# The determinants of Muslim travellers' intention to visit non-Islamic countries: a halal tourism implication

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## The determinants of Muslim travellers' intention to visit non-Islamic countries: a halal tourism implication

Muslim travellers' intention

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### Abstract

Purpose – Many non-Islamic countries are approaching halal tourism as the tourism strategy. However, studies examining Muslims' attitudes and intentions to visit non-Islamic countries remain scarce. The purpose of this study is to test what factors influence Muslims' intention to visit non-Islamic countries by considering their perception of halal risk and Islamic value of non-Islamic country destinations.

**Design/methodology/approach** – By distributing questionnaires to Muslim respondents, in total, this study collected 436 respondents. The hypotheses are tested using a structural equation modeling approach.

Findings – Results revealed that religiosity significantly affects perceived risk, but it does not have an effect on perceived Islamic values and attitude. It is also found that Muslims' intention to visit non-Islamic countries are mainly influenced by their attitudes. Perceived halal risk and Islamic value strongly affected their attitudes toward non-Islamic countries. Interestingly, the results show that Muslims' intention to visit non-Islamic countries is not directly influenced by perceived halal risk and Islamic value but indirectly through attitudes.

**Research limitations/implications** – The equal distribution of respondents becomes the main challenge to achieve. It cannot be controlled by researchers. Thus, the disproportionate respondents' distribution in terms of age, gender, occupation and, most importantly, the country selection becomes the limitation of this study.

Originality/value — This study contributes to the literature by evaluating perceived Islamic value and perceived halal risks in influencing Muslims' intention to visit non-Islamic country destinations.

**Keywords** Attitudes, Religiosity, Halal tourism, Perceived halal risk, Perceived Islamic values **Paper type** Research paper

### 1. Introduction

The halal industry is now becoming a new paradigm (Wilson, 2014) or even lifestyle. It is not only about food but also about beverage, pharmaceutical, cosmetics, logistics, banking and finance and also tourism (Muhamed *et al.*, 2014). Tourism can be a major factor contributing to the national economy (Suid *et al.*, 2017). It is a very important sector where as many as 7% of the international capital investments are made in this sector and is predicted to be the biggest industry in the world (Pamukçu and Arpaci, 2016). Accordingly, many countries, either OIC or non-OIC countries, are very serious in developing their national



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tourism strategies to attract foreign visitors, more specifically Muslim visitors because of their huge numbers (Wilson et al., 2014).

There are still debates in the literature to define what halal tourism is. Many experts understood halal tourism as Islamic tourism, which is practically problematic (Battour and Ismail, 2016). In early 2019 in Indonesia, there is a sensitive issue where the people of Bali who are known for their Hinduism culture loudly opposed the halal tourism concept and implementation (BaliThisWeek, 2019). Similarly, in the middle of 2019, there are a rejection tempestuous in the tourism area of Lake Toba, North Sumatera, Indonesia. When asked, the reason is the same, that is, they are afraid that the halal tourism concept will wipe the old tradition out. They do not want to let local religious values gone and changed by Islamic religious values. That wrong perception of halal tourism emerged because local non-Muslim people failed to differentiate between halal and Islamic tourism.

Halal tourism is not Islamic tourism, in the essence that Islamic tourism is strongly connected with faith and doctrines (Douglass and Shaikh, 2004). The w 41 "Islamic" has an attributive function according to Aji (2019). He added that something that has an Islamic attribute does not necessarily become halal and vice versa. Mecca Bingo in the UK can be the best example (Wilson and Liu 4011). The brand "Mecca" is strongly connected with a holy city of Muslims; therefore, it has a strong Islamic attribute. However, the casino business itself according to sharia (Islamic law) is not halal. In the case of Islamic tourism, umrah and/or pilgrim can be set as the best example (Eid and El-Gohary, 2014). It has Islamic attributes and, at the same time, is connected with faith and doctrines.

For Muslim customers, halal is a lifestyle, whereas for non-Muslim customers, it is associated with product quality (Samori *et al.*, 2016) covering the quality of cleanliness, safety and supply chain (Huat, 2009). Many non-Islamic countries understood that halal tourism is not Islamic tourism. They understand that it is just a strategy to meet Muslim visitors' needs, not a strategy to harm local religious values or traditions. They realize the strong potential of Muslim market, which is not wise to be missed in a business sense.

The 2018/2019 Global Muslim Travel Index (GMTI) that is published by Mastercard and CrescentRating (2019) showed a positive trend of non-Islamic countries to be halal tourism destinations. Based on the report, Singapore (score = 65), Thailand (score = 57), the UK (score = 53), Japan (score = 53) and Taiwan (score = 53) are the top five destinations visited by Muslim travelers all over the world. The score is assessed by using four major parameters, namely access, communication, environment and service. Those parameters show that halal tourism has nothing to do with imposing religious doctrines. It is just a service excellence strategy to meet customers, or in this context Muslim, needs.

Customer perceptions are considered in the field of tourism and hospitality in the past decade (Ha and Jang, 2010). Perceptions in the context of perceived value and hospitality and tourism have been studied by many researchers, such as Santini *et al.* (2018), Uslu and Karabulut (2018), Kiage (2018), Pena *et al.* (2017), Waheed and Hassan (2016), Bajs (2013) and Chen and Chen (2010). However, perceived value on those studies is not connected with religious affiliation, given the 13t that it can be a strong driver of consumer attitude and behavior (Aji and Dhammesta, 2019; Cleveland *et al.*, 2013; Weaver and Agle, 2002). Chen and Chen (2010) specifically studied visitors' intention to visit heritage places, while many are interested in a more country-specific location, such as Maldives (Waheed and Hassan, 2016), Kenya (Kiage, 2018), Dominican Republic (Pena *et al.*, 2017) and Croatia (Bajs, 2013).

More behavior-specific research on tourism has been done by Santini *et al.* (2018). They examined the domain-specific innovativeness (DSI) in affecting visitor's revisit intentions. DSI is defined as "an individual's predisposition to recognize the novelties of a product or service" (Goldsmith, 2001). Based on the DSI, a visitor will be motivated to be the earliest one

in visiting a specific tourist destination. However, it might not be applicable to a strong Islamic society. As aforementioned, a Muslim, in general, will evaluate tourist destinations based on its sharia compliancy. Therefore, perceived value based on religious principles must also be accounted for.

In a Muslim-based context, research on halal tourism has been done by Eid and El-Gohary (2014). They found that cognitive and affective values become main drivers of halal tourism. Their findings were in line with Lavidge and Steiner's (1961) hierarchy of effects model and the study conducted by Mol par (2016) in an Islamic version. Cognitive values in Eid and El-Gohary's (2014) study include quality and price values, whereas affective values include emotional, social and Islamic values (phys 11 and non-physical). In addition, religiosity can also influence affectively on individual tourist satisfaction. It is known to be an important so 11 force that drives behavior. As found by Eid and El-Gohary (2014), it significantly affects Islamic value—satisfaction relationship in the tourism context.

Besides, many tourists also try to minimize potential risks they might face (Chew and Jahari, 2014; Tavitiyaman and Qu, 2013; Fuchs and Reichel, 2011; Lepp *et al.*, 2011). It can critically influence visitors' decision-making to travel (Olya and Al-Ansi, 2018). In the tourism ontext, perceived risks have several dimensions as summarized by Hasan *et al.* (2017), which include physical, performance, psychological, financial, social, time, natural disaster, security and equipment risks.

Previous researchers have investigated the negative-directional effect of perceived risk on behavioral intention. As revealed by Schoreder and Pennington-Gray (2014) in the context of Olympic games travel, traveling to non-Islamic countries such as Thailand (Tavitiyaman and Qu, 2013), and even traveling to Muslim country such as Turkey (Cetinsoz and Ege, 2013). However, the investigation of Muslims' perception of halal risk together with the perception of Islamic values of non-Islamic country destinations remains scarce. Therefore, the objective of this study is to evaluate perceived value that is mainly based on the Islamic attributes mentioned by 51 and El-Gohary (2014) and perceived halal risks in influencing Muslims' intention to visit non-Islamic country destinations.

### Literature review

### 2.1 Halal and Islamic tourism concepts

Literally, tourism can be defined as travel from one place to another place with certain purposes. UNTWO defined tourism as "the activities of persons traveling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business, and other purposes" (Goeldner and Ritchie, 2006). As has been discussed in the introduction section, there is a debate in defining halal tourism. The concept to some extent is sliced with the concept of "Islamic tourism." To distinguish between the two, basic terminology must first be comprehended. According to Aji (2019) as illustrated in Figure 1, generally all Islamic-related terminologies are epistemologically derived from Islam as a religion or faith. As a religion, Islam is all about creed (*iman*), faith (*aqidah*) and monotheism (*tawhid*). It is then derived into rules and regulations that are formulated based on primary sources, which are the Holy Quran and Sunnah. It is based on the QS. 4:59, where the almighty God says:

And if you disagree over anything, refer it to Allah and the Messenger, if you should believe in Allah and the Last Day. That is the best [way] and best in result.

These rules and regulations are also known as sharia. Muslims believe that sharia is the solution to every problem. It guides them to behave in accordance with the sharia principle in their daily lives that includes prayers, eat, drink, etc. Therefore, the sharia needs to be

operationally defined to evaluate which one is allowed (halal) and forbidden (haram). At this point, halal is positioned as the operationalization of the sharia.

There is a basic maxim in Islamic jurisprudence that everything (non-worship activities) is allowed or halal unless there is a specific sharia rule which clearly states the opposite. Consequently, to be halal, something does not necessarily be Islamic. Similarly, something that is Islamic does not necessarily be halal or allowed in Islam. At this point, Islamic has an attributive function. For instance, the airline brands which are originated from Middle East countries can be said as "Islamic." However, operationally, many of them provide wine and any alcoholic beverages on the cabin, which is clearly unlawful (haram) according to the sharia. Therefore, even though they are "Islamic" as a brand, their operationalization is not halal.

The above basic concepts can be used to explain the difference between halal and Islamic tourism. Aji (2019) defined "Islamic" as an attribute of Islam as religion, but in other words, Douglass and Shaikh (2004) said that the word "Islamic" is strongly connected with faith and doctrines; El-Gohary (2016) defined it as an indication of full sharia compliance, whereas Battour and Ismail (2016) linked it with the term *mu'minoon* (Islamic person), not Muslim (persons who are born and claim as Muslims). As the logical implication, when defined, Islamic tourism is travel to an object that has dominant Islamic attribute that is intentionally conducted by *mu'minoon* to strengthen religious doctrines and faith. In another word, it can be considered as a religious journey (Kawsar and Rashid, 2019, p. 84). The best example of Islamic tourism is a pilgrimage to the holy city of Mecca and Madina in Saudi Arabia (Eid and El-Gohary, 2014; Rahman *et al.*, 2017). Thus, by this definition, in the context of tourism objects, non-Islamic countries are very difficult to implement "Islamic tourism." In the context of tourists, it is impossible for non-Muslims to follow "Islamic tourism." Thus, raising the impression that "Islamic" tourism is not for non-Muslim tourists (El-Gohary, 2016). This term can possibly create marketing and social problems.

Halal tourism is different from Islamic tourism (El-Gohary, 2016). The word halal comes from Arabic which means allowed or permissible, whereas tourism is travel from one place to another place for certain purposes. Halal tourism is defined by Battour and Ismail (2016) as "any tourism object or action which is permissible according to Islamic teachings to use or engage by Muslims in the tourism industry." However, their definition is more specific to the object of tourism, not the activity. In addition, Aji (2019) defined it as a "travel for leisure or business undertaken by Muslims to tourist objects or attractions in either Islamic or non-Islamic countries that are not specifically prohibited by sharia." His definition addresses halal tourism as an activity. Combining both definitions, halal tourism can also be

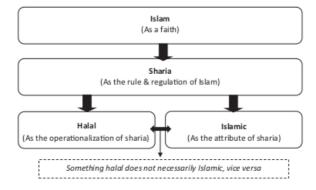


Figure 1.
Difference between
Islam, sharia, halal
and Islamic

considered as Muslim-friendly tourism (Bilim et al., 2019, p. 47). This definition made the concept of halal tourism more universal.

### 2.2 Current halal tourism practices in non-Islamic countries

Based on the GMTI 2018/2019 (Mastercard and Crescentrating, 2019), Singapore ranks first among non-Islamic country destinations. The fact that the former Singapore residents were Malay Muslims (Henderson, 2016), which now contribute 13.38% of its overall residents (Department of Statistics Singapore, 2018), can be one of the reasons why Singapore could be the top destination for Muslim tourists. As a commitment, Singapore established *The Majlis Ugama Islam* (MUIS) as their Islamic Religious Council in 1968 that runs a Halal Quality Management System (HaIMQ) and gives the halal certification (MUIS, 2019). All halal-certified products are listed on the Singapore Halal Directory website (Singapore Halal Directory, 2019).

Another country in Asia in the 2p four of non-Islamic country destinations is Japan. Samori et al. (2016) reported that Japan has started to complete the Muslim travelers' necessary facilities, such as halal foods and prayer rooms at important public places in the big cities. Travelers can easily find them through an app called "Halal Navi," that provides locations and reviews of halal restaurants. However, it is still challenging to find those halal facilities in small cities in Japan. In terms of halal certification, the government of Japan does not have an official organization because Japan separates religion from the state (Michiaki, 2009). As a consequence, halal certification in Japan is provided by non-governmental organizations (NGOs), associations and consultant companies (Samori et al., 2016). Interestingly, the number of Muslim travelers to Japan was projected to increase still further going forward (Mastercard and Crescentrating, 2017). This could be because of visa-free travel for Indonesians and Malaysians as the two big predominantly Muslim travelers to Japan.

Australia as a representative of Oceania has similar practice as Japan in providing halal certification. There are some NGOs or associations such as Halal Australia Inc., Australian Halal Authority and Advisers and the Supreme Islamic Council of N2 Halal Meat in Australia who can obtain the halal certification (Mohsin *et al.*, 2016). Facilities such as prayer rooms, mosques and halal foods are important for Muslim tourists in Australia (Abodeeb *et al.*, 2015). The halal certification can help Muslim travelers to reduce the potential halal risk and to increase the Islamic values they might experience in non-Islamic countries.

Overall, the halal-certified restaurants and the worship facilities in non-Islamic countries are still difficult to find, especially in Western countries. It could be by ause of the lack of knowledge and suitable training of halal tourism in those countries (Vargas-Sánchez and Moral-Moral, 2019), although some Asian countries have provided this facility, in Japan, for example, it can be more easily found in the big cities (Samori et al., 2016). However, Vargas-Sánchez and Moral-Moral (2019) believe that the development of halal tourism will be supported by technological advances.

Beside the risk concerning halal facilities, Muslim travelers will also consider the potential risk of Islamophobia in sea ral non-Islamic countries listed in the GMTI. In Japan, Takahashi (2018) reported potential Islamophobia where the Japanese police deemed all Muslims to be potential terrorists in 2010. However, Yamagata (2019) denied the increasing Islamophobia in Japan, as the Japanese are currently more welcoming to Muslims. In Singapore, the 9/11 attack has also influenced how the Singaporean Government views the Muslim community (Ismail and Shaw, 2006). A perception of terrorists has also been addressed to the Muslims community in the UK, especially in London (Githen-Mazer and Lambert, 2010). In short, 9/11 incidents have

raised Islamophobia all over the world. This situation can be perceived as a threat or risk by the Muslim community, including Muslim travelers that may influence tourism decision to non-Islamic countries.

### 3. Hypotheses development

3.1 Religiosity, perceived Islamic value and halal risk

Religion has a central role for an individual in a society, except in the context of secular society (Eid and El-Gohary, 2013) Religious beliefs can influence individual's perception, attitude, consumption behavior (Cleveland *et al.*, 2013; Weaver and Agle, 2002), shopping orientation (Mokhlis, 2009) and even life choices (Fam *et al.*, 2014). Especially for a Muslim, religion is the way of life. A religious Muslim does not drink alcohol, eat pork or get involved in the usury transaction because Islam prohibits them (Aji and Dharmmesta, 2019).

Religiosity is defined as the level of commitment an indiadual has to his or her religion (McDaniel and Burnet, 1990). Fam *et al.* (2014) defined it as the way of life resulting in individuals or social values and attitudes. It drives an individual to behave ethically and lawfully (Ahmad *et al.*, 2015). In the context of tourism, religion and religiosity attracted researchers' attention (Cleveland *et al.*, 2013). Eid and El-Gohary (2014) found that religiosity moderates the relationship between perceived Islamic values and tourist satisfaction. Similarly, in the context of halal labeling, religiosity moderates perceived value-behavioral intention link (Jamal and Sharifuddin, 2015). However, the push-and-pull theory of motivation explains that tourists are influenced by internal (push) and external (pull) motivation in the tourism decision-making (Battour *et al.*, 2014). As religiosity is an individual level of commitment to the religion (McDaniel and Burnet, 1990), it can be consigned as internal motivation. It can affect one's perception (Aji and Dharmmesta, 2019; Fam *et al.*, 2014).

Following the above argument, it is then hypothesized that religiosity can strongly affect Muslims' perception of Islamic values and halal risk. Islamic value is defined as the value perceived by the Muslims regarding the physical and non-physical attributes (Eid and El-Gohary, 2014), whereas halal risk is defined as the perception of halal availability and Islamic worship facilities in the non-Islamic countries. Therefore, the authors hypothesize that:

- H1. Religiosity positively affects Muslims' perceived Islamic value.
- H2. Religiosity negatively affects Muslims' perceived halal risk.

### 3.2 Religiosity and attitude toward visit non-Islamic countries

As mentioned earlier, religiosity and religious belief is strongly connected with attitude and behavior (Cleveland *et al.*, 2013; Fam *et al.*, 2014; Weaver and Agle, 2002). The connection between religiosity and attitude has been investigated in the context of halal food (Aji, 2017). More specifically, in the tourism of heritage place of Nazareth, Uriely *et al.* (2003) found that the attitude of residents toward tourism development is affected by religious affiliation. Similarly, in Jerusalem, Shtudiner *et al.* (2018) found that communities' attitude toward sacred city tourism is influenced by religiosity. In the context of halal tourism, the Muslims' attitudes toward non-Islamic countries might possibly be affected by their level of religiosity. Therefore, the authors hypothesize that:

H3. Religiosity affects Muslims' attitude toward non-Islamic countries.

Muslim

intention

3.3 In ceived halal risk and perceived Islamic value The concept of perceived risk was introduced by Bauer (1960, p. 21) as he observed that:

[...] consumer behavior involves risk in the sense that any action of a consumer will produce consequences which he cannot anticipate with anything approximating certainty, and some of which at least are likely to be unpleasant.

Afterward, today's marketing scholars defined perceived risk in terms of uncertain consequences (Hasan et al., 2017; Sohn et al., 2016).

Previous studies have examined antecedents of perceived value, such as monetary price (Chen and Chen, 2010) and quality (Cronin et al., 2000). Nevertheless, many studies have also examined perceived risk as the predictor of perceived value, in a negative-directional relationship (Snoj et al., 2004; Sweeney et al., 1999). More specifically, perceived financial risk (Sweeney et al., 1999; Agarwal and Teas, 2001) and performance risk (Agarwal and Teas, 2001) are found negatively affected perceived value. In essence, the more risk customer perceived, the less he/she perceived the value of a product.

To the authors' knowledge, in the halal tourism context, there is no research examining perceived risk, more specifically perceived halal risk, as the antecedent of perceived Islamic value. However, theoretically in general, perceived value is mostly influenced by cognitive factors (Dumand and Mattila, 2005). Perceived risk in this study is defined as the risk the Muslims perceived related to the availability of halal food and prayer activities. Cognitively, the availability of halal food and Muslim prayer activities in the non-Islamic country will not be as wide as in the Islamic countries. It will create an inconvenience on the side of Muslim travelers. According to Olya and Al-Ansi (2018), inconveniences perceived by Muslim travelers are a part of girism risk, which cognitively impacts the consumer behavior process (Han et al., 2019). This, therefore, leads the authors to hypothesize that:

H4. Perceived halal risk negatively affects Muslims' perceived Islamic values of non-Islamic countries.

### 3.4 Perceived halal risk and attitude toward non-Islamic countries

Today's existing literature linked risk with several attributes such as uncertainty (Williams and Balaz, 2014), worry, fear (Quintal et al., 2010) and anxiety (Korstanje, 2009), even though Quintal et al. (2010) argued that uncertainty and risk are two different constructs. As risk is perceived, it becomes more subjective than objective (Yang and Nair, 2014). Consumers will perceive the risk differently, based on the information they acquired and processed. Therefore, if a risk exists, but the consumer does not know it, then he cannot be affected by it (Bauer, 1960, 180).

Consumer perceives a greater risk of service than goods products (Yang and Nair, 2014). Perceived risk theory has also been connected with the theory of planned behavior. It is proven that risk can negatively influence attitude (Lu et al., 2016; Liu et al., 2013; Quintal et al., 2010). Perceived risk in this study is connected with the uncertainty and anxiety perceived by the Muslims regarding the availability of the halal foods as well as facilities for making Islamic prayers in the non-Islamic country destination. If there is no assurance of halal foods and Muslim worship facilities in the country's destination, then it is more likely to result in a negative attitude (Liu et al., 2013). This leads the authors to formulate that:

H5. Perceived halal risk negatively affects Muslims' attitude toward non-Islamic countries.

3.5 Perceived halal risk and intention to visit not Islamic countries

In general, the process of making a decision to travel is influenced by tourist's perception of risk and safety (Woosnam *et al.*, 2015; Ritticha inuwat and Chakraborty, 2009). Cetinsoz and Ege (2013) mentioned that every tourism activity is linked with a 7 tain level of risk, which can directly or indirectly influence intention to make a travel. In tourism literature, the significant effect of perceived risk 7) behavioral intention has been revealed (Artuger, 2015; Schroeder and Pennington-Gray, 2014; Cetinsoz and Ege, 2013; An *et al.*, 2010). Schroeder and Pennington-Gray (2014) found that tourists' intention to travel to the host country of the Olympic game is highly affected by their perception of risk. Cetinsiz and Ege (2013) found that physical, satisfaction and time risks negatively affect tourists' intention to visit Alanya, Turkey. In this research context, the Muslims perceiving a certain risk regarding halal food availability and worship facilities in non-Islamic country destinations are highly possible to reconsider their intention to visit it. Therefore, the authors hypothesize that:

H6. Perceived halal risk affects Muslims' intention to visit non-Islamic countries.

### 3.6 Perceived Islamic value and attitude toward non-Islamic countries

Tourism activity cannot be separated from consumption. Based on the consumption values theory (Sheth *et al.*, 1991), customer is considering five values in consumer decision-making, namely functional, emotional, social, economic and epistemic and conditional values. Sweeney and Soutar (2001) in their PERVAL scale found that perceived value is a multidimensional construct consisting of quality, emotional, price and social factors. Perceived value is different from satisfaction, as satisfaction occurs after purchase, whereas value perception may occur before the purchase (Sweeney and Soutar, 2001). Yet, it is considered an important determinant of customer satisfaction (Rodrigo and Turnbull, 2019; Prebensen *et al.*, 2014). To be competitive in the tourism business, the regulator or manager of a tourism destination must provide a superior value proposition that meets customer needs and wants (Choi and Chu, 2001).

The value is perceived differently depending on the cultural background of the customers (Eid and El-Gohary, 2014). Tourists' value perception is formed from their prior experience, access to information and other contextual factors; therefore, the value perception of tourism destinations might be different for each tourist. It is more subjective rather than objective (Molina and Saura, 2008). In the Islamic society, it is important to study perceived value based on the Islamic faith (Eid, 2013). Muslim customers will certainly perceive different values if compared with non-Muslims in terms of wearing a hijab. Non-Muslins, according to Pevey and McKenzie (2009), relate the hijab issue with human rights. The Muslims consider "halal" and "remembering Allah" as their value (Rodrigo and Turnbull, 2019). Therefore, the "glocalization" perspective (Salazar, 2005) needs to be applied to understand what constitutes Muslim perceived value.

According to Eid and El-Gohary (2014) and Rodrigo and Turnbull (2019), Muslim travelers consider Islamic values of tourism destinations based on physical and non-physical attributes. The availability of halal foods and worship facilities are two of the physical attributes, whereas any kind of service is a part of non-physical attributes. When Muslim tourists build a positive Islamic value perception of the non-Islamic country destination, their attitude toward it is more likely to be positive. Therefore, the authors formulate that:

H7. Perceived Islamic value positively affects Muslims' attitude toward non-Islamic countries

27 Perceived Islamic value and intention to visit non-Islamic countries
Many studies use the theory of push-and-pull motivation to explain why touri 2 select one country over another to travel (Said and Maryono, 2018; Battour et al., 2014). Push factors are related to internal desires and emotional factors, 2 ereas pull factors are related to tangible factors such as destination attributes (Battour et al., 2014). It can be inferred that Muslim tourists might have the intention to visit non-Islamic countries because they perceived Islamic attribute of it, either physical or non-physical. As investigated by Eid and El-Gohary (2014), Muslim tourists decided to travel to different countries, including non-Islamic countries, because of Islamic physical and non-physical value attributes. Islamic physical attribute is mainly about facilities, while non-physical is about service. Therefore, the authors hypothesize that:

H8 Perceived Islamic value positively affects Muslims' intention to visit non-Islamic countries.

### 48 Attitude and intention to visit toward non-Islamic country

Attitude is defined as the overall evaluation of an object, that results in consumers' thoughts and feeling (Kirmani and Campbell, 2009); many also associate attitude with an affective response, such as favorable-unfavorable, likable-dislikeable and interesting-uninteresting (Mackenzie and Lutz, 195). In tourism context, attitude can be connected to the country destination as a whole (Kim and Kwon, 2018; Quintal et al., 2010), specific toward the tourism attraction, such as cruise (Brida et al., 2011; Stewart et al., 2011), or more specific toward halal tourism (Rahman et al., 2019).

The examination of attitude to behavioral intention is the most popular in consumer behavior research (Phillips and Jang, 2008) and has bee 9 widely tested and confirmed in various research contexts. The relationship is explained in the theory of planned behavior (Ajzen, 1991). In the context of tourism, Kim and Kwon (2018) revealed that tourists' attitudes toward a country positively affects their intention to travel to Korea. Similarly, Quintal et al. (2010) confirmed the positive relationship in Australia. This leads the authors to formulate that:

H9. Muslims' attitude toward non-Islamic countries positively affects their intention to visit it.

### 4. Research methods

### 4.1 Research design

This study is descriptive in design, in which it describes the current salal tourism phenomena conducted by Muslim travelers to several non-Islamis countries. A quantitative method is selected to test the relationship among variables. The data is collected through a questionnaire-based survey. The online questionnaires are a listributed via several social media platforms such as Facebook, LINE and WhatsApp. An online questionnaire in this study is designed by using Microsoft online form. The respondents are asked to select one of the non-Islamic county tourism destinations to be evaluated. The top 19 list of non-Islamic country destinations are arranged based on GMTI 2018/2019 report issued by Mastercard and Cresc parating (2019). The list together with the GMTI score is presented in Table 1. All questions all be assessed using a five-Likert scale ranging from 1 = "strongly disagree," 2 = "disagree," 3 = "neutral," 4 = "agree" and 5 = "strongly agree."

JIMA	No.	Non-Islamic country destinations	GMTI score
	1	Singapore	65
	2	Thailand	57
	3	The UK	53
	4	Japan	53
	5	Taiwan	53
	6	South Africa	52
	<b>—</b> 7	Hongkong	51
	8	South Korea	48
	9	France	46
	10	Spain	46
	11	Philippines	46
	12	New Zealand	45
	13	Germany	44
	14	India	44
	15	Australia	44
	16	Bosnia and Herzegovina	44
Table 1.	17	The USA	42
	18	Russia	42
Rank list of non- Islamic country	19	Canada	41

### 4.2 Items measurement

Perceived Islamic value of non-Islamic country destinations in this research is operationally defined as the Islamic attributes perception build by the Muslims toward a non-Islamic country destination. It is meas 6rd by two dimensions as adopted from Eid and El-Gohary (2014), which are the perceived value of:

- (1) Islamic physical attributes (IPA); and
- (2) non-physical attributes (NIPA).

The IPA is measured by four items:

- (1) availability of prayer facilities;
- (2) availability of halal food;
- (3) availability of a copy of the Holy Qur'an in a hotel room; and
- (4) availability of sharia-compatible toilets.

The NIPA is measured by another four items consisting:

- availability of segregated services;
- availability of sharia-compatible television channels;
- (3) availability of sharia-compatible entertainment tools; and
- (4) availability of art that does not depict the human forms.

Perceived halal risk of a non-Islamic country destination is operationally defined as some risks perceived by Muslim tourists concerning the halal food and prayer activities. Risks of prayer activities are measured by two items adapted from Mastercard and Crescentrating's (2019) GMTI 2019:

- (1) I will feel worried about practicing my faith in the non-Islamic country destination.
- I think I will face little restrictions in practicing my faith in the non-Islamic country destination.

Risks of halal foods are measured by four items adapted from Olya and Al-Ansi (2018), including:

- (1) I am worried about the integrity of halal items and sellers and about the quality of items in the non-Islamic country destination.
- (2) I am worried that the quality of the halal item is less than I expected in the non-Islamic country destination.
- (3) I am worried that the quality of the halal item does not match the descriptions given on packages and in ads in the non-Islamic country destination.
- (4) I am worried that the requirements of halal items are not fulfilled in the non-Islamic country destination.

Operationally, attitude is defined as the overall evaluations that the Muslims hold toward non-Islamic country destinations. It is measured by items taken from Ajzen (1991), which are:

- traveling to a non-Islamic country is good;
- · traveling to a non-Islamic country tourism destination is delightful;
- · traveling to a non-Islamic country tourism destination is liked; and
- · traveling to a non-Islamic country tourism destination is wise.

Variable intention to visit a no slamic country destination is operationally defined as Muslims' willingness to make a travel to a particular non-Islamic country destination in a certain period of time. The items are adopted from Kim and Park (2012), which are:

- · I am most likely to travel to a non-Islamic country tourism destination.
- If there is a possible chance, then I will travel to a non-Islamic country tourism destination in the future.
- I am most likely to travel to a non-Islamic country destination in the future.
- If there is a possible chance, then I am intended to travel to a non-Islamic country destination. Full complete research model is presented in Figure 2.

### 5. Results

### 5.1 Data coll 3 tion and sampling technique

The data is gathered at one time (cross-section) by using a purposive sampling method. The number of sample respondents is determined following certain rates of thumbs developed by previous researchers. Following the objective and the context of this research, respondents are limited only to Muslims. In structural equation modeling (SEM), there is no consensus on how many is the minimum requirements for the sample size. SEM can even run a model with a very minimum sample size (Hoyle and Kenny, 1999, p. 391). In total, this study collected 436 sample respondents online from various backgrounds.



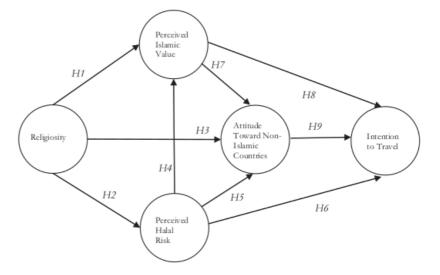


Figure 2. Research model

### 5.2 Respondent demographic characteristics

As shown in Tal 3, of the total sample, as many as 53.7% (234) respondents are female and 46.3% (202) are male. Respondents in this study are dominated by those aged 20–30 (45.9%) and born in 1996 (56.4%). The data show that most respondants are post-millennial generations in which as many as 63.5% of them are still single. In terms of educational background, the respondents are dominated by a senior high school graduate (53.7%). They are probably pursuing undergraduate degree when the data is taken because as many as 58.7% of them are student. It also explains the percentage of 72.3 who have income less than IDR5m a month.

In terms of non-Islamic country selection, most respondents (39.6%) select Japan in their wishlist tourism destination. The second and third most selected are South Korea (15.7%) and Singapore (13.7%). Asian countries are the most selected by the respondents; perhaps it is because of successful halal tourism campaign in most East Asian countries such as Japan and South Korea. Distance becomes the next possible reason why Indonesian Muslims select those Japan, South Korea and Singapore to travel instead of non-Islamic countries outside the Asian region. It has significant consequences on the cost of traveling. Philippines and India become two of the Asian countries which are not chosen by Indonesian Muslims to travel. From the European continent, the UK (9.2%), Germany (4.4%) and Netherlands (4.1%) are the three most favorite non-Islamic countries chosen by Indonesian Muslims to travel. As many as 40 respondents (9.2%) choose the USA, whereas Australia and New Zealand in the Oceania region are selected by 3.4% and 4.8% of respondents, respectively. Finally, South Africa becomes the last option to visit (0.3%). Probably because of the distance from Indonesia and because of the minimum halal tourism campaign to Indonesia Muslim citizens. The complete data are presented in Table 3.

### 5. Measurement model test – validity and reliability

A confirmatory factor analysis (CFA) has been conducted using AMOS software. Overall, the results show that the measurement model has met the goodness-of-fit statistics criteria. As shown in Table 4, the CMIN/DF score is 2.02 less than 5.00, RMSEA score is 0.05 (less than 0.06), NFI score is 0.93 (greater than 0.90) and CFI score is 0.93 (greater than 0.90). The

Gender Male Male Female  202 46.3 Female  234 53.7  Age  < 20 20-30 200 45.9  31-40 15-50 38 8.7 > 50 19 44  Year of birth 1965-1976 47 108 1996-2019 246 564  Status Married 159 365 Single 277 63.5 Single 284 Single 295 21.8 Doctoral degree 25 5.7  Occupation Student 256 58.7 Employee 48 11 Civil servant 24 5.5 Employee 48 11 Civil servant 24 5.5 Entrepreneur 11 2.5 Intention Microme per month (in Indonesia Rupiah – IDR)    Civil servant 32 73 3-9-10.9 m 34 7-89 m 32 7-3 7-90.1 m 36 7-7 81 7-89 m 32 7-3 7-90.1 m 36 7-7 81 7-89 m 37 7-89 m 39 7-89 m 31 7-89 m 31 7-89 m 31 7-89 c Respondent	Demographics variables	N	(%)	Muslim travellers'
Female 234 53.7  Age	Gender			
Age				
121	Female	234	53.7	
20-30   200   45.9	Age	101	07.0	
31-40				
1-50   38   8.7				
Year of birth   Year of birt				
Year of birth   1946–1964				
146-1964   7		19	4.4	
1965-1976		-	1.0	
1977-1995   136   31.2				
1996-2019   246   56.4				
Status   Single   159   36.5   Single   277   63.5     Background of education				
Married     159     36.5       Single     277     63.5       Background of education     36.5       Junior high school     1     0.2       Senior high school     234     53.7       Bachelor's degree     81     18.6       Master's degree     95     21.8       Doctoral degree     25     5.7       Occupation	1990-2019	246	30.4	
Single     277     63.5       Background of education     1     0.2       Junior high school     234     53.7       Bachelor's degree     81     18.6       Master's degree     95     21.8       Doctoral degree     25     5.7       Occupation     5       Student     256     58.7       Employee     48     11       Civil servant     24     5.5       Entrepreneur     11     2.5       Lecturer     72     16.5       Housewife     14     3.2       Stated-owned corporation employee     5     1.1       Others     6     1.4       Income per month (in Indonesia Rupiah – IDR)     8     22.5       -1-29 m     160     36.7       3-49 m     57     13.1       5-6.9 m     34     7.8       7-8.9 m     32     7.3       9-10.9 m     15     3.4       > 11 m     15     3.4       Respondent	Status	150	00.5	
Background of education   1				
Junior high school       1       0.2         Senior high school       234       53.7         Bachelor's degree       81       18.6         Master's degree       95       21.8         Doctoral degree       25       5.7         Occupation       Student       256       58.7         Employee       48       11         Civil servant       24       5.5         Entrepreneur       11       2.5         Lecturer       72       16.5         Housewife       14       3.2         Stated-owned corporation employee       5       1.1         Others       6       1.4         Income per month (in Indonesia Rupiah – IDR)       98       22.5         1–2.9 m       160       36.7         3-4.9 m       57       13.1         5-6.9 m       34       7.8         7-8.9 m       32       7.3         9-10.9 m       15       3.4       7.8         7-8 pondent       40       9.2       Respondent	Single	277	63.5	
Senior high school       234       53.7         Bachelor's degree       81       18.6         Master's degree       95       21.8         Doctoral degree       25       5.7         Occupation       Student         Student       256       58.7         Employee       48       11         Civil servant       24       5.5         Entrepreneur       11       2.5         Lecturer       72       16.5         Housewife       14       3.2         Stated-owned corporation employee       5       1.1         Others       6       1.4         Income per month (in Indonesia Rupiah – IDR)       8       22.5         1 -2.9 m       160       36.7         3-4.9 m       57       13.1         5-6.9 m       34       7.8         7-8.9 m       32       7.3         9-10.9 m       15       3.4         > 11 m       40       9.2       Table 2.         Respondent	Background of education			
Bachelor's degree 81 186 Master's degree 95 21.8 Doctoral degree 95 21.8 Doctoral degree 25 5.7				
Master's degree       95       21.8         Doctoral degree       25       5.7         Occupation       Student       256       58.7         Employee       48       11         Civil servant       24       5.5         Entrepreneur       11       2.5         Lecturer       72       16.5         Housewife       14       3.2         Stated-owned corporation employee       5       1.1         Others       6       1.4         Income per month (in Indonesia Rupiah – IDR)       22.5         1-2.9 m       160       36.7         3-4.9 m       57       13.1         5-6.9 m       34       7.8         7-8.9 m       32       7.3         9-10.9 m       15       3.4       7able 2.         Respondent				
Doctoral degree   25				
Occupation       Student       256       58.7         Employee       48       11         Civil servant       24       5.5         Entrepreneur       11       2.5         Lecturer       72       16.5         Housewife       14       3.2         Stated-owned corporation employee       5       1.1         Others       6       1.4         Income per month (in Indonesia Rupiah – IDR)       98       22.5         1-2.9 m       160       36.7         3-4.9 m       57       13.1         5-6.9 m       34       7.8         7-8.9 m       32       7.3         9-10.9 m       15       3.4       Table 2.         Respondent				
Student       256       58.7         Employee       48       11         Civil servant       24       5.5         Entrepreneur       11       2.5         Lecturer       72       16.5         Housewife       14       3.2         Stated-owned corporation employee       5       1.1         Others       6       1.4         Income per month (in Indonesia Rupiah – IDR)       98       22.5         1-2.9 m       160       36.7         3-4.9 m       57       13.1         5-6.9 m       34       7.8         7-8.9 m       32       7.3         9-10.9 m       15       3.4       7able 2.         Respondent	Doctoral degree	25	5.7	
Employee 48 11 Civil servant 24 5.5 Entrepreneur 11 2.5 Lecturer 72 16.5 Housewife 14 3.2 Stated-owned corporation employee 5 1.1 Others 6 1.4  Income per month (in Indonesia Rupiah – IDR) < 1 million 98 22.5 1-29 m 160 36.7 3-4.9 m 57 13.1 5-6.9 m 7.8 7-8.9 m 32 7.3 9-10.9 m 15 3.4 > 11 m 40 9.2 Respondent	Occupation			
Civil servant       24       5.5         Entrepreneur       11       2.5         Lecturer       72       16.5         Housewife       14       3.2         Stated-owned corporation employee       5       1.1         Others       6       1.4         Income per month (in Indonesia Rupiah – IDR)       98       22.5         < 1 million				
Entrepreneur 11 2.5 Lecturer 72 16.5 Housewife 14 3.2 Stated-owned corporation employee 5 1.1 Others 6 1.4  Income per month (in Indonesia Rupiah – IDR) < 1 million 98 22.5 1–2.9 m 160 36.7 3–4.9 m 57 13.1 5–6.9 m 34 7.8 7–8.9 m 32 7.3 9–10.9 m 15 3.4 5–11 m 40 9.2 Respondent				
Lecturer       72       16.5         Housewife       14       3.2         Stated-owned corporation employee       5       1.1         Others       6       1.4         Income per month (in Indonesia Rupiah – IDR)       22.5         < 1 million				
Housewife 14 3.2 Stated-owned corporation employee 5 1.1 Others 6 1.4  Income per month (in Indonesia Rupiah – IDR) < 1 million 98 22.5 1–2.9 m 160 36.7 3–4.9 m 57 13.1 5–6.9 m 7.8 7–8.9 m 32 7.3 9–10.9 m 15 3.4 > 11 m 40 9.2 Respondent				
Stated-owned corporation employee       5       1.1         Others       6       1.4         Income per month (in Indonesia Rupiah – IDR)       3         < 1 million				
Others     6     1.4       Income per month (in Indonesia Rupiah – IDR)     98     22.5       < 1 million				
Name				
< 1 million		6	1.4	
1-29 m 160 36.7 3-49 m 57 13.1 5-69 m 34 7.8 7-89 m 32 7.3 9-10.9 m 15 3.4 Table 2. Respondent	Income per month (in Indonesia Rupiah – IDR)			
3-49 m 57 13.1 5-69 m 7.8 7.8 7.8 7-89 m 32 7.3 9-10.9 m 15 3.4 7.8 7.1 m 40 9.2 Respondent				
5-69 m				
7–89 m 32 7.3 9–10.9 m 15 3.4 Table 2. > 11 m 40 9.2 Respondent				
9–10.9 m				
> 11 m 40 9.2 Table 2. Respondent				
Respondent				Table 2
·	> 11 m	40	9.2	
	Source: Primary data (2019)			demographics

GFI and AGFI scores are 0.90 and 0.87, respectively. Even though the score has not met the criteria, it is still acceptable. Therefore, following the rule of thumbs (Hooper *et al.*, 2008), the model is satisfactory.

The test also revealed that all of the items are reliable, as all of the variables have CR (composite reliability) score greater than 0.70 (Nunnally, 1967). In addition, all of the items

JIMA	Non-Islamic country intended to travel	N	(%
	Japan	124	28.
	South Korea	49	11.3
	Singapore	43	9.9
	The UK	40	9.3
	The USA	40	9.5
	Thailand	29	6.
	New Zealand	21	4.3
	Germany	19	4.
	Netherlands	18	4.
	Australia	15	3.
	France	14	3.
	Spain	9	2.
	Russia	4	0.
	Canada	4	0.
	Taiwan	3	0.
	Hong Kong	2	0.
	South Africa	1	0.
	Bosnia and Herzegovina	1	0.
m 11 o	Philippines	0	0
<b>Table 3.</b> Non-Islamic	India	0	0
countries selecti	on Source: Primary data (2019)		

No.	Criteria	Rule of thumbs	Score	Results	
1	CMIN/DF	< 5.00	2.02	Good	
2	GFI	> 0.95	0.90	Acceptable	
3	AGFI	> 0.90	0.87	Acceptable	
4	RMSEA	< 0.06	0.05	Good	
5	NFI	> 0.90	0.93	Good	
6	CFI	> 0.90	0.96	Good	

Table 4. Measurement model fit results

Source: Primary data (2019)

converge to the specified factors confirming the literature and have loadings or stimates score greater than 0.50. The mean score of perceived Islamic value (2.83) is less than 3.00, indicating that most respondents tend to "disagree" that non-Islamic country destinations have Islamic physical and non-physical attributes. On the contrary, the respondents tend to "agree" (mean = 3.25) that travelers will face risk concerning halal food availability and worship facilities. The average variance extracted (AVE) sore of all variables has also met the threshold of 0.50 (Hair *et al.*, 2010). Therefore, the model in this study is free from convergent and discriminant validity issues. The complete results are presented in Table 5.

### 5.4 Structural model test – hypotheses testing

Afterward, the data is further analyzed by using SEM-AMOS approach. It is because SEM is the more appropriate tool for theory testing (Hair *et al.*, 2010, p. 776). In this testing, country selection, age and gender are being controlled so that the effect on the endogenous variables are not problematic. As shown in Figure 3, religiosity does significantly affect perceived halal risk

Items	Est	AVE	CR	Means S	Muslim travellers'
Factor 1: Religiosity I understand the halal concept I allocate time for religious activities Religion influences all decisions in my life I spent some time to upgrade understanding about my religion Religion is very important to me, as it can help to answer the question about life	0.55 0.80 0.69 0.75 0.64	0.50	0.82	4.36 0. 4.44 4.42 4.52 4.28 4.62	
I give financial contribution to my religious organization	0.53			3.91	
6 ctor 2: Perceived Islamic value Availability of prayer facilities Availability of halal food Availability of a copy of the Holy Qur'an in the hotel room 8 ailability of sharia-compatible toilets Availability of segregated services Availability of sharia-compatible television channels Availability of sharia-compatible entertainment tools Availability of art that does not depict the human forms	0.72 0.68 0.81 0.69 0.75 0.81 0.81	0.51	0.87	2.83 0. 2.93 3.07 2.54 3.04 2.76 2.60 2.76 2.95	1.68
Factor 3: Perceived halal risk I will feel worried about practicing my faith in the non-Islamic country	0.81	0.68	0.92	3.25 0. 2.96	1.87
destination I think I will face little restrictions in practicing my faith in the non-Islamic country destination	0.80			3.00	
I am worried about the integrity of halal items, sellers and the quality of items in the non-Islamic country	0.88			3.38	
I am worried that the quality of the halal item is less than I expected in the non-Islamic country destination	0.88			3.37	
I am worried that the quality of the halal item does not match the descriptions given on packages and in ads in the non-Islamic country	0.87			3.31	
I am worried that the requirements of halal items are not fulfilled in the non-Islamic country destination	0.84			3.50	
Factor 4: 25 tude toward non-Islamic countries Traveling to a non-Islamic country is good Traveling to a non-Islamic country tourism destination is delightful 5 aveling to a non-Islamic country tourism destination is liked Traveling to a non-Islamic country tourism destination is wise	0.71 0.75 0.79 0.67	0.56	0.83	3.80 0. 3.71 4.04 3.94 3.51	0.61
Factor 5: Intenti 5 to visit non-Islamic countries I am most likely to travel to non-Islami 5 puntry tourism destination If there is a possible chance, then I will travel to non-Islamic country	0.74 0.80	0.76	0.92	4.03 0. 3.93 4.13	.68
tourism destinat 5 in the future I am most likely to travel to non-Islamic country 5 estination in the future If there is a possible chance, then I am intended to travel to non-Islamic country destination	0.84 0.87			3.98 4.09	Table 5. Reliability and validity test

( $\beta=-0.30$ , p-value < 0.00). However, it does not significantly influence perceived Islamic value ( $\beta=-0.12$ , p-value = 0.21 > 0.00) and attitude toward non-Islamic countries ( $\beta=-0.03$ , p-value = 0.71 < 0.00). This finding supports H1 but does not support H2 and H3.

Moreover, the effect of perceived halal risk on perceived Islamic values is found significant, as the p-value is less than 0.01 ( $\beta = -0.13$ ). Therefore, H4 is also supported. The statistics also revealed that perceived Islamic values and halal risk do strongly affect attitudes toward non-Islamic country destinations, as the effect scores (0.12 and -0.25) are



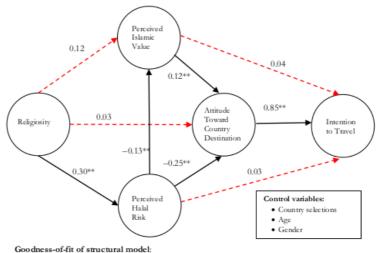


Figure 3.
Structural test results

coordiness-of-fit of structural model:  $\chi^2 = 697.828; df = 359; \chi^2/df = 1.944 \text{ (p-value} < 0.01); CFI = 0.95; NFI = 0.91; RMSEA = 0.04$ 

significant at p-value < 0.01. Therefore, it indicates that perception plays a significant role in influencing consumer attitudes. Those results give support for H5 and H6. Surprisingly, the statistics show that the effects of perceived Islamic values ( $\beta = -0.04$ ) and perceived halal risk ( $\beta = 0.03$ ) on Muslims' intention to visit non-Islamic countries are insignificant (p-value > 0.05). Thus, H7 and H8 must be unsupported. However, interestingly, there is a strongly significant effect ( $\beta = 0.85$ , p-value < 0.01) of attitude on intention to visit non-Islamic countries. Implicitly, the result shows that there is a full mediation effect between perceived halal risk—attitude—intention and perceived Islamic values—attitude—intention. However, there must be a specific methodological approach to prove the mediation effect. This can be the suggestion for future research agenda.

### 6. Discussion and implications

This study found that religiosity significantly in planeres Muslims' perception toward halal risk in non-Islamic countries. As hypothesized, this finding is explained by push-and-pull motivation theory, in which religiosity plays as the internal motivation that pushes the Muslims to travel or not to non-Islamic countries. It can be implied that the higher the level of commitment a Muslim has with his or her religion, the higher the perception of risk build of the non-Islamic countries. However, the result also shows the interesting finding where religiosity does not influence perceived Islamic value of non-Islamic countries. It can be understood that the religious Muslims do not see major Islamic values in non-Islamic countries.

Above insignificant relationship can be explained by the existence of perceived halal risk in between. Perceived legal risk was found to significantly affect perceived Islamic values in a negative direction. This result implies that the Islamic value perceived by Muslim respondents has a strong connection with their perception of halal risk in the non-Islamic countries. The finding supports the study conducted by Dumand and Mattila (2005) that in general, perceived value is mostly influenced by cognitive factors which can also include risk (Olya and Al-Ansi, 2018).

Results also revealed that perceived halal risk and Islamic value of non-Islamic country destinations do not directly influence Muslim respondents' behavioral intention to visit. It does not support Woosnam *et al.* (2015), Artuğer (2015), Cetinsoz and Ege (2028), Schroeder and Pennington-Gray (2014) and Rittichainuwat and Chakraborty (2009), who generally found that in tourism context, risk is the significant factor that influences tourists' behavioral intention to travel. The findings also do not support the pull motivation factors that consist of destination attributes (Battour *et al.*, 2014). It can be inferred that Muslim tourists do not directly get "pulled" by the Islamic attributes on the non-Islamic country but by the other factor included in the research model.

The above result, on the other hand, can be explained by the theory of planned behavior (TPB). Based on the TPB, behavioral intention is directly influenced by attitude. It then explains the strong significant relationship of attitude toward non-Islamic countries on behavioral intention to visit the The result gives support to Kim and Kwon (2018) and Quintal et al. (2010), who found a significant positive effect of attitude on intention to visit a country. In addition, the results also show that there is a significant negative effect perceived halal risk on attitude toward non-Islamic country destinations. It supports Lu et al. (2016), Liu et al. (2013) and Quintal et al. (2010). The negative relationship explains that Muslim respondents will have more positive thoughts and feeling (Kirmani and Campbell, 2009) concerning the halal and Islamic attribute, only if they perceived less risk perception concerning halal food availability and worship facilities. A similar argument also explains the significant effect of perceived Islamic value on attitude toward non-Islamic countries but in a more positive directional way.

It is interesting when the results show that mostly Muslim respondents hold a good attitude toward (Mean = 3.80) and intention to visit non-Islamic country destinations (Mean = 4.03). This implies that tourism decision is not always based on the issue of personal religiosity. Religion and development relation which is originally transcendent, therefore, began to be more applicative by upholding social impact. The country destination status of "Muslim" or "non-Muslim" based on the findings is not a major consideration for Muslim tourists. They put more emphasis on issues of universal values that are more socially accepted worldwide.

Government plays a central role in developing policies (Christensen *et al.*, 2016; Wu *et al.*, 2015) including tourism policy. Therefore, it must adjust to what becomes the hope of the market (Haq, 2014), developing a tourism diversification by coordinating with its people as well as other related stakeholders (Muhammad *et al.*, 2019; Yasuda, 2017). This vision is what becomes the main concern of Japan and Taiwan governments. Japan encourages tourism diversification with its slogan "Tourism Vision to Support the Future of Japan" (JTA, 2016a, 2016b), while Taiwan has a focus on the tagline "Tourism 2020-Taiwan Sustainable Tourism Development Program" (MOTC, 2019). Both countries promoting tourism to Muslim tourists on the website in an attractive and informative way (Kalbaska *et al.*, 2017; Lee, 2017; Le and Pishva, 2015). Halal tourism in non-Islamic countries is about providing services and facilities that are in line with Muslim tourists' values and norms. They want to enjoy tourism anywhere as long as it is in accordance with religious guidance.

### 7. Research limitations and future recommendations

The equal distribution of respondents becomes the main challenge to achieve. It cannot be controlled by researchers. Thus, the disproportionate respondents' distribution in terms of age, gender, occupation and, most importantly, the country selection becomes the limitation of this research. As for the future recommendation, following the research results and discussion, it is recommended to test cognitive knowledge evaluation on the perception of

Islamic value of the non-Islamic country destinations. The insignificant effect of perceived halal risk and perceived Islamic value on intention to visit non-Islamic countries indicated a full mediation effect of perceived halal risk-attitude—intention and perceived Islamic value—attitude—intention relationship. However, there should be a more proper methodological approach for testing the mediation. Therefore, it is also suggested to be the agenda for future research in the halal tourism context.

### 8. Conclusion

In conclusion, all hypotheses are supported except for H1, H4 and H5. The results inferred that Muslims' intention to visit non-Islamic countries are not directly influenced by their perception of halal risk and Islamic values but most likely indirectly through their attitudes. All in all, non-Islamic countries' policy-makers who are approaching halal tourism strategy need to be more concerned about the availability of halal guides, halal foods and Muslim prayer facilities coupled with a strong collaboration of related stakeholders.

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