1362 012121
81. Zarina Osman, Syahrul Anuar Ali, Salwati binti Su@Hassan, Kothai malar Nadaraja, Mohd Norazmi bin Nordin (2021). Special Education Leadership In Malaysia: A Review. *Turkish Journal of Computer and Mathematics Education* Vol.12 No.11 (2021), 5324-5328