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Abstract
Halal hub is a joint effort among Islamic countries to provide products and services such as halal food, halal manufacturers, halal pharmaceuticals, halal cosmetics, halal packaging, halal logistics products and halal services to be executed globally. Moreover, the Malaysian government has aimed to inaugurate Malaysia as a global halal hub for halal products and services to Muslim countries worldwide. Due to the demand for Shariah-compliant hotels (SCH), it is vital to illustrate several features and the characteristics of hospitality services within the Islamic context. Therefore, this study aims to examine the factors that influence hotel guests' loyalty towards SCH practices, particularly in Five-star rated hotels in Malaysia. Data for this study were gathered through self-administered questionnaires on 420 hotel guests' who had experienced staying in 45 Five-star rated hotels in Malaysia. PLS-SEM was performed to analyse the proposed hypotheses. Findings showed that SCH practices have a positive effect towards hotel guests' acceptance and hotel guests' loyalty. Hotel guests' acceptance is a significant mediator of the relationship between SCH practices and hotel guests' loyalty. This implies a need for a key player in the hotel industry, especially the Ministry of Tourism, Arts and Culture Malaysia (MOTAC), hotel managers and operators to focus on these factors in the pursuit of more competitive advantage and long-term profits.
Keywords: Shariah Compliant Hotel (SCH), Halal, Hotel Guests' Acceptance, Hotel Guests' Loyalty, Five-Star Rated Hotel

Introduction
The Islamic hotel concept provides services and facilities that cater to the needs of more than a billion Muslims to engage their culture in the practice of Islam easily (Karim et. al., 2017; Pitra & Albattat, 2021; Sulaiman et al., 2021). Recently, it has been perceived that there is an increasing interest and demand for Islamic hospitality and services in Malaysia by many countries, especially from the Middle East and Southeast Asia (Patwary et al., 2018; Yahaya et al., 2020). Due to the rising number of Muslim tourists, the demand for Muslim-friendly services is increasing.

According to Jeaheng et al (2020), excellent and quality service is required to build a long-term relationship between the hotel industry and hotel guests. Thus, the management of hotels needs to search for ways and strategies to increase their guests' loyalty. In the hotel industry, there is a growing demand for hotels that offer facilities and rooms that implement the Shariah law (Rosenberg & Choufany, 2009; Siddiqui, 2011; Shaharuddin et al., 2018). SCH practices are appealing because they focus on cleanliness, quality and safety, whereby the products or services should be prepared in such a way that they are hygienic and safe. All these benefits not only Muslims but also non-Muslims (Samori & Rahman, 2013; Ahmat & Zahari, 2012; Rahman & Rahman, 2018).

Besides good services and excellent physical facilities of the hotel, practices of Shariah Compliant Hotel (SCH) are also important in gaining hotel guests' loyalty (Kassim & Zain, 2016; Putit et al., 2016). SCH is not a new concept in Malaysia, but the awareness of hotels that offer a full service of SCH is still low (Pitra et al., 2021; Zainol et al., 2019). Samori et al (2013) mentioned that few hotels serve basic facilities to fulfil Muslim tourists' needs and are considered Muslim-friendly hotels. However, there is still a lack of exposure among Malaysians about the existence of SCH practices (Zainol et al., 2019). Most Five-star rated hotels are international brands that have influenced other hotel operators to apply Shariah-compliant concepts in their business. However, a few of them, especially conventional hotels, are in a dilemma on how to position the hotel and promote this concept to non-Muslim guests (Ahmat et al., 2015). Therefore, the specific objective of this study is to examine the acceptance and loyalty of hotel guests towards Shariah Compliant Hotel (SCH) practices at a Five-star rated hotel in Malaysia.

Literature Review
Hotel Guests' Loyalty
Hotels are increasing their investments to improve service quality and the perceived value for guests in order to achieve better customer satisfaction and loyalty, thus resulting in better relationships with each customer (Lai, 2019). Alauddin et al (2019) found that service quality is favourably associated with customers' purchase intention towards hotels in Bangladesh. A model was developed by Shamsudin et al (2019) to comprehend the relationship between service quality and behavioural intention, specifically focusing on the hotel industry in Malaysia. The outcomes of their study confirmed the presence of a meaningful relationship between customers' perception of service quality and their behavioural intention. Furthermore, similar findings were also reported by El-Adly (2019); Mai et al (2021), as it was determined that service quality strongly influences hotel customers' behavioural intention. Moreover, expected service quality is found to profoundly impact customers' intention toward choosing Shariah Compliant Hotel (SCH) practices and concepts (Pitra et al., 2021; Yahaya et al., 2020).

On the other hand, an understanding of this concept is essential for every organisation, especially for those are trying to identify the critical elements affecting customer's purchase experience as well as their post-purchase behaviour, such as continuously purchase and favourable word-of-mouth publicity (Isa et al., 2018; Naqvi et al., 2019). Therefore, hotel managers must understand fully what hotel attributes are most likely to influence customers' choice intentions (Haque et al., 2019). In addition, Fungai (2017) mentioned that a customer's repeat purchase and brand loyalty are closely associated with his or her satisfaction with an

initial purchase. It is, therefore, essential to gain a better understanding of the desires and needs of customers that correspond to different kinds of loyalty. Failure to pay attention to those hotel attributes considered most influential in choice intention by guests might lead to a negative evaluation of the hotel, eventually reducing the chance of repeat guest patronage of the same hotel.

Shariah Compliant Hotel (SCH) Practices

The term Shariah Compliant Hotel (SCH) can be defined as services that are provided by the Shariah principles and practices where it is not only limited to serving alcoholic beverages and serve only halal food and drink (Pitra, 2021). The principles and practices must be implemented in all parameters designed for safety, environment, health and benefit to the economy of all humanity regardless of race, faith and culture. Rosenberg and Choufany (2009) classified SCH practices into three categories: operations, interior design and financial. For this study, SCH dimensions about administration, common areas, bedroom, service and F&B was chosen since these practices are derived from various frameworks such as the halal certification system by Jabatan Kemajuan Islam Malaysia (JAKIM), Islamic Quality Standard (IQS) for Hotel, Islamic human resources management, Islamic marketing and Islamic finance (Razalli et al., 2015, Salleh et al., 2014). Although there are still no written requirements or guidelines for SCH, academicians and industry practitioners set some basic characteristics and attributes of SCH.

SCH in Administrative Practices

Rosenberg et al (2009) mentioned that in terms of financial practices, the SCH should pay the *zakah* to a Muslim owner or sponsor a social responsibility program for a non-Muslim owner each year. Meanwhile, Razalli et al (2015) suggested establishing a Shariah advisory committee for purpose of evaluating and monitoring the continuous improvement of the degree of compliance of the hotel, setting an Islamic quality principle as a hotel policy, creating and monitoring the compliance audit implement the improvement program based on the output of the internal audit report. Besides that, in terms of human resources, the management should hire a certain number of Muslim employees and provide suitable resources for them to perform their rights as Muslims such as a prayer room for employees, time allocation for Friday prayer and proper Islamic dress code for Muslim (Henderson, 2010).

SCH in Common Area Practices

This category concerns the aurah or the social interaction between men and women in Islam, Islamic entertainment and the usage of halal products (Henderson, 2011; Razalli et al., 2015). The practices are separate facilities for men and women or at least provision of segregated time slots for men and women. All the permissible elements need to be practised in the hotel operation. Unmarried couples are not allowed to check in, meaning the hotel should request the marriage certificate upon checking in. Besides, the hotel should not allow any drug-dealing activities within its premises. Hence, for the hotel's interior and design, the building and decoration of the hotel should not display any art similar the human or display any form of jewels which does not reflect any sign or symbol of a living being and the layout of furniture must meet the Shariah principles (Sahida et al., 2011; Samori et al., 2013).

SCH in Bedroom Practices

The rooms are to be provided with certain facilities and amenities such as a qiblah sign on the direction of Mecca, Quran, prayer mat, prayer schedule, bidet, halal toiletries, halal in-room food, Islamic in-room entertainment and no alcoholic beverages. Furthermore, the hotel must provide smoking and non-smoking room because smoking is deemed haram in Malaysia (JAKIM, 1995). In other words, it is simply about creating the right themes, ambiences, architecture, and contingent support that would make the Muslim customers feel at ease during their stay (Sahida et al., 2011; Razalli et al., 2013; Stephenson, 2014).

SCH in Service Practices

Hotel is a service organisation and the heart of a hotel operation lies at the front office department, where the customers interact with the hotel services. For service practices, it should be included Islamic greetings, notification of the banning of alcoholic drinks, information on the halal restaurant, mosque and groceries, and wake up call for subuh prayer. Moreover, in line with Razalli et al (2015) that SCH must provide halal products or services, no gambling products or services, a halal shopping arcade, halal detergent for laundry, ethical and fair pricing, proper hotel location and absence of sexual promotion.

SCH in Food and Beverage (F&B) Practices

The certification of the halal program such as in Malaysia would undergo strict guidelines and inspections in various aspects including the food, preparation and storage and handling. This certification would ensure that food available at the hotels is halal for Muslim consumption. Jeaheng et al (2019) stated that the global market for halal products today is rapidly growing and halal is no longer related to religious obligation or observance, but it can be considered the standard of choice for Muslims as well as non-Muslims worldwide. This is an extremely important part of Muslim culture and involves the preparation of food in accordance with Islamic laws. In addition, the consumption of any food or drinks with alcoholic content is also prohibited. In fact, it is also not permissible for Muslims to visit places where alcohol is consumed and gambling is practised (Jeaheng et al., 2020; Nurdiansyah, 2018; Mohamed & Shamsudin, 2015). The Muslims' awareness towards the halal concept is also increasing and this has opened up the demand for halal foods in compliance with their religious requirement.

Hotel Guests' Acceptance

The acceptance of the customers is observed when they are willing to continue using the product or services offered. The more people use them, the more valuable they become. In addition, high customer satisfaction leads to customer loyalty which will also contribute to future revenue for the businesses (Williams & Naumann, 2011; Lahap et al., 2016; Rahimi & Kozak, 2017). In fact, the relevancy towards understanding customer acceptance is vital as it acts as a motivational lead to the repeated selection and will be favourably reflected by the satisfaction shown by the customers (Haque et al., 2019). Understanding the motivations, expectations and needs of the customers provide a foundation for how to provide the best services by the provider. When customers give positive feedback on something, it shows that acceptance has occurred. The attitudes of customers toward SCH will be measured by their acceptance and keenness to stay because the attitudes may differ among customers themselves (Ahmat et.al., 2012).

Religiosity

According to Afendi et al (2014); Imran et al (2017), religiosity is viewed as the degree to which beliefs in specific religious values and ideals are held and practised by an individual. Moreover, (Agarwala et al., 2019). mentioned that religiosity has been measured to look at the aspects of beliefs and behaviour in specific religious values and ideals practised by institutions and people. Besides that, Eid and El-Gohary (2015) stated it shapes the individual's moral system and society's ethical structures. In particular, religious beliefs are presented in daily life. Therefore, few researchers agreed that religion-rooted aspects of culture greatly shape attitudes and behaviours. Furthermore, religious commitment is indeed the key influencer for both Muslim and non-Muslim customers' consumption patterns as it guides individuals' behaviours throughout their lives and assists them in making the correct decisions (Bukhari et al., 2021; Pitra, 2021; Sulaiman et al., 2021; Isa et al., 2018).

Research Framework

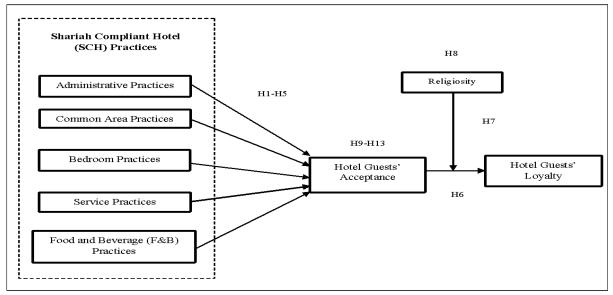This study proposed the following framework, as illustrated in Figure 1.

Figure 1: Research Framework

Hypotheses Development

Relationship between Shariah Compliant Hotel (SCH) Practices and Hotel Guests' Acceptance

Stephenson et al (2010) further added that as far as Islamic funding is concerned, the finance used to operate a hotel should be compliant with Shariah regulations and in fact, the hotel owner must contribute a proportion of revenue to *zakah* (charitable acts). For the operation of staff management, the hotel must be predominantly with Muslim staff with a proper Islamic dress code (Henderson, 2010). In addition, common area practices as part of the SCH must follow according to Shariah and Islamic laws. Hence, the design of the hotel including the building and decoration of the hotel should not display any art similar the human or display any form of jewels which does not reflect any sign or symbol of a living being and the layout of furniture must meet the Shariah principles (Shahida et al., 2011; Samori et al., 2013). According to Ahmad et al (2018), SCH has free accommodations, no indoor disco or nightlife hotel, provides gender-segregated fitness and sports facilities to avoid free mixing between

males and females, offers separate swimming pools and recreational facilities, availability of prayer rooms on-site, women floor and Islamic entertainment programs. Today, many hotels also provide extensive guidelines which focus more on the bedroom interior and in-room facilities by Muslim needs such as prayer room, *qiblah* directions, available *Quran*, prayer mat, prayer schedule, bidet, *halal* amenities, *halal* in-room food, Islamic entertainment and toilet not facing to Mecca (Ramli & Zawawi, 2017; Ahmad et al., 2018). Food is the most crucial part of the overall restaurant experience. Thus, awareness among hoteliers in Malaysia must be certified in their hotels with JAKIM *Halal* Certification and serve the *halal* accommodation to attract more Muslim and non-Muslim guests locally and internationally. Based on the above review, the hypotheses of this present study are presented:

● H1: Administrative practices positively affect hotel guests' acceptance.
● H2: Common area practices have a positive effect relationship on hotel guests' acceptance.
● H3: Bedroom practices have a positive effect relationship on hotel guests' acceptance.
● H4: Service practices have a positive effect relationship on hotel guests' acceptance.
● H5: Food and beverage (F&B) practices positively affect hotel guests' acceptance.

Relationship between Hotel Guests' Acceptance and Hotel Guests' Loyalty
Customers' acceptance and loyalty is regarded as qualitatively different constructs. Acceptance may be merely a judgment with cognitive and affective dimensions, whereas repeat intentions consist of a loyalty component (Han et al., 2019; Ali et al., 2016; Razzaq et al., 2017). The outcome of acceptance and satisfaction may reinforce a customer's decision to use a particular brand of service on a given occasion (Borzooei & Asgari, 2013; Zhang, 2015). The assessment of customer acceptance and satisfaction is too subjective to be measured. Therefore, based on the above findings, hotel guests' acceptance influences their loyalty towards the hotel. Hence, hypothesis 6 is proposed:

● H6: Hotel guests' acceptance positively affects hotel guests' loyalty.

Relationship between Religiosity and Hotel Guests' Loyalty
Mentioned by Migdalis et al (2014) in their study, religion influences customer shopping behaviour by influencing their personality by way of their beliefs, values and attitudes and influencing their lifestyle, information sources and shopping orientation. Supported by finding of prior studies also demonstrated that customers' religiosity, especially Muslim is the most vital element that influences their intention of purchasing products as well as services (Mukhtar & Butt, 2012; Borzooei et al., 2013; Said et al., 2014; Jamal & Sharifuddin, 2015), especially in SCH services and products (Haque et al., 2019). Also mentioned by Al-Hyari et al. (2012), there is a strong relationship between religiosity and consumer purchasing decisions, especially for international brands in Arabic countries. However, limited studies have been conducted in Asian countries, especially Malaysia, about Muslim and non-Muslim customers (Ariffin et al., 2016). Therefore, it is postulated that:

● H7: Religiosity has a positive effect relationship on hotel guests' loyalty.

Moderating Effects of Religiosity on Hotel Guests' Acceptance and Hotel Guests' Loyalty
Rehman et al (2010) stated that religious commitment plays an important role in people's lives by shaping their beliefs, knowledge, and attitudes. Religious groups such as Muslims, Christians, Buddhists, and others have different beliefs. Religiosity is the extent to which religion has influenced societies and intersects with other areas of public life. As suggested by several researchers, future studies should focus on the moderating role of religiosity towards attitude *halal* products and service purchase intention (Awan et al., 2015; Haque et al., 2019). Quantaniah et al (2013) also found a slightly significant relationship between religiosity and intention to purchase *halal* products and services, particularly among Muslim and non-Muslim customers. In this case, previous studies such as Rahim and Junos (2012) stated that highly religious individuals would be influenced by their piousness in their sensitivity to approve or disapprove of products. This situation influences the acceptance of SCH practices (Haque et al., 2019). Meanwhile, Patwary et al (2018) studied found that religiosity has moderating influence on the relationship between the acceptance and consumer intention to repurchase SCH services and products. Therefore, religiosity would indirectly influence the relationship between hotel guests' acceptance and loyalty. Accordingly, hypothesis 8 is formulated:
● H8: Religiosity moderates the relationship between hotel guests' acceptance and loyalty.

Mediating Effects of Hotel Guests' Acceptance between Shariah Compliant Hotel (SCH) Practices and Hotel Guests' Loyalty
The increase in acceptance would entice the customer to become loyal customers of a particular product or service (Tuu & Olsen, 2012; Yunus et al., 2014). Customers' attitudes towards SCH practices were measured by their acceptance and keenness to stay (Ahmat et al., 2012). It is presumed that leisure travellers are more likely to have an SCH as a place to stay for family holidays compared to business holidaymakers. The perception that the SCH concept seemed to only appeal to Muslim travellers terminated when a large number of their customers originated from Germany, Australia, as well as Europe. This does not confirm that the acceptance level of non-Muslims about Shariah-compliant practices, particularly in the Malaysian context, will be the same as the abovementioned statement. In keeping with Ibrahim and Jamal (2016) who studied non-Muslim guests found that prohibited alcohol beverage, separated male and female wellness facilities led to guests' acceptance and recommend to others a particular hotel. Hence, from the stipulated notion, the hypotheses are:
● H9: Hotel guests' acceptance mediates the relationship between administrative practices and hotel guests' loyalty.
● H10: Hotel guests' acceptance mediates the relationship between common area practices and hotel guests' loyalty.
● H11: Hotel guests' acceptance mediates the relationship between bedroom practices and hotel guests' loyalty.
● H12: Hotel guests' acceptance mediates the relationship between service practices and hotel guests' loyalty.
● H13: Hotel guests' acceptance mediates the relationship between food and beverage (F&B) practices and hotel guests' loyalty.

Methodology

Data for this study were gathered through self-administered questionnaires. The survey questionnaire was personally distributed to the respondents which were the guest who had experienced staying at the 45 Five-star rated hotels in Malaysia (Malaysian Association of Hotel). Specifically, these five states, namely Kuala Lumpur, Selangor, Kedah, Pulau Pinang and Sabah were selected due to the high occupancy rate of Five-star hotels in the particular areas. From the 500 questionnaires distributed, 445 questionnaires were returned and unfortunately, 25 questionnaires were found to be unusable because of incomplete information or because the respondents were not the subject of focus in this study. Therefore, only 420 questionnaires were coded and analyzed. Purposive sampling was used because of the filtering questions in the questionnaire and the selection of the respondents described. PLS-SEM is an advanced statistical analysis that aims to examine the complex predictive relationship between SCH practices, hotel guests' acceptance and hotel guests' loyalty. The other statistical tool used in this study was Statistical Product and Service Solutions (SPSS).

Results

Descriptive Analysis

As presented in Table 1, the results indicated that out of the 420 respondents, 230 respondents (54.8%) are guests who have stayed at Five-star rated hotels in Kuala Lumpur, while 63 respondents (15%) are from Selangor. This is followed by 50 respondents (11.9%) are from guests who have stayed at Five-star rated hotel in Kedah and 44 respondents (10.5%) are from experienced guests in Pulau Pinang. However, 7.8 % (33 respondents) indicated Five-star rated hotel guests in Sabah. Out of the 420 respondents, 214 respondents (51.0%) were Malaysian. The religion reveals that an equal percentage (50%) for Muslim and Non-Muslim. In this study, gender distribution was slightly higher for female. Out of the 420 respondents, 289 respondents (68.8%) were female and 131 respondents (31.2%) were male. Majority of the respondents' age ranges between 21-30 years old. 182 respondents or 43.3% represent this age group. The second highest age group between 31-40 years old (41.9%). Meanwhile, only 6.4% that represented 27 respondents belong to the age group of below 21 years old. There are only 23 respondents (5.5%) that are between age 41-50 years old while only 12 respondents (2.9%) were 51 years old and above. Most of the guests (259 guests or 61.7%) were married.

Table 1
Summary of Demographic Profile (n=420)

Demographic Variables	Categories	Frequencies	Percentages
Hotel State/	Kuala Lumpur	230	54.8
Locality	Selangor	63	15
	Kedah	50	11.9
	Pulau Pinang	44	10.5
	Sabah	33	7.8
Nationality	Malaysian	214	51.0
	Foreign	206	49.0
Religion	Muslim	210	50.0
	Non-Muslim	210	50.0

Gender	Male	131	31.2
	Female	289	68.8
Age group	Below 21 years old	27	6.4
	21-30 years old	182	43.3
	31-40 years old	176	41.9
	41-50 years old	23	5.5
	51 years and above	12	2.9
Marital status	Single	161	38.3
	Married	259	61.7
Experienced staying at SCH	Yes	147	35.0
	No	273	65.0
Purpose of staying	Holiday	292	69.5
	Shopping	21	5.0
	Business	74	17.6
	Event	33	7.9
Times of stayed	First time	216	52.1
	2 times	113	27.5
	3 times	15	3.7
	More than 3 times	76	16.8
Length of stay	1 night	150	35.7
	2 nights	205	48.8
	More than 3 nights	65	15.5

Have to note here, which is more than half (65%) of the respondents has never had the experience of staying in the SCH. This clearly shows that SCH practices are still new to the hospitality industry. The factors causing this high percentage could be said to be the probability that guests have experienced staying at the SCH but unfortunately not aware of the practices. Therefore, the introduction of SCH practices and concepts is very important for hotel operators to introduce. 69.5% (292 respondents) stayed at the hotel for a holiday. Seventy-four respondents (17.6%) stayed at the hotel for business purposes. Meanwhile, 33 respondents (7.9%) stayed for the event purposes. While 21 respondents (5.0%) indicated shopping was the purpose of staying in the hotel. On the frequency of staying at the hotel, most respondents (216 respondents or 52.1%) had stayed for the first time, followed by 113 respondents with 27.5% for the second time. Seventy-six respondents (16.8%) had stayed at the hotel more than three times, while only 3.7% (15 respondents) had stayed three times. Respondents were also asked to answer questions about the length of stay at the hotel. Most respondents (205 respondents) stayed at the hotel for two nights. 35.7% said they stayed for only one night, while the remaining 65 respondents (15.5%) indicated they stayed more than three nights.

Measurement Model of Partial Least Square Structural Equation Modeling (PLS-SEM) Analyses
Table 2 exhibits the results of the measurement model of this study, which consists of internal consistency reliability, indicator reliability, convergent reliability and discriminant validity. For internal consistency reliability, all the constructs have Cronbach's alpha for internal

consistency reliability, and composite reliability (CR) ranged from 0.836 to 0.977, thereby satisfying the rule of thumb. As for indicator reliability, analysis was conducted by examining the outer loadings or a set of indicators consistent with what it intends to measure. However, five questions item were deleted due to main loading < 0.5. The new loading values were retrieved from the same PLS algorithm procedure after deleting these items. In terms of convergent reliability, analysis involves the degree of agreement of each indicator in measuring the same variable. The average variance extracted (AVE) values for five SCH practices ranged from 0.507 to 0.730 and exceeded the recommended 0.5.

Table 2
Result of Measurement Model

Question Items	Main Loading	AVE	CR	Cronbach's Alpha
AP1	0.595			
AP2	0.705			
AP3	0.747			
AP4	0.777			
AP5	0.778			
AP6	0.794	0.568	0.940	0.929
AP7	0.786			
AP8	0.596			
AP9	0.758			
AP10	0.791			
AP11	0.839			
AP12	0.827			
CAP1	0.612			
CAP2	0.669			
CAP5	0.698	0.507	0.836	0.761
CAP7	0.778			
CAP8	0.787			
BP4	0.714			
BP5	0.705			
BP6	0.758			
BP7	0.688	0.503	0.890	0.861
BP9	0.765			
BP11	0.685			
BP12	0.693			
SP1	0.775			
SP2	0.732			
SP3	0.743			
SP4	0.659	0.562	0.875	0.870
SP5	0.764			
SP6	0.764			
SP7	0.804			
FB1	0.851			

FB2	0.924			
FB3	0.904			
FB4	0.929			
FB5	0.921			
FB6	0.913	0.730	0.970	0.965
FB7	0.877			
FB8	0.705			
FB9	0.879			
FB10	0.817			
FB11	0.755			
FB12	0.737			
HGA1	0.689			
HGA2	0.793			
HGA3	0.780			
HGA4	0.747			
HGA7	0.723	0.606	0.925	0.906
HGA8	0.820			
HGA9	0.838			
HGA10	0.825			
RE1	0.791			
RE3	0.942	0.714	0.908	0.864
RE4	0.901			
RE6	0.730			
HGL1	0.877			
HGL2	0.940			
HGL3	0.852			
HGL4	0.944			
HGL5	0.921	0.825	0.977	0.973
HGL6	0.920			
HGL7	0.926			
HGL8	0.932			
HGL9	0.855			

Note: Five question items (BP1, BP10, CAP4, HGA5 and HGA6) were deleted due to main loading <0.5. Four question items (BP8, BP3, CAP3 and CAP6) were deleted due to AVE <0.5. In addition, two question items (RE5 and RE2) were deleted due to HTMT insufficiency.

Structural Model
The structural model denotes the association among the hypothesised latent variable in the model of the study. This study examined the structural model with one exogenous variable, which is SCH practices and two endogenous variables, which are hotel guests' acceptance and hotel guests' loyalty. The first step was to analyse the significance and relevance of the path, and Table 3 represent the result of the hypotheses.

Table 3
Result of Path Coefficients

Hypothesis	Relationship	Beta Value		Standard Error	t-values	p-values	Decision	f^2
H1	AP > HGA	0.109		0.074	1.477	0.070	Not supported	0.009
H2	CAP > HGA	0.117		0.081	1.455	0.073	Not Supported	0.001
H3	BP > HGA	0.033		0.058	0.571	0.284	Not Supported	0.008
H4	SP > HGA	0.304		0.061	4.967***	0.000	**Supported**	0.017
H5	FB > HGA	0.172		0.060	2.874**	0.002	**Supported**	0.047
H6	HGA > HGL	0.473		0.046	10.221***	0.000	**Supported**	0.394
H7	RE > HGL	0.460		0.042	11.001***	0.000	**Supported**	0.373

Note: *p<0.05 (t>1.645); **p<0.01 (t>2.33);***p<0.001(t>3.33) (One-Tailed)

As illustrated in Table 3, service practices and F&B practices were significantly contributed to the prediction of hotel guests' acceptance. Service practices had the most impact on the prediction of hotel guests' acceptance (β = 0.304, *p*< .01) and followed by F&B practices (β = 0.172, *p*< 0.05). Administrative practices, common area practices and bedroom practices were not predicted hotel guests' acceptance. Therefore, hypothesis 1, 2 and 3 was not supported. On the other hand, hypotheses 4 and 5 were fully supported. The result indicated that hotel guests' acceptance (β = 0.473, *p*< 0.01) and religiosity (β = 0.460, *p*< 0.01) significantly and positively predicted hotel guests' loyalty. Thus, hypotheses 6 and 7 are fully supported. Cohen (1988) mentioned that f^2 values of 0.35, 0.15 and 0.02 are considered large, medium and small effect sizes, respectively. Table 4.14 revealed that hotel guests' acceptance (f^2 = 0.394) and religiosity (f^2 = 0.373) greatly affect the R^2 for hotel guests' loyalty. Moreover, F&B practices (f^2 = 0.017) and service practices (f^2 = 0.047) have a small effect on the R^2 for hotel guests' acceptance.

Moderating Analysis
Table 4 shows the significance of indirect effects and path coefficients. As one of its fundamental objectives, this present study seeks to determine the moderating role of religiosity. A bootstrap re-sampling with 500 re-samples is also useable to assess the significant moderation effect.
Table 4

Significance of Indirect Effects – Moderating Effect of Religiosity

Hypothesis	Relationship	Beta Value	Standard Error	*t-values*	*p-values*	Decision
H8	HGA*RE -> HGL	0.123	0.020	6.193***	0.000	**Supported**

*Note: *p<0.05 (t>1.96); **p<0.01 (t>2.58) (Two-tailed)*

As can be seen in Table 4, the interaction between hotel guests' acceptance and religiosity (β = 0.123, *p*< 0.001) was significantly and positively predicted hotel guests' loyalty. Thus, hypothesis 8 is fully supported.

Mediation Analysis
This present study reveals that two out of five indirect relationships were found to be significant *p<0.05 (t>1.96); **p<0.01 (t>2.58) (two-tailed). The t-value significance of the indirect relationship was obtained using bootstrapping (n=5000). Table 5 summarises the significance of indirect effects and path coefficients.

Table 5
Result of Mediating Effect of Hotel Guests' Acceptance

Hypothesis	Relationship	Beta Value	Standard Error	*t-values*	*p-values*	Decision
H9	AP > HGA > HGL	0.114	0.077	1.475	0.070	Not Supported
H10	CAP > HGA > HGL	0.123	0.084	1.455	0.073	Not Supported
H11	BP > HGA > HGL	0.035	0.061	0.568	0.285	Not Supported
H12	SP > HGA > HGL	0.318	0.070	4.573**	0.000	**Supported**
H13	FB > HGA > HGL	0.180	0.068	2.647**	0.004	**Supported**

*Note: *p<0.05 (t>1.96); **p<0.01 (t>2.58) (Two-tailed)*

As shown in Table 5, out of the five SCH practices examined, only service practices and F&B practices were able to meet the condition for mediation. The guests' acceptance positively affects service practices (β = 0.144, *p*< 0.01), implying significance and support. Similarly, the effect of F&B practices (β = 0.081, *p*< 0.05) was significant in the presence of hotel guests' acceptance, implying support. Hence, hypothesis 12 and hypothesis 13 are fully supported. However, administrative practices, common area practices and bedroom practices are not significant. Therefore, hypotheses 9, 10 and 11 were not supported.

Discussions
This study investigates the relationship between Shariah Compliant Hotel (SCH) practices, guests' acceptance and loyalty. It also investigates the mediation effects of hotel guests' acceptance on the relationship between SCH practices and their loyalty. Besides that, the moderator effects of religiosity on the relationship between hotel guests' acceptance and loyalty have also been investigated.

Guest who has a higher perception of the service quality in SCH practices will have a higher acceptance. Specifically, if the hotel were to display the price and information of every room, meal, product and service to avoid price discrimination, they would express their acceptance and higher intentions to come back. These findings were in line with Henderson (2010), who found that service practices significantly influence hotel guests' acceptance. Similarly, this study also found that F&B practices would significantly influence the guests' acceptance of the hotel. In particular, F&B practices such as all *halal* menus are safe to eat, does not allow alcoholic beverages, must have a *halal* certificate and *halal* verification would significantly influence guests' acceptance of the hotel Zailani et al (2011) also agreed that F&B practices influenced guest acceptance and spread positive word-of-mouth. Based on the results, the administrative practices, common area service and bedroom practices were not found to be significant and have a negative relationship with hotel guests' acceptance. The respondents agreed with the idea of separating swimming pools for females or the separated time for male and female guests. However, some of the guests need leisure time together with all family members and the segregation of gender make the holiday not as fun as expected. The results indicated that hotel guests' acceptance level would be highly influenced by their awareness of the concept and practices (Ahmat et al., 2015). This might probably be because they still lack knowledge about Shariah compliance due to less exposure which leads to a level of their consciousness. Moreover, the potential hotel guest is either aware but was misunderstood or even not aware of the Shariah-compliant concept, which has been influenced by their extent of consciousness about it.

Based on the findings of this study, the relationship between hotel guests' acceptance and loyalty does impact the presence of religiosity. This finding is aligned with the statement mentioned by Haque et al (2019) that highly religious guests' will be influenced by their religiousness in their sensitivity to accept or unacceptable SCH products and services. Moreover, it can be concluded that religious guests' intention to be aware, accept and try SCH practices can be influenced by their intention by their, attitude, perceptions and their religious consciousness. Additionally, since religiosity was found to be significant influenece the relationship between Muslim and non-Muslim guests' acceptance and loyalty, it is necessary of hotel managers and operators to be sensitive and respectful about the religious beliefs and values of Muslim and non-Muslim or even Malaysian and foreign hotel guests in the event of developing marketing strategies and activities.

Practically, this study's results will help hotel managers and operators plan and implement strategies pertaining to SCH practices. Hence, hoteliers should ensure that the quality of their hotels' quality is maintained to suit guests' needs. If a guest's satisfaction is not met, his or her perceptions of service quality and hotel image will be affected. In addition, there is a need to develop more *halal* tourism products and services together with the SCH as it is a potential market in future. Factors contributing to the low awareness level of Muslim or non-Muslim guests on the SCH practices could be due to the lack of advertising in Malaysia to promote this concept and effort to gain local peoples' awareness compared to the government initiative in promoting the *halal* awareness towards Malaysian. The other factor also might be because SCH practices are still new in Malaysia, and only a few hotels have been practising them. The Ministry of Tourism, Art and Culture Malaysia (MOTAC) and the Malaysian government should take mutual action to plan the strategy to bring up the SCH practices and concepts as one of the future niches of Malaysia's tourism industry. Therefore, the Malaysian

government should encourage more *halal* awareness in Malaysian through education in schools, advertisements, and broadcasting in electronic media and social media to be an Islamic Tourism hub in Asia. Malaysia is a multiracial country, *halal* awareness of non-Muslims is also important to ensure the success of SCH and Islamic Tourism.

A finding of this present study probably creates new documentation on the SCH guideline in Malaysia, thus providing the fundamental basis and platform for other researchers to look at and expand into a much broader scope in the future. It is expected that this study will contribute substantially to a better understanding hotel guests' loyalty in the hotel context. Moreover, the objective of Shariah is not merely for profit but for people. By implementing Allah's rules, not purposely for will the business flourish, but the society will also live in harmony.

Conclusion and Future Research
This study has found that service practices and F&B practices positively affect hotel guests' loyalty at a Five-star rated hotel in Malaysia. Meanwhile, religiosity has a moderating influence on the relationship between hotel guests' acceptance and loyalty. Moreover, the hotel guests' acceptance was also found to have to mediate influence on the relationship between SCH practices and hotel guests' loyalty. Therefore, the objectives and questions of this study have been achieved. However, there are several limitations that have been faced throughout the study. Firstly, the SCH practices investigated in this study were limited in scope. Future researchers may need to widen the scope of investigation by incorporating these SCH practices specifically from an organisation perspective. Secondly, this study is limited to the Five-star rated hotel in Malaysia. Not all the Five-star rated hotels actively engaged with SCH practices. Small hotels are also actively involved in SCH practices but not exposed to the public. Future researchers may need to justify the number of hotels that engaged with activities and not just focus on the star rating. Future research may want to broaden to other categorised hotels.

The development of Shariah Compliant Hotel (SCH) creates a win-win situation for the Malaysian government, especially the Ministry of Tourism, Art and Culture Malaysia (MOTAC), hotel managers and operators, industry players and hotel guests. However, all parties identify the challenges, most suitable approaches, and ways to address them by implementing SCH practices. On top, the acceptance of SCH practices and concepts among Muslim and non-Muslim hotel guests will depend on the service provider's initiative in integrating the existing hotel service with Shariah principles and rules. Overall, there is a big opportunity for the *halal* industry and hospitality in terms of marketing size and income. Specifically, to the hotel service industry, it is demonstrated that it will benefit Muslims and be advantageous to non-Muslim as well. Hence, it gives a large space for another niche industry, which can generate income for the country, especially Malaysia. In line with the government's mission and vision to be the global Islamic Tourism Hub, certain aspects need to be improved from time to time and will come into reality.

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