RELIGIOSITY AND ITS CONSEQUENCES IN HALAL FOOD PURCHASING BEHAVIOUR: AN EMPIRICAL EVIDENCE FROM TARAKAN, INDONESIA AND TAWAU, MALAYSIA

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ABSTRACT

Halal is a religious issue and an opportunity to increase sale and acquire a competitive advantage. This study aims to present the structural relationship between religiosity, attitude, and behavioural intention towards purchasing halal products. A total of 299 valid and usable questionnaires were obtained from the respondents in Tarakan (Indonesia) and Tawau (Malaysia). Employing SEM-PLS approach, data was analyzed using SmartPLS Professional 3.0. The findings demonstrated that religiosity directly and significantly influenced attitude; religiosity directly and significantly influenced intention; attitude directly influenced behavioural intention; the mediating role of attitude towards the influence of religiosity on behavioural intention is partially mediated. Theoretically, the findings affected the development of consumer behaviour theory through Value-Attitude-Behaviour (VAB) Hierarchy Model. The results would benefit the industry players and

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policymakers to improve their marketing strategy and policy decisions of making Indonesia and Malaysia Muslim consumers be more aware and support the halal foods and products.

INTRODUCTION

Islam possesses general guidance which must be obeyed by its followers, called *halal* and *haram. Halal* is an Arabic term which means 'to be allowed' or in accordance with Islamic law. While the opposite of *halal* is *haram,* which does not conform to Islamic law or is forbidden (Ifanca, 2014). Halal is a concept and a key aspect for Muslims to select and buy their foods (Bonne, Vermeir, I., Bergeaud-Blackler, F., & Verbeke, 2007; Jusmaliani & Nasution, 2009; Soesilowati, 2010; Zain & Altekreeti, 2015; Hasan, 2016). It also holds a significant meaning for marketers, as the demand for halal food keeps growing with the increasing number of the Muslim population from time to time. Muslims are supposed to make an effort to obtain halal foods and refrain from things that are doubtful to be sure to avoid consumption of haram (prohibited and unlawful) substances (Riaz & Chaundry, 2004). The halal logo on the package could give the necessary assurance and eliminate consumers' uncertainty (Shafie & Othman, 2006).

In 2010, Muslim population all over the world was approximately 1.6 billion (23.2%) and is expected to increase to 1.9 billion or 24.9 per cent of total world population by 2020 (Pew Research Center, 2015). The growth of the Muslim population is trailed by increasing demand and expenditure for halal food. The total expenditure for halal food and beverage (F&B) globally in 2014 reached USD 1.128 billion or 16.7 per cent of global expenditure and expected to grow to USD 1.585 billion or 16.9 per cent of global expenditure by 2020 (The State of The Global Islamic Economy Report, 2013). Meanwhile, Indonesia and its largest Muslim population in the world (approximately 200 million people) are the largest consumers for halal food products; while Malaysia consumers are known to possess a high level of awareness on halal food and have the most advanced rule and compliance system in producing halal food (The State of the Global Islamic Economy Report, 2013). The increasing demand and expenditure for halal food along with Muslim population growth and their higher awareness level indicate that halal segment increasingly becomes attractive to be selected as the target market. On this issue, halal labelling is a strategic and significant variable for marketers to appeal to Muslim consumers because behaviour towards consuming food is correlated to consumers' religion and individual's capability in interpreting and respecting their religious orders (Ahmad, Rahman, & Rahman, 2015).

Religious commitment, which is also known with 'religiosity', is a set of belief towards certain values and objectives to be held, be practised, and become an identity symbol (Mokhlis, 2008). It also represents relatively stable humanitarian values in a longer period, observable, and contains pragmatic values for the marketers (Khraim, 2010). Religiosity is an important

study in terms of purchasing attitude of halal food (Simanjuntak & Dewantara, 2014). Previous studies that related to consumer behaviour towards purchasing halal products found that religiosity was an antecedent of behavioural intention and proven to significantly, positively, and directly influenced behavioural intention (Alam, Janor, Zanariah, Wel, & Ahsan, 2012; Ahmad et al., 2015; Kusumawardhini, Hati, & Daryanti, 2016; Varinli, Erdem, & Avcilar, 2016). However, those findings were not supported by Fara, Hati, and Daryanti's (2016), their findings revealed that religiosity did not directly influence behavioural intention to patronize the halal restaurant. Therefore, religiosity role as the antecedent of behavioural intention in purchasing and consuming halal food cannot be generalized yet. Besides, the findings from Alam et al., 2012, Ahmad et al. (2015), Kusumawardhini et al. (2016), and Varinli et al. (2016) were contradictive with the postulates of Value-Attitude-Behaviour Hierarchy Model (VAB Model) posited by Homer and Kahle (1988). According to VAB Hierarchy Model (Homer & Kahle, 1988), values are the direct predictors of attitude and attitude plays its role as the direct predictor of behaviour. In other words, religiosity, which is categorized as a part of values components, only influences behaviour through mediation from attitude.

Furthermore, attitude is a thorough evaluation of an alternative, from the positive to the negative one (Blackwell, D'Soura, Taghian, Miniard, & Engel, 2006, p. 80). Theoretically, attitude is the antecedent of behavioural intention (Fishbein & Ajzen, 1975; Ajzen, 1985; Homer & Kahle, 1988) and the consequence of value (Homer & Kahle, 1988). Some findings from an empirical study by Kordnaeij, Askaripoor, and Postgraduat (2013) to 384 consumers of halal brand's products in Kuala Lumpur (Malaysia) concluded that attitude is the consequence of religiosity. Meanwhile, the research findings from Alam et al. (2012), Khalek and Ismail (2015), and Hall and Sevim (2016) concluded that attitude is the antecedent of behavioural intention towards consuming halal food. Even though the role of religiosity as the antecedent of attitude and behavioural intention as the result of attitude has been tested in consumer behaviour study in terms of consuming halal food. However, there has been no model which tested the degree of influence of those three concepts in one model. Therefore, a specific model to test halal food's purchase behaviour which combines religiosity, attitude, and intention in one model still needs to be tested empirically to detect either a direct or indirect influence of religiosity on behavioural intention; as well as the role of attitude in mediating the influence of religiosity on behavioural intention.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Value-Attitude-Behavior Hierarchy Model

In marketing, value is often associated with the perceived value of a product which is measured by comparing cost and benefits received by consumers from a product. However, the value in this study refers to the core value as the belief system which underlies attitude and behaviour (Kotler & Keller, 2016, p. 187). Values in this perspective encompass personal values as the normal behaviour for an individual (Blackwell et al., 2006, p. 211) or ideas on life meaning, or

at least something to be justified based on those values (Graeber, 2001, p.3). Values are forms of the most abstract social cognition and act as an organized system and are generally viewed as determinant factors in forming attitude and behaviour (Kahle, 1983; Schwartz, 1992). Therefore, consumers' decision in purchasing halal food is not only influenced by supply variables (such as product quality, distribution, and promotion) but also urged by consumers' values as the standards in behaving.

To comprehend the role of values in the formation of consumer behaviour, Homer and Kahle (1988) initiated Value-Attitude-Behaviour Hierarchy Model (VAB Hierarchy Model). VAB Hierarchy Model (Homer & Kahle, 1988) posited that values help to form and strengthening attitude; and in turn, attitude influences and elicits behaviour. VAB Hierarchy Model is a conceptual model which is developed and empirically tested by Homer and Kahle (1988) on 831 food buyers in several supermarkets and stores selling natural foods in Northwest City, United States. The study concluded that values directly influenced attitude; attitude directly influenced behaviour; and attitude mediated the influence of values on behaviour. The representation of the hierarchical relationship between values, attitude, and behaviour developed by Homer and Kahle (1988) was supported by Batra, Homer, and Kahle (2001). Batra et al. (2001) stated that values represented general and eternal cognition so that it logically preceded attitude and behaviour.

Religiosity

As a cultural aspect, religion has a big influence on value, custom, and attitude of society; further, it can also influence consumers' lifestyle and behaviour (Delener, 1994; Mokhlis, 2008). Personal commitment towards religion is one of life principles' indicators which is categorized in 'tradition' or one of the 10 Motivational Types Values (Schwartz, 1992). Religious commitment, or commonly known as religiosity, is the level of belief towards certain values or goals which is held, practised, and act as a symbol of identity (Mokhlis, 2008). Religiosity is a complex concept which has attracted social scientists for several decades (Menayes, 2016). Religiosity also represents human values embedded within each individual and tend to be stable in a long-term, observable, and pragmatically valuable for marketers (Khraim, 2010). Johnson, Jang, Larson, and De Li (2001) defined religiosity as the extent of one's commitment to her/his religion and how religion is reflected in one's attitude and behaviour.

To measure Muslim's religiosity, Achour, Grine, Mohd Nor, and Mohd Yusoff (2013) suggested 11 indicators categorized into two dimensions. The first dimension is belief and worship which consist of 8 items related to faith and worship; including belief in the value of religion in Muslim life, belief that hardship is a test from God (ibtila'), and coping with life events by praying. While the second dimension is related to the practice of prayer which contains three items on the concept and also the impacts of Islamic prayers, such as achieving of satisfaction, happiness, and stress reduction (see Table 2). The study of Kordnaeij et al. (2013) on 384 customers of halal brand's products in Kuala Lumpur (Malaysia) concluded that religiosity positively and

significantly influences attitude. A similar finding was also illustrated by Salman and Siddiqui's (2011) study on 528 respondents from two major clusters-university students and corporate sector in Pakistan. The study concluded that religious commitments and attitude toward halal products have a positive and significant relationship. Therefore, the first hypothesis of this research is formulated:

H1:   *Religiosity positively influences attitude towards purchasing halal food.*

Attitude

Attitude is a person's favourable or unfavourable evaluation, emotional feelings, and action tendencies towards some objects or ideas (Kotler & Keller, 2016, p. 197). An attitude is simply an overall evaluation of an alternative, ranging from the positive to the negative one (Blackwell et al., 2006, p. 80). People have an attitude towards almost everything: religion, politics, clothes, music, or food (Kotler & Keller, 2016, p. 197). The most common technique to measure by rating the objects on bipolar evaluative dimensions (good-bad, favourable-unfavourable, etc.) (Olson & Zana, 1993). According to Khalek and Ismail (2015), consumers' attitude towards consuming halal food can be measured in 8 indicators, such as (1) eating halal food is important for me; (2) I trust to consume halal food compared to non-halal food; (3) halal food is clean; (4) halal food is cleaner than non-halal food; (5) halal food is safe to eat; (6) halal food is safer to eat than non-halal food; (7) halal food is healthy; and (8) halal food is healthier than non-halal food (see Table 2). Some consumer behaviour studies conducted to test the influence of attitude on behavioural intention towards purchasing halal food. It revealed that attitude directly, positively, and significantly influences behavioural intention (Alam et al., 2012; Al-Otoum & Nimri, 2015; Khalek & Ismail, 2015; Hall & Sevim, 2016). Therefore, the second hypothesis is formulated as follows:

H2:   *Attitude positively influences behavioural intention towards purchasing halal food.*

Behavioural Intention

Consumer behaviour refers to human activity to obtain, consume, and dispose of goods and services (Blackwell et al., 2006, p.4). Knowing why and how consumers consume a certain product shall help marketers formulate ways to enhance the current products, launch products needed by the market, or entice consumers to buy their products (Blackwell et al., 2006, p. 8). Consumer behaviour can be predicted through behavioural intention; while purchase intention represents what consumers think they will buy (Blackwell et al., 2006, p. 275). In many respects, intentions may be viewed as a special case of belief, in which the object is always the person himself and his/her attribute represents a behaviour. As with belief, the strength of an intention is indicated by the person's subjective probability on whether or not

she/he will perform the behaviour in question (Fishbein & Ajzen, 1975, pp.12 – 13). Thus, a high level of purchase intention illustrates the willingness of consumers to purchase a certain product which will be reflected in their actual behaviour in the future. According to Khalek and Ismail (2015), the behavioural intention in purchasing halal food can be measured through 7 indicators, such as (1) I will not eat if the food is not halal; (2) I will not eat if the food is doubted as halal; (2) I will eat only in halal food outlets; (3) I will eat only halal food; (4) I will make sure that the food is halal before I consume it; (5) I will make sure the food is halal before I purchase it; (6) I will not consume the food if it is prepared using any non-halal ingredients like alcohol (see Table 2). Previous studies on consumer behaviour in consuming halal food concluded that religiosity is the antecedent of behavioural intention and proven to have positive, significant, and direct influence on it (Alam et al., 2012; Ahmad et al., 2015; Kusumawardhini et al., 2016; Varinli et al., 2016; Salman & Siddiqu, 2011). Therefore, the third hypothesis is formulated as follows:

H3:   *Religiosity positively influences behavioural intention towards purchasing halal food.*

METHOD

Sampling and Data Collection

This sample used non-probability sampling, which is convenience sampling. They were the active university and college students in Tarakan and Tawau. The method was selected, because there was no data about the number of *Halal* food's consumers, both in Tarakan and Tawau. The second reason was because the respondents were assumed capable in thinking rationally; thus, their responds for each questionnaire items can be accounted for. There were 200 questionnaires distributed in Tarakan and 183 (92%) of them were returned; while in Tawau, the returned rate was 89% (177 out of 200 distributed questionnaires). Overall, the return rate was reasonably high, which is 90%. Out of 360 returned questionnaires (90% of 400), there was only 299 (83%) questionnaires completely filled in and ready for further analysis. Meanwhile, the respondents of this research (as seen in Table 1) were mostly female (58.9%), single (62.2%), aged between 22-25 years old (26.4%), and Muslim (86.3%). The main information source for *Halal* issues was obtained from both television and other media, such as radio, internet, newspaper, magazine, and family (85%); while the rest of the respondents (15%) obtained information solely from radio, internet, newspaper, magazine, and family.

Table 1 Respondents' profile

Sample:
    Tarakan (85%)
    Tawau (81%)
	Sex:
	    Male (41.1%)
	    Female (58.9%)

Status:
    Single (62.2%)
    Married (33.8%)
    Separate-marriage life (1.3%)
    Widow (2.0%)
    Widower (0.7%)
	Age:
	    Less than 22 years old (26%)
	    22 – 25 years old (26.4%)
	    26 – 30 years old (22.1%)
	    31 – 35 years old (10.0%)
	    More than 35 years old (15.4%)

Religion:
    Islam (86.3%)
    Christian (8.4%)
    Catholic (4.3%)
    Buddhism (1.0%)
	Information source on halal Issue:
	    Television and other media (85%)
	    Other media besides television (15%)

Variables and Measurement

There were three variables in this research, namely religiosity, attitude, and behavioural intention. Religiosity is categorized as an exogenous variable; while attitude and behavioural intention are the endogenous variables. Indicators to measure religiosity were adopted from Achour et al. (2013) studies; while attitude and behavioural intention were measured using indicators developed by Khalek and Ismail (2015). Every indicator in this research was measured by 5-point Likert scales, from strongly disagree (1) to strongly agree (5).

DATA ANALYSIS

To achieve the research objectives, PLS-SEM approach was employed to test the hypotheses using SmartPLS Professional 3.0 software (Ringle, Wende, & Becker, 2015). PLS-SEM could be utilized for research aimed to predict target variables and using latent variable values in the subsequent analysis (Hair, Hult, Ringle, & Sarstedt, 2014, p. 19). PLS was an iterative combination between the analysis of main components and regressions to explain construct variants in a model (Chin, 1998). PLS allowed researchers to avoid biased and inconsistent parameter estimation; hence, it served as an effective analysis tool to test the interaction by reducing Type II error and allowed analysis for small sample (Chin, Marcolin, & Newsted, 2003; Hair et al., 2014, p. 19). A structural model developed with PLS-SEM did not need to be evaluated with GoF, because it would be sufficient to merely measure measurement model and structural model (Hair et al., 2014, p. 186).

RESULTS AND DISCUSSION

Results

Measurement Model

The measurement of research variables employed reflective approach. Destination image variable was measured multidimensionally; while satisfaction and loyalty intentions were measured in a unidimensional way. The evaluations of the measurement model (Table 2) showed that all variable indicators in this research had more than 0.50 loading factor. Moreover, every latent variable recorded more than 0.70 composite reliability value; more than 0.50 Average Variance Construct (AVE); and a higher level of AVE's square root than the correlation of each variable. Therefore, the measurement model fulfilled both convergent and discriminant validity.

Table 2 Evaluations of the measurement model

Latent variables, indicators, and symbols	Outer loading	Composite reliability	AVE
Religiosity		0.934	0.569
1. Religion is important to me because it helps me cope with life events	0.763		
2. Religion is important to me because it answers many questions about the meaning of my life	0.818		
3. Religion is important to me because it teaches me how to deal with life events	0.832		
4. I try to place my religion into practice for dealing with life challenges	0.718		
5. Religion is important to me because it teaches me how to help others	0.838		
6. If any bad thing happens to me, I believe it is a test from Allah (ibtilaa)	0.839		
7. When something bad happens, I pray to Allah SWT to give me guidance and peace of mind	0.816		
8. While making a serious decision in my life, I shall "ask what is best and proper from Allah, the Merciful" (istikhara)	0.808		
9. The primary purpose of praying is to achieve satisfaction	0.529		
10. The primary purpose of praying is to achieve happiness	0.692		
11. The primary purpose of praying is to reduce stress	0.557		

Latent variables, indicators, and symbols	Outer loading	Composite reliability	AVE
Attitude towards halal Food		0.947	0.692
1. Eating halal food is important for me	0.822		
2. I trust to consume halal food compared to non-halal food	0.855		
3. Halal food is clean	0.810		
4. Halal food is cleaner than non-halal food	0.785		
5. Halal food is safe to eat	0.884		
6. Halal food is safer to eat than non-halal food	0.868		
7. Halal food is healthy	0.830		
8. Halal food is healthier than non-halal food	0.796		
Behavioural Intention		0.933	0.669
1. I will not eat if the food is non-halal	0.833		
2. I will not eat if the food is doubted as halal	0.746		
3. I will eat only in halal food outlets	0.874		
4. I will eat only halal food	0.894		
5. I will make sure that the food is halal before I consume it	0.663		
6. I will make sure the food is halal before I purchase it	0.839		
7. I will not consume the food if it is prepared using any non-halal ingredients for example alcohol	0.850		

Discriminant validity

Variables	AVE	Sqrt AVE	Correlation		
			Religiosity	Attitude	Intention behaviour
Religiosity	0.569	0.832	1.000		
Attitude	0.692	0.818	0.553	1.000	
Intention behaviour	0.669	0.754	0.186	0.667	1.000

LV: latent variable; AVE: average variance extracted; Sqrt: square root

Structural Model

The evaluation results of structural model (Figure 1) illustrated that two out of three developed paths in the structural model, namely religiosity to attitude and attitude to behavioural intention recorded significant coefficients ($p = 0.000$); while the path coefficient of religiosity to behavioural intention was also significant ($p = 0.001$). The explicable change variation was the change occurred on each predictor and possessed a high predictive power because its

R^2 is greater than 0.20 (Hair et al., 2014, p. 175). Inter-variable relations in the model also had predictive relevance, because Q^2 value of every endogenous latent variable was marked positive (Hair et al., 2014, p. 184).
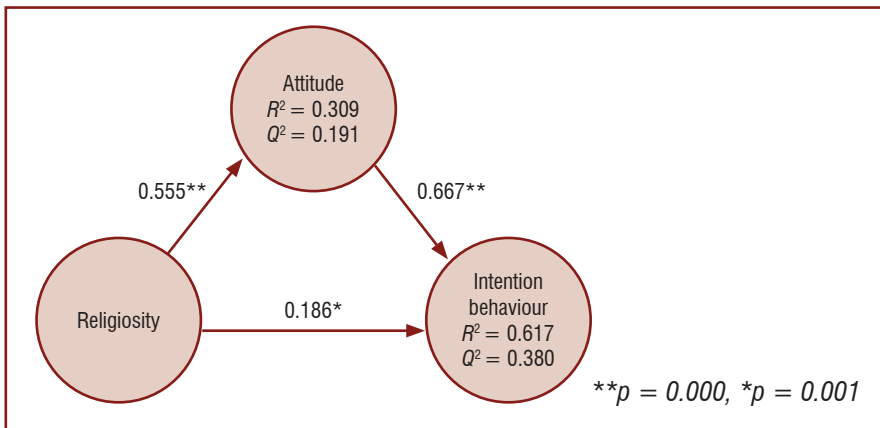

Figure 1 Results of the structural model

The test for attitude's mediating role in the model could be continued if the indirect effect of religiosity towards intention behaviour had a significant influence. In this case, the VAF (the variance accounted for) value used to determine the scale of indirect effect is related to the total effect. VAF value was obtained from the direct effect coefficient divided by total effect [formulated as VAF = (P12 • p23) / (p12 • P23 + p13)]. If the value of VAF was less than 20 per cent, it could be concluded that there was (almost) no mediation. On the contrary, when VAF recorded a very great result, namely above 80 per cent, it means that there was a full mediation happened. The situation where VAF was greater than 20 per cent and lesser than 80 per cent could be categorized as partial mediation (Hair et al., 2014, p. 225). Table 2 illustrated that religiosity's indirect impact was recorded at 0.370 and significant ($p < 0.000$). With the VAF value of 66.56 per cent, it could be concluded that the impact of religiosity towards behavioural intention was partially mediated by attitude (Table 3).

Table 3 Effects of religiosity on behavioural intention

Effects	Original sample	*T* statistics	*P* values
Direct	0.186	3.360	0.001
Indirect	0.370	7.810	0.000
Total	0.557	8.605	0.000

[a]VAF = (0.555* 0.667) / (0.555 * 0.667 + 0,186)
     = 0.370 / 0.556
     = 66.56% (partial mediation)

[a]VAF: Variance accounted for

Discussion

Religiosity is specified as an exogenous variable which logically functions as a driving factor for consumers to be attracted, then pay attention to and consider purchasing halal food. Using the VAB Hierarchy Model (Homer & Kahle, 1988) as the basis to develop our research model, religiosity is specified as the antecedent of attitude and behavioural intention towards purchasing halal food.

The findings showed that religiosity had a direct effect on attitude toward purchasing halal food significantly and positively ($p < 0.000$). Therefore, the first hypothesis is supported. This empirical evidence illustrates that religiosity level in Tarakan and Tawau is an important determinant to consumer attitude toward purchasing halal food. This finding also supports the findings of Kordnaeij et al. (2013, which concluded that religiosity had a direct influence on attitude positively and significantly. Moreover, this finding also in line with Salman and Siddiqu's (2011) which revealed that religious commitment and attitude towards halal depended on the level of religiosity among the target market. Hence, the higher the religiosity level, the more positive the attitude they display towards purchasing halal food.

This study also revealed that attitude evokes a direct effect on behavioural intention towards purchasing halal food significantly and positively ($p < 0.000$). Therefore, the second hypothesis is supported and accepted. This illustrates that the more positive the attitude of Tarakan and Tawau people towards the purchase of halal food, the higher the possibility for them to purchase it. The findings confirmed the research findings by Alam et al. (2012), Al Otoum and Nimri (2015), Khalek and Ismail (2015) and Hall and Sevim (2016) which concluded that attitude directly, positively, and significantly influences behavioural intention in terms of purchasing halal food. Based on the finding, one of the marketing strategies possibly conducted to enhance demand on halal food is by promoting a guarantee or valid halal certification of the company food products.

The second consequence of religiosity is behavioural intention. This finding concludes that religiosity has a direct influence on behavioural intention positively and significantly ($p < 0.001$). Therefore, the third hypothesis of this study is supported. This fact indicates the higher the religiosity level among consumers in Tarakan and Tawau, the higher their purchase intention towards halal food. This finding confirms the findings from Alam et al. (2012); Ahmad et al. (2015); Kusumawardhini et al. (2016); and Varinli et al. (2016) which concluded that religiosity is the antecedent of behavioural intention and proven to have a direct influence on it positively and significantly. However, this research contradicts the study from Fara et al. (2016) which revealed that religiosity did not have a direct impact on behavioural intention to patronize halal restaurants. The evaluation results for both direct and indirect influence of religiosity on behavioural intention showed that both direct and indirect influences recorded a significant result ($p < 0.001$ for direct; $p < 0.000$ for indirect). Meanwhile, the mediator role of attitude towards religiosity and behavioural intention categorized as partial mediation. According to the findings, the religiosity influences attitude and consequently, attitude influences behavioural intention towards purchasing halal food. As mentioned by Mohamed,

Rezai, Shamsudin and Chiew (2008), factors such as religious knowledge and awareness about halal food, good manufacturing and hygienic practices by the manufacturers also bring about trustworthiness on food products with halal logo. Therefore, government involvement in regulating and monitoring the halal logo used by the food manufacturers is also an important factor in convincing the consumers its halalness. Thus the Indonesian Ulema Council – *Majelis Ulama Indonesia* (MUI) in Indonesia and *Jabatan Kemajuan Islam Malaysia* (JAKIM) in Malaysia have to actively play their roles in ensuring the authenticity of the halal logo used especially on food products.

CONCLUSION

This study proved that the VAB Hierarchy Model (Homer & Kahle, 1988) is one of the employable models to predict behavioural intention toward purchasing halal food. The specification of the model illustrates that the consequences of religiosity are attitude and behavioural intention; while the antecedents of behavioural intention are religiosity and attitude which were then developed into three hypotheses.

The first hypothesis ("religiosity positively influences attitude towards purchasing halal food") is supported, the second hypothesis, which stated that "attitude positively influences behavioural intention towards purchasing halal food, is also supported by data and accepted. Finally, the third hypothesis ("religiosity positively influences behavioural intention towards purchasing halal food") is also supported. Meanwhile, the mediating role of attitude towards the influence of religiosity on behavioural intention is partially mediated. Therefore, the consumer behaviour model on purchasing halal food can be specified to this following pattern: "Religiosity ®Attitude® Behavioural Intention". This model is one of the empirical evidence which supports VAB Hierarchy Model (Homer & Kahle, 1988) as an alternative model to learn about consumer behaviour, besides those derived from popular theories like Theory of Reasoned Action (Fishbein & Ajzen, 1975) and Theory of Planned Behaviour (Ajzen, 1985).

The findings further illustrated that religiosity is a determinant of attitude and behavioural intention towards purchasing halal food in Tarakan and Tawau. The study also believed that religiosity acts as "push factor" while supply attributes of halal food act as "pull factor". Therefore, market segmentation and target for halal food should be directed towards religious people. As the "pull factor", companies can put some religious messages on food packaging about the importance of consuming halal food according to Islamic teachings. Behaviour towards purchasing halal food in this research was measured by "attitudinal approach", which is "behavioural intention". Behavioural intention is expected to be similar to "actual behaviour". Therefore, future research can employ "behavioural approach" to find out about "actual behaviour" towards purchasing halal food. Furthermore, this study only sampled 299 students in Tarakan (Indonesia) and Tawau (Malaysia) which were mostly Generation Y from two border towns between two countries (Indonesia and Malaysia). As a suggestion for future study, to generate better generalization researcher can use samples involving several border

towns and representing several generations (such as Baby Boomers, GenX, and GenY) using a probability sampling technique.

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