$$(AB)_{ik} = A_{kj}B_{ji} = B_{ji}A_{kj}$$

$$= (\widehat{\beta})_{ij} (\widehat{A})_{jk}$$

$$= A_{kj}^* B_j^*$$

$$= (B^{\dagger})_{ij} (A^{\dagger})_{ik}$$