Reliability and Validity of the Key Factors Influencing Muslim Tourists' Behavioural Intention in Halal Tourism to Borneo Island

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Abstract
The purpose of the pilot study is to identify the factors that influence tourist' intentions in halal tourism to the Island of Borneo (Sabah). The population of this study was the Muslim tourists visiting Sabah in 2023. The study used a quantitative research method, employing a purposive questionnaire for the pilot study to 37 local Muslim tourists. Quality, pricing, social factors, Islamic physical attributes, and Islamic non-physical attributes are the independent variables that were analysed using the PLS-SEM: SMART-PLS. This is as well use to determine the significance of the data. However, very limited research focused on religion as the mediator variable that play a significant role in Muslim life. This research was conducted to examine the independent variables, religion as the mediator towards the Muslim behavioural intention. In summary, the study discovered that the visitors' intentions towards halal tourism in Borneo Island (Sabah) could be predicted by Muslim Tourists Perceived Value attributes and religion as the mediator. The pilot survey's findings indicate a strong correlation between Muslim tourists' perceived values of quality, price, social, Islamic physical and non-physical Islamic value with religion, and their behavioural intention to return to the Island of Borneo Sabah. Thus, it shows that the quality, price, social factors, Islamic physical attributes, Islamic non-physical attributes, and religion are important factors influence in revisit intention to Island of Borneo Sabah. The findings indicated that the instrument utilised in this pilot study achieved acceptable reliability and validity levels for the key data collection objectives of the intended research.
Keyword: Halal tourism, Muslim Behavioural Intention

Introduction

Tourism in Islam is an activity that has a final goal to be achieved, whether from a physical, social, or spiritual aspect. This differs from the Western understanding of tourism, which makes hedonism the basis for achieving goals through the 4S concept, which stands for sun, sea, sand, and sex (Jabil et al., 2015). According to Sanchez and Moral (2019), there are several characteristics that are taken into account by Muslim tourists, especially when doing tourism activities, such as places of worship, the availability and guarantee of halal food, and the characteristics of clean and sufficient public facilities, among others. In addition, Han et al. (2019) explained that the availability of places of prayer (*musolla*), the environment and clean toilet facilities are features that attract Muslim tourists to a destination. Even so, Islam has first emphasised the need to find and obtain halal food, the proper way to dress, suitable entertainment, and guidelines for living and behaving. Therefore, the characteristics of the availability of halal tourism services should be in accordance with Islamic guidelines, along with tourism activities that are best enjoyed by Muslim tourists. It is also important to explain how the aspects of halal tourism services should be based on Islamic Sharia and what the needs and wishes of Muslim tourists are, especially in the services and products offered by halal tourism destinations.

Literature Review

Muslim Tourist Perceived Value (MTPV)

Perceived value is an important factor in consumer decision-making, and it has recently piqued the interest of many researchers. As a result, companies in the hospitality and tourism industries must consistently and successfully provide superior customer value to remain competitive (Nurul & Mohd, 2017). Muslim Tourist Perceived Value (MTPV) was developed to assess the perception of Muslim tourists towards tourism activities. Previous studies have listed six variables in studying perceived value: quality and price (cognitive value), emotion and social (affective value), and Islamic attributes (Islamic value). According to Isa, Phaik and Nurul (2021), the cognitive value of price and quality is related to the rational and economic evaluation that tourists make of the price and quality of products offered. While emotional and social value result from the use of products or services offered, social value refers to a product's ability to improve the image of products and services and subsequently become the preferred product and service among consumers (Sweeney & Soutar, 2001).

Cognitive Value

In halal tourism, cognitive value refers to tourists' evaluation of the economy used in comparison to the price and quality of products and services used (Sweeney & Soutar, 2001; Cengiz & Kirkbir, 2007). Chang et al. (2013) explained that cognitive value is usually measured in terms of price and quality functions. According to Stanton (1998), price is commonly used by consumers as an indicator of quality. The price level of one service compared to another of the same service is sometimes different, depending on the factors that cause it. The user's expected price for a service is equivalent to the result of the service offered. Indirectly, quality, social experience, emotion, and price have a positive effect on the value view of tourists and further influence their experience of a destination (Kim & Thapa, 2018). Furthermore, Ye et al. (2019) described cognitive value as the comparison of tourists between the services that have been received (quality and convenience) and what they have paid (price). High cognitive value exists when the satisfaction received exceeds the price paid. According to Hollebeek and Rather (2019), tourists are more likely to remember the desired

experience, and this experience is likely to influence their perception of the quality of the service obtained, which indirectly influences their decision to return.

Affective Value
The affective value is related to the unique feelings and emotions that customers experience after utilising the goods and services. The social variable refers to the perceived value gained from a product's or service's capacity to improve the provider's self-image and establish itself as a well-known product or service provider (Sweeney & Soutar, 2001; Cengiz & Kirkbir, 2007). Furthermore, the variable of emotion refers to the utility derived from the feelings or affective state produced by a product, and it is a crucial factor in increasing tourist satisfaction (Sweeney & Soutar, 2001; Yoon & Uysal, 2005). As a result, factors like relaxation, family time, excitement, fun, and safety are essential.

Islamic Attributes
Islamic values consist of two attributes: physical and non-physical (Salmi, Phaik, & Nurul, 2021). Physical attributes consist of products and services offered by the tourism industry, such the availability of halal food and beverages, as well as goods and facilities used by Muslim travellers (Eid & Al-Gohary, 2015a). As for non-physical attributes, they include intangible aspects that must be in line with Islamic Sharia, such as prayer rooms, isolation of swimming pools, spas, and more for men and women (Eid & Al-Gohary, 2015a). Previous studies have found that Islamic values have a significant impact on Muslim decisions to visit halal plans (Ulya et al., 2020). It even has a direct impact on tourist satisfaction (Salmi & Phaik, 2018). The existence of facilities, especially places of worship, halal food, and toilet cleanliness, are the main things that tourists pay attention to when visiting halal tourism destinations. Furthermore, the things that concern them when visiting tourist destinations are the absence of alcohol, impure practices, the existence of qibla direction signs, and the segregation of facilities between men and women in hotels where they stay (Battour & Ismail, 2016).

Relationship of Religiosity and Revisit Intention
Finding what is halal in life is a demand for every Muslim. Not only does it cover food and drink, but it also covers all aspects of life, including tourism activities. Any tourist activity, event, experience, or pleasure should be in accordance with Sharia and Islamic values. The intention and purpose of travelling must also be implemented correctly so that tourism activities are not wasted on the religious side (Noor Shakirah Mat Akhir, 2010). Islamic tourism is basically based on the obligation to visit holy places in Islam. However, the scope of Islamic tourism is wider and not limited to spiritual purposes alone; it can also be used for recreation, leisure, and social purposes (Jabil et al., 2015; Suhailah et al., 2020). Muslims travel to see the beauty of nature and to explore different histories and cultures in line with their beliefs (Amini, Mohd & Norsazali, 2020). This allows Muslims to appreciate the wonders of God's creation. Although the motivation for travelling is not necessarily spiritual, Muslims are still obligated to ensure that religious obligations, halal and haram, are followed throughout travel and tourism. Therefore, the selection of halal tourism destinations is important for Muslim tourists to comply and carry out their religious obligations (Jafari & Scott, 2014). At the very least, halal tourism products and services can satisfy the primary needs of Muslim travelers, such as the availability of halal food and drink, adequate amenities, and convenient access to mosques or places of prayer, homes, or hotels that adhere to syariah (Battour & Ismail, 2016; Subarkah, 2018). This is very important to attract more Muslim tourists to a destination

(Alfonso & Maria, 2019). In further, Liao et al. (2021) described that religiosity is involved in the influence of emotional attitude and travel satisfaction on revisit intention among travellers.

Tourism literature has widely examined the close relationship between tourism and religion (Battour, & Ismail, 2017). According to Wall and Mathieson (2006), religion has traditionally been a powerful motivator for individuals to travel. Recent studies have focused on examining the role that religiosity plays as a mediator variable. Religion has been identified as the mediator variable in a number of research, including childcare and agreeableness (Diana et al., 2021), forgiveness and gratitude (Lee & Kim, 2021), and customer relationship management and patronage intention (Deb et al., 2021). Previous studies have discussed the concept of Islamic religiosity (Abror et al., 2019). Three aspects of "Islamic Belief," "Islamic Practise," and "Islamic Piety" have been used to measure Islamic religiosity (Zamani-Farhani & Musa, 2012). Sim and Bujang (2012) made a ground-breaking effort to test the moderating effect of religiosity on the relationship between the work-family interface and job and family satisfaction, where religiosity is defined as "the quality or extent to which a person is religious" (Sim & Bujang, 2012). Eid and El-Gohary (2015) made a second attempt to quantify the moderating impact of religiosity on the link between Muslim customers' perceived value (MCPV) and customer satisfaction. The findings emphasise that Islamic religiosity moderates the influence of Islamic physical and non-physical features on Muslim consumer satisfaction in tourism. Religiosity is an important moderator of the relationship between Halal tourism, customer involvement, and satisfaction (Abror et al., 2019). Several studies emphasise the role of the Halal environment on tourists' satisfaction (Salmi, Phaik & Nurul, 2018), revisit intention, and word of mouth (Mannaa, 2019). However, there are fewer studies that highlight religiosity as the mediator variable that influences revisit intention. Thus, this study is important to carry out in order to examine religiosity as the mediator variable between MTPV and revisit intention among Muslim travellers to Sabah.

Hypotheses and Research Model
The conceptual research paradigm for this study is depicted in Figure 1. According to the theory, there are six aspects of Muslim Travel Perceived Value (MTPV) that have an impact on religiosity and influence travellers' intentions to return to Borneo Island in Sabah. These considerations include: (1) Product Quality; (2) Price; (3) Social; (4) Emotion; (5) Islamic Physical Attribute; and (6) Islamic Non-Physical Attribute. The following is a description of the research's initial conceptual model proposal:
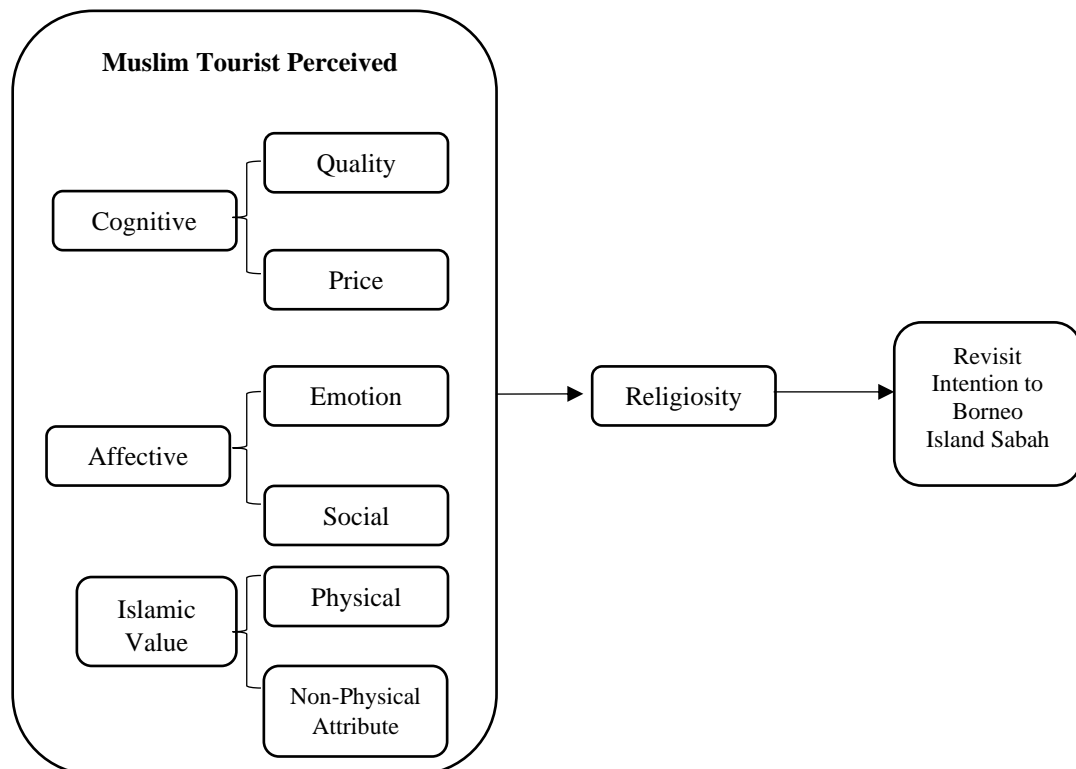
Figure 1: Conceptual Framework

Based on Figure 1 above, this research has developed seven hypotheses, which are tested in this preliminary study, as shown below.

H1: There is a positive relationship between quality and religiosity.

H2: There is a positive relationship between price and religiosity.

H3: There is a positive relationship between social and religiosity.

H4: There is a positive relationship between emotion and religiosity.

H5: There is a positive relationship between Islamic physical attributes and religiosity.

H6: There is a positive relationship between Islamic non-physical attributes and religiosity.

H7: There is a positive relationship between religiosity and revisit intention among Muslim travellers to Borneo Island Sabah.

Materials and Methods

The findings in this report are derived from the data collected during this pilot project. The preliminary phase of this pilot project involves surveying Muslim travellers to assess the reliability and validity of the instruments. Malaysian Muslim tourists who have visited any Sabah tourism destinations serve as the unit of analysis for this pilot study. The suitable sample size for a preliminary investigation in survey research ranges from 10 to 30 respondents for the pilot study (Isaac & Micheal, 1995). Thus, a total of fifty (50) questionnaires were distributed for this study, and thirty-seven (37) of them were returned, representing a 74% response rate.

Analysis and Results

The two primary components of the survey questionnaires employed in this study are as follows: Respondent profile and the six parts, which are A, B, C, D, E, and F of this survey, focusing on the independent variable (IV) of this research, which are: (Part A) Quality, (Part

B) Price, (Part C) Social, (Part D) Emotion, (Part E) Islamic Physical Attribute, and (Part F) Islamic Non-Physical Attribute. While Part G of this questionnaire survey concentrated on religiosity as the research's indirect variable between the independent variable and the dependent variable. Lastly, Part H of this questionnaire survey inquired on the religiosity towards the revisit intention to Sabah in relation to the Muslim Traveller Perceived Value indicators. The questions in the questionnaire survey were entirely derived and altered from other research and diverse satisfaction literature.These study survey items were evaluated using SPSS 22 and Smart PLS 4.0 and measured using a 5-item scale. In evaluating the reliability and validity of the survey questionnaire data and carrying out preliminary testing of the research hypotheses, SPSS 22 and Smart PLS 4.0 were used. While the measurement and structural model of the study framework were studied using SmartPLS 4.0, the demographic profile of the respondents was examined using SPSS version 22. According to Henseler et al. (2009), SmartPLS 4.0 has the important benefit of delivering latent variable scores, which avoids the issue of small sample sizes and effectively handles complex models with multiple variables (Henseler et al., 2009).

Table 1
Demographic Profile

DESCRIPTIONS	NUMBER (N)	PERCENTAGE (%)
Gender		
Male	6	16.2%
Female	31	83.8%
Age		
20 – 29	15	40.5%
30 – 39	13	35.1%
40 – 49	7	18.9%
50 and above	2	5.4%
Race		
Others	10	27.0%
Malay	27	73.0%
Religion		
Islam	37	100.0%
Marital Status		
Married	20	54.1%
Not Married	17	45.9%
Profession		
Public/Private	21	56.8%
Student	14	37.8%
Housewife	2	5.4%
Average Monthly Income		
Less than RM 999	15	40.5%
RM 2000-RM 2999	3	8.1%
RM 3000-RM 3999	5	13.5%
RM 4000-RM 4999	5	13.5%
RM 5000 and above	9	24.3%

The descriptive analysis examined the demographic profile of each of the respondents. Based on Table 1, the percentage of female and male respondents is as follows: the female group score is 83.8% while the male respondent's score is 16.2%. The majority of respondents were between the ages of 20 and 29. Table 1 also indicates that 56.8% of respondents work in public or private organisations. Subsequently, 40.5% of respondents have an average monthly income of less than RM 999. In addition, the majority of respondents (54.1%) are Muslim and have a married marital status.

Measurement Model Analysis

Table 2 summarises the results of the measurement model for the proposed conceptual framework of the research. The model consists of 28 items, which are divided as follows: 4 items for quality, 3 items for price, 3 items for social, 3 items for emotion, 4 items for Islamic physical attribute, and 3 items for Islamic non-physical attribute. Six items have been removed from the questionnaire. The results of the model are presented in Figure 2.
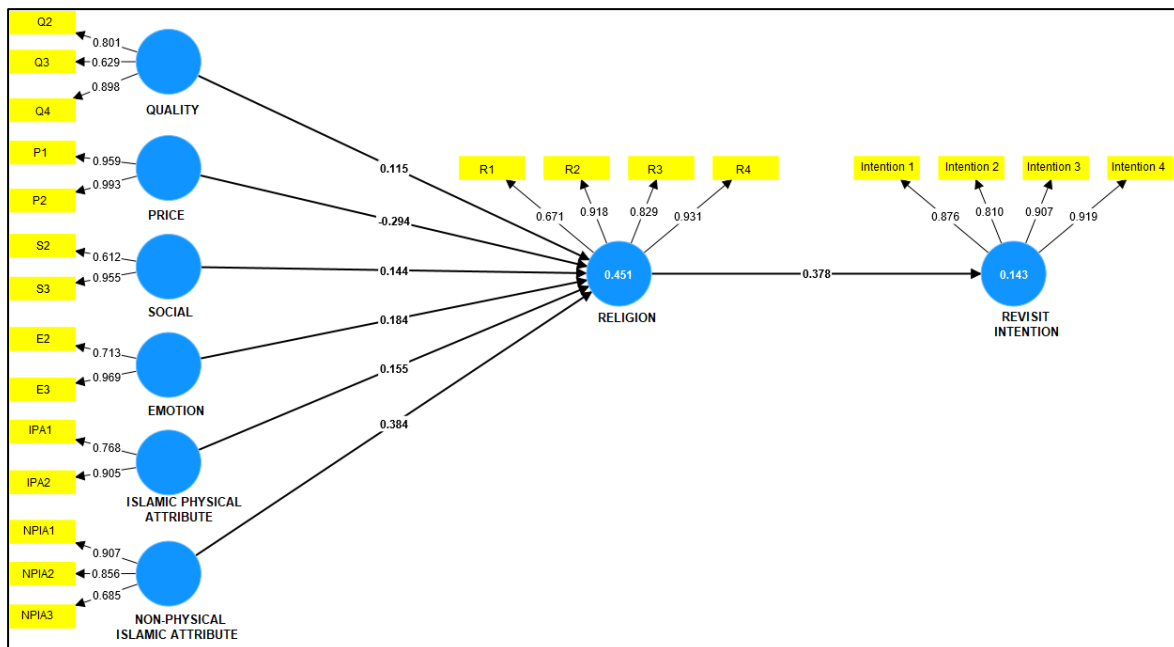

Figure 2: SmartPLS Algorithm Value of the Measurement Model

The reliability and validity tests are two important tests that must be taken into account when assessing the goodness of measure for a model. According to Sekaran and Bougie (2013), validity is a test that determines the effectiveness of a designed instrument in measuring a specific study concept, while reliability is a test that determines the consistency of the instruments.

Table 2
Measurement Model Analysis Result

Construct	Item	Convergent validity		Internal Consistency Reliability	Discriminant Validity	
		Cross Loading	AVE	Composite Reliability	HTMT	VIF
		>0.50	*>0.50*	*0.60-0.90*	*Confidence Interval Does Not Include 1*	*<5.00*
Quality	3	0.629-0.898	0.617	0.826	Yes	3.41
Price	2	0.959-0.993	0.955	0.977	Yes	2.492
Social	2	0.612-0.955	0.643	0.775	Yes	1.416
Emotion	2	0.713-0.969	0.726	0.839	Yes	1.678
Islamic Physical Attribute	2	0.768-0.905	0.701	0.823	Yes	1.721
Islamic Non-Physical Attribute	3	0.685-0.907	0.675	0.86	Yes	1.268
Religiosity	4	0.671-0.931	0.711	0.907	Yes	1
Revisit Intention	4	0.810-0.919	0.773	0.931	Yes	0

*AVE: Average Variance Extracted; HTMT: Heterotrait-Monotrait Ratio; VIF: Collinearity Statistic

Reliability and Validity

Reliability of the measurement model can be accessed through composite reliability, where values ranging from 0.7 or greater are considered acceptable (Fornell & Larcker, 1981). According to Table 2, the model's composite reliability measurement ranged from 0.775 to 0.977. The results demonstrate that it is acceptable to measure the instruments consistently. While the validity test is to measure the theory's fitness for the designed test (Sekaran & Bougie, 2013), convergent and discriminant validity tests can be used to evaluate it. According to Hair et al. (2014), convergent validity can be assessed by taking into account the measurement model's average variance extracted (AVE), composite reliability, and factor loading, all of which are more than 0.5. Table 2 demonstrates that each item's factor loading was higher than the endorsed value of 0.5, as indicated by Hair et al. (2014). According to the results, every item's value is greater than 0.50. In order to describe the model's validity, Table 2 displays the composite dependability value, which was higher than the recommended value of 0.7 (Hair et al., 2014). According to Cheung and Lee (2010), a discriminant validity test can be indicated by the low correlation between items in a separate construct regarding the collinearity issue with the questionnaire survey. If the Varian Inflation Factor (VIF) value of the constructs is less than 5, as depicted in Table 2, this test can be used to determine whether there are any concerns with collinearity between the constructs in the proposed conceptual model. It is best to evaluate the discriminant validity in PLS-SEM to further investigate the situation of model discriminant validity, according to Henseler et al. (2014). The value of

HTMT less than 0.90 (Hair et al., 2014), as shown in Table 3, can be found by examining the fact that the confident interval value of the HTMT statistic must not include the value of 1 for the complete combination of the construct. As a result, Table 3 demonstrates that the total construct's HTMT value is less than 0.90, which indicates the model's minimum discriminant validity.

Table 3
Heterotrait-Monotrait Ratio (HTMT)

	Religiosity	Emotion	Islamic Physical Attribute	Price	Quality	Revisit Intention	Islamic Non-Physical Attribute	Social
Religiosity	**0.843**							
Emotion	0.397	**0.852**						
Islamic Physical Attribute	0.409	0.513	**0.838**					
Price	-0.119	0.294	0.138	**0.977**				
Quality	0.157	0.521	0.497	0.714	**0.786**			
Revisit Intention	0.392	0.658	0.584	-0.023	0.349	**0.879**		
Islamic Non-Physical Attribute	0.518	0.291	0.234	0.094	0.152	0.307	**0.821**	
Social	0.425	0.37	0.304	-0.003	0.248	0.286	0.413	**0.802**

Discussion
According to the proposed model measurement analysis findings, the quality, price, social, emotion, Islamic physical attributes, and Islamic non-physical attributes, which make up the six constructs of the Muslim Travel Perceived Value, can all be summarised as valid measures of their respective individual constructs based on their factor estimations and statistical significance. As a result, the measurement model developed adequate validity and reliability criteria that may be applied during the actual data gathering phase. The findings imply that the quality, pricing, social, physical, and non-physical Islamic aspects, which make up Muslim travel perceived value, contribute positively to religiosity. Additionally, it was discovered that religiosity has a positive relationship with visitors' intentions to return to Borneo Island Sabah.

Conclusions
A proposed conceptual framework based on Muslim Perceived Travel Value was tested in this pilot study. This conceptual paper will be useful in assisting hospitality and tourism organisations, as well as other related industrial players, in improving their knowledge and abilities to maintain and improve elements that influence visitors' intentions to return, particularly with regard to Muslim visitors' wants and desires. The study's conclusions and

recommendations will also compel the government, tourism organisations, and other related industries to enhance, cooperate, and support one another in addressing the factors that influence Muslim tourists' perceived value (MTPV), religiosity, and revisit intention of Muslim tourists to Sabah. Furthermore, by utilising Smart-PLS, the instrument used in this study meets the acceptable standards of reliability and validity analyses. The results of the path model analysis have indicated that there is a significant relationship between MTPV, Religiosity, and Revisit Intention. Thus, the main data collection of this study was a large number of respondents, with the hope of encouraging and contributing to more extensive research findings.

Acknowledgement

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